

**Annual Reports for
the Education Bodies
of the Northwest Territories for
the 2022-2023 School Year
ending June 30, 2023**

**Rapports annuels des
organismes ténos
du milieu de l'éducation
pour l'année scolaire 2022-2023
se terminant le 30 juin 2023**

Volume 1 of 2

Volume 1 de 2

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Beaufort Delta Divisional Education Council

Commission scolaire francophone des
Territoires du Nord-Ouest

Dehcho Divisional Education Council

Dettah District Education Authority

Ndilq District Education Authority

Education Accountability Framework

Beaufort Delta Divisional Education Council

Operating Plan

For the 2022-23 School Year

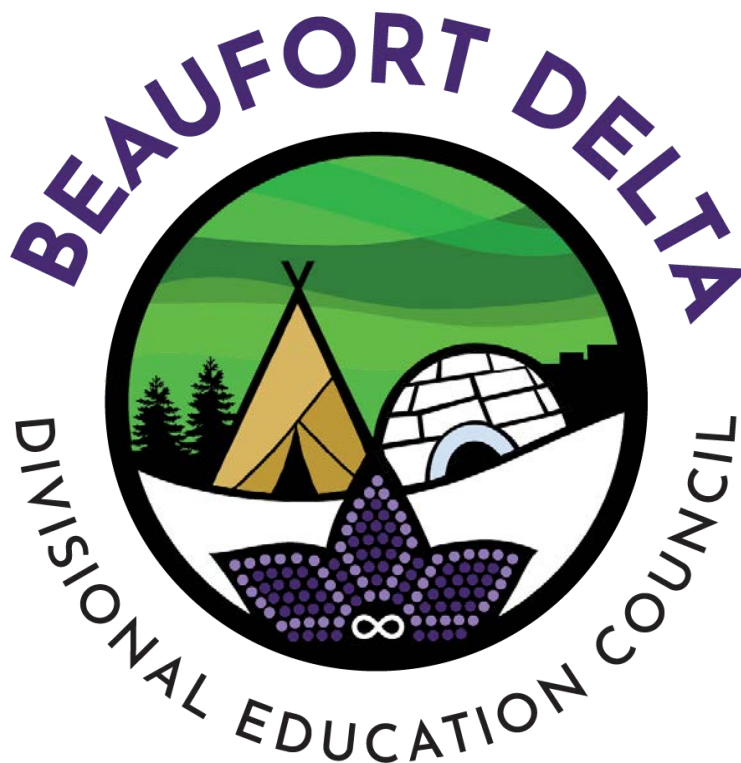


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1. Operating Plan - Executive Summary

The Beaufort Delta Divisional Education Council's (BDDEC) Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with BDDEC's priorities for the upcoming school year.

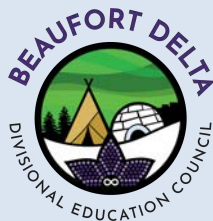
The following table summarizes the planned goals and targets for the upcoming school year:

The District Education Council chose to target student *achievement* as the priority, given existing results in Literacy, Numeracy, ILE and the importance of reading, mathematics (numeracy) and language growth (ILE) for success in school and in later life. *Social responsibility* is the other Council priority that overlaps these initiatives. The design of this strategic plan & vision complements the Council's foundational policies, namely BDDEC policy [A 02 Vision & Mission](#)

Specific academic indicators in Literacy, Indigenous Languages & Culture (ILE), Numeracy and Social Responsibility were indicated over the next five years in 2026-27 to measure the success of the vision and the inquiry initiatives. [Vision Targets 2026-27](#)

BDDEC Strategic Plan 2022-23

(As part of the Vision 202-2028)



Literacy 2022-23

- 3% increase in students gaining at least one stanine (year's growth) increase in reading on

CAT 4.

- 40% of students at or above the Canadian Norm in reading on CAT 4 or 5
- 5% increase by May 2023 of all Grades 1-9 students writing at grade level achieving Satisfactory level or higher.
- 6% increase of total students writing at grade level by May 2023.
- 5% increase of total students reading at grade level by June 2023.

Numeracy 2022-23

- 35% of students at or above the Canadian Norm in Math on CAT 4/5.
- 75% of [CMA entries](#) are proficient or extending
- Decrease the grade 6 PAT territorial gap to 13%.
- Decrease the grade 9 PAT territorial gap to 9%.
- 80% of parents have discussed with the Math teacher their child’s Numeracy strengths and stretches.

Indigenous Languages & Culture 2022-23

- 100% of BDDEC schools will follow cultural calendars.
- 85% of students speak 16 of the traditional greetings of their home community.
- 35% of students speak at the Emergent level
- 25% of students speak at the Beginner Level
- 7% of students speak at the Intermediate level.
- 85% of students participate in at least 5 cultural activities with at least one cross curricular lesson attached to EACH experience.
- 70% of parents discuss their child’s language levels.

Social Responsibility 2022-23

- 5% increase of total students attending 90% or above
- 5% improvement in overall district attendance
- 65% of parents attend 3 way conferences, Parent/Teacher interview(s) and workshops.

More information about the BDDEC vision can be found at: [Vision](#)



Annual Report - Executive Summary

The BDDEC's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

Highlights in the Beaufort Delta for 2022 - 23 include:

- Record Gains in Numeracy with over 80% of students on or above level in Math
- BDDEC responsive teaching cycle focused on data driving instruction.
- Community Engagement with the Long Term Vision
- Partnership with Excellence Canada
- Successful instructional coaching program over the past four years.
- Creation of student council in all schools
- Increased awareness of the BDDEC vision
- Indigenizing Education making literacy and numeracy more culturally relevant to our students.



1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.



A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

BDDEC is governed by a board of elected members. Each District Education Authority (DEA) within the BDDEC elects one representative, normally their chair, to sit on the District Education Council (DEC) board. The DEC elects a Chair (2 year term), Vice-Chair (every year) and Member at Large (every year). The Inuvialuit Regional Corporation and the Gwich'in Tribal Council appoint one member (each) to the BDDEC board and are voting members. DEA's meet monthly. The DEC meets three times per year, including two via videoconference and one face-to-face meeting in February. Training with DEA members is also offered on an as-needed basis and is normally included in the agenda during the face-to-face meeting in February.

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

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

Each DEA has individual regulations that guide decision making.

An Executive Committee is elected annually and consists of 5 positions including: Chair, Vice-Chair, Member at Large, IRC Representative, and GTC Representative. The Superintendent runs the election for this committee. The first position to be determined is the Chair, followed by the Vice-Chair. Depending on which region the Vice-Chair represents- the Beaufort region or the Delta region- the Member at Large must come from the other region to ensure equal representation on the Executive Committee. The IRC and GTC BDDEC board members sit on the Executive Committee. As a result of Covid -19 the Chair and the executive were extended in their position until a face to face meeting can occur in February 2023.

Beaufort Delta Divisional Education Council

Darlene Gruben – BDDEC Chair & Tuktoyaktuk Chair
 Mina McLeod BDDEC Vice Chair & Aklavik Chair
 Derek Squirrel – Member at Large & Ulukhaktok Chair
 TBD – Inuvialuit Regional Corporation Executive Member
 Bobbie Jo Greenland – Gwich'in Tribal Council Executive Member
 Gilbert Thrasher – Chair Paulatuk
 Jenna MacNeil - Chair Inuvik



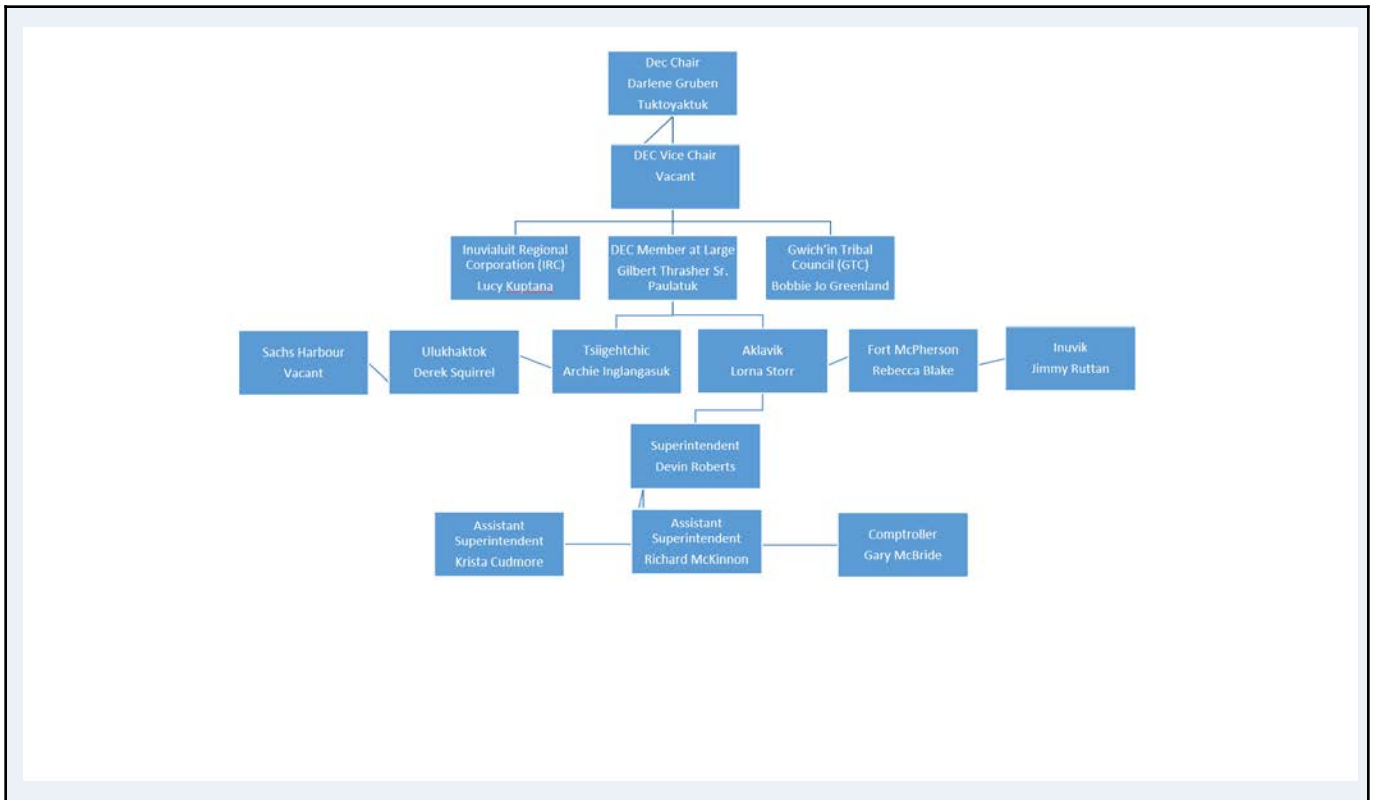
Rebecca Blake – Acting Chair Fort McPherson
Archie Inlangasuk Jr. – Chair Tsiigehtchic
Vacant – Chair Sachs Harbour

<https://beaufordeltadec.ca/dec>



B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	9 schools	Total Anticipated Student Head Count	1508 students
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School Name	Community	Grades Offered	Programming Highlights
Moose Kerr School (MKS)	Aklavik	JK-12	<ul style="list-style-type: none"> - Single and split grades - Northern Distance Learning - Whole school approach to Language & ILE Committee - New cultural camp constructed in 2020-21 - Full time Instructional Coach position focusing on Grade 1 to 9 literacy in place for 2 years - 1 Levelled Literacy Interventionist positions in 2021-22 - Mathology in Elementary School - Local Cultural Calendar linked to Long Range Plans
Chief Julius School (CJS)	Fort McPherson	JK-12	<ul style="list-style-type: none"> - Single and split grades - Northern Distance Learning - Whole school approach to Language - Culture Camps - Full time Instructional Coach focusing on Grade 1 to 9 Literacy - Levelled Literacy Interventionist position - Local Cultural Calendar linked to Long Range Plans
Helen Kalvak Elihaktok (HKE)	Ulukhaktok	JK-12	<ul style="list-style-type: none"> - Indigenized Education & Cultural Calendar followed for unit planning - Full time Instructional Coach focusing on grades 1 to 9 Literacy



			<ul style="list-style-type: none"> - Math Instructional Coach position - Local Cultural Calendar linked to Long Range Plans
East Three Elementary School (E3ES)	Inuvik	JK-6	<ul style="list-style-type: none"> - French Immersion offered Grades 1-6 - WITS program - Self regulations / Zones of Regulation - On the Land Coordinator position - Two Literacy Coaches - One Numeracy Coach - Local Cultural Calendar linked to Long Range Plans
East Three Secondary School (E3SS)	Inuvik	7-12	<ul style="list-style-type: none"> - New Math Instructional Coach position added - Full time Instructional Coach Grades 7-9 - Three Program Support Teachers - French Immersion offered Grades 7-9 - Local Cultural Calendar linked to Long Range Plans
Angik School (AS)	Paulatuk	JK-12	<ul style="list-style-type: none"> - On the land program with Parks Canada - Culture committee - Local Cultural Calendar linked to Long Range Plans - Literacy Coach
Inualthuyak School (IS)	Sachs Harbour	JK-9	<ul style="list-style-type: none"> - 20% Instructional coaches focusing on grades 1 to 9 Literacy & Numeracy - Community partnership with Recreation and access to gym in evening. - On the Land program with Parks Canada -
Chief Paul Niditchie (CPNS)	Tsiigehtchic	JK-10	<ul style="list-style-type: none"> - Multi-graded school just added Grade 10 in 2022-23 - Whole School approach to Indigenous Language - Full time teaching principal - Instructional Coach/LLI

			<ul style="list-style-type: none"> - Grade 10-12 students access high school through the home boarding program in either Inuvik or Fort McPherson. (primarily Inuvik) - Community partnership with Recreation and access to gym in evening. - Local Cultural Calendar linked to Long Range Plans - WITS program
Mangilaluk School (MS)	Tuktoyaktuk	JK-12	<ul style="list-style-type: none"> - Northern Distance Learning - Whole School Approach to Language - Combination of whole grade and split grade class - Full time Instructional Coach focusing on grades 1 to 9 Literacy - Inuvialuktun language program offered JK-9

D. Student Profiles

The following table details general characteristics of the region’s student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

Student population : 1498 students

969 Regular Program (63.88%)

506 SSP (34.02%)

22 IEP (2.1%)

91 Junior Kindergarten

117 Kindergarten

118 Grade One

95 Grade Two

118 Grade Three

108 Grade Four

111 Grade Five

113 Grade Six

111 Grade Seven

97 Grade Eight

92 Grade Nine

212 Grade Ten

71 Grade Eleven

42 Grade Twelve

1498 students

8-10 Homeschool students



2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning



A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional priorities and goals.	School Improvement Plans are set with the BDDEC Strategic Plan for 2022-23 based on regional priorities and goals set by the District Education Council (DEC). Baseline data from the 21-22 BDDEC strategic plan will be used and is part of the larger five year vision for the council. BDDEC 5 year goals: Vision Targets 2026-27
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
Literacy 2022-23			
3% increase in students gaining at least one stanine (year's growth) increase in reading on CAT 4.	3%	Cat 5 stanine year	Cat 5 testing was the first year and students from across the district will now be counted in the national averages
40% of students at or above the Canadian Norm in reading on CAT 4/5	40%	Cat 5 stanine year	
5% increase by May 2023 of all Grades 1-9 students writing at grade level achieving Satisfactory level or higher.	5%	54.3% at level or higher	
6% increase of total students writing at grade level by May 2023.	6%	(59.8%)	
5% increase of total students reading at grade level by June 2023.	5%	53.9%	



<p>70% of parents guardians have discussed strengths and stretches in their child’s literacy levels.</p>	<p>70%</p>	<p>80.5%</p>	
<p>Numeracy 2022-23</p> <p>35% of students at or above the Canadian Norm in Math on CAT 4.</p> <p>75% of CMA entries are proficient or extending.</p> <p>Decrease the grade 6 PAT territorial gap to 13%.</p> <p>Decrease the grade 9 PAT territorial gap to 9%.</p> <p>80% of parents have discussed with the Math teacher their child’s Numeracy strengths and stretches.</p>	<p>35%</p> <p>75%</p> <p>13%</p> <p>9%</p> <p>80%</p>	<p>Cat 5 Stanine Year</p> <p>72.5%</p> <p>Results Pending</p> <p>Results Pending</p> <p>78%</p>	
<p>Indigenous Languages & Culture 2022-23</p> <p>100% of BDDEC schools will follow cultural calendars.</p> <p>85% of students speak 16 of the traditional greetings of their home community.</p> <p>35% of students speak at the Emergent level</p> <p>25% of students speak at the Beginner Level</p> <p>7% of students speak at the Intermediate level.</p> <p>85% of students participate in at least 5 cultural activities with at least one cross curricular lesson attached to EACH experience.</p> <p>70% of parents discuss their child’s language levels.</p>	<p>100%</p> <p>85%</p> <p>35%</p> <p>25%</p> <p>7%</p> <p>85%</p> <p>70%</p>	<p>100%</p> <p>83.6%</p> <p>66%</p> <p>30%</p> <p>3%</p> <p>86.3%</p> <p>38.2%</p>	<p>-More students scored in the Emergent Level</p> <p>-More students scored in the beginner range</p> <p>- Less students scored in the Intermediate level</p> <p>*Each Cultural Experience included pre and post teaching and outcome integration- though not a formalized lesson</p>



			collection for each experience in 2023
<p>Social Responsibility 2022-23</p> <p>5 % increase of total students attending 90% or above</p> <p>5% improvement in overall district attendance</p> <p>65 % of parents attend 3 way conferences, Parent/Teacher interview(s) and workshops.</p>	<p>5%</p> <p>5%</p> <p>65%</p>	<p>2.2%</p> <p>1.5%</p> <p>72%</p>	<p>Small increase in 22-23 (Note down 4% in 21-22)</p>
Areas of Strength for the region	Major gains in Numeracy in 2022-23.		
Areas for Development for the region	Attendance continues to be a challenge. Community consultation was conducted on 22-23 to discuss the long-term BDDEC vision and attendance. Follow up meetings in communities based on the initial feedback is scheduled for the fall of 2023.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			



B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>School Improvement Plans are set with the BDDEC regional Strategic Plan for 2022-23. Baseline data from 2021-22 school based SIP's will be shared out November and December of 2022.</p> <p>Principal meetings will be held three times a year via distance to review the progress of SIP's. Schools will report bi-annually results to BDDEC as stated in School Improvement Plans.</p> <p>Principals are also encouraged to update local DEA's on the progress made with SIP's throughout the year</p>
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<p>Areas of Strength for the region</p>	<p>Creation of SIPs in line with new BDDEC vision created.</p>
<p>Areas for Development for the region</p>	<p>Ensure SIPs are reviewed two times a year.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>A new unified SIP will be launched on 23-24.</p>



C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>All new staff will be evaluated during the first two years in a position. In addition staff are evaluated in year 1,2,5,10,15 etc... formally evaluated by their supervisor.</p>
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<p>Areas of Strength for the region</p>	<p>Completion rate is nearing 100% (98.6%). Presentations were provided in 22-23 to support professional development of principals with evaluations.</p>
<p>Areas for Development for the region</p>	<p>New principals require additional in-servicing on teacher evaluations.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>Literacy - training with PSTs & IC on HIP books, training with PSTs on supporting the Responsive Teaching Cycle for students on SSPs, training for school teams on reading & writing strategies for students on SSPs</p> <p>Numeracy - training for PSTs on supporting teachers to differentiate Mathology lessons</p> <p>Social Responsibility - school implementation of WITS, LEADers, 4thR, HRPP+, training staff on GSA, 2SLGBTIPA+, WiseGuyz & SOGI</p> <p>Student & Educator Wellness - TAMI, ASSIST, SIVA, Mind-Up Curriculum & Mental Health First Aid</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2.5	2.5	
Areas of Strength for the region	<p>Teacher in-service held in August 2023. Trevor MacKenzie and Byron Nicholi invited to keynote speak. Former graduate invited to address teachers.</p> <p>Shared priorities and BDDEC vision engagement shared amongst various leadership in 2022-23. Current</p>		



	<p>superintendent, former superintendent and graduate shared responsibility for community/student engagement. Excellence Canada also partnered with BDDEC to engage parents/guardians and stakeholders (DEC/DEC).</p>
<p>Areas for Development for the region</p>	<p>Involve more local Elders.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.5	1.5	2.0		2.0	

** As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.*

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Regional Literacy Action Plan in place.</p>	<ul style="list-style-type: none"> • Help develop and implement BDDEC’s Annual Accountability Framework and Strategic Plan noting coherence between department, district, and local school priorities in literacy. • Work with school representatives to determine priorities, and facilitate the development and implementation of strategic plans and programs that meet the diverse educational needs of students in literacy through the creation of school-based literacy plans. • Work with schools to implement school-based literacy plans that meet student needs while directly aligning with district and departmental targeted priorities and outcomes. • Analyze district literacy data to inform and drive programming recommendations and local school support
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	<ul style="list-style-type: none"> • Guide teachers & Instructional Coaches in the use of data to inform instructional decisions • Develop and deliver staff training (in-service) virtually opportunities within the region in consultation with BDDEC school staffs • Collaborate with teachers to develop strategic lesson and unit plans to meet the needs of the diverse learners in the classrooms
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<p>Areas of Strength for the region</p>	<p>The Literacy Coordinators work with school representatives to determine priorities, and facilitate the development and implementation of strategic plans and programs that meet the diverse educational needs of students in literacy through the creation of school-based literacy plans or School Improvement Plans (SIPs) as part of the BDDEC vision.</p>
<p>Areas for Development for the region</p>	<p>Increased consistency with literacy programs. Staff turnover can lead to inconsistency at times.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>In 2022-23 BDDEC will partner with the Inuvialuit Regional Corporation (IRC) to provide a new breakfast program in seven ISR schools. Healthy foods promote healthy living, which increases the potential for wellness and student achievement. The Canada Food Guide is a resource available to ensure the appropriate food groups are used consistently and correctly.</p>
<p>Areas of Strength for the region</p>	<p>The Inuvialuit Regional Corporation took over leadership of the breakfast program across the Beaufort in 2022-23. In Gwich'in settlement communities local DGOs were successful in acquiring Jordan's Principle funding to support new lunch programs.</p>
<p>Areas for Development for the region</p>	<p>Staffing of healthy foods programs can be inconsistent at times.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
MKS	Breakfast Program (IRC)	Monday - Friday	151 students	Open to Everyone
CJS	Brown Paper Bag Snacks	Monday - Friday	148 students	Open to Everyone
HKE	Breakfast Program (IRC)	Monday - Friday	110 students	Open to Everyone
E3ES	Breakfast Program (IRC)	Monday - Friday	383 students	Open to Everyone
E3SS	Breakfast Program (IRC)	Monday - Friday	334 students	Open to Everyone
AS	Breakfast Program (IRC)	Monday - Friday	71 students	Open to Everyone
IS	Breakfast Program (IRC)	Monday - Friday	12 students	Open to Everyone
CPNS	Brown Paper Bag Breakfast & Lunch	Monday - Friday	32 students	Open to Everyone
MS	Breakfast Program (IRC)	Monday - Friday	220 students	Open to Everyone

* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL (Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłı̨chǫ)	Type of SL program (core, immersion, intensive, post-intensive)	Grades of SL program (per program type)	Frequency of SL Program (min/week)	Actual Frequency of SL Program (min/week)	Explanation for difference (if applicable)
MKS	Gwich'in & Inuvialuktun	Core	JK-10	100%	225 mins / week	
CJS	Gwich'in	Core	JK-9	100%	150 mins/week	
HKE	Inuinnaqtun	Core	JK-9	100%	225 mins / week	
E3ES	Gwich'in & Inuvialuktun	Core	JK-6	100%	120 mins/week	
E3ES	French	Immersion	K-6	11.6%	1500 mins/week	
E3SS	Gwich'in & Inuvialuktun	Core	7-9	90.5%	180 mins / week	
E3SS	French	Immersion	7-9	9.5%	720 mins/week	
AS	Inuvialuktun	Core	JK-12	100%	(225 mins / week Jk-9) (High School 300mins)	
IS	Inuvialuktun	Core	JK-9	100%	150 mins / week (Grades JK-3) 250 mins / week (Grades 4-9)	
CPNS	Gwich'in	Core	JK-10	100%	250 mins / week	
MS	Inuvialuktun	Core	JK-9	100%	225 mins / week	



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**Please include a row per school /per language /per type of instruction*



H. Northern Distance Learning

Northern Distance Learning (NDL) provides opportunities for small community high school students to have equitable access to higher-level academic courses. Schools participating in NDL are responsible for ensuring that an In-Class Support Person (ISP) is retained to support students during their NDL classes, all classroom supplies are purchased and to ensure a classroom with access to a long distance telephone and document camera is provided. All other equipment and supplies for the NDL program are provided.

The following tables detail the number of allocated, budgeted and actual (ISPs) in place to provide support to Northern Distance Learning program, and the explanation for any variance between each.

School Name	Allocated (ECE) (\$)	Education Body Contribution (\$)	Total Budgeted (\$)	Actual (\$)	Explanation for Difference (if applicable)
Moose Kerr	\$33,250	\$37,130	\$70,380	\$65,531.24	No hotel or flights for summer of 2023, used existing winter clothing.
Chief Julius	\$66,500	\$33,940	\$100,440	\$5,377.50	Unable to find CUSO or Local Volunteer.
Helen Kalvak	\$78,500	\$700	\$79,200	\$79,200	
Angik	\$39,250	\$24,150	\$63,400	\$3,945.47	Unable to find CUSO or Local volunteer
Chief Paul Niditchie	\$34,250	\$36,130	\$70,380	N/A	Did not participate this school year.
Mangilaluk	\$33,250	\$36,350	\$69,600	\$48,748.81	Local ISP found after beginning of school year.
Total	\$285,000	\$167,000	\$452,000	\$202,803.02	Funds not completely used mainly due to school using existing resources where ISPs are not available.



School	Number of ISPs in place	Number of years at the school per ISP	Source of each ISP <i>(CUSO volunteer, local hire, etc.)</i>	Successes and challenges related to ISPs
MKS	1	0	CUSO	ISP created a very productive and inviting learning environment, very professional
CJS	2	0	Local	Evidence ISP made close connections to students, took responsibility and ownership of NDL learning spaces.
MS	1	0	Local	ISP created a warm and inviting learning space.
HKE	2	0	Local	Two ISPs allowed for proper support in multiple NDL classrooms
Angik	1	0	Local	No consistent ISP, more support needed.
CPNS	0	0	None	Did not participate this school year.

The following tables detail regional and school specific reporting related to Northern Distance Learning, along with the noted areas of strength and areas for development.

Regional Performance Indicators	# of Eligible High Schools	# of NDL High Schools	Explanation for variance <i>(if applicable)</i>
Out of the total number of eligible high schools, how many offered NDL programming in the school year.	6	5	CPNS in process of developing and identifying students for NDL, will be joining September 2023.



If not all, please explain the variance including which schools.			
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Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	Students are able to attend post-secondary with all pre-requisite courses and grades, and have been preparing for post-secondary academic level rigor through independent and guided path through NDL.
Areas for Development for the region	Internet connectivity and NDL Microsoft 365 environment implementation and evaluation, Moodle course design creation and evaluation.
Additional Comments for the region including any specific information related to the COVID-19 pandemic.	Some challenges still exist in terms of internet infrastructure, speed and access.

School Specific Reporting	School	School level Reporting
Top one or two NDL successes at each participating school.	MKS	MKS has a full time ISP through CUSO, students were successful in all NDL classes. Identification of new NDL students for grade 10 (Sept 2023)
	CJS	Consistent and engaged ISP has helped the success of students at CJS. CJS have 7 continuing students moving to grade 11 as they were successful in NDL courses, and identified at least one new grade 10 student for September 2023.
	Angik	NDL students at Angik proved resilient despite challenges with internet connectivity. All three students gained valuable credits this year toward graduation.
	CPNS	Did not have students this year, 3 are registered for Sept 2023.
	HKE	With the support of two local ISPs this year, NDL students at HKE benefited greatly from extra support, as well as improved internet connection with the addition of Starlink to their school.



	MS	NDL students at MS have shown great determination and resiliency despite shutdowns and construction at their school. Students gained valuable credits towards graduation this year.
Top one or two challenges experienced with the implementation of NDL at each participating school.	MKS	Identification of new students that are ready for NDL.
	CJS	Finding appropriate learning spaces and support for a 3rd class (currently 2 operating)
	Angik	Internet connectivity and regular ISP support
	CPNS	Eligible students were not ready until September 2023
	HKE	Internet connectivity at beginning of year, starlink came in March
	MS	Construction at the school made for some confusion and stressful learning spaces.
Top one or two supports that would help schools better implement NDL next year at each participating school.	MKS	Continue with current support with ISP and technology enhancements
	CJS	Extra ISP support where 3rd learning space is occurring.
	Angik	ISP support and reliable and consistent internet connection
	CPNS	New school set up and training for staff on NDL environment
	HKE	Continue with current support with ISP and technology enhancements
	MS	Identify 2nd learning space, and continue with current support with ISP and technology enhancements

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.00	2.00	Two RISCs to support the large region	2.0	Given the size of the region two RISCs are employed.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	0%	0%	



B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
Moose Kerr	1.05	2.00			2.00	High needs in the school required a short term increase to staffing.
Chief Julius	1.18	1.00			1.00	it is not possible to allocate or hire for .18 of a position.
Helen Kalvak	1.00	1.00			1.00	
E3ES	5.78	3.00			3.00	
E3SS		3.00			3.00	The increased allotment is necessary to provide full time employment and ensure the position is filled.
Angik	1.00	1.00			1.00	Traveling PST. Did not live in Paulatuk. Housing of staff continues to be a major issue in Paulatuk.
Inualthuyak	0.50	0.50		As funding for principal positions comes from territorial schools, the principal is asked to take		



				on the additional role of Program Support Teacher (PST).		
Chief Paul Niditchie	1.00	1.00		As funding for principal positions comes from territorial schools, the principal is asked to take on the additional role of Program Support Teacher (PST).		
Mangilaluk	2.07	2.00			2.00	it is not possible to allocate or hire for .07 of a position.
TOTAL	13.58	13.50	.08 difference based on allocation at 0.5 to 1.0 for each community			it is not possible to allocate or hire for .08 of a position.

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan's Principle and Children's First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
Moose Kerr	1.95	2.40		2.40	The School-Based Support Team and Regional Inclusive Schooling Coordinator developed an application to support all students with exceptionalities, which was approved by the Superintendent.
Chief Julius	2.19	2.40		2.40	
Helen Kalvak	1.84	1.60		1.60	
E3ES	11.14	5.60		5.60	
E3SS		5.60		5.60	
Angik	1.11	0.80		0.80	
Inualthuyak	0.13	0.80		0.80	
Chief Paul Niditchie	0.52	0.80		0.80	
Mangiluk	3.83	3.20		3.20	

TOTAL	22.72	23.2	Over allocation by 0.48	23.2	
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D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$117,700	\$117,770		145,672.24	Extra training provided to staff.

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
Fall Regional In-Service: Infrastructure of Inclusion - overview	PSTs/Coaches Administrators	Contractor: Shelley Moore RISCs	August 29	Yes	This session was held as the keynote address for the BDDEC Fall In-service for all teaching staff on August 30th in Inuvik.
Virtual Workshop: Role of the PST, Transition Documents, School Profile, Schedules	PSTs	RISCs	September 6	No	The RISCs and PSTs were in YK for training. This material was covered in person by ECE SSW Coordinators on September 8-9. A follow-up meeting to discuss BDDEC specific tracking and reporting was held virtually on September 12.
Monthly Training: Program Planning - SBSTs, Record Management, Safe Schools Plans,	PSTs/Coaches Administrators	RISCs ECE SSW	September 19	No	Program Planning - SBSTs, SSPs/IEPs, and Referrals was covered in person by ECE SSW Coordinators on September 8-9. A follow-up meeting to discuss Record



SSPs/IEPs, Referrals					Management, Safe Schools Plans, and BDDEC specific Classroom Support Planning was held virtually on September 16.
Fall PST In-service: Classroom Support Planning to Meet the Regional Capable Person Planner	PSTs	RISCs ECE SSW	October 12	Yes	RISCs led full-day training with all BDDEC PSTs on October 14.
Fall PST/Coach In-service: Program Planning - Classroom Support Plans, Co-planning, Co-teaching, Communication	PSTs/Coaches	RISCs Consultants	October 13-17	Yes	RISCs led full-day training facilitated by Leyton Schnellert with all BDDEC PSTs & Instructional Coaches on October 12-13.
Monthly Training: Program Planning - School Profile, Schedules, Push-in Support, Planning for Support Assistants	PSTs/Administrators	RISCs ECE SSW	November 21	Yes	RISCs and BDDEC Consultants led a 1.5 hour session on November 15 on Program Support schedules and Instructional Coach schedules.
Monthly Training: The Renewed Individual Education Planning Tool	PSTs/Administrators	RISCs	November 2 November 8 November 15 November 17 November 22 November 24 December 1 December 8 December 15	Yes	RISCs led the SSW Training Sessions on the Inclusive Competency-Based Individual Education Plan (IEP). These training sessions (13.5 hours) were held virtually between November 2-December 13.
Monthly PST/Coach Training: Differentiated Assessment	PSTs/Coaches	RISCs Consultants	December 12	Yes	Moved to March 24, 2023
Monthly PST/Coach Training: Intervention	PSTs	RISCs	January 23	Yes	Moved to March 24, 2023



Strategies					
Spring PST/Coach In-service:	PSTs/Coaches	RISCs Consultants	March 29-31	Yes	Presented to Assistant Principals
Spring PST In-service: Transition Planning, IEPs, Record Management	PSTs	RISCs ECE SSW	May 2-4	Yes	Virtually
Monthly PST/Coach Training: School Profiles, Data Collection	PSTs/Coaches	RISCs	June 12	Yes	Virtually

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
Shelley Moore	8 - 2 hour sessions (Aug., Sept., Nov., Dec., Feb., March, May, June)	Specialist in Inclusive Schooling and BC curriculum	CPNS & MKS	2022-23	\$5,735.00
Shelley Moore	7 - 2 hour sessions (Oct., Dec., Jan., Feb., April)	Specialist in Inclusive Schooling and Competency-Based IEPs	all BDDEC schools	2022-23	4,325.11



Leyton Schnellert			all BDDEC schools	2022	\$7000
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* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual students/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$152,720	\$284.45	<ul style="list-style-type: none"> WRS Letter-Sound Cards 4th Edition Magnetic Journal with Letter Tiles Fourth Edition 	10 Student	\$363,952.72	Provided more assistive technology to students.
	\$741.75	<ul style="list-style-type: none"> End-of-Step Assessment (Steps 1-6) Student Pack Wilson Student Notebook (Steps 1-6) 10 pack 4th Edition 	10 Students		
	\$8,887.10	<ul style="list-style-type: none"> Various Items from School Specialty including activity centres, cuddle swing & frame (OT recommendation), various sensory items, and learning tools 	1-5 Students		
	\$3,874.60	<ul style="list-style-type: none"> 10 Scanning Pens C-Pen Exam Reader 	10-40 Students		
	\$7,015.37	<ul style="list-style-type: none"> 5 Lenovo (6660842) ThinkBook for Speech Language Therapy 	40 Students		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose <i>(materials, positions, contracts, etc.)</i>	User Group Type <i>(# of classrooms / individual student/ etc.)</i>	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$227,052	\$75,000	WiseGuyz Training and Program- an evidence-informed participatory program designed to promote healthy relationships and prevent adolescent dating violence. The program provides a safe space for participants to reflect on the impacts of harmful gender stereotypes and build essential relationship skills.	6 schools/60 students	\$227,052	
	\$50,000	Snowshoe Carving-Workshops hosted by a Indigenous person who embeds mental well-being and elder storytelling into soapstone carving practice.	4 schools/40 students		

	\$102,052	Wellness Coordinator position			

Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>The BDDEC RISCs will provide training for PSTs on the creation and implementation of SSPs including reviews to ensure these are working documents that are not just a long list of good teaching practices but are reflective of specific student needs.</p> <p>The BDDEC RISCs in collaboration with SSW staff will provide training for PSTs on the new competency-based IEP.</p> <p>The BDDEC RISCs will continue to provide support to PSTs with the creation and implementation of IEPs including reviews to ensure they are implemented as per ECE directives.</p>
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<p>Areas of Strength for the region</p>	<p>New transition plans were implemented on behalf of ECE/BDDEC.</p> <p>MEPs/IEPs were discussed with, and signed by parents/guardians; signed copies of plans were uploaded to PowerSchool Special Programs; all unsigned SSPs have contact logs documenting attempts to obtain signatures uploaded to PowerSchool Special Programs.</p> <p>Parent and student (when applicable) participation in the IEP process significantly increased.</p>
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<p>Areas for Development for the region</p>	<p>Staff will need continued professional development in 2023-24 to assist with new transition documents.</p> <p>Provided the transition to BC Curriculum, staff will need training and support with developing and implementing Student Support Plans.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

G. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>Supporting teachers to create environments that allow for students with varying needs to work in a more flexible learning environment.</p> <p>Training for teachers in the area of differentiated instruction and modification of program delivery will be provided for all school staff via Google Meets and in person consultant visits.</p>
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<p>Areas of Strength for the region</p>	<p>Classroom Teachers regularly collaborated with both Program Support Teachers and Instructional Coaches to develop and implement teaching strategies including but not limited to differentiated instruction, the principles of Universal Design for Learning, oracy strategies and thinking routines.</p> <p>School-Based Support Teams met regularly with Classroom Teachers to determine and implement strategies for individual students, leading to interventions to work towards success.</p>
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<p>Areas for Development for the region</p>	<p>Regular meetings between Classroom Teachers and Support Assistants continues to be a challenge. Teachers and SAs are encouraged to use STIP time to support one another and students.</p> <p>Regular meetings between School Principals and Classroom Teachers to continue to strive for growth in teaching practice continues to be a challenge. School Principals are encouraged to continue with classroom walkthroughs, regularly providing suggestions for growth.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

H. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>School Based Support Team meetings are scheduled at all nine schools in the district. Students can be referred for additional support to the SBSTs by classroom teachers. Regular SBST meetings will occur in all schools with core members - the principal, PST, counselor, relevant teacher (s), and occasional members such as parents as needed.</p>
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<p>Areas of Strength for the region</p>	<p>BDDEC RISCs in collaboration with ECE provided training to schools on the SBST. Online meeting minute templates were provided for use by the schools, copies of the minutes were stored in the individual school drives for review by the RISCs. The RISCs attended individual school SBST meetings as available and by request.</p>
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Areas for Development for the region	School Principals will need to continue to invite families and their children to participate in School-Based Support Team meetings, working together to support the students' needs.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

I. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the NWT *Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.	The BDDEC RISCs, and Assistant Superintendent will support PD for PSTs on SSPs and IEPs. SSPs/IEPs will be reviewed to ensure they are not just a long list of good teaching practices but are reflective of specific needs. PSTs and Principals will review SSPs a minimum of four times per year.
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Areas of Strength for the region	BDDEC RISCs review all student plans twice per year and provide individual feedback to teachers and supporting PST/Principal teams. All MEPs are reviewed with parents/guardians and signed consent is gained prior to plan implementation. All IEPs for the 2023-24 school year were drafted and signed in June ensuring that a finalized plan was in place to begin programming in the fall. All plans were developed using the new CBEPP template.
Areas for Development for the region	



<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	
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J. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to **teacher support activities**
- no more than 25% of the PST’s time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>All BDDEC PSTs in 2022-2023 will spend no less than 60% of their time engaged in activities directly supporting classroom teachers. BDDEC Instructional Coaches focus on Tier I research based best practices in addition to PST support.</p> <p>The PST priorities are set at the beginning of the school year based on student need and are reinforced by the administration.</p>
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<p>Areas of Strength for the region</p>	<p>Program Support Teachers successfully collaborated with Instructional Coaches and Classroom Teachers to adapt, revise and modify curriculum materials using the BDDEC Inquiry Model and Classroom Support Planning Tools.</p> <p>Program Support Teachers provided coaching and modeling for Classroom Teachers and Support Assistants, supporting a move from a one-size-fits-all approach toward one that adapts to learner variability.</p> <p>Program Support Teachers successfully organized and led School-Based Support Team Meetings and follow up activities and ensured that minutes were kept and uploaded to the school shared drive.</p>
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Areas for Development for the region	Recruitment of new Program Support Teachers has been difficult. Regularly participating in co-teaching opportunities with Classroom Teachers
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

K. Magnet Facilities

[Specific facility] provide services to students with very challenging needs. This facility is deemed a ‘magnet facilities’ and has been identified as requiring additional supports.

The following table details the allocated, budgeted and actual teacher and support assistant positions in place to support education in Magnet Facilities, and the explanation for any variance between each.

Positions	Allocated (PY)	Budgeted (PY)	Explanation for variance (if applicable)	Actual (PY)	Explanation for variance (if applicable)
Teachers	N/A	N/A		N/A	
Support Assistants	N/A	N/A		N/A	
TOTAL					

The following table details the total amount of allocated, budgeted and actual funding spent on O&M for Magnet Facilities, and the explanation for any variance between each.

Allocated (\$)	Budgeted (\$)	Explanation for variance (if applicable)	Actual (\$)	Explanation for variance (if applicable)
N/A	N/A		N/A	



4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.00	1.50		1.50	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school’s ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year:

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
MKS	Whole Staff	Monthly	
CJS	Principal, IL Instructor, 2 Classroom Teachers and 2 SA's.	Monthly	
HKE	Principal, IL Instructor, 1 Classroom Teacher and 1 SA, Cultural liaison	Monthly	
E3ES	Vice Principal, 3 Language Instructors, 2 classroom teachers	Monthly	
E3SS	1 Principal, 1 Vice Principal, 2 Teachers, 2 SA's and 1 OTL Coordinator.	Monthly	
AS	Whole Staff	Monthly	
IS	Whole Staff	Monthly	
CPNS	Whole Staff	Monthly	
MS	Principal, 2 IL Instructors, 1 Classroom Teacher and 1 SA.	Monthly	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
MKS	1.49	2.0	Two languages offered in Aklavik.	2.0	Two languages offered in Aklavik.
CJS	1.63	1.0	Funds reallocated within the district.	1.0	Funds reallocated within the district.
HKE	1.32	1.0	Funds reallocated within the district.	1.0	Funds reallocated within the district.
E3ES	5.27	6.00		6.00	
E3SS					
AS	1.00	1.00		1.00	
IS	0.50	1.00	ILI made full time in 2022-23.	1.00	ILI made full time in 2022-23.
CPNS	0.75	1.00	ILI made full time in 2021-22..	1.00	ILI made full time in 2021-22.
MS	2.52	2.00	Funds reallocated within the district.	2.00	Funds reallocated within the district.
TOTAL	14.48	17.00		17.00	Reallocated to make positions full time and or offer two languages where applicable

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.



Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

<p>Accommodations made to maintain Indigenous language instruction in the region, if any?</p>	<p>BDDEC has been a foundational partner in the creation of the ILIEP training program that will be used to help train new ILIs in the region. This plan will help those new ILIs that are recruited be supported in the transition of language instruction in schools with ILIs reaching retirement.</p>	
<p>Plans to recruit and retain language teachers, if any?</p>	<p>Individual employees have been chosen in 3 schools to work directly with the ILIs and within the ILIEP program</p>	
<p>The # of anticipated New ILIs and which schools they are in.</p>		
<p>Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?</p>	<p>The ages of ILIs throughout the region indicates that some will reach retirement in the next 3-10 years. Language proficiency and pedagogical understanding of teaching in IL classrooms and with the OLC takes training and support. finding the individuals to train can be challenging.</p>	

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.



School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3 rd Party Funding (\$) / Source (If applicable)
Moose Kerr	\$39,900	\$39,900		\$3,655.61	Other funds spent and coded to community support at MKS \$41,269.93	
Chief Julius	\$39,900	\$39,900		\$25,424.92	Other funds spent and coded to community support at \$22,897.08	
Helen Kalvak	\$47,100	\$47,100		\$8,198.31	Unused funds allocated in the district	OTL Collaborative Fund \$2,893.92
E3ES	\$84,700	\$84,700		38,521.41	\$84,467.97 in total for two schools.	
E3SS				45,946.56	\$84,467.97 in total for two schools.	
Angik	\$47,100	\$47,100		\$15,690.19	\$40,435.94 spent in community support	
Inualthuyak	\$39,250	\$39,250		\$1,248.20	Funding shifted to support other schools.	
Chief Paul Niditchie	\$34,250	\$34,250		\$12,535.58	\$14,463.13 spent in community support	



Mangilaluk	\$39,900	\$39,900		\$38,489.20	Funding near budgeted amount.	
TOTAL	\$372,100	\$372,100		\$189,709.98	Additional funds moved to Community Support. See below.	

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
Moose Kerr	Y	N	4 times a year	ILE funding
Chief Julius	Y	N	2 times a year	ILE funding
Helen Kalvak	Y	N	4 times a year	ILE funding
E3ES	Y	N	6 times a year	ILE funding
E3SS	Y	N	6 times a year	ILE funding
Angik	Y	N	4 times a year	ILE funding
Inualthuyak	Y	N	2 times a year	ILE funding
Chief Paul Niditchie	Y	N	5 times a year	ILE funding
Mangilaluk	Y	N	4 times a year	ILE funding

E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region’s approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	100%	100%	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	100%	100%	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	Blanket exercise August 2022 in-service (new staff)
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
MKS	Regional In-service provided one day of Cultural Orientation, cultural unit plan, Elder videos, and local recipes.	100	100`	
CJS	Local knowledge keepers share traditional stories	100	100	



	during Cultural Orientation days.			
HKE	Blanket exercise for new staff hosted at in-service. RILE and local knowledge keepers provide training to whole staff.	100	100	
E3ES	Blanket exercise hosted regional in-service for new staff. RILE and local knowledge keepers provide training to whole staff.	100	100	
E3SS	Staff visit the school cabin and work with local knowledge keepers during Cultural Orientation days. Blanket exercise at school.	100	100	
AS	Local knowledge keepers share traditional stories during Cultural Orientation days.	100	100	
IS	Regional In-service provide one day of Cultural Orientation, cultural unit plan, Elder videos, and local recipes.	100	100	
CPNS	Local knowledge keepers share traditional stories during Cultural Orientation days.	100	100	
MS	Local knowledge keepers share traditional stories during Cultural Orientation days.	100	100	

F. Offering Key Cultural Experiences



Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
MKS	1) Fishing Camp 2) Elder Day Camp 3) Caribou Hunt	1) Full school 2) Whole school 3) High School students (15)	1) 5 2) 10 3) 3	1) Y 2) Y 3) N	1) 5 days 2) 7.5 hours 3) 2 days
CJS	1) School camp days 2) School tent programs 3) Snaring	1) 60 students in grades 1-8 2) 100% of students 3) 30 students in Grades Jk-3	1) 16 2) 0-3 3) 2	1) Y 2) Y 3) Y	1) Day trips for each grade over a 2 month period 2) Daily for different groups 3) 3 hours a day for 5 days
HKE	1) Whole school fishing trip 2) Whole school iglu building 3) Iglu village with Highschool	1) 100% of students 2) 100% of students 3) 30 students in grades 10-12	1) 10 2) 3 3) 10	1) Y 2) Y 3) Y	1) Day trip 2) 1 day 3) Each day for 10 days

E3ES	Boot Lake Trips	100%	5	Y	Day trips for each grade over a 4 week period
E3SS	Boot Lake Trips	90%	5	Y	Day trips for each grade over a 2 week period
AS	Whole School Fishing trip	100%	3	Y	Day Trips over a week period
IS	Elder Day Camp	Event did not happen	N/A	N/A	N/A
CPNS	<ul style="list-style-type: none"> 1) Fishing Camp 2) School tent programs 3) Trapping 	<ul style="list-style-type: none"> 1) 100% of students 2) 100% of students 3) 100% of students 	<ul style="list-style-type: none"> 1) 3 2) 3-5 3) 2 	<ul style="list-style-type: none"> 1) Y 2) Y 3) Y 	<ul style="list-style-type: none"> 1) Day trips over 2 weeks 2) day trips over a week period 3) day trips over 2-3 weeks
MS	<ul style="list-style-type: none"> 1) Fishing 2) Igloo Building 3) Dog Sledding 	<ul style="list-style-type: none"> 1) 100% of students 2) 100% of students 3) 100% students 	<ul style="list-style-type: none"> 1) 5 2) 3 3) 5 	<ul style="list-style-type: none"> 1)Y 2)Y 3)Y 	<ul style="list-style-type: none"> 1) Day trips over a 2 week period 2) Day trips over a week period 3) day trips over a 2 week period

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.



School	Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
MKS	Elder visits (Grandparents day and Elders lunches) TKK visits	100 % of students	5-7	Y	2-3 hours each time for 5 days
CJS	Elder visits (Elders lunches, Chief Julius Day celebration) TKK visits	100% of students	5	Y	2-3 hours each for 5 days
HKE	Elder visits (Elders lunches and school feast) TKK visits	100% of students	6	Y	2-3 hours each for 7 days
E3ES	Elder visits TKK visits		5	Y	
E3SS	Elder visits (Guest presenters and wellness day guests) TKK visits	100% of students	5	Y	5 hours per day per time
AS	Elder visits (Tapestry making, mitt string making)	100% of students	4	Y	5 hours per day per time
IS	Elder visits	100% of students	1		2-3 hours per time
CPNS	Elder visits	100% of students	2-4	Y	2-3 Hours per day



	(Stiry telling, skill demonstrations) TKK visits				
MS	Elder visits (Drum dancing, story telling) TKK visits	100%	5	Y	2-5 hours per time

The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
Angik School	New snowmobile purchased Food supplies purchased Fuel purchased	Snowmobile rental	
Moose Kerr School	Food supplies purchased Fuel purchased	Toboggan and snowmobile rental	
Chief Julius School	Food supplies purchased Fuel purchased	Toboggan and snowmobile rental	
Helen Kalvak	Food supplies purchased Fuel purchased	Toboggan and snowmobile rental	
East Three Elementary	Food supplies purchased Fuel purchased	Toboggan and snowmobile rental	
East Three Secondary	Food supplies purchased Fuel purchased	Toboggan and snowmobile rental	
IS	Food supplies purchased Fuel purchased		
Chief Paul Nitdichie	Food supplies purchased Fuel purchased	Toboggan and snowmobile rental	

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>ILI’s are supported by RILE and the Indigenizing Coordinator. In person direct school visit support and monthly Zoom meetings are planned for 2022-23.</p> <p>Teachers in BDDEC schools are responsible to learn the 14 basic greetings to use with staff and students as well as a list of 10 basic instructions/ commands. In 2022-2023 we will work with schools to offer ways for teachers to develop their language skills either through resources provided by community and ILI engagement or enhancements made to the BDDEC language expectations list for students and staff. Language in school newsletters, parent communications, morning messages and other shared communication venues will be strongly encouraged.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# of new ILIs in the region	2	2	



<p>Areas of Strength for the region</p>	<p>BDDEC ILIs are working to connect language to the land and the traditional stories of the region. There is an increase in integrating language with OTL programming and an emphasis on practical language that increases in difficulty using relatable context and supports. ILI classes have regular Elder visits.</p>
<p>Areas for Development for the region</p>	<p>Moving into reading and writing has presented new challenges– ILI fluency is a challenge and finding the ELDER supports is also very challenging based on the demand for Elders in communities. Developing proficiency through training will be a focus as well as finding and creating resources that assist students and teachers in learning and using the language in ways that are relevant to the communities and their histories.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>New ILI mentorship program created in partnership with BDDEC & ECE. Three Language Assistants (LA) will be paired with three ILI instructors and three Elders to support LA's language fluency and pedagogical development.</p>

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a ‘**whole school approach to language use**’ bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

<p>School</p>	<p>Indigenous Language Signage in Schools (Y/N)</p>	<p>Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.</p>	<p>Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.</p>
<p>MKS</p>	<ul style="list-style-type: none"> OPA data collected 2 times per year 	<ul style="list-style-type: none"> Staff OPS for traditional Greetings 	<ul style="list-style-type: none"> School feasts Elders Lunches WisdomFest



	<ul style="list-style-type: none"> • ILE committee in place. • On site school language/culture camp 	<ul style="list-style-type: none"> • School based Cultural display with language 	
CJS	<ul style="list-style-type: none"> • OPA data collected 2 times per year • ILE Action Plan • ILE committees in place. 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings • Language used at school wide assemblies 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest
HKE	<ul style="list-style-type: none"> • OPA data collected 2 times per year • ILE Action Plan • ILE committees in place. 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings • School based Cultural display with language • Daily Student circles with language 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest
E3ES	<ul style="list-style-type: none"> • OPA data collected 2 times per year • ILE Action Plan • ILE committees in place. 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings • School based Cultural display with language • Daily announcements with language teaching 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest
E3SS	<ul style="list-style-type: none"> • OPA data collected 2 times per year • ILE SIP created from BDDEC Strat/OP Plan 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings • School based Cultural display with language • Daily announcements 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest

	<ul style="list-style-type: none"> • ILE committees in place. 	with language teaching	
AS	<ul style="list-style-type: none"> • OPA data collected 2 times per year • ILE Action Plan • ILE committees in place. 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings • Daily announcements with language teaching 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest
IS	<ul style="list-style-type: none"> • OLC delivery in each school • OPA data collected 2 times per year • ILE Action Plans = BDDEC ILESIPs • ILE committees in each school 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest
CPNS	<ul style="list-style-type: none"> • OLC curriculum delivered by ILE instructor. • OPA data collected 2 times per year • ILE Action Plan • ILE committees in each school 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings • Daily announcements with language teaching • Daily circle with students for language development-whole school 	<ul style="list-style-type: none"> • School feasts • Elders Lunches • WisdomFest
MS	<ul style="list-style-type: none"> • OPA data collected 2 times per year 	<ul style="list-style-type: none"> • Staff OPS for traditional Greetings 	<ul style="list-style-type: none"> I. School feasts J. Elders Lunches K. WisdomFest



	<ul style="list-style-type: none"> • ILE Action Plan • ILE committee in place. • IOLC curriculum delivered by ILE instructors. 	<ul style="list-style-type: none"> • Daily announcements with language teaching 	
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L. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$169,926	Aklavik 41,269.93	MKS Camps (Muskrat, Fish, Caribou Harvest) Cost included snowmobile rentals and fuel costs.		
	Tsiigehtchic \$15,880.62	-Language on the land through Bird and Fish camps (Honoraria, and equipment) - Trapping and and survival skills camp (Equipment and honoraria)		
	Fort McPherson \$22,897.08	Multi grade School Camp programs around harvest, food preparation and land connection with Language (Honoraria		



		and transportation costs)		
	Inuvik E3E \$49,089.41	-Boot Lake Science and Language Camps -Moose Harvest Program -Muskrat and Bird Camps		
	Inuvik E3SS \$84,506.74	-Boot Lake Science and Language Camps (Honoraria costs) -Muskrat and Bird Camps (Transportation and Honoraria costs) -Language and Bird Program		
	Paulatuk \$40,435.94	New snowmobile purchased for Angik School Elders visits Cultural Exchange with school from Ontario		
	Tuktoyaktuk \$38,489.20	-Whole School Fish Program - Igloo Building -Dog Mushing Experience (Guide and Transportation costs)		
	Ulukhaktok \$14,690.50	-Ookpalik Lake Whole School trip (Transportation costs and Elder and Honoraria costs) -Muskox Harvest Program - Whole School Igloo building program (Honoraria costs)		
TOTAL			\$307,259.42	Funding moved from General Indigenous to Community Support

M. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated <i>(\$)</i>	Budgeted <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$218,499	\$218,499		\$230,535. 54	Used all funds.

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

School and # of ILIs participating	OLC or ILE Handbook	Specific Focus <i>(ex: assessment)</i>	Training Provider <i>(ex: RILE, ECE, contractor)</i>	Planned Dates and Location	Was this training held as planned? ? <i>(Y/N) If no, why not?</i>



CJS, E3ES, CPNS, MS (7)	OLC	Planning and unit design	<u>RILE</u>	<u>Dec & Feb Inuvik</u>	<u>Y</u>
MS (2)	OLC	Planning	<u>RILE</u>		<u>Y</u>
E3SS (3)	OLC	Planning, assessment, reading	<u>RILE</u>		<u>Y</u>
E3ES (1)	OLC	Overview	<u>RILE</u>	<u>Sept</u>	<u>Y</u>

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Manipulatives and games	Piannat	250 units	Inuvialuktun, Innuinaqtun
Book	Mangilaluk	1	English (Gwich'in, Inuviluktun and Innuinaqtun are planned for 2023-2024)
Video	Moving Forward Together	1	TRC Education forum in English with occasional language references in Inuvilauktun and Gwich'in
T-shirts	Moving Forward Together	75	Gwich'in and Inuvialuktun

The following table details **regional** funding used to support technological needs that support OLC and ILE implementation.

Type of technology purchased	# of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation





Appendix B: Operating Plan - Operating Budget

Department of Education, Culture & Employment Draft Budget Ver #4

Beaufort Delta Education Council Statement of Revenues and Expenses Annual Budget - Consolidated

	2022-2023 Budget	2021-2022 Approved Budget	2021-2022 Year-end Forecast
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contribution	29,023,652	29,021,712	29,746,299
Indigenous Languages Contribution	2,955,912	2,913,435	2,940,454
French Language Contribution	75,000	75,000	75,000
ECE Other Contribution	1,340,250	1,227,964	1,227,964
Sub-Total ECE	33,394,814	33,238,111	33,989,717
GNWT Other Contributions			
Total GNWT	33,394,814	33,238,111	33,989,717
Federal Government - Jordans Principle	4,239,671	5,991,909	6,453,278
Federal Government - Jordans Principle Carry Fwd	2,829,073	4,491,909	2,120,545
Federal Government	8,020	8,020	0
Property Tax Requisitioned			
Other School Authorities			
Education Authority Generated Funds			
Rentals			
School Fees			
Sales			
Investment Income	160,000	160,000	100,000
Other	498,649	498,649	1,106,079
Total Generated Funds	7,735,413	11,150,487	9,779,902
TOTAL REVENUES	41,130,227	44,388,598	43,769,619
EXPENSES			
Administration	3,822,526	3,803,106	1,950,000
School Programs	25,323,078	21,188,897	20,102,466
Operations and maintenance			1,310,314
Inclusive Schooling	6,361,261	5,848,519	4,325,753
Indigenous Languages and Education	3,502,872	3,063,435	2,688,022
Jordans Principle	7,068,744	10,483,818	8,573,823
Transfers to Capital			
Debt Services			
TOTAL EXPENSES	46,078,481	44,387,775	38,950,378
SURPLUS (DEFICIT)	(4,948,254)	823	4,819,241
PROJECTED ACCUMULATED SURPLUS (DEFICIT)	3,676,159	3,805,995	8,624,413



Appendix C: Annual Report - Audited Financial Statements



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

**CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2023**

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Message from Superintendent of Schools Devin Roberts

On behalf of the Beaufort Delta Divisional Education Council (BDDEC), I am pleased to present the Annual Report for 2022 - 2023. 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.

The 2022 – 2023 year has been a year of change. The Superintendent’s community based participatory action research (CBPAR) combined with working groups from the District Education Council (DEC) in 2022 resulted in a convergence of the viewpoints and a sense of urgency to focus on key priorities, with carefully selected strategies and a commitment to result for long term student achievement. Council chose to target student achievement as the priority given existing results in Literacy, Numeracy, ILE and the importance of reading, mathematics (numeracy) and language growth (ILE) for success in school and in later life. Social responsibility is the other Council priority that overlaps these initiatives. The design of this strategic plan and vision complements the Council’s foundational policies.

The fundamental purpose of the new shared district vision is to work collaboratively with each other and our partners to provide the best possible education for all Beaufort Delta students. Accordingly, building and maintaining effective working relations with each other and caring relationships with parents, guardians and students is essential to our success.

The research base for this initiative was and continues to be inclusive of what is already working here (Indigenized Education) within the Beaufort Delta region combined with what the literature says is working out there (Inquiry learning).

Inquiry based learning is defined as students actively involved in solving authentic (real-life) problems within the context of the curriculum and/or community.

A new partnership with the University of British Columbia (UBC) was formed helping recruit new teachers to the district that come trained in Indigenous Education and Inquiry. Current BDDEC staff are being trained in inquiry and are working towards a decolonized model of education for our students. In 2022 BDDEC started a collaboration with Excellence Canada utilizing their Organization Excellence Essentials standards as a guide to facilitate action research with employees and stakeholders. The goal being for employees and stakeholders to provide feedback for long-term improvement.

All schools will follow a cultural calendar that is developed uniquely for their community. BDDEC is now designing student surveys along with the traditional parent/guardian surveys to launch in 2022-2023 to actively engage students, parents and guardians.

The District Education Council (DEC) returned to normal meeting structure in the 2022 – 2023 with regularly scheduled DEC meetings. During 2022-23 some of the DEA’s have had difficulty filling their DEA positions. BDDEC will continue to work with the DEA’s to assist the DEA’s in filling their vacant positions and will assist in all DEA elections scheduled. All of the DEC Board

members are active in their communities and supportive of the actions of the senior management in the operations of the schools.

BDDEC continues to experience difficulty in ensuring that housing is available for teachers in the communities. Previously this has hindered us placing teachers into the community as no housing has been available. BDDEC continues to work with GTC, IRC and GNWT Housing in an attempt to resolve this issue. BDDEC has also engaged in conversations about potential housing options with the Federal Government of Canada in August of 2023.

BDDEC's goals defined in the 2022 - 2023 Operating Plan

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

This approach will enable BDDEC to state the progress that the organization has made and will highlight areas where improvement is needed. Some of the key accomplishments in 2022 - 2023 include:

- Record gain in Numeracy with over 80% of students on or above level in Math
- BDDEC responsive teaching cycle focused on data driving instruction
- Community Engagement with the Long Term Vision
- Partnership with Excellence Canada
- Successful instructional coaching program over the past four years
- Creation of student council in all schools
- Increased awareness of the BDDEC vision
- Indigenizing Education making literacy and numeracy more culturally relevant to our students
- BDDEC continues to focus on literacy and numeracy initiatives to improve teacher practices and development with a focus on student achievement. Jordan's Principle Funding support the additional support staff as Literacy Coaches and Math Coaches which work with the teachers to provide additional capacity.
- BDDEC offered JK – Grade 12 in Tsiigehtchic and Sachs Harbour in 2022 – 2023 reducing the dependency on the Home Boarding program.

BDDEC continues to address the achievement gap with graduating students in NWT compared to rest of Canada through development of programs more directed to educating Indigenous students in a culturally relevant program.

Overview

The Beaufort Delta Divisional Education Council (BDDEC) for the 2022 – 2023 year provides Junior Kindergarten to Grade 12 instruction for 1,452 students through nine schools in the in eight communities of Inuvik, Aklavik, Fort McPherson, Tsiigehtchic, Tuktoyaktuk, Sachs Harbour, Ulukhaktok, and Paulatuk.

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

BDDEC Board of Directors

The BDDEC Board of Directors are appointed by the DEA's from the local communities. Both Gwich'in Tribal Council and the Inuvialuit Regional Corporation have the authority to appoint one position (each) on the BDDEC Board. DEA positions are elected in the local communities and serve for a three-year term. The BDDEC Board had one face-to-face meeting, and two video conference regular meetings during the 2022 – 2023 year.

Chairperson	Darlene Gruben
Vice-Chairperson	Mina McLeod
Member-at-Large	Gilber Thrasher Sr
Aklavik	Mina McLeod
Fort McPherson	Rebecca Blake
Inuvik	Jenna MacNeil
Paulatuk	Gilbert Thrasher Sr
Sachs Harbour	Vacant
Tsiigehtchic	Archie Inglangasuk Jr
Tuktoyaktuk	Darlene Gruben
Ulukhaktok	Derek Squirrel
Gwich'in Tribal Council	Janna Wolki
Inuvialuit Regional Corporation	Evelyn Storr

The Executive Committee consists of the Chairperson, the Vice-Chairperson, the Member-at-Large which are elected by the BDDEC Board, and a representative from each indigenous government. The Executive Committee meets monthly with the BDDEC Board Office Staff.

BDDEC Staff

Superintendent	Devin Roberts
Assistant Superintendent	Krista Cudmore
Assistant Superintendent	Richard McKinnon
Comptroller	Gary McBride
Comptroller	Steven Odiase
LAN Manager	Michael Reardon
Technical Officer	Hope Anumba
Finance Officers	Ken Crocker

Finance Clerk
Administrative Assistant

Kurt Scheiwiller
Sacha Nogasak
Loni Noksana-Ruben

Consultants

Inclusive Schooling
Indigenous Languages
Literacy Coordinator k-12
Junior Kindergarten
Math/Science
PowerSchool
Northern Distance Learning

Justin Guy/Sonia Gregory
Velma Illasiak/Erica Thompson
Julie Donahue-Kpolugbo/Stephen Dagar
Danielle Aylward
Shawn Feener
William Logan
Edward Hartley/William Logan

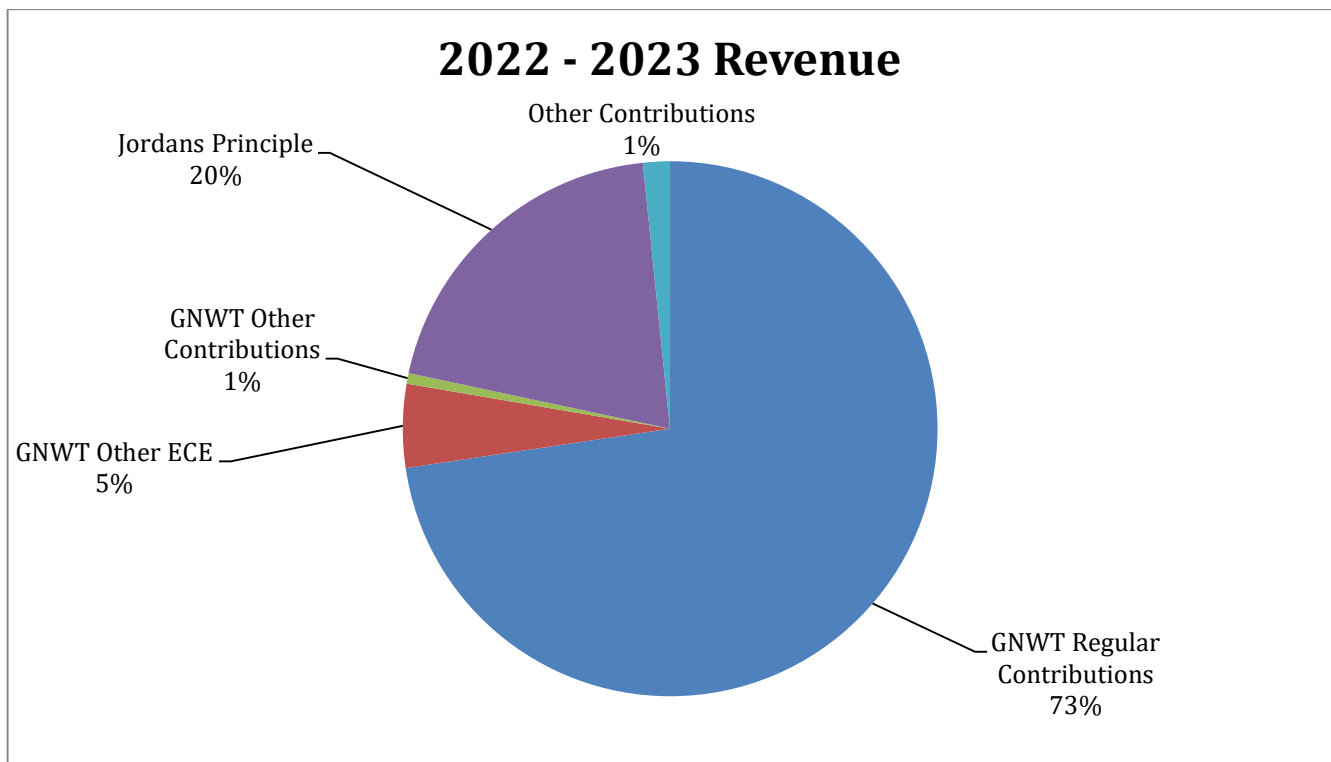
Principals

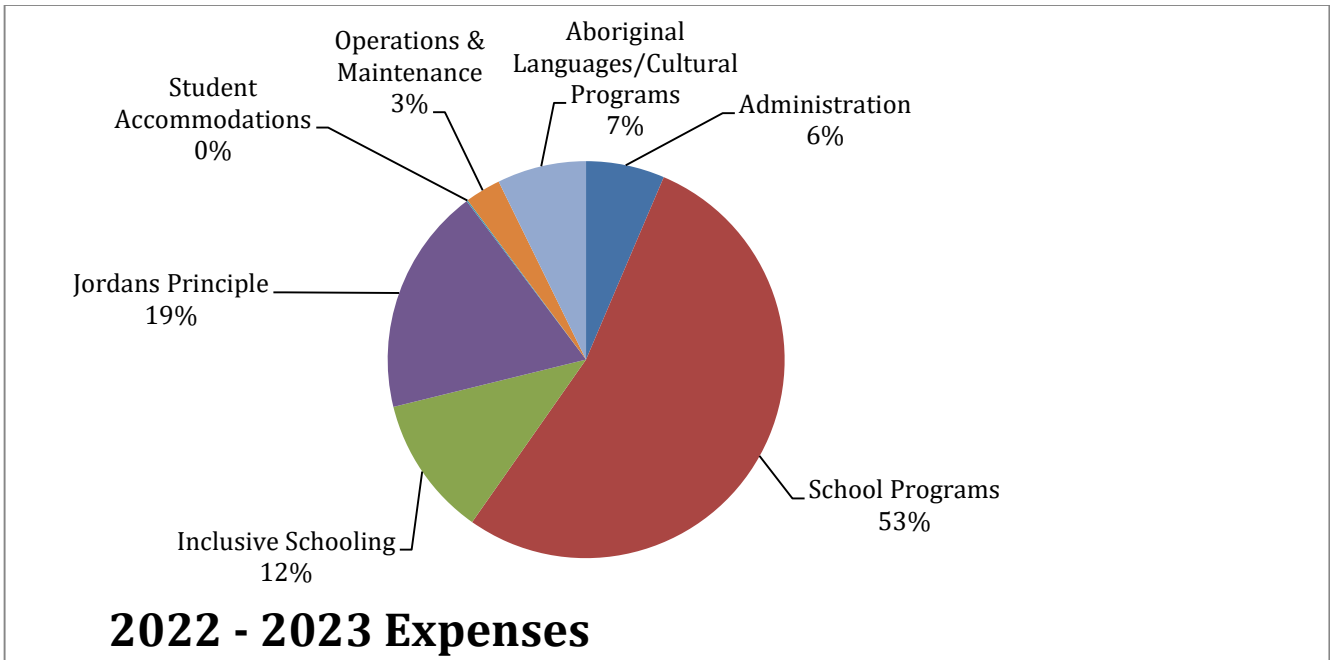
Angik – Paulatuk
Chief Julius – Fort McPherson
Chief Paul Nitidchie – Tsiighetchic
Helen Kalvak – Uluhaktok
Inualthuyak – Sachs Harbour
Mangilaluk – Tuktoyaktuk
Moose Ker School – Aklavik
East Three Elementary – Inuvik
East Three Secondary – Inuvik

Julliette Clark
Shirley Peterson
Lara Gerritse
Nicolas Kopot
Martin MacPherson
Ephraim Warren
Daniel Summers
Chauna MacNeil
Moses Garaba

Financial Highlights

Revenues for 2022 – 2023 of \$44.4 million was \$3.3 million higher than budgeted. GNWT regular contributions accounted for 72.7% of the revenue at \$32.3 million a decrease of \$0.4 million from 2021 - 2022 year. Other contribution agreements from the GNWT brought the total GNWT contributions to \$34.8 million; which is an increase of \$0.2 million from the 2021 – 2022 year. Total revenues of \$44.4 million was an increase of \$0.4 million from the 2021 - 2022 year. Funding from the Government of Canada under the Jordan’s Principle program accounted for 20.0% of total revenue at \$8.9 million. Expenses are broken into program cost; school programs accounted for 53.4% of cost at \$25.6 million, Indigenous Languages and Education for 7.3% of cost at \$3.5 million, Inclusive schooling for 11.4% of cost at \$5.5 million, Jordan’s Principle for 18.6% of cost at \$8.9 million and Administration for 9.3% of cost at \$4.4 million. Total expenses at \$47.8 million were \$3.8 million more than 2021 - 2022, and \$1.8 million more than the 2022 - 2023 Budget.





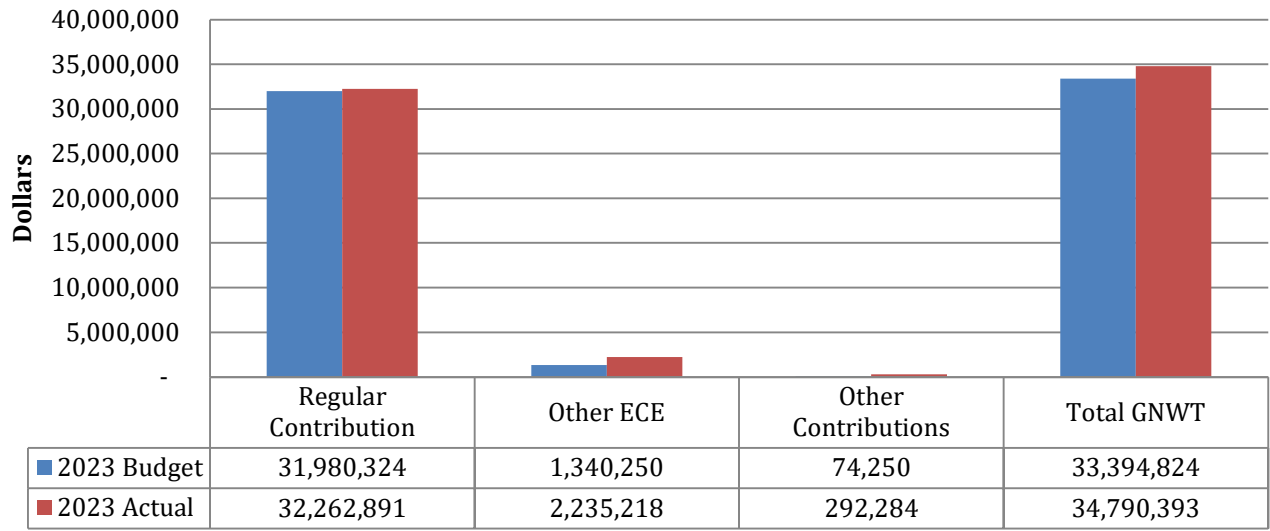
2022 – 2023 Revenues

For 2022 - 2023 BDDEC Consolidated Statement of Operations had an Operating Deficit of \$3.4 million compared to a Budgeted Operating Deficit of \$4.9 million. Additional funding was provided by the GNWT for the French program and additional programs were submitted to the Jordan’s Principle program which were approved. Most significant items were the partial funding of a French Consultant for the French Program, support for the French teachers in Inuvik and the addition funding for the trades program to be funded by Jordan’s Principle.

The DEA’s and BDDEC continue to form strategic partnerships, and are successful in finding additional sources of funding for school activities. Each of these programs have been closely monitored in the 2022 – 2023 year to ensure that the highest degree of benefit to the students was achieved.

Chart 1 displays our 2022 – 2023 Actual Revenues compared to the budgeted revenue.

2022 - 2023 Actual Revenue vs. Budget



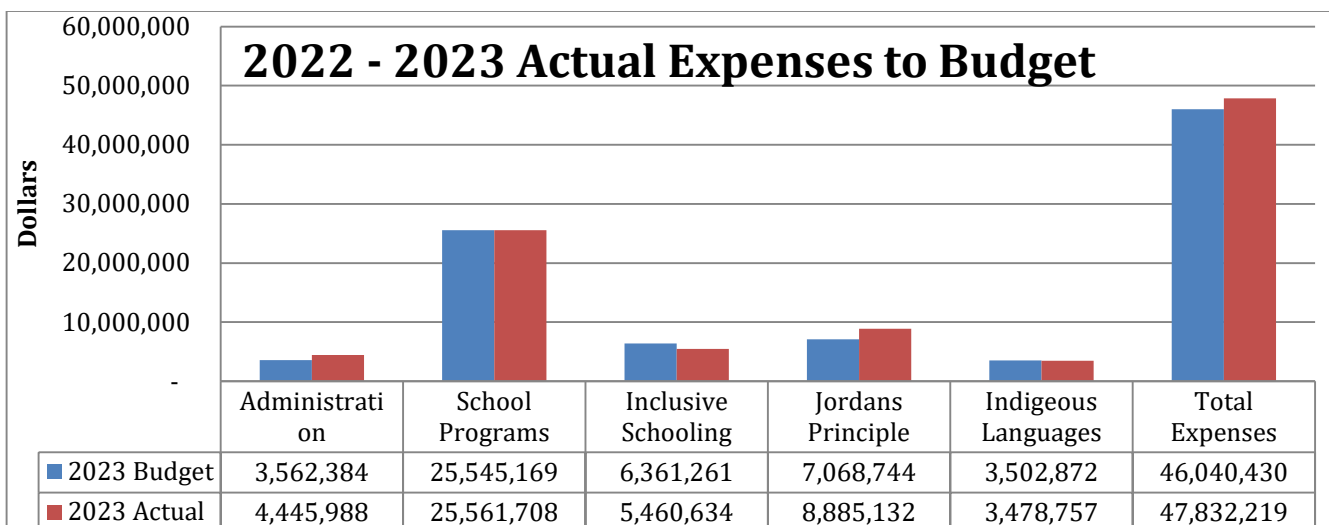
2022 – 2023 Expenses

Expenses for the year-end June 2023 were \$1.8 million more than the budget of \$46.0 million for a total cost of \$46.8 million. This represents a \$3.8 million increase in expenditures from 2021 -2022, or a 8.7% increase in spending from previous year.

Inclusive schooling had expenses of \$5.5 million representing an increase in spending from the 2021 - 2022 year of \$0.6 million.

Indigenous Languages had expenses of \$3.5 million; which represents an increase of expenditures of \$0.5 million from the 2021 – 2022 year.

Chart 2 is a program comparison of our expenses for 2022 - 2023 compared to the budgeted expenses.



When comparing 2023 against 2022, BDDEC experienced a 0.9% increase in revenues, and an increase in expenses of 8.7% resulting in an operating deficit of \$3.4 million. For the year ended June 2023, the Accumulated Surplus is \$380,592 or 0.9% of revenues. Management prepared and presented an Operating Plan for the 2023 – 2024 year projecting a deficit of \$1.1 million. BDDEC continues to provide additional supports as it transitions into the BC curriculum which focuses more upon Indigenous Education. The additional expenditures will be due to additional staffing to support the students and teachers as this move occurs.

Chart 3 is a comparison of the Year-end 2023 GNWT Revenues compared to the 2022 Revenues

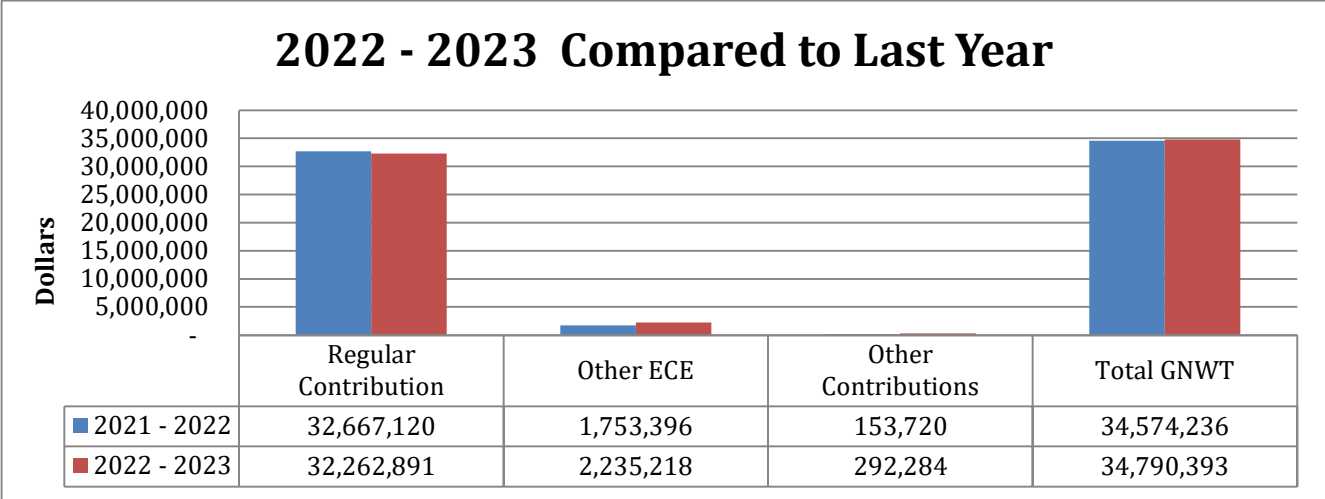
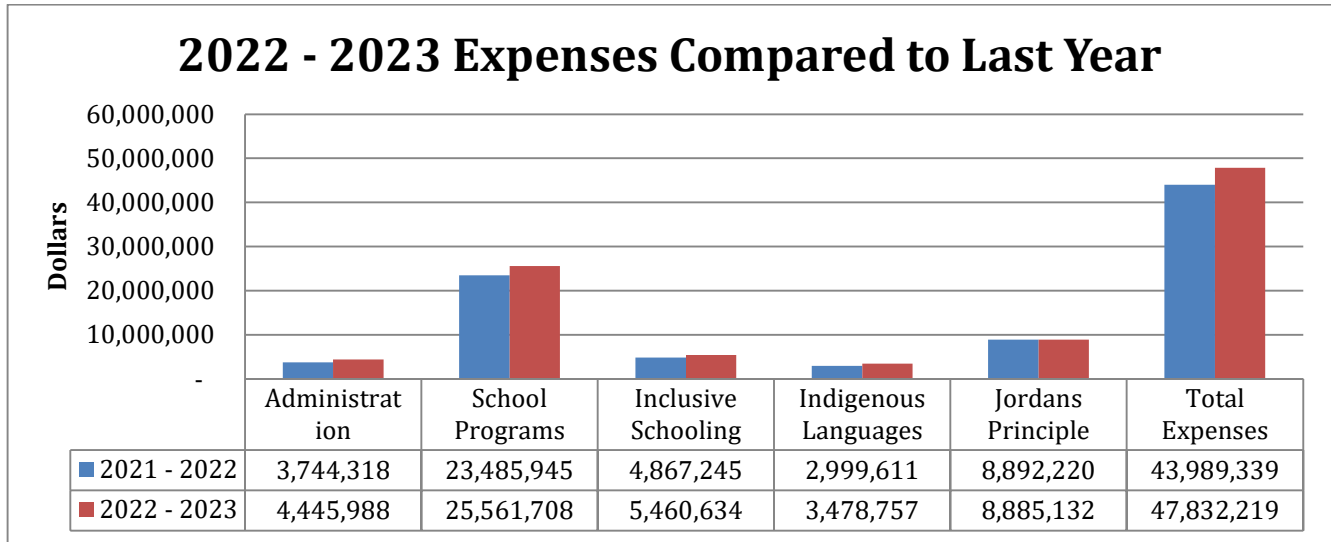


Chart 4 compares the 2023 Program Expenses against to the 2022 Program Expenses.



The plan for the 2022 – 2023 year was to have a Deficit of \$4.9 million. Senior management focused on providing additional supports to teachers as BDDEC transitions into the BC curriculum resulting in a deficit of \$3.4 million. This leave the Accumulated Surplus of \$380,592 for the June 2023 year-end.

The strength of the organization is the commitment of the staff working for the Beaufort Delta Divisional Education Council, and their dedication to the students in our area. The weakness of the organization is the remoteness of some of the schools, the distance between the schools and the high turnover of the staff. Each year represents a major recruiting drive to replace approximately 20% - 30% of the teaching staff. Once again the turnover at the end of the 2023 year was high. During the 2022 – 2023 year a number of positions were unfilled requiring the reallocation of some teachers to different location to ensure that there were sufficient staff in place to support the development of the students. Student attendance remains a high concern, and many initiatives have been implemented to increase the student’s attendance in the schools which did result in increased attendance at some of the schools during the 2022 – 2023 year. Staff will continue to focus on methods to increase the regular attendance at the schools.

A major achievement is the record increase in Numeracy which is due to the additional diligence by staff and senior management with 80% at grade level for Math.

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

Community	School	2023 Students	2023 Teachers	2022 Students	2022 Teachers
Aklavik	Moose Kerr	135.00	18.00	125.00	20.00
Fort McPherson	Chief Julius	125.50	15.00	140.50	18.00
Inuvik	East 3 Elem	381.50	36.00	414.50	38.00
Inuvik	East 3 Second	322.00	37.50	301.50	34.00
Inuik DEA	Subtotal	703.50	73.50	716.00	72.00
Paulatuk	Angik	80.00	7.00	71.50	7.00

Sachs Harbour	Inualthuyak	9.50	3.00	9.50	3.00
Tsiigehtchic	Chief Paul Niditchie	39.50	8.00	40.50	7.00
Tuktoyaktuk	Mangilaluk	238.00	22.00	246.00	22.00
Ulukhaktok	Helen Kalvak	121.00	13.00	118.50	13.00
Board (Consultants)			15.50		20.50
Total		1452.00	175.00	1467.5	182.50

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

Operating Environment

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

Strengths

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

Weakness

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

Threats

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

Opportunities

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

The Mary Bryant Award for Improvement in English (Award)

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

Background

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

Concept

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

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

The Award Recipient

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

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

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

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

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

No Award was given for the Mary Bryant Award for the 2022 – 2023 year.

Stallworthy-Carpenter Fund

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

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

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

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

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

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

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

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

For the 2022 – 2023 year a \$10,000 Award was issued to East Three Secondary School for the Europe Trip.

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.

For the 2021 – 2022 year a \$500 Bursary was split and \$250 issued to each of Stuart Cockney and Gerald Fitz.

R. Gosselin “Go For It Award”

The Council received a bequest to establish the R. Gosselin “Go For It Award” fund in 2020. The terms of the bequest state that the NWT Parks & Recreation Association will award annually to the individual who exemplifies what it means to be a capable citizen through community recreation volunteerism and leadership.

Annual award will be \$500.

For the 2022 – 2023 year the \$500 Award was split and \$250 issued to each Bristol Pidborochynski and Ayden Nogasak.

Summary and Outlook

BDDEC has completed a most successful year: culturally scholastically and financially. Many of the communities have introduced community specific programs which encourages attendance. This year resulted in a number of graduate looking to further their education through advanced schooling. Programs continue to be evaluated as to what BDDEC will be able to offer in the school during the coming year especially in light of the movement to the new curriculum.

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

Financially we have used the accumulated surplus to provide additional supports for teachers as we move to the new curriculum. Going forward BDDEC will need to monitor spending closely 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. Additional funding has been received from Jordan's Principle allowing BDDEC to expand the Trades Program in many of the schools.

For the 2022 – 2023 year a substantial amount of funding was received through the contribution agreement with the Government of Canada with the Jordan's Principle program. This helped to fund 25 Literacy/Math/Trades Teachers and 49 Support Assistants in the schools. Latest discussions indicate that this program will continue in some form for at least another several years which will help to provide additional staffing to support the development of students.

Looking forward, there is a concern about the potential for reduced funding. Our staff continues to look for opportunities to deliver education in an effective and efficient manner. The opportunities are forming education partnerships, eLearning, and new approaches to education. Staff continue to develop skill sets through attendance at conferences, and a number of staff continue to upgrade their skill set to become better at their positions. With this dedication, even with the possibility of reduced funding we believe the future is bright for the students of the Beaufort Delta.



MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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


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

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Beaufort Delta Divisional Education Council have been conducted within the statutory powers of the Beaufort Delta Divisional Education Council. The operations and administration of the Beaufort Delta 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, CPSAS, FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Beaufort Delta 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 Beaufort Delta Divisional Education Council



Devin Roberts
Superintendent
August 31, 2023



Gary McBride
Comptroller



4918—50th Street, P.O. Box 1620
Yellowknife, NT X1A 2P2
www.averycooper.com

Telephone: (867) 873-3441
Facsimile: (867) 873-2353
Toll-Free: 1-800-661-0787

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying consolidated financial statements of Beaufort Delta Divisional Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2023 and the Consolidated Statements of Changes in Net Financial Assets (Debt), Statement of Operations and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Beaufort Delta Divisional Education Council as at June 30, 2023 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

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

Other Matter

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

Other Information

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

INDEPENDENT AUDITORS' REPORT - cont'd.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that

achieves fair presentation.

INDEPENDENT AUDITORS' REPORT - cont'd.

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

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the 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 Divisional Education Council, the consolidated financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Council.

Avery Cooper & Co. Ltd.

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

August 31, 2023

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL



Statement I

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 7,018,582	\$ 12,182,861
Restricted Assets (Note 6)	311,066	313,515
Accounts Receivable (Note 8)	<u>967,197</u>	<u>730,183</u>
	<u>8,296,845</u>	<u>13,226,559</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	790,899	921,457
Payroll Liabilities (Note 10)	4,666,191	5,974,885
Contribution Repayable (Note 12)	-	592
Employee Deductions Payable	15,836	23,900
Deferred Revenue (Note 11)	437,820	302,324
Post-Employment Benefits (Note 17)	1,953,351	1,920,063
Trust Liabilities (Note 6)	<u>311,066</u>	<u>313,849</u>
	<u>8,175,163</u>	<u>9,457,070</u>
NET FINANCIAL ASSETS (Statement III)	<u>121,682</u>	<u>3,769,489</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>258,910</u>	<u>39,989</u>
	<u>258,910</u>	<u>39,989</u>
ACCUMULATED SURPLUS	<u>\$ 380,592</u>	<u>\$ 3,809,478</u>

Approved:


 _____ Superintendent

 _____ Council Member

See the accompanying notes and schedules.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Statement II

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 31,980,324	\$ 32,262,891	\$ 32,667,120
Other ECE contributions (Note 31)	1,340,250	2,235,218	1,753,396
Other contributions (Note 32)	<u>74,250</u>	<u>292,284</u>	<u>153,720</u>
Total Government of the NWT	<u>33,394,824</u>	<u>34,790,393</u>	<u>34,574,236</u>
Government of Canada			
Jordan Principial	7,068,744	8,885,133	8,891,946
Other Government of Canada	<u>8,020</u>	<u>-</u>	<u>-</u>
Total Government of Canada	<u>7,076,764</u>	<u>8,885,133</u>	<u>8,891,946</u>
Board Generated Funds			
Investment Income	160,000	314,509	90,720
Other	<u>498,649</u>	<u>413,298</u>	<u>436,743</u>
Total Board Generated Funds	<u>658,649</u>	<u>727,807</u>	<u>527,463</u>
TOTAL REVENUE	<u>41,130,237</u>	<u>44,403,333</u>	<u>43,993,645</u>
EXPENSES (Schedule 1)			
Indigenous Languages and Education	3,502,872	3,478,757	2,999,611
Administration	3,562,384	3,062,908	2,728,082
Inclusive Schooling	6,361,261	5,460,634	4,867,245
School Programs	25,545,169	25,514,891	23,364,452
Jordan's Principle	7,068,744	8,885,132	8,892,220
Student Accommodations	-	46,817	121,493
Operations & Maintenance	<u>-</u>	<u>1,383,080</u>	<u>1,016,236</u>
TOTAL EXPENSES	<u>46,040,430</u>	<u>47,832,219</u>	<u>43,989,339</u>
OPERATING DEFICIT	<u>\$ (4,910,193)</u>	<u>\$ (3,428,886)</u>	<u>\$ 4,306</u>

See the accompanying notes and schedules.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
Statement III
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
June 30, 2023

	2023 Budget <u>(Unaudited)</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
OPERATING DEFICIT	\$ (4,910,193)	\$ (3,428,886)	\$ 4,306
Purchase of Prepaid Expenses	-	(258,910)	(39,989)
Use of Prepaid Expenses	<u>-</u>	<u>39,989</u>	<u>1,500</u>
	-	(218,921)	(38,489)
DECREASE IN NET FINANCIAL ASSETS	<u>(4,910,193)</u>	<u>(3,647,807)</u>	<u>(34,183)</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>3,769,489</u>	<u>3,769,489</u>	<u>3,803,672</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>\$ (1,140,704)</u>	<u>\$ 121,682</u>	<u>\$ 3,769,489</u>

See the accompanying notes and schedules.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Statement IV

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2023

Cash provided by (used in):	<u>2023</u>	<u>2022</u>
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (3,428,886)	\$ 4,306
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(237,014)	16,630
Increase (decrease) in accounts payable	(130,558)	91,707
Increase (decrease) in payroll liabilities	(1,308,694)	1,649,692
Increase (decrease) in contributions repayable	(592)	592
Increase (decrease) in employee deductions payable	(8,064)	21,636
Increase (decrease) in deferred revenue	135,496	(5,260,323)
Increase (decrease) in post-employment benefits	33,288	(432,012)
Decrease (increase) in prepaid expenses	<u>(218,921)</u>	<u>(38,489)</u>
Cash provided by operating transactions	<u>(5,163,945)</u>	<u>(3,946,261)</u>
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 (5,163,945)	 (3,946,261)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>12,182,861</u>	<u>16,129,122</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 7,018,582</u>	<u>\$ 12,182,861</u>

See the accompanying notes and schedules.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 NATURE OF ORGANIZATION

The Beaufort Delta Divisional 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 Divisional 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 DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

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 Divisional 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 Divisional Education Council.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The minister grants to the Beaufort Delta Divisional 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 DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

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 Divisional 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 Divisional 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 DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

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 Divisional 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 Divisional Education Council are not included even if custody of the funds is held by the Beaufort Delta Divisional Education Council. Examples of excluded funds might be student clubs or associations for which the Beaufort Delta Divisional 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.

R. Gosselin Go For It Award Edowment Contributions

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

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

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 Divisional 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 Divisional Education Council.

The budget may be amended within a given fiscal year in accordance with Beaufort Delta Divisional 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 Divisional Education Council are treated as expenses during the year of acquisition and are not recorded on the statement of financial position.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

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 Divisional 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 DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

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 Divisional 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.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 FUTURE ACCOUNTING CHANGES AND ADOPTION OF NEW ACCOUNTING STANDARDS

Future Accounting Changes

Financial instruments

The Public Sector Accounting Board (PSAB) issued PS 3450 Financial Instruments effective for fiscal years beginning on or after April 1, 2022. Items within the scope of the standard are assigned to one of two measurement categories: fair value, or cost or amortized cost. Fair value measurement will apply to derivatives and portfolio investments in equity instruments that are quoted in an active market. Also, when groups of financial assets and financial liabilities are managed on a fair value basis they may be reported on that basis. Other financial assets and financial liabilities will generally be measured at cost or amortized cost. Until an item is derecognized, gains and losses arising due to fair value remeasurement will be reported in the Statement of Remeasurement of Gains and Losses. There is no significant impact on the financial statements as a result of its application.

Other New Standards

Effective July 1, 2022, Education Bodies will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period. Government organizations that apply PSAS were required to adopt these standards effective April 1, 2012, however there are no significant impacts on the financial statements as a result of these applications.

Effective July 1, 2022, Education Bodies will be required to adopt PS 3280 Asset Retirement Obligations. This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets. The Education Body is assessing the impact of this standard on the consolidated financial statements and currently estimates it will result in an increase in asset retirement obligations of \$Nil at June 30, 2023.

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

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

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

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 FUTURE ACCOUNTING CHANGES, continued

Effective July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the financial statement is currently being assessed.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Cash	\$ <u>7,018,582</u>	\$ <u>12,182,861</u>
	<u>\$ 7,018,582</u>	<u>\$ 12,182,861</u>

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

NOTE 6 RESTRICTED ASSETS

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

	<u>2023</u>	<u>2022</u>
Comprised of:		
Short-term		
- GIC 5.25% due June 27, 2024	\$ 291,000	\$ 270,000
- Due from general cash	<u>(3,414)</u>	<u>19,727</u>
	<u>\$ 287,586</u>	<u>\$ 289,727</u>
Stallworthy / Carpenter Endowment Fund:		
Principal proceeds received	\$ 234,686	\$ 234,686
Interest earned to date	280,135	272,846
Expenses to date	<u>(227,235)</u>	<u>(217,805)</u>
	<u>\$ 287,586</u>	<u>\$ 289,727</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 6 RESTRICTED ASSETS, continued

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 5.25% due June 27, 2024	\$ 20,000	\$ 21,000
	- Due from general cash	<u>306</u>	<u>(781)</u>
		<u>\$ 20,306</u>	<u>\$ 20,219</u>

Terry Halifax Fund:

Principal proceeds received		\$ 21,000	\$ 21,000
Interest earned to date		1,806	1,219
Expenses to date		<u>(2,500)</u>	<u>(2,000)</u>
		<u>\$ 20,306</u>	<u>\$ 20,219</u>

The Council received a bequest to establish the R. Gosselin Go For It Award Fund in 2020. The terms of the bequest state that the NWT Parks & Recreation Association will award annually to the individual who exemplifies what it means to be a capable citizen through community recreation, volunteerism and leadership.

Comprised of:

Short-term	- GIC 5.25% due June 27, 2024	\$ 4,000	\$ 4,000
	- Due from general cash	<u>(826)</u>	<u>(431)</u>
		<u>\$ 3,174</u>	<u>\$ 3,569</u>

R. Gosselin Go For It Award Fund:

Principal proceeds received		\$ 4,500	\$ 4,500
Interest earned to date		174	69
Expenses to date		<u>(1,500)</u>	<u>(1,000)</u>
		<u>\$ 3,174</u>	<u>\$ 3,569</u>

TOTAL RESTRICTED ASSETS		<u>\$ 311,066</u>	<u>\$ 313,515</u>
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NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>2023</u>	<u>2022</u>
Government of the Northwest Territories:				
- Education, Culture and Employment	\$ 823,028	\$ -	\$ 823,028	\$ 188,360
- Municipal and Community Affairs	<u>3,834</u>	<u>-</u>	<u>3,834</u>	<u>17,547</u>
Due from GNWT	<u>826,862</u>	<u>-</u>	<u>826,862</u>	<u>205,907</u>
Other Accounts receivable	<u>600,486</u>	<u>460,151</u>	<u>140,335</u>	<u>524,276</u>
	<u>\$ 1,427,348</u>	<u>\$ 460,151</u>	<u>\$ 967,197</u>	<u>\$ 730,183</u>

NOTE 9 INVENTORY

(Not applicable)

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Government of the Northwest Territories:		
Health and Social Services	\$ 13,567	\$ 5,035
Municipal and Community Affairs	13,869	5,318
Environment and Natural Resources	<u>10,383</u>	<u>5,696</u>
Government of the Northwest Territories	37,819	16,049
Related Parties	354,289	331,680
Accounts payable	13,621	203,342
Accrued payables	<u>385,170</u>	<u>370,386</u>
	790,899	921,457
Payroll Liabilities		
To GNWT (A)	<u>\$ 4,666,191</u>	<u>\$ 5,974,885</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 11 DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
Government of the Northwest Territories		
Education, Culture & Employment		
- Healthy Food For Learning	\$ 89,921	\$ 36,228
- Breakfast Program - DEA's	-	48,234
- Facility Use - Inuvik DEA	-	3,344
- Tutor Program - Aklavik and Paulatuk DEA's	-	1,272
Environment & Natural Resources		
- TAKH & TAKT	15,261	15,794
Municipal & Community Affairs		
- Experience/Encounter with Canada/Keepers/TGC On the Land	31,203	8,883
Government of Canada		
- Jordan's Principal	105,778	-
Other		
OTL Youth Wellness	798	798
Aklavik Indian Band	1,770	-
Fundraising	-	33,716
Home Depot	-	2,296
Lights on CAF America	8,074	7,418
Inuvialuit Regional Corporation	47,783	73,189
Food First Foundation	39,664	51,689
Presidents Choice Foundation	-	821
Tutor Program	1,850	-
Breakfast Club	8,864	-
Brighter Futures	39,354	-
Tides - OTL - Collaborative Fund	35,285	8,296
NWT Parks & Rec Get Active NWT	10,315	10,346
Prepaid Facility Use	<u>1,900</u>	<u>-</u>
	<u>\$ 437,820</u>	<u>\$ 302,324</u>

NOTE 12 CONTRIBUTION REPAYABLE

- Library Services - Aklavik DEA	<u>-</u>	<u>592</u>
	<u>-</u>	<u>592</u>
(Not applicable)		

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 13 DUE FROM AND TO THE GOVERNMENT OF CANADA

(Not applicable)

NOTE 14 CAPITAL LEASE OBLIGATION

(Not applicable)

NOTE 15 PENSIONS

(Not applicable)

NOTE 16 LONG-TERM DEBT

(Not applicable)

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

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

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2023</u>	<u>2022</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,796,081	\$ 327,162	\$ 2,123,243	\$ 1,804,071
Current period benefit cost	185,648	38,161	223,809	188,311
Interest accrued	77,370	14,443	91,813	62,173
Benefit payments	(198,778)	(26,122)	(224,900)	(513,049)
Plan amendments	-	-	-	(226)
Actuarial (gains)/losses	<u>(93,395)</u>	<u>(23,388)</u>	<u>(116,783)</u>	<u>581,963</u>
Accrued benefit obligations				
end of year	1,766,926	330,256	2,097,182	2,123,243
Unamortized net actuarial				
gain	<u>(162,887)</u>	<u>(128,251)</u>	<u>(291,138)</u>	<u>(329,926)</u>
Net future obligation	<u>1,604,039</u>	<u>202,005</u>	<u>1,806,044</u>	<u>1,793,317</u>
Total employee future				
benefits and compensated				
absences	<u>1,604,039</u>	<u>202,005</u>	<u>1,806,044</u>	<u>1,793,317</u>
Benefits Expense:				
Current period benefit cost	185,648	38,161	223,809	188,311
Interest accrued	77,370	14,443	91,813	62,173
Amortization of actuarial				
gains	<u>(83,424)</u>	<u>5,429</u>	<u>(77,995)</u>	<u>(134,495)</u>
	<u>179,594</u>	<u>58,033</u>	<u>237,627</u>	<u>115,989</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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

The discount rate used to determine the accrued benefit obligation is an average of 4.80%. 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>
2024	\$ 187,986	\$ 26,649	\$ 214,635
2025	193,489	28,355	221,844
2026	191,223	30,035	221,258
2027	182,233	32,306	214,539
2028	181,577	34,577	216,154
Next 5 years	985,410	183,938	1,169,348
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>1,921,918</u>	\$ <u>335,860</u>	\$ <u>2,257,778</u>

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

NOTE 20 PREPAID EXPENSES

	<u>2023</u>	<u>2022</u>
Government of the GNWT - ECC (WSCC Assessment)	\$ 244,334	-
Air Canada	\$ 1,100	5,731
Air North	516	\$ 2,353
Canadian North	3,468	10,895
Hilton Hotels	-	773
Canadian Association of School Superintendents	2,076	1,797
Taxi Services	-	103
Prepaid Rent - Paula Stefure E-Learning Tuktoyaktuk	-	5,400
Sheraton	3,154	2,785
Tatchun Centre	-	96
Prepaid Rent - Aklavik DEA	3,310	3,350
W Zarchikof	-	990
WestJet	-	2,372
Wilson Langu	-	3,344
Courtyard by Marriott	<u>952</u>	<u>-</u>
	<u>\$ 258,910</u>	<u>\$ 39,989</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2023 <u>Net Book Value</u>	2022 <u>Net Book Value</u>
Samuel Hearne Carpentry Shop	\$ 461,563	\$ 461,563	\$ -	\$ -
Samuel Hearne Auto Shop	1,308,100	631,545	676,555	712,638
Moose Kerr School	8,352,213	6,692,533	1,659,680	1,948,320
Chief Julius School	10,064,072	5,472,968	4,591,104	4,723,155
Mangilaluk School	7,146,891	5,737,015	1,409,876	1,618,747
Inualthuya School	2,750,507	2,374,022	376,485	591,620
Helen Kalvak School	8,864,887	8,243,974	620,913	890,864
Angik School	4,517,372	2,808,113	1,709,259	1,850,715
Chief Paul Niditchie	2,467,762	1,197,679	1,270,083	1,341,302
Moose Kerr Foundation Replacement	753,546	230,802	522,744	541,582
Chief Paul Niditchie School	1	-	1	1
Moose Kerr School - Ventilation	173,505	126,218	47,287	58,867
Moose Kerr School - Playscape	250,904	58,544	192,360	209,087
Helen Kalval HVAC	354,896	303,140	51,756	81,330
East 3 New Inuvik School	106,182,229	29,491,573	76,690,656	80,015,782
East Three - Wood Pellet System	2,040,628	623,525	1,417,103	1,553,145
Tsiigehtchic Gym Pilings	205,668	51,845	153,823	158,964
Aklavik Community Library	234,794	139,413	95,381	101,251
Angik Junior Kindergarden Play	350,877	64,328	286,549	309,941
East Three Carpentry Shop	734,188	122,365	611,823	648,533
Chief P. Niditchie - Playscape	208,874	48,737	160,137	174,062
Inualth Jr Kindergarten Playscape	233,044	44,020	189,024	204,561
E3 Elementary School - Playscape	347,809	81,155	266,654	289,841
Chief Julius Kinder Playscape	190,051	33,787	156,264	168,934
2021 GMC Sierra 3500 Crew	54,168	13,091	41,077	46,494
2021 GMC Sierra 2500HD	57,747	13,956	43,791	49,566

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

Ulukhaktok Playscape	225,261	6,743	218,518	-
2022 GMC Canyon	51,747	1,725	50,022	-
Chief Paul Sch Gym				
Lighting	97,513	6,501	91,012	-
Moose Kerr Sch Biomass				
Boiler	<u>1,932,520</u>	<u>75,154</u>	<u>1,857,366</u>	<u>-</u>
	<u>\$160,613,337</u>	<u>\$ 65,156,034</u>	<u>\$ 95,457,303</u>	<u>\$ 98,289,302</u>

NOTE 22 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2023:

	<u>Expiry Date</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
Equipment Leases	July 2025	\$ 45,233	\$ 3,769	\$ 49,002
Commercial Leases	December 2024	<u>73,050</u>	<u>-</u>	<u>73,050</u>
Total		<u>\$ 118,283</u>	<u>\$ 3,769</u>	<u>\$ 122,052</u>

NOTE 23 CONTINGENCIES

Before the year end, there was a global outbreak of a novel coronavirus known as COVID-19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID-19 outbreak may have on the Organization will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The Organization's activities have not been significantly impacted thus far, however, the Organization continues to assess the impact COVID-19 will have on its operations.

NOTE 24 RELATED PARTIES AND INTER-ENTITY TRANSACTIONS

The Beaufort Delta Divisional 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

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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.

	<u>2023</u>	<u>2022</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Health and Social Services	\$ 13,567	\$ 5,035
Department of Municipal & Community Affairs	13,869	5,318
Department of Environment & Natural Resources	<u>10,383</u>	<u>5,696</u>
Government of the Northwest Territories	<u>37,819</u>	<u>16,049</u>
Other Related Parties:		
Various BDEC Schools	<u>354,289</u>	<u>331,680</u>
Total Accounts Payable	<u>392,108</u>	<u>347,729</u>
Due to Related Parties	<u>\$ 392,108</u>	<u>\$ 347,729</u>

	<u>Accounts</u>		<u>Net 2023</u>	<u>2022</u>
	<u>Receivable</u>	<u>Allowance</u>		
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Education, Culture & Employment	\$ 336,155	\$ -	\$ 336,155	\$ 188,360
Department of Municipal & Community Affairs	<u>3,834</u>	<u>-</u>	<u>3,834</u>	<u>17,547</u>
Due from Related Parties	<u>\$ 339,989</u>	<u>\$ -</u>	<u>\$ 339,989</u>	<u>\$ 205,907</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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 Divisional 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 Divisional Education Council.

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

NOTE 26 ECONOMIC DEPENDENCE

The Beaufort Delta Divisional Education Council receives its funding primarily from the GNWT. If the funding arrangements were to change, management is of the opinion that Beaufort Delta Divisional 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 DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023

NOTE 28 EXPENSES BY OBJECT

	2023 Budget <u>(Unaudited)</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
Compensation	\$ 40,113,489	\$ 40,765,880	\$ 38,385,197
Other	<u>5,926,941</u>	<u>7,066,339</u>	<u>5,604,142</u>
	<u>\$ 46,040,430</u>	<u>\$ 47,832,219</u>	<u>\$ 43,989,339</u>

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

NOTE 31 ECE OTHER CONTRIBUTIONS

	<u>2023</u>	<u>2022</u>
French Program	\$ 170,000	\$ 118,504
Northern Distance Learning	1,861,126	1,453,587
Literacy (Tuktoyaktuk)	35,038	40,191
NWT Literacy Program (Aklavik)	14,935	2,349
Library (Aklavik)	33,313	46,948
Public Library Services (Ft McPherson)	47,518	35,518
Community Literacy Projects (Ft McPherson)	12,734	12,266
Literacy (Ulukhaktok)	13,993	15,000
Library (Ulukhaktok)	<u>46,561</u>	<u>29,033</u>
	<u>\$ 2,235,218</u>	<u>\$ 1,753,396</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 32 GNWT OTHER CONTRIBUTIONS

	<u>2023</u>	<u>2022</u>
Encounters with Canada	(1,578)	-
Self Regulation & Action Research (ECE)	8,567	1,695
RYS - NGDG Summit (MACA)	40,000	-
RYS - Badminton (MACA)	1,000	-
RYS - 3 X 3 Basketball (MACA)	1,000	-
RYS - Basketball (MACA)	1,000	-
RYS - Soccer (MACA)	1,000	-
RYS - Track & Field (MACA)	1,000	-
RYS - Volleyball (MACA)	1,000	-
RYS - Hockey (MACA)	9,583	-
Drop the Pop (H & SS)	(672)	7,860
TAKT	533	5,279
Experience Exchange Program	(6,902)	150
After School Physical Activity (MACA)	112,286	128,071
RSDP - Volleyball	12,000	-
RSDP - Basketball	6,000	-
RSDP - Badminton	6,000	-
Art Travel Club	4,000	-
GSA Pride	34,200	-
GSA Club	32,697	-
Lego Club	5,000	-
Arts & Crafts Club	5,000	-
Chess & Checkers Club	5,000	-
Others	10,000	-
TGC - On The Land Program (Ft McPherson)	-	9,693
Traditional Games	2,415	-
GNWT Literacy	2,155	-
Misc revenue (Ulukhaktok)	<u>-</u>	<u>972</u>
	<u><u>292,284</u></u>	<u><u>153,720</u></u>

NOTE 33 CONTINGENT ASSETS

(Not applicable)

NOTE 34 CONTRACTUAL RIGHTS

(Not applicable)

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 1

CONSOLIDATED DETAILS OF EXPENSES

For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Student Accommodations</u>	<u>Operations & Maintenance</u>	<u>Jordan's Principle</u>	<u>Total</u>
SALARIES:								
Teachers	\$ -	\$ 1,484,669	\$ 1,496,462	\$ 13,599,474	\$ -	\$ -	\$ 2,706,774	\$ 19,287,379
Instruction Assistants	-	-	18,888	29,843	-	-	407,759	456,490
Non-instructional Staff	1,195,560	1,905,355	438,661	3,324,625	-	-	3,464,699	10,328,900
Board/Trustee Honoraria	50,480	-	149,542	5,798	-	-	-	205,820
EMPLOYEE BENEFITS								
Employee								
Benefit/Allowance	329,428	1,326,983	717,133	5,462,923	-	382,476	2,189,456	10,408,399
Leave and Termination	-	-	-	78,892	-	-	-	78,892
SERVICES								
PURCHASED/ CONTRACTED								
Professional/Technical								
Services	69,621	6,782	5,606	-	-	-	64,475	146,484
Postage/Communication	35,246	-	-	125,060	802	-	-	161,108
Utilities & Leases	-	-	-	4,136	-	-	-	4,136
Travel	417,363	238,435	89,436	393,296	-	-	26,860	1,165,390
Student Travel	2,999	4,421	49,217	208,331	44,400	-	-	309,368
Advertising/Printing/Publishing	6,199	-	-	-	-	-	-	6,199
Maintenance/Repair	30,051	-	565	90,867	-	-	-	121,483
Rentals/Leases	159,416	3,774	35,700	156,805	-	334,705	-	690,400
Others	193,027	-	324	26,025	-	665,899	-	885,275
Contracted Services	154,551	47,106	172,534	337,712	-	-	-	711,903
MATERIALS/SUPPLIES/FREIGHT								
Materials	185,127	62,058	199,132	1,131,997	1,615	-	25,109	1,605,038
Furniture and Equipment	403,216	361,468	86,285	362,675	-	-	-	1,213,644
Freight	24,685	19,583	19,272	176,432	-	-	-	239,972
CONTRIBUTIONS/TRANSFERS								
Transfers - Other	(194,061)	-	-	-	-	-	-	(194,061)
Total	<u>\$ 3,062,908</u>	<u>\$ 5,460,634</u>	<u>\$ 3,478,757</u>	<u>\$ 25,514,891</u>	<u>\$ 46,817</u>	<u>\$ 1,383,080</u>	<u>\$ 8,885,132</u>	<u>\$ 47,832,219</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 2

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

For the Year Ended June 30, 2023

<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	\$ 1,484,669	\$ -	\$ -	\$ -	\$ 1,484,669
Consultants	258,844	-	-	-	258,844
Support Assistants	1,585,356	-	-	-	1,585,356
Non Instructional Staff	-	-	61,155	-	61,155
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	1,326,983	-	-	-	1,326,983
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	-	6,782	-	-	6,782
Travel	221,981	16,454	-	-	238,435
Student Transportation (bussing)	4,421	-	-	-	4,421
Rentals/Leases	3,774	-	-	-	3,774
Other Contracted Services	47,106	-	-	-	47,106
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	58,527	-	3,531	-	62,058
Furniture and Equipment	4,305	-	357,163	-	361,468
Freight	<u>13,831</u>	<u>-</u>	<u>5,752</u>	<u>-</u>	<u>19,583</u>
TOTAL	<u>\$ 5,009,797</u>	<u>\$ 23,236</u>	<u>\$ 427,601</u>	<u>\$ -</u>	<u>\$ 5,460,634</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 3

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION EXPENSES**

For the Year Ended June 30, 2023

<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	\$ 1,496,462	\$ -	\$ -	\$ -	\$ 1,496,462
Language Consultants	285,320	-	-	153,341	438,661
Instruction Assistants	18,888	-	-	-	18,888
Honoraria	65,621	2,838	894	80,189	149,542
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	681,810	-	-	35,323	717,133
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	5,606	-	-	-	5,606
Travel	36,403	38,171	2,001	12,861	89,436
Student Transportation (bussing)	300	-	-	48,917	49,217
Maintenance/Repair	-	-	-	565	565
Rentals/Leases	5,200	-	1,800	28,700	35,700
Other Contracted Services	11,421	120,209	-	40,904	172,534
Others	-	-	-	324	324
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	63,134	24,683	1,821	109,494	199,132
Furniture and Equipment	8,641	1,072	-	76,572	86,285
Freight	<u>4,439</u>	<u>745</u>	<u>-</u>	<u>14,088</u>	<u>19,272</u>
TOTAL	<u>\$ 2,683,245</u>	<u>\$ 187,718</u>	<u>\$ 6,516</u>	<u>\$ 601,278</u>	<u>\$ 3,478,757</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 4

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

For the Year Ended June 30, 2023

	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 as listed in the agreement:			
Teacher's Assistant Salary	\$ 60,000	\$ 28,689	\$ 88,689
French Monitor	27,460	2,383	29,843
French Monitor - Travel	-	7,127	7,127
French Monitoring - Housing	9,400	204	9,604
Travel	-	2,106	2,106
Freight	5,000	(3,643)	1,357
French Resources	6,000	3,784	9,784
Cultural Activities	5,000	(4,834)	166
French Consultant (half-time)	80,000	8,045	88,045
Dues and Fees	-	450	450
Mentorship with YCS on Immersion Program	15,000	15,000	30,000
Support Partnership of FSL Programs with the NWT	4,000	(4,000)	-
Peer Observation/Teacher Shadowing (Partnership)	10,000	(10,000)	-
Teacher's Salary	<u>-</u>	<u>570,472</u>	<u>570,472</u>
Total	<u>\$ 221,860</u>	<u>\$ 615,783</u>	<u>\$ 837,643</u>
Regular GNWT Funding			
Immersion Program	<u>\$ 179,400</u>		
Mentorship YCS	<u>15,000</u>		
CMEC Odyssey Program	<u>27,460</u>		
Total	<u>\$ 221,860</u>		

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 5

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

JORDAN'S PRINCIPLE

For the Year Ended June 30, 2023

	<u>Full Year Total</u>			<u>9 and 3 Month Split</u>	
	June 30, 2023 Budget <u>Unaudited</u>	June 30, 2023 <u>Actual</u>	June 30, 2022 <u>Actual</u>	July 1, 2022 - March 31, 2023 <u>Actual</u>	April 1, 2023 - June 30, 2023 <u>Actual</u>
Revenue					
First Nations and Inuit Health Branch	\$ 4,239,671	\$ 9,500,401	\$ 3,761,656	\$ 1,503,660	\$ 7,996,741
Carry Forward from Previous Year	2,829,073	(328,376)	5,130,290	-	(328,376)
Other (Repayment 2020 - 2021 Agreement)	-	(286,893)	-	-	(286,893)
Total Revenue	<u>7,068,744</u>	<u>8,885,132</u>	<u>8,891,946</u>	<u>1,503,660</u>	<u>7,381,472</u>
Expenses					
Administration	353,437	323,170	229,379	62,750	260,421
Personnel	6,715,307	8,360,929	8,662,567	5,934,476	2,426,453
Transportation	-	26,860	-	-	26,860
Materials and Supplies	-	25,109	-	25,109	-
Student Assessment	-	149,064	-	68,762	80,302
Total Expenses	<u>7,068,744</u>	<u>8,885,132</u>	<u>8,891,946</u>	<u>6,091,097</u>	<u>2,794,036</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(4,587,437)</u>	<u>\$ 4,587,436</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 6

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2023

<u>Contribution Agreement</u> <u>Northern Distance Learning (NDL)</u>	<u>Budget</u>	<u>July 1 to</u> <u>March 31</u>	<u>April 1 to</u> <u>June 30</u>	<u>Total</u>
Revenue				
Government of the NWT	1,136,000	988,501	486,873	1,475,374
Government of the NWT (2021 - 2022)	<u>-</u>	<u>385,752</u>	<u>-</u>	<u>385,752</u>
	<u>1,136,000</u>	<u>1,374,253</u>	<u>486,873</u>	<u>1,861,126</u>
Expenses				
Salaries/Wages				
Instructional Staff				
NDL Teachers	565,726	417,377	192,484	609,861
BDDEC OBL Coordinator	177,000	126,953	57,938	184,891
Non-Instructional Staff				
Technology Infrastructure Support Services	120,000	84,669	45,509	130,178
Power School Services	16,500	-	16,500	16,500
NDL Travel	40,000	8,224	15,455	23,679
Coordinator Telephone	-	910	283	1,193
Services Purchased/ Contracted				
In-class support persom (person, phone, doc cam)	216,774	221,580	(18,919)	202,661
Classroom materials and other supplies	-	-	1,533	1,533
Hardware and software				
Computer Equipment				
Total NDL Program hardware / software	-	-	155,959	155,959
Freight	<u>-</u>	<u>-</u>	<u>29,235</u>	<u>29,235</u>
Total Expenses	<u>1,136,000</u>	<u>859,713</u>	<u>495,977</u>	<u>1,355,690</u>
Net Surplus (Deficit)	<u>-</u>	<u>514,540</u>	<u>(9,104)</u>	<u>505,436</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 6 cont'd

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2023

	<u>Total Fiscal</u>							
	<u>Year Budget</u>	<u>Aklavik</u>	<u>Ft.</u>	<u>Inuvik</u>	<u>Paulatuk</u>	<u>Tuktoyaktuk</u>	<u>Ulukhaktok</u>	<u>Total</u>
			<u>McPherson</u>					
REVENUE:								
Education, Culture and Employment	\$ 1,136,000	\$ 33,251	\$ 32,521	\$ 1,258,600	\$ 39,251	\$ 33,251	\$ 78,500	\$ 1,475,374
Education, Culture and Employment 2021 - 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,752</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,752</u>
EXPENSES								
Salaries/Wages								
Instructional Staff								
NDL Teachers	565,726	-	-	609,861	-	-	-	609,861
BDDEC OBL Coordinator	177,000	-	-	184,891	-	-	-	184,891
Non-Instructional Staff								
Technology Infrastructure Support Services	120,000	-	-	130,178	-	-	-	130,178
Power School Services	16,500	-	-	16,500	-	-	-	16,500
NDL Travel	40,000	-	-	23,679	-	-	-	23,679
Coordinator telephone	-	-	-	1,193	-	-	-	1,193
Services Purchased/ Contracted								
In-class support persom (person, phone, doc cam)	216,774	65,389	5,378	-	3,945	48,749	79,200	202,661
Classroom materials and other supplies	-	-	-	1,533	-	-	-	1,533
Hardware and software								
Computer Equipment								
Total NDL program hardware/spftware	-	-	-	155,959	-	-	-	155,959
Freight	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,235</u>
Total Expenses	<u>1,136,000</u>	<u>65,389</u>	<u>5,378</u>	<u>1,153,029</u>	<u>3,945</u>	<u>48,749</u>	<u>79,200</u>	<u>1,355,690</u>
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ (32,138)</u>	<u>\$ 27,143</u>	<u>\$ 491,323</u>	<u>\$ 35,306</u>	<u>\$ (15,498)</u>	<u>\$ (700)</u>	<u>\$ 505,436</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 7

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

For the Year Ended June 30, 2023

NWT Student Success Initiative

Professional Development Initiative

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

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
Revenue	\$ <u>130,000</u>	\$ <u>100,097</u>	\$ <u>-</u>
Expenses:			
Salaries/Wages			
Facilitator Fees	25,500	164,720	55,340
Travel			
Staff Travel	76,500	122,561	13,483
Accommodation	25,500	96,253	13,154
Daily Per Diems	8,500	32,225	6,800
Workshop Expenses			
Room Rental	-	4,775	800
Refreshments	25,500	15,100	5,691
Miscellaneous	<u>8,500</u>	<u>27,484</u>	<u>47,531</u>
Total Expenses	<u>170,000</u>	<u>463,118</u>	<u>142,799</u>
Net Surplus (Deficit)	\$ <u>(40,000)</u>	\$ <u>(363,021)</u>	\$ <u>(142,799)</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 21,225	\$ 17,717
Due from Related Parties	-	9,973
Accounts Receivable	<u>13,638</u>	<u>15,282</u>
	<u>34,863</u>	<u>42,972</u>
LIABILITIES		
Due to Related Parties	1,991	5,398
Payroll Liabilities	606	529
Contribution Repayable	-	592
Deferred Revenue	<u>1,285</u>	<u>1,708</u>
	<u>3,882</u>	<u>8,227</u>
NET FINANCIAL RESOURCES	<u>30,981</u>	<u>34,745</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>3,310</u>	<u>3,350</u>
ACCUMULATED SURPLUS	<u>\$ 34,291</u>	<u>\$ 38,095</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 81,982	\$ 79,991	\$ 69,424
Other ECE contributions	50,000	48,248	49,297
Other	<u>2,000</u>	<u>3,792</u>	<u>6,313</u>
TOTAL REVENUE	<u>133,982</u>	<u>132,031</u>	<u>125,034</u>
EXPENSES			
Indigenous Languages and Education	-	7,000	-
Administration	20,702	24,580	12,855
School Programs	<u>113,280</u>	<u>104,255</u>	<u>99,815</u>
TOTAL EXPENSES	<u>133,982</u>	<u>135,835</u>	<u>112,670</u>
OPERATING DEFICIT	-	(3,804)	12,364
OPENING ACCUMULATED SURPLUS	<u>38,095</u>	<u>38,095</u>	<u>25,731</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 38,095</u>	<u>\$ 34,291</u>	<u>\$ 38,095</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 400	\$ -	\$ 44,557	\$ 44,957
Board/Trustee Honoraria	10,875	-	-	10,875
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	-	4,207	4,207
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	920	-	-	920
Student Travel	-	-	1,500	1,500
Rentals/Leases	-	-	18,000	18,000
Others	1,159	-	-	1,159
MATERIALS/SUPPLIES/FREIGHT				
Materials	8,228	7,000	35,991	51,219
Furniture and Equipment	<u>2,998</u>	<u>-</u>	<u>-</u>	<u>2,998</u>
Total	<u>\$ 24,580</u>	<u>\$ 7,000</u>	<u>\$ 104,255</u>	<u>\$ 135,835</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 135,781	\$ 106,260
Due from Related Parties	5,328	10,523
Education, Culture and Employment	11,517	2,266
Other Accounts receivable	<u>450</u>	<u>1,220</u>
	<u>153,076</u>	<u>120,269</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	34,001	46,995
Due to Related Parties	19,623	49,191
Payroll Liabilities	333	166
Deferred Revenue	<u>798</u>	<u>798</u>
	<u>54,755</u>	<u>97,150</u>
ACCUMULATED SURPLUS	<u>\$ 98,321</u>	<u>\$ 23,119</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 49,837	\$ 30,215	\$ 47,092
Other ECE contributions	51,000	60,251	47,781
Other contributions	-	-	9,693
Other	<u>5,000</u>	<u>79,862</u>	<u>18,253</u>
TOTAL REVENUE	<u>105,837</u>	<u>170,328</u>	<u>122,819</u>
EXPENSES			
Indigenous Languages and Education	-	504	2,999
Administration	29,837	30,359	27,509
School Programs	<u>76,000</u>	<u>64,263</u>	<u>72,792</u>
TOTAL EXPENSES	<u>105,837</u>	<u>95,126</u>	<u>103,300</u>
OPERATING SURPLUS	-	75,202	19,519
OPENING ACCUMULATED SURPLUS	<u>23,119</u>	<u>23,119</u>	<u>3,600</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 23,119</u>	<u>\$ 98,321</u>	<u>\$ 23,119</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	Indigenous Languages and <u>Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 2,660	\$ -	\$ 31,148	\$ 33,808
Board/Trustee Honoraria	525	-	-	525
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	752	262	734	1,748
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	1,053	-	-	1,053
Travel	-	-	250	250
Rentals/Leases	-	-	4,880	4,880
Others	3,872	-	-	3,872
MATERIALS/SUPPLIES/FREIGHT				
Materials	21,497	242	25,881	47,620
Freight	-	-	1,370	1,370
Total	<u>\$ 30,359</u>	<u>\$ 504</u>	<u>\$ 64,263</u>	<u>\$ 95,126</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 170,961	\$ 42,331
Due from Related Parties	23,765	72,662
Accounts Receivable	<u>11,187</u>	<u>11,547</u>
	<u>205,913</u>	<u>126,540</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	2,650	2,650
Payroll Liabilities	6,514	7,062
Deferred Revenue	<u>11,900</u>	<u>13,344</u>
	<u>21,064</u>	<u>23,056</u>
ACCUMULATED SURPLUS	<u>\$ 184,849</u>	<u>\$ 103,484</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 108,574	\$ 98,574	\$ 116,588
Other	<u>5,000</u>	<u>5,847</u>	<u>29,821</u>
TOTAL REVENUE	<u>113,574</u>	<u>104,421</u>	<u>146,409</u>
EXPENSES			
Indigenous Languages and Education	5,000	-	46,288
Administration	88,574	23,056	37,294
School Programs	<u>20,000</u>	<u>-</u>	<u>27,430</u>
TOTAL EXPENSES	<u>113,574</u>	<u>23,056</u>	<u>111,012</u>
OPERATING SURPLUS	-	81,365	35,397
OPENING ACCUMULATED SURPLUS	<u>103,484</u>	<u>103,484</u>	<u>68,087</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 103,484</u>	<u>\$ 184,849</u>	<u>\$ 103,484</u>

INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Total</u>
SALARIES:		
Non-instructional Staff	\$ 10,542	\$ 10,542
Board/Trustee Honoraria	4,575	4,575
EMPLOYEE BENEFITS		
Employee Benefit/Allowance	1,092	1,092
SERVICES PURCHASED/ CONTRACTED		
Postage/Communication	1,236	1,236
Advertising/Printing/Publishing	318	318
Rentals/Leases	1,700	1,700
Contracted Services	<u>3,593</u>	<u>3,593</u>
Total	<u>\$ 23,056</u>	<u>\$ 23,056</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 61,547	\$ 33,536
Due from Related Parties	8,882	8,504
Accounts Receivable	<u>2,115</u>	<u>2,115</u>
	<u>72,544</u>	<u>44,155</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	1,806	-
Due to Related Parties	21,054	2,843
Payroll Liabilities	4,616	4,932
Deferred Revenue	<u>10,668</u>	<u>10,668</u>
	<u>38,144</u>	<u>18,443</u>
ACCUMULATED SURPLUS	<u>\$ 34,400</u>	<u>\$ 25,712</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 57,599	\$ 20,094	\$ 60,743
Other	<u>8,818</u>	<u>-</u>	<u>245</u>
TOTAL REVENUE	<u>66,417</u>	<u>20,094</u>	<u>60,988</u>
EXPENSES			
Administration	14,800	7,869	9,377
School Programs	<u>51,617</u>	<u>3,537</u>	<u>45,816</u>
TOTAL EXPENSES	<u>66,417</u>	<u>11,406</u>	<u>55,193</u>
OPERATING SURPLUS	-	8,688	5,795
OPENING ACCUMULATED SURPLUS	<u>25,712</u>	<u>25,712</u>	<u>19,917</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 25,712</u>	<u>\$ 34,400</u>	<u>\$ 25,712</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:			
Non-instructional Staff	\$ 1,893	\$ -	\$ 1,893
Board/Trustee Honoraria	4,350	-	4,350
EMPLOYEE BENEFITS			
Employee Benefit/Allowance	693	-	693
SERVICES PURCHASED/ CONTRACTED			
Postage/Communication	408	-	408
Utilities & Leases	-	2,637	2,637
Others	25	-	25
Contracted Services	<u>500</u>	<u>900</u>	<u>1,400</u>
Total	<u>\$ 7,869</u>	<u>\$ 3,537</u>	<u>\$ 11,406</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 41,678	\$ 41,678
Due from Related Parties	<u>18,741</u>	<u>12,924</u>
	<u>60,419</u>	<u>54,602</u>
LIABILITIES		
Payroll Liabilities	462	462
Deferred Revenue	<u>14,457</u>	<u>14,457</u>
	<u>14,919</u>	<u>14,919</u>
ACCUMULATED SURPLUS	<u>\$ 45,500</u>	<u>\$ 39,683</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ <u>5,817</u>	\$ <u>5,817</u>	\$ <u>6,548</u>
TOTAL REVENUE	<u>5,817</u>	<u>5,817</u>	<u>6,548</u>
EXPENSES			
Indigenous Languages and Education	5,317	-	496
School Programs	<u>500</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>5,817</u>	<u>-</u>	<u>496</u>
OPERATING SURPLUS	-	5,817	6,052
OPENING ACCUMULATED SURPLUS	<u>39,683</u>	<u>39,683</u>	<u>33,631</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 39,683</u>	<u>\$ 45,500</u>	<u>\$ 39,683</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

Total

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 18,456	\$ 30,073
Due from Related Parties	<u>741</u>	<u>2,824</u>
	<u>19,197</u>	<u>32,897</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	3,158	-
Payroll Liabilities	<u>48</u>	<u>29</u>
	<u>3,206</u>	<u>29</u>
ACCUMULATED SURPLUS	<u>\$ 15,991</u>	<u>\$ 32,868</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 8,483	\$ 8,483	\$ 8,913
Other	<u>2,000</u>	<u>1,725</u>	<u>3,370</u>
TOTAL REVENUE	<u>10,483</u>	<u>10,208</u>	<u>12,283</u>
EXPENSES			
Indigenous Languages and Education	400	-	2,148
Administration	6,083	13,781	6,812
Inclusive Schooling	-	338	-
School Programs	<u>4,000</u>	<u>12,966</u>	<u>3,573</u>
TOTAL EXPENSES	<u>10,483</u>	<u>27,085</u>	<u>12,533</u>
OPERATING DEFICIT	-	(16,877)	(250)
OPENING ACCUMULATED SURPLUS	<u>32,868</u>	<u>32,868</u>	<u>33,118</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 32,868</u>	<u>\$ 15,991</u>	<u>\$ 32,868</u>

TSIGEHTCHIC DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Board/Trustee Honoraria	\$ 4,225	\$ -	\$ -	\$ 4,225
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	239	14	-	253
SERVICES PURCHASED/ CONTRACTED				
Others	443	324	-	767
Contracted Services	-	-	4,500	4,500
MATERIALS/SUPPLIES/FREIGHT				
Materials	<u>8,874</u>	<u>-</u>	<u>8,466</u>	<u>17,340</u>
Total	<u>\$ 13,781</u>	<u>\$ 338</u>	<u>\$ 12,966</u>	<u>\$ 27,085</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 104,579	\$ 102,878
Due from Related Parties	2,616	11,092
Accounts Receivable	<u>12,551</u>	<u>19,110</u>
	<u>119,746</u>	<u>133,080</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	37,619	38,990
Due to Related Parties	20,185	15,349
Payroll Liabilities	874	754
Deferred Revenue	<u>6,486</u>	<u>12,084</u>
	<u>65,164</u>	<u>67,177</u>
NET FINANCIAL RESOURCES	<u>54,582</u>	<u>65,903</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>-</u>	<u>5,400</u>
ACCUMULATED SURPLUS	<u>\$ 54,582</u>	<u>\$ 71,303</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 84,156	\$ 74,905	\$ 74,322
Other ECE contributions	36,000	35,039	40,191
Other	<u>5,000</u>	<u>-</u>	<u>23,602</u>
TOTAL REVENUE	<u>125,156</u>	<u>109,944</u>	<u>138,115</u>
EXPENSES			
Administration	21,156	12,802	13,690
School Programs	<u>104,000</u>	<u>113,863</u>	<u>108,130</u>
TOTAL EXPENSES	<u>125,156</u>	<u>126,665</u>	<u>121,820</u>
OPERATING DEFICIT	-	(16,721)	16,295
OPENING ACCUMULATED SURPLUS	<u>71,303</u>	<u>71,303</u>	<u>55,008</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 71,303</u>	<u>\$ 54,582</u>	<u>\$ 71,303</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:			
Non-instructional Staff	\$ -	\$ 52,886	\$ 52,886
Board/Trustee Honoraria	1,575	-	1,575
EMPLOYEE BENEFITS			
Employee Benefit/Allowance	2,584	3,424	6,008
SERVICES PURCHASED/ CONTRACTED			
Utilities & Leases	-	1,499	1,499
Rentals/Leases	-	14,400	14,400
Others	42	-	42
Contracted Services	2,062	6,000	8,062
MATERIALS/SUPPLIES/FREIGHT			
Materials	5,340	35,654	40,994
Freight	<u>1,199</u>	<u>-</u>	<u>1,199</u>
Total	<u>\$ 12,802</u>	<u>\$ 113,863</u>	<u>\$ 126,665</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ (10,235)	\$ 2,883
Due from Related Parties	8,730	6,327
Accounts Receivable	<u>9,871</u>	<u>(690)</u>
	<u>8,366</u>	<u>8,520</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	755	250
Payroll Liabilities	1,496	546
Deferred Revenue	<u>-</u>	<u>588</u>
	<u>2,251</u>	<u>1,384</u>
ACCUMULATED SURPLUS	<u>\$ 6,115</u>	<u>\$ 7,136</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 102,134	\$ 102,134	\$ 64,130
Other ECE contributions	51,000	60,554	44,033
Other contributions	-	-	972
Other	<u>-</u>	<u>1,497</u>	<u>12,581</u>
TOTAL REVENUE	<u>153,134</u>	<u>164,185</u>	<u>121,716</u>
EXPENSES			
Indigenous Languages and Education	-	3,035	-
Administration	13,914	24,466	24,994
School Programs	<u>139,220</u>	<u>137,705</u>	<u>108,149</u>
TOTAL EXPENSES	<u>153,134</u>	<u>165,206</u>	<u>133,143</u>
OPERATING DEFICIT	-	(1,021)	(11,427)
OPENING ACCUMULATED SURPLUS	<u>7,136</u>	<u>7,136</u>	<u>18,563</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 7,136</u>	<u>\$ 6,115</u>	<u>\$ 7,136</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2023

	<u>Administration</u>	Indigenous Languages and <u>Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 9,911	\$ -	\$ 127,765	\$ 137,676
Board/Trustee Honoraria	8,325	-	-	8,325
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	430	-	3,861	4,291
SERVICES PURCHASED/ CONTRACTED				
Student Travel	2,999	-	-	2,999
Others	2,302	-	-	2,302
MATERIALS/SUPPLIES/FREIGHT				
Materials	<u>499</u>	<u>3,035</u>	<u>6,079</u>	<u>9,613</u>
Total	<u>\$ 24,466</u>	<u>\$ 3,035</u>	<u>\$ 137,705</u>	<u>\$ 165,206</u>

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

For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 6,474,590	\$ 11,805,505
Accounts Receivable	905,867	679,333
Restricted Assets	<u>311,066</u>	<u>313,514</u>
	<u>7,691,523</u>	<u>12,798,352</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	710,910	832,572
Due to Related Parties	5,949	62,048
Payroll Liabilities	4,651,258	5,960,417
Employee Deductions Payable	15,837	23,905
Deferred Revenue	392,226	248,677
Post-Employment Benefits	1,953,351	1,920,063
Trust Liabilities	<u>311,066</u>	<u>313,849</u>
	<u>8,040,597</u>	<u>9,361,531</u>
NET FINANCIAL RESOURCES (DEBT)	<u>(349,074)</u>	<u>3,436,821</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>255,600</u>	<u>31,240</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (93,474)</u>	<u>\$ 3,468,061</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

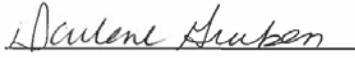
	2023 Budget <u>(Unaudited)</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 33,115,564	\$ 32,262,891	\$ 32,667,120
Other ECE contributions	75,000	2,031,126	1,572,094
Other contributions	<u>74,250</u>	<u>292,284</u>	<u>143,055</u>
Total Government of the NWT	<u>33,264,814</u>	<u>34,586,301</u>	<u>34,382,269</u>
Government of Canada			
Jordan Principial	7,068,744	8,885,133	8,891,946
Other Government of Canada	<u>8,020</u>	<u>-</u>	<u>-</u>
Total Government of Canada	<u>7,076,764</u>	<u>8,885,133</u>	<u>8,891,946</u>
Board Generated Funds			
Investment Income	160,000	314,509	90,720
Other	<u>628,649</u>	<u>320,575</u>	<u>342,558</u>
Total Board Generated Funds	<u>788,649</u>	<u>635,084</u>	<u>433,278</u>
TOTAL REVENUE	<u>41,130,227</u>	<u>44,106,518</u>	<u>43,707,493</u>
EXPENSES			
Indigenous Languages and Education	3,462,872	3,467,880	2,947,828
Administration	3,150,238	3,311,261	2,981,559
Inclusive Schooling	6,361,261	5,460,634	4,867,245
School Programs	24,721,361	25,113,249	22,960,351
Jordan's Principle	7,068,744	8,885,132	8,892,220
Student Accommodations	176,453	46,817	121,493
Operations & Maintenance	<u>1,100,000</u>	<u>1,383,080</u>	<u>1,016,236</u>
TOTAL EXPENSES	<u>46,040,929</u>	<u>47,668,053</u>	<u>43,786,932</u>
OPERATING DEFICIT	(4,910,702)	(3,561,535)	(79,439)
OPENING ACCUMULATED SURPLUS	<u>3,468,061</u>	<u>3,468,061</u>	<u>3,547,500</u>
CLOSING ACCUMULATED DEFICIT	<u>\$ (1,442,641)</u>	<u>\$ (93,474)</u>	<u>\$ 3,468,061</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Student Accommodations</u>	<u>Operations & Maintenance</u>	<u>Jordan's Principle</u>	<u>Total</u>
SALARIES:								
Teachers	\$ -	\$ 1,484,669	\$ 1,496,462	\$ 13,599,474	\$ -	\$ -	\$ 2,706,774	\$ 19,287,379
Instruction Assistants	-	-	18,888	29,843	-	-	407,759	456,490
Non-instructional Staff	1,170,154	1,905,355	438,661	3,068,269	-	-	3,464,699	10,047,138
Board/Trustee Honoraria	16,030	-	149,542	5,798	-	-	-	171,370
EMPLOYEE BENEFITS								
Employee								
Benefit/Allowance	323,638	1,326,983	716,857	5,450,697	-	382,476	2,189,456	10,390,107
Leave and Termination	-	-	-	78,892	-	-	-	78,892
SERVICES								
PURCHASED/ CONTRACTED								
Professional/Technical								
Services	69,621	6,782	5,606	-	-	-	64,475	146,484
Postage/Communication	31,629	-	-	125,060	802	-	-	157,491
Travel	417,363	238,435	89,436	393,046	-	-	26,860	1,165,140
Student Travel	-	4,421	49,217	206,831	44,400	-	-	304,869
Advertising/Printing/Publishing	5,881	-	-	-	-	-	-	5,881
Maintenance/Repair	30,051	-	565	90,867	-	-	-	121,483
Rentals/Leases	157,716	3,774	35,700	119,525	-	334,705	-	651,420
Others	185,184	-	-	26,025	-	665,899	-	877,108
Contracted Services	148,396	47,106	172,534	326,312	-	-	-	694,348
MATERIALS/SUPPLIES/FREIGHT								
Materials	140,689	62,058	188,855	1,019,926	1,615	-	25,109	1,438,252
Furniture and Equipment	400,218	361,468	86,285	362,675	-	-	-	1,210,646
Freight	23,486	19,583	19,272	175,062	-	-	-	237,403
CONTRIBUTIONS/TRANSFERS								
Transfers - Other	191,205	-	-	34,947	-	-	-	226,152
Total	<u>\$ 3,311,261</u>	<u>\$ 5,460,634</u>	<u>\$ 3,467,880</u>	<u>\$ 25,113,249</u>	<u>\$ 46,817</u>	<u>\$ 1,383,080</u>	<u>\$ 8,885,132</u>	<u>\$ 47,668,053</u>

Approvals

Operating Plan



Education Body Chair

June 30, 2022

Date



Superintendent

June 30, 2022

Date

Annual Report



Education Body Chair

November 8th 2023

Date



Superintendent

November 7th 2023

Date



Education Accountability Framework

Commission scolaire francophone des Territoires du Nord-Ouest

Operating Plan

For the 2022-23 School Year



Commission scolaire francophone
Territoires du Nord-Ouest

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Operating Plan - Executive Summary

The CSFTNO's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the CSFTNO's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

The Commission scolaire francophone des Territoires du Nord-Ouest's (CSFTNO) Operating Plan for the 2022-2023 school year was prepared in compliance with the Financial Administration Act (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the CSFTNO's priorities for the upcoming school year. The following table summarizes the planned goals and targets for the upcoming school year, **including any specific information related to the COVID-19 pandemic:**

Priority 1 Student Success and Well-being	Performance Indicators 2022-2023
1.1 Improved academic performance of students	<ul style="list-style-type: none"> ● The percentage of students achieving the desired level of reading, writing and mathematics – Acceptable (AAT grades 6 and 9) as well as Diploma Exams. ● The percentage of students expressing a positive sense of safety and belonging (Survey)
1.2 Development of competencies	<ul style="list-style-type: none"> ● The percentage of students expressing a positive perception of their skills in relation to the Student Exit Profile. (Separate assessment tool for grades 6, 9 and 12)

1.3 Preparation for post-secondary life	<ul style="list-style-type: none"> • The percentage of students that meet the NWT graduation requirements among graduating students. • The percentage of students expressing a positive feeling towards the education received (a feeling that it prepared them well for their future intentions).
Priority 2 Organization Capacity Development	Performance Indicators 2022-2023
2.1 Staff recruitment and retention and professional development	<ul style="list-style-type: none"> • The percentage of staff participating in professional development activities. • The percentage of staff expressing a sense of belonging and security. • The number of non-vacant positions.
2.2 Development of programs and courses	<ul style="list-style-type: none"> • Number of new courses or programs offered • Rate of satisfaction of students and parents with these new courses or programs
2.3 Performance-driven culture (accountability, data)	<ul style="list-style-type: none"> • Rate of staff satisfaction with data collection tools and processes • Rate of staff satisfaction with the dashboard (objectives, indicators, targets, presentation of data)
Priority 3 Francophone Space and Student-Supportive Community	Targets and Objectives 2022-2023
3.1 Commitment of parents and partners	<ul style="list-style-type: none"> • Number of parents and partners getting involved in our schools • Percentage of parents and partners involved expressing a sense of belonging and security

3.2 Student recruitment and retention	<ul style="list-style-type: none"> School population following at least the demographic evolution
3.3 Identity construction	<ul style="list-style-type: none"> The percentage of students expressing a positive feeling towards the education received (a feeling that it has reinforces their identity building) The percentage of students expressing a positive feeling towards the education received (a feeling that it prepares them well for their future intentions)
3.4 Valorization of the uniqueness of the francophone and northern education system	<ul style="list-style-type: none"> Number of positive recognitions identified for French first-language education in the NWT (verbal recognition during meetings, oral or written testimonials, letters, political speeches, etc.)

Annual Report - Executive Summary

The CSFTNO's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

Priority 1 Student Success and Well-being	Performance Indicators 2022-2023
1.1 Improved academic performance of students	<ul style="list-style-type: none"> The percentage of students achieving the Acceptable level (AAT grades 6 and 9) as well as a passing mark on Diploma Exams. <p>CSFTNO will have data for grade 6 and 9 students at ÉASC, but not for grade 6 and 9 students at ÉB</p>

	<p>because of the forest fires around Hay River at the end of May 2022. Also, because of school closures due to COVID, the data remains incomplete.</p> <p>AAT - Grade 6 for 2022-2023</p> <p>AAT - Grade 9 for 2022-2023</p> <p>Diploma Exams for 2022-2023:</p> <table border="1" data-bbox="824 730 1479 1073"> <thead> <tr> <th>Exam</th> <th>Achieved</th> <th>Excellence</th> <th>Not achieved</th> </tr> </thead> <tbody> <tr> <td>FRA 30-1</td> <td>100%</td> <td>11%</td> <td>0%</td> </tr> <tr> <td>Math 30-1</td> <td>17%</td> <td>0%</td> <td>83%</td> </tr> <tr> <td>ELA 30-1</td> <td>50%</td> <td>0%</td> <td>50%</td> </tr> <tr> <td>Physiques 30</td> <td>50%</td> <td>50%</td> <td>50%</td> </tr> <tr> <td>Biologie 30</td> <td>60%</td> <td>0%</td> <td>40%</td> </tr> <tr> <td>Chimie 30</td> <td>25%</td> <td>0%</td> <td>75%</td> </tr> </tbody> </table> <p>Although final exam marks are generally low in math and science, the students’ overall marks corroborate that nine CSFTNO students met the NWT graduation requirements.</p> <ul style="list-style-type: none"> • The percentage of students expressing a positive sense of safety and belonging. <p>The survey is still under review therefore no data is available for this question.</p>	Exam	Achieved	Excellence	Not achieved	FRA 30-1	100%	11%	0%	Math 30-1	17%	0%	83%	ELA 30-1	50%	0%	50%	Physiques 30	50%	50%	50%	Biologie 30	60%	0%	40%	Chimie 30	25%	0%	75%
Exam	Achieved	Excellence	Not achieved																										
FRA 30-1	100%	11%	0%																										
Math 30-1	17%	0%	83%																										
ELA 30-1	50%	0%	50%																										
Physiques 30	50%	50%	50%																										
Biologie 30	60%	0%	40%																										
Chimie 30	25%	0%	75%																										
<p>1.2 Development of competencies</p>	<p>The percentage of students expressing a positive perception of their skills in relation to the Student Exit Profile. (Separate assessment tool for grades 6, 9 and 12)</p> <p>The survey is still under review therefore no data is available for this question.</p>																												

<p>1.3 Preparation for post-secondary life</p>	<ul style="list-style-type: none"> The percentage of students that meet the NWT graduation requirements among graduating students. <p>Nine CSFTNO students met the NWT graduation requirements.</p> <p>The percentage of students expressing a positive feeling towards the education received (a feeling that it prepared them well for their future intentions).</p> <p>The survey is still under revision therefore no data is available for this question.</p>
<p>Priority 2 Organization Capacity Development</p>	<p>Performance Indicators 2022-2023</p>
<p>2.1 Staff recruitment and retention and professional development</p>	<p>The percentage of staff participating in professional development activities.</p> <p>100% of staff participated in various professional development activities, be it conferences, targeted PD activities offered by the CSFTNO, individual PD initiatives and collective PD initiatives.</p> <p>The percentage of staff expressing a sense of belonging and security.</p> <p>The survey is still under review therefore no data is available for this question, however, on the GNWT survey related to satisfaction of working for the CSFTNO, 81,9% of staff responded that they appreciated working for the CSFTNO, the highest of all GNWT entities.</p> <p>The number of non-vacant positions:</p> <p>0 vacancies</p> <p>We did make staffing changes throughout the school year, but we were able to obtain a Letter of Authority to fill a position partway through</p>

	the school year and adjusted support assistant positions as required.
2.2 Development of programs and courses	<p>Number of new courses or programs offered</p> <p>Three new courses or programs were offered:</p> <p>ÉASC:</p> <ul style="list-style-type: none"> • Arts/Sports program from grade 5 to 9 • Financial Literacy in Grade 11 <p>ÉB:</p> <ul style="list-style-type: none"> • Construction • Financial Literacy in Grade 11 <p>Rate of satisfaction of students and parents with these new courses or programs</p> <p>The survey is still under review therefore no data is available for this question.</p>
2.3 Performance-driven culture (accountability, data)	<p>Rate of staff satisfaction with data collection tools and processes</p> <p>The survey is still under review therefore no data is available for this question.</p> <p>Rate of staff satisfaction with the dashboard (objectives, indicators, targets, presentation of data)</p> <p>As we transition to the British Columbia program of studies, we are focusing our attention on renewing our dashboard. It will be a work in progress. This is also the case with the survey directed to students, parents, and staff.</p>
Priority 3 Francophone Space and Student-Supportive Community	Targets and Objectives 2022-2023
3.1 Commitment of parents and partners	<ul style="list-style-type: none"> • Number of parents and partners getting involved in our schools

The survey is still under review therefore no data is available for this question.

I don't have exact numbers, but we are moving towards pre-COVID statistics. Parents are happy to participate more regularly in school activities.

- Percentage of parents and partners involved expressing a sense of belonging and security

The survey is still under review therefore no data is available for this question.

3.2 Student recruitment and retention

- School population following at least the demographic evolution

For the 2022-2023 school year, we saw growth at ÉASC from 158 to 182 and a slight decline from 62.5 to 62 students at ÉB. Our overall growth was of 14.39%.

As per the 2021 statistics on rights-holders in Yellowknife and Hay River, both schools have not reached their full potential. The fact that our school infrastructure does not compare to all other primary/elementary schools and even less so at the high school level renders our schools less attractive an option as our competition. We have continuously requested equivalent school infrastructure and will continue to do so, these statistics giving all parties a much-needed detailed appreciation of the numbers of rights holders impacted.

Yellowknife	
0 - 4 years	5 - 11 years
230	350
12 - 18 years	Total
235	815
Hay River	
0 - 4 years	5 - 11 years
25	55

	<table border="1" data-bbox="824 174 1450 254"> <tr> <td>12 - 18 years</td> <td>Total</td> </tr> <tr> <td>50</td> <td>135</td> </tr> </table> <p>Despite growth in 2022-2023, we are forecasting a decline in student enrolment for the 2023-2024 school year mostly due to several students departing the NWT, but the loss of more than a dozen students to other schools in Yellowknife and Hay River.</p>	12 - 18 years	Total	50	135				
12 - 18 years	Total								
50	135								
<p>3.3 Identity construction</p>	<ul style="list-style-type: none"> The percentage of students expressing a positive feeling towards the education received (a feeling that it has reinforces their identity building) <p>The survey is still under review therefore no data is available for this question.</p> <ul style="list-style-type: none"> The percentage of students expressing a positive feeling towards the education received (a feeling that it prepares them well for their future intentions) <p>The survey is still under review therefore no data is available for this question.</p>								
<p>3.4 Valorization of the uniqueness of the francophone and northern education system</p>	<ul style="list-style-type: none"> Number of positive recognitions identified for French first-language education in the NWT (verbal recognition during meetings, oral or written testimonials, letters, political speeches, etc.) <table border="1" data-bbox="824 1476 1479 1745"> <tr> <td>Verbal Recognition</td> <td>Oral or Written Testimonials</td> </tr> <tr> <td>18</td> <td>12</td> </tr> <tr> <td>Letters</td> <td>Political Speeches</td> </tr> <tr> <td>1</td> <td>1</td> </tr> </table>	Verbal Recognition	Oral or Written Testimonials	18	12	Letters	Political Speeches	1	1
Verbal Recognition	Oral or Written Testimonials								
18	12								
Letters	Political Speeches								
1	1								

Overall, CSFTNO is pleased with its growth and quality of instruction. There are areas of growth that have been identified and each school has developed a school improvement plan to address these elements. The transition to the British Columbia programs of study required us to focus more on that. In so doing, we decided to hold off on the finalization of the surveys to students, parents, and staff. We are cognizant that many assessments will change, the next being the first trial year and no standardized assessments being administered next school year save the diploma exams. We will adjust and have them ready in the timeframe set out by the roll out.

Given what parents, students and staff lived through since March 2019, we are pleased with our efforts and results.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure
- B. Functional Organizational Chart
- C. Governance Training Plan
- D. Meeting Schedule
- E. School Profiles
- F. Student Profiles
- G. Teacher Profiles

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The *NWT Education Act* defines the powers and responsibilities of the Minister, education bodies, education staff, students, and parents. It further defines provisions regarding access, records, resolution and appeals mechanisms, cultural diversity and language of instruction, and governance and financial matters.

Although the Department does not deliver services directly to students, it is responsible for ensuring that all students have equitable access to education programs and services. Under the *Education Act*, this responsibility belongs to the education bodies. Education bodies are composed of elected and/or appointed individuals who represent their community's interest in the planning and delivery of educational programming for their school(s).

The Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO) was established in November 2000.

The CSFTNO's District Education Council (DEC) consists of six elected members: three from Yellowknife and three from Hay River. The last election was held in October 2021. Trustees may run for a second term. The CSFTNO has decided to maintain a three-year term in both Hay River and Yellowknife. Each December, a new chair and vice chair are elected, as well as the committee chairs and their membership.

Each education body has a chairperson who represents their region at the Education Leaders' forum with the Minister. Education body Chairs do not only represent their regions and communities; their responsibility extends to collective work towards common goals and priorities for the NWT education system.

The DEC Chair liaises with the Minister of Education. The Chair ensures that the DEC operates efficiently. The Chair also represents the DEC and is its spokesperson.

There are six elected members; three trustees from Yellowknife; Jean de Dieu Tuyishime, Chair, Simon Cloutier and Fiona Aiston, as well as three trustees from Hay River; Jessica King, vice-chair, Catherine Boulanger, and Rachel Cook.

The CSFTNO's DEC meets monthly, except in July and August. Committee meetings take place regularly throughout the school year. CSFTNO also hosts two, two-day retreats, one in the fall and one in the spring.

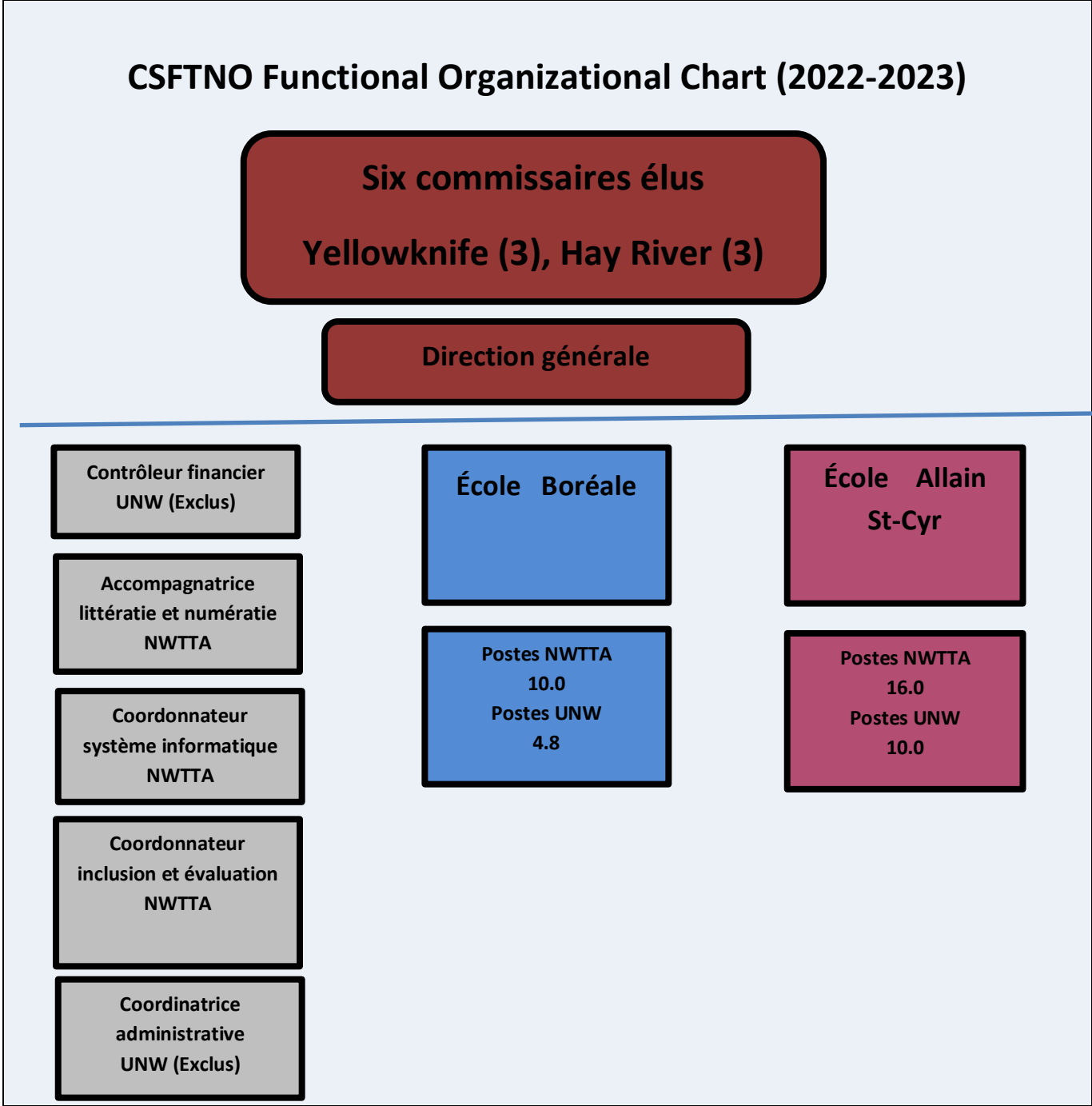
The superintendent is the only employee of the DEC.

The Superintendent is the system leader and manager. Her main duties are to supervise and structure the delivery of education programs in accordance with the *Education Act*, Regulations, Ministerial Directives and Policies. The Superintendent provides advice to the DEC in areas that fall within its mandate and encourages education stakeholders to collaborate in the development of educational goals to meet the needs of Francophone students in the NWT.

The Superintendent works collaboratively with Education, Culture and Employment. It is the role of the Superintendent to assess and evaluate the delivery of school programs as required under the *Education Act*.

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	2	Total Anticipated Student Head Count	254.5
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School Name	Community	Grades Offered	Programming Highlights
École Boréale	Hay River	JK-12	French First Language Francisation (JK to Grade 4) English Language Arts (Grade 3 to 12) Physical Education (JK to Grade 12) Music (JK to Grade 8) Visual Arts (Grade 7 to 10) Technology (Grade 1 to 10) Options (Grade 7 to 11) Entrepreneurship Financial Literacy (Grade 10 and 11)
École Allain St-Cyr	Yellowknife	JK-12	French First Language Francisation (JK to Grade 4) English Language Arts (Grade 3 to 12) Physical Education (JK to Grade 12) Music (JK to Grade 8) Visual Arts (Grade 7 to 10) Technology (Grade 1 to 8) Options (Grade 7 to 10) Entrepreneurship Financial Literacy (Grade 11)

D. Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

Student Body: 254.5

Ethnic backgrounds: French-Canadian, Indigenous, Métis, and Francophones from several ethnic backgrounds or with one parent who is a rights holder: Lebanon, Africa, France, as well as families who requested admission to our schools: Philippines, Vietnam, Morocco, Netherlands, and Canada.

Description of regional/community culture: The francophone community is strong in both communities, Yellowknife, and Hay River. In Yellowknife, the Garderie Plein Soleil is housed on the ground floor of ÉASC, the Association franco-culturelle de Yellowknife is highly active as are Médias Ténos. The Fédération Franco-ténoise is the official spokesperson of the francophone community. In Hay River, l'Association franco-culturelle du Sud et de l'Ouest is the catalyst to many cultural activities that take place within the school community and the community at large. We are also supported by the Conseil de développement économique des Territoires du Nord-Ouest and the Collège nordique francophone.

Inclusion:

% of students with Student Support Plans (SSPs): 30.4%

% of students with Individual Education Plans (IEPs): 0.05%

Student enrolment:

% of students who will be in school full time: 99.96%

% of students will be in home schooled: 0.04%

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning
- B. School Improvement Planning
- C. Annual School Reviews
- D. Staff Evaluations
- E. Regional Training and In-Service
- F. Literacy Coordinators
- G. Healthy Food for Learning
- H. Student Success Initiative
- I. Safe School Plans
- J. Healthy Relationship Programming
- K. Second Language Education
- L. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals</p>	<p><u>Student Achievement in Literacy and Numeracy</u></p> <p><u>Literacy</u></p> <p>In 2022-2023, we will:</p> <ul style="list-style-type: none"> ● Review and develop further rubrics for the assessment of literacy skills ● Review our learning sequences to include writing and oral communication skills ● Review and develop coherency in teaching writing skills and oral communication at the primary level ● Develop a comprehensive phonological awareness program at the preschool and primary grade levels ● Review and develop coherency in assessment practices at the intermediate and secondary levels ● Implement a new reading assessment tool (ADEL) from grade 4 to 8 ● Revise our Literacy Plan ● Continue to implement the francisation programme at the primary level <p><u>Numeracy</u></p> <p>In 2022-2023, we will:</p> <ul style="list-style-type: none"> ● Continue to implement explicit problem-solving strategies ● Continuer to implement a process to analyze student assessments to determine student needs and effective teaching strategies
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- Continue to develop aligned teaching modules from grade 7 to 9
- Create tools to ensure the use of common language and processes in mathematics

Language and Culture

In 2022-2023, each school will:

- Develop an Indigenous Languages and Education Action Plan. Our schools will focus somewhat on the whole language component, but more so on the culture component
- Maintain and continue to build on its on-the-land learning component
- Continue to build lasting relationships with Indigenous culture specialists and Elders
- Continue to offer key cultural activities

N.B. At ÉASC, a prospector’s tent was erected, and the goal will be to make further use of the tent and its surrounding area

Personalized and Inclusive Education

In 2022-2023, we will:

- Transition to the new IEP
- Develop a professional development plan
- Continue to support the school-based support teams
- Participate in the new PST training
- Implement RTI for reading
- Develop a SA training and professional development plan
- Build on our self-regulation/social emotional initiatives
- Participate in the Inclusive education – New principal training

Key Competencies

The CSFTNO’s Student Exit Profile is the document that guides the development of key competencies.

Year 1: (2021-2022 – 2 learning sequences)

- Deep learning – using Bloom’s Taxonomy to prepare learning activities that delve deeper
- Deep learning – using Bloom’s Taxonomy to develop open-ended learning activities

In 2022-2023, the development of critical thinking skills will continue to be our focus:

	<p>Year 2: (2022-2023 - 2 learning sequences)</p> <ul style="list-style-type: none"> • Questioning – use Bloom’s Taxonomy and criteria to develop questions that encourage deeper learning and the further development of critical thinking skills • Assessment – use criteria to co-create with students’ assessment rubrics that focus on deeper learning. The focus will be on developing self-assessment strategies.
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
Literacy Initiatives	100%	80%	As a result of the transition to BC’s new adapted curricula, we evaluated the implementation of certain initiatives, including the new ADEL assessment material.
Numeracy Initiatives	100%	100%	As a result of the transition to BC’s new adapted curricula, at the beginning of the year, we continued our work to align our project-based teaching at the secondary level (grades 7 to 9). In the process, this work was carried out with a view to the transition to BC’s new adapted curricula.
Language and Culture Initiatives	100%	100%	Despite not having an Elder in the school regularly to help us with the ‘universal approach for language learning’ component, we now have some good plans. To keep these plans alive, we will need support to continue building links with Indigenous and Métis communities in both communities. We have a good, reliable partner in Yellowknife, but in Hay River, it is still difficult to maintain these links. And the forest fires did not help either.
Inclusive Schooling Initiatives	100%	100%	This program is one of our key strengths. It is well built and structured.
Key Competencies – Self-assessment	100%	80%	As a result of the transition to the new adapted curricula, we have re-evaluated the

			objectives pursued to put more emphasis on the notion of competence and how previous initiatives (Bloom’s Taxonomy, questioning...) relate to the new curricula.
Areas of Strength for the region	Since we have two schools, it is easier to adjust when things go wrong. As our initiatives are spread over several years, we are of the view that implementation is more sustainable.		
Areas for Development for the region	The new adapted curricula will require us to review many of the materials developed in previous years, particularly in response to our literacy and numeracy initiatives.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>Each school will submit a 2022-2023 School Improvement Plan in June 2022. The SIPs will be developed by the staff and led by the principal. The SIPs will align to the Student Exit Profile and the 2021-2026 Strategic Plan. A calendar will be developed with the principals to review the SIPs quarterly.</p> <p>Each SIP will focus on three elements:</p> <ul style="list-style-type: none"> ● Literacy – Oral communication and writing ● Numeracy – Developing coherency ● Student well-being
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<p>Areas of Strength for the region</p>	<p>ÉB:</p> <p>-Regarding well-being, we were fortunate to have the services of a school counsellor. Teachers were able to receive support in working on healthy relationships with students. In addition, students with greater challenges were able to receive personalized support.</p> <p>With regard to numeracy, all teachers intentionally included open-ended questions in their practices. This allowed students to deepen their understanding of mathematical concepts.</p> <p>-In literacy, a major success was the introduction of 3D grammar in elementary schools. We have seen improvements in sentence structure.</p> <p>ÉASC:</p> <p>-At École Allain St-Cyr, several actions have been taken under the Well-being priority to improve relationships between secondary school students. We are seeing better communication and relationships between them. Their speech has improved. The health course, 4Rs, community police visits and meetings with counsellor have all contributed to this positive outcome. Vers le Pacifique in</p>
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	<p>elementary school also helps students manage conflicts and develop better behaviours. Our lunchtime supervision has improved, and staff are much more involved. After a few years of COVID-19, we feel that a sense of belonging is returning. School and extracurricular activities have resumed. The Arts/Sports program has also contributed significantly to the development of student relationships.</p> <p>Literacy:</p> <ul style="list-style-type: none"> - At Allain St-Cyr, reading is still a common and enjoyed activity for our students. The development of our writing strategies was highlighted this year. We can say that 3D grammar has been a winning strategy for all teachers. We mainly worked on the basic sentence structure. We can see a clear improvement. -In numeracy, we have placed greater emphasis on the importance of having meaningful teaching strategies for our students. Many students have developed an interest in mathematics. -The development of critical thinking in our teaching strategies has also increased in both literacy and numeracy.
<p>Areas for Development for the region</p>	<p>ÉB:</p> <ul style="list-style-type: none"> -In high school, coexisting in French is more difficult. We will need to find innovative ways to restore students' pride in being bilingual. - In numeracy, we must continue to insist on using clear, structured approaches to problem solving. - In literacy, the use of word walls to develop students' vocabulary needs to be structured differently. <p>ÉASC:</p> <ul style="list-style-type: none"> -Students in grades 6, 7 and 8 have even more difficulty resolving their conflicts than older students. -We also note that our students tend to isolate themselves with technology if they have the opportunity to do so. We would like them to socialize more voluntarily. We also want students to develop their Francophone identity more. -Although we have made great strides, this is not yet reflected in students' work. -In numeracy, the transfer of mathematical concepts still needs improvement. Developing mathematical thinking remains a major challenge. Developing meaningful, contextual teaching remains a challenge.
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth for Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region's approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

Regional approach to the completion of Staff Evaluations .	<p>In 2022-2023, the CSFTNO will continue to develop its Performance Framework, however, for staff evaluations, CSFTNO will continue to use the tools listed above. CSFTNO is hoping that the new staff evaluation guide developed with ECE will become available.</p> <p>The CSFTNO believes in a development and coaching model rather than an evaluative model.</p>
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Areas of Strength for the region	<p>ÉB: There were no new teachers this year, which ensured consistency on the team. The principal and two teachers attended the meetings regarding the pilot project on the new teacher evaluation model and were able to provide feedback at these meetings. UNW staff members were evaluated using the PeopleSoft platform. (4 UNW evaluations and 0 NWTTA evaluations).</p> <p>ÉASC : At École Allain St-Cyr, two teachers were in their final year of teaching. There were two teachers in the first year of evaluation. Another replacement teacher was evaluated informally. There were 8 UNW members that were evaluated using the PeopleSoft platform.</p>
Areas for Development for the region	<p>ÉB: The principal was in his/her first year, so teacher supervision was done informally and randomly. As a result, the teacher evaluation (5-10-15 years) was not formally done using the Promotion of Professional Growth for Teachers in Northwest Territories Schools (2004). To be improved for 23-24. More training is required on the use of the new evaluation model.</p> <p>It is difficult for the principal to monitor all staff equally.</p>
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>Literacy – 2021-2026 Strategic Plan</p> <p>Writing workshops Francisation Phonological Awareness</p> <p>Numeracy – 2021-2026 Strategic Plan (See SSI proposal)</p> <ul style="list-style-type: none"> ● Problem-solving skills – teaching common strategies ● Developing teaching strategies to better meet needs identified through analyzing student data ● Create assessment tools for intermediate grade levels ● Develop a common understanding of the core concepts to teach and coherent common language <p>Critical Thinking – Student Exit Profile and 2021-2026 Strategic Plan (See SIPs)</p> <p>In 2022-2023, critical thinking will continue to be our focus. A steering committee composed of the two principals and volunteer teachers is leading this transformation of the learning experience for students. Much of our regional training and in-service will be led by steering committee members. The goal is to build internal capacity. Where and when we need outside consultant facilitation, we will include it.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of days dedicated to training and in-service. (Please choose between 0 and 2.5)	1	1	
Areas of Strength for the region	The plans were a continuation of initiatives implemented in previous years, including continuity with the consultants, which facilitated follow-up and ensured consistency.		
Areas for Development for the region	Demonstrate flexibility and a variety of offerings to meet the varying needs of teachers (e.g. those who need to integrate the new adapted curricula as opposed to those who do not).		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted, and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contribute d (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	0.50	1.00		1.00	

** As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.*

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether there is a Regional Literacy Action Plan in place.</p>	<p>CSFTNO has a Literacy Action Plan. It will be revised in 2022-2023.</p> <p>Our literacy and numeracy coach is responsible for:</p> <p>Coordination:</p> <ul style="list-style-type: none"> ● PLCs – Literacy ● SSI - Numeracy ● Francisation ● Mentorship Program <p>Coaching Co-teaching Board level planning Assistant-lead in professional development activities</p>
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<p>Areas of Strength for the region</p>	<p>The organization has many years of experience. There is greater consistency and continuity in the structures and collaborative processes.</p>
<p>Areas for Development for the region</p>	<p>The coordinator’s mandate has broadened with the transition to BC’s new adapted curricula. New elements will</p>

	need to be incorporated in accordance with the new adapted curricula.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>Each school serves healthy foods to all students.</p> <p>At the primary level, the classroom teacher is responsible, at the high school level, the P.E. teacher is responsible.</p> <p>Several times a year, a hot breakfast is served to the entire school; for special events, for high school students only.</p> <p>Cooking classes are also provided for high school students.</p> <p>Snacks and meals are always available for students in need.</p>
<p>Areas of Strength for the region</p>	<p>ÉB: -Since our classes are smaller, it is easy for staff to keep an eye on the children’s lunch boxes. If a child does not have enough food, the situation can be discreetly remedied.</p> <p>ÉASC: -At École Allain St-Cyr, many meals were served to students at lunchtime, almost every week. We have done cooking classes, teachers have prepared snacks with their students, we have done lunches and sugar shack meals, we have bought snacks for sports tournaments, meals for children and snacks for classes, helping families in need, and we have cooked hot meals for lunch.</p>
<p>Areas for Development for the region</p>	<p>ÉB: -We would like to have a consistent hot lunch program at the school (e.g. 1x per week).</p> <p>ÉASC: -We would like to have hot meals more regularly. For the time being, it is run by volunteers. Managing purchasing and follow-up are difficult at the moment. We need a clearer framework: who does what when?</p>

Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	
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School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
Boréale	Snacks and emergency lunches	Food is offered to all students, but about 10 students/day really need it.	All are welcome	Healthy Food for Learning Active After School
Allain St-Cyr	Snacks, emergency lunches, breakfasts sometimes	It is difficult to know, but an average of 10 students per week	All are welcome	Healthy Food for Learning Active After School

** Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.*

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłı̨chǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
École Boréale	English	Regular	3 - 12	3 - 6 - 240 min/week 7 - 9 - 204 min/week 10 - 321 min. 11 - 12 - 386 min/week	3 - 6 - 240 min/week 7 - 9 - 204 min/week 10 - 321 min. 11 - 12 - 386 min/week	
École Allain St-Cyr	English	Regular	3 - 12	3 - 180 min/week 4 - 240 min/week 5 - 6 - 240 min/week 7-8 - 325 min/week 10 - 12= 350 min/week	3 - 180 min/week 4 - 240 min/week 5 - 6 - 240 min/week 7-8 - 325 min/week 10 - 12= 350 min/week	

*Please include a row per school /per language /per type of instruction

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.00	1.00		1.00	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	0%	0%	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
École Boréale	1.00	1.00			1.00	
École Allain St-Cyr	1.33	1.33			1.33	
TOTAL	2.33	2.33			2.33	

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan's Principle and Children's First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
École Boréale	0.97	1.00		1.00	
École Allain St-Cyr	2.46	7.00	3.0 Jordan's Principle	4.54	
TOTAL	3.43	8.00		5.54	

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$15,230	\$15,230		\$15,230	

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
Self-Regulation Training	New Teachers & SA's	RISC	August 2022	YES	
In classrooms Mindfulness training	PST's & Educators	Contractor	October or November 2022 ÉASC & EB	YES	
Inclusive Education Conference : Institut des troubles d'apprentissage	PST's & S.A'S	Conference	March 2023	YES	
Early years Language Development Training	PST's & educators	Contractor: SLP - Carrie Jansen	Throughout the year, based on needs	YES	
Inclusive Schooling Strategies for SAs	SA	Conference: Réseau entre-aide	Edmonton February 2023	YES	

Supporting IS in Hay River by RISC RISC visits to École Boréale to meet and support staff regarding IS.	Principal, new teachers and SA	RISC	8 visits during 2022/2023 school year	YES	
New IEP training	PST	RISC	9 scheduled meetings (1/month)	YES	
Provide training for assistive technologies as needed. Update on new technology available for teachers. Training with new software or new online tools.	Teachers and SA	RISC	Visits as needed	YES	
Colloque de l'Association des orthopédagogues du Québec	PST's & RISC	Conference	November 3-4 2022	YES	

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
Carrie Jansen	Half a day per week	No French-language speech therapy services available in the NWT	École Allain St-Cyr École Boréale	All year round	\$10,000

** This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.*

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type <i>(# of classrooms / individual student/ etc.)</i>	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$27,906	\$17,500	Materials (Voir fichier Excel attaché)	All classrooms		
	\$10,000	Reallocation for online SLP Assessment	Students		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose (materials, positions, contracts, etc.)	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$33,780	\$33,780	Positions	14 classrooms	\$33,780	

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>CSFTNO schools are composed of cohorts that do not change a lot over time. This reality gives us an edge in the alignment of student supports and goals.</p> <p>Again, this year, we are committing to continue to use a process that ensure that student supports are aligned to the goals stated in SSPs and IEPs. PSTs are committed to reviewing all plans at the end of the year and getting them ready for September.</p> <p>When the school year starts. Every teacher gets the plans that were used the prior year and are given a month+- to know their students. During that time, we ask teachers to use the plans as working documents. They can add, remove, or suggest new strategies/adaptations that should be added to the plans and that they are comfortable with. Once this is done, PST’S meet with teachers individually and review all plans collaboratively. At CSFTNO, we take pride in our plans, they are living documents that the whole school community contribute to.</p> <p>For continuity, we will continue to work with our SLP for language development. We will also determine how we can continue our partnership with Laurentian University’s Speech Language Pathology division, their second-year master students completing their practicums in our schools. Those partners help us in identifying specific adaptations for students with specific needs.</p>
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<p>Areas of Strength for the region</p>	<p>The size of the team is a definite asset. In addition, we have an experienced PST at ÉASC who has a strong working team and active collaborations with school team members. Regular contact is maintained between the PSTs and the RISC. Effective teamwork and closely connected teams. Moreover, the team of support assistants are all qualified, competent and motivated. This is an ideal scenario for a Francophone school in a minority setting. We were also fortunate to have an intern trained in inclusive education at École Boréale.</p>
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Areas for Development for the region	Continue to create more professional development opportunities. The knowledge and skills of PSTs and RISCs need to be shared effectively. The new PSTs at École Boréale continue to dedicate time to training and consulting to improve competency.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>The principal in each school will support teachers and support assistants in arranging time for flexible instructional strategies. They will schedule, allocate resources as per needs, and lead staff development with the assistance of the Regional Inclusive Schooling Coordinator.</p> <p>After 2 ½ years of disruption in training, we feel it is a suitable time to reaffirm our strong commitment to Self-Regulation & Mindfulness. We are working towards a “Mindfulness Week” in the fall.</p>
<p>Areas of Strength for the region</p>	<p>Proactive school teams are constantly striving for improvement. Openness to change and ownership of new teaching strategies. A collaborative schedule established at the beginning of the school year to target the needs of teachers and assistants.</p>
<p>Areas for Development for the region</p>	<p>Continue to allocate more time for PSTs for specialized follow-up with students with specialized needs. In addition, add time with support assistants to establish specific work objectives (intervention periods) with students and conduct close follow-ups.</p> <p>Continue to provide training to support assistants and teachers so that everyone in on the same page.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<ul style="list-style-type: none"> ● RISC provides training to PSTs - the 30 minutes meeting model in August/September ● RISC sets dates and attends first meeting with PSTs ● All meeting notes are recorded in a Google Drive file shared with the RISC ● SBST activities are discussed at every PST/RISC face to face meeting
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<p>Areas of Strength for the region</p>	<p>Team meetings for success are part of our routine. They are an integral part of our support mechanisms. PSTs use them to find creative and personalized solutions to the problems they encounter.</p>
<p>Areas for Development for the region</p>	<p>Team meetings are often held with the same members, and sometimes members get “tired” of the process. We must continue to encourage people to participate, not hesitate to invite new members and to train new leaders for these meetings.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>Review Process:</p> <ul style="list-style-type: none"> ● All plans are created before school starts in August from records of the previous year. ● In September, PSTs meet with every teacher to review all plans in every class. ● Every teacher has the responsibility to follow the “Procédure des plans de soutien et PÉI – CSFTNO” in which specific dates and procedures are explained in detail. <p>In September, every plan is sent home with a letter asking the parent to connect with the teacher or PST if they feel there are changes to be made to the plan.</p>
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<p>Areas of Strength for the region</p>	<p>Again this year, our qualified and motivated PSTs continue to create personalized plans that are carefully reviewed by all members of the school team.</p> <p>Teachers are also very involved in the creation and revision of student plans, and the majority of teachers follow them in the classroom. Close supervision by PSTs and the RISC. Attention to detail, consistency.</p> <p>As we have every year, we will continue to focus our efforts on new teachers who require additional training to fully understand the purpose of the plans and the importance of keeping them alive and active throughout the year.</p>
<p>Areas for Development for the region</p>	<p>It is difficult for some new teachers to adapt their teaching according to student plans. It is a challenging task for new teachers, and there is a lot to learn in the first few years of teaching. Modelling is crucial, as is the ongoing collaboration of PSTs, teachers and mentors.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to **teacher support activities**
- no more than 25% of the PST’s time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>CSFTNO’s Regional Approach:</p> <ul style="list-style-type: none"> ● Beginning of year face-to-face meeting with all PSTs about expectations around time usage ● Sharing the PST menu in <i>Exploring Inclusive Pedagogies</i> (Schnellert, L. February 2019, p.22) ● Time use and schedules are discussed at every face-to-face PST/RISC meeting ● Schedules are shared with RISC via Google Drive
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<p>Areas of Strength for the region</p>	<p>The high degree of autonomy of our PSTs is definitely a strength at the CSFTNO. Our PSTs have initial training in inclusive education and understand the challenges and priorities of their tasks.</p> <p>At the start of each year, we take time to build the PSTs’ schedules and try to follow the model proposed by DECE. The needs of the schools are well known/understood by the RISCs and are communicated in the “Needs Assessment.” This tool enables everyone to set priorities at the start of the year, build schedules based on facts and readjust along the way.</p>
<p>Areas for Development for the region</p>	<p>Maintain conversations about schedules throughout the year to ensure everyone meets the standards. It is a topic that is constantly discussed. The PSTs have very busy schedules that vary greatly depending on the time of year. We review them and discuss priorities during our many collaborations.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
0.25	0.25		0.25	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school's ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
École Boréale	Whole staff	Monthly	
École Allain St-Cyr	Sylvie Larose, Marika Cyr, Simon Markowski-Bourque, Zakaria Traoré, Michel Houle, and Christine Ratel	Monthly	

C. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming.
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures, and languages of the community in which they live and work, including two days of mandatory cultural orientation: and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential, and relational.
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented. The following table details the **regional** amount of allocated, budgeted, and actual funding spent on Indigenous education, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3rd Party Funding (\$) / Source (If applicable)
École Boréale	\$31,800	\$21,000	Smaller number of students			
École Allain St-Cyr	\$30,600	\$41,373	Higher number of students			
TOTAL	\$62,400	\$62,373				

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
École Boréale	N	Y	ILE	We do not have an Elder working with us on a regular schedule. However, we have Elders who visit our school to do activities with our youth (beading, cooking, storytelling) and we have cultural camps where our students learn from Elders (leadership camp and fishing camp). We have a school employee whose job is to coordinate the cultural camps.
École Allain St-Cyr	N	Y	ILE	We are not eligible for third-party funding. We had one who came on a regular basis last year, but we lost him to another school and did not find any one else.

D. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region's approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference (if applicable)
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	100%	100%	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	100%	100%	
Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)			ÉB: All staff members continue to progress in their ICAST modules during the school year (4 employees have completed it and 11 employees are currently working on it). ÉASC: All staff members continue to progress in their ICAST modules during the school year (???)

Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures, and languages of the community in which they live and work, including two days of mandatory cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation (Planned experiences)	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
École Boréale	Review the Dene Kede plan Discussions with residential school survivors Traditional activities guided by Elders	100%	100%	
École Allain St-Cyr	Review the Dene Kede plan	100%	100%	

	Discussions with residential school survivors Traditional activities guided by Elders			
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E. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
ÉB	Leadership Camp	14	4	N	3
	Fishing Camp	60	1	N	1–2 days for each group of students.
ÉASC					

The following table details the school-based key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
ÉB	Cooking with Ms. Shirley	60	1	N	8 times during the year.

	Beading with Ms. Margaret	12	1	N	14 hours spread over several afternoons
	Cooking with Ms. Audrey	20	1	N	4 times during the year.
	Dance with Métis Bev	37	1	N	1 day for all primary school students.
ÉASC					

The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
École Boréale	-Snowmobile rental (fishing camp) -Food for the camps -Prospector tent	-Satellite telephone fees -Food for cooking classes - Purchase of beading equipment	N
École Allain St-Cyr			

F. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts.

Employing a whole school approach to language use bridges a gap created by colonization.

Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
École Boréale	N	We did not work on language this year.	None.
École Allain St-Cyr			

G. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$27,090				

Appendix B: Operating Plan - Operating Budget

COMMISSION SCOLAIRE FRANCOPHONE DES TNO
Statement of Operations - (Schedule 1)
Annual Budget - Consolidated

	2022-2023 Budget	2021-2022 Approved Budget	2021-2022 Projected Actual
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contributions	5,195,700	4,877,806	4,965,060
SSI (Base Amounts - Schedule 8)	15,000	15,000	15,000
Northern Distance Learning (Schedule 8)			
Minority Language (Schedule 8)	1,403,050	1,403,050	1,403,050
Education Renewal Initiative (Schedule 8)			
ECE Other Contributions	43,000	43,000	135,549
Sub-Total ECE	6,656,750	6,338,856	6,518,659
GNWT Other Contributions	151,733	64,900	133,089
Total GNWT	6,808,483	6,403,756	6,651,748
Federal Government Jordan's Principle (Schedule 8)	265,805	80,721	115,500
Federal Government Other	32,126	37,280	0
Property Tax Requisitioned			
Other Education Bodies			
Education Body Generated Funds			
Rentals			
School Fees			
Investment Income	15,000	20,000	14,072
Donations			
Other			
Total Generated Funds	15,000	20,000	14,072
TOTAL REVENUES	7,121,414	6,541,757	6,781,320
EXPENSES			
Administration (see Schedule 2)	1,005,665	868,673	924,835
School Programs (see Schedule 2)	4,983,387	4,703,858	4,889,933
Operations and maintenance (see Schedule 2)			
Inclusive Schooling (see Schedules 2&3)	991,018	971,985	1,009,728
Indigenous Languages and Education (see Schedules 2 & 4)	128,110	135,315	123,706
Student/Staff Accommodations (see Schedule 2)			
Debt Service			
Other			
Sub-Total Expenses Before Amortization	7,108,179	6,679,831	6,948,202
Amortization (see Schedule 6)			
TOTAL EXPENSES**	7,108,179	6,679,831	6,948,202
ANNUAL OPERATING SURPLUS (DEFICIT)	13,234	-138,074	-166,882
ACCUMULATED SURPLUS (DEFICIT) OPEN *	0	0	103,610
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	13,234	-138,074	-63,272
*Accumulated Operating Surplus exclusive of investment in TCAs, and LED Reserve. CSFTNO excludes liability to GNWT.			
Reconciliation of Total Closing Accumulated Surplus:			
Closing Operating Surplus from above	13,234	-138,074	-63,272
Closing Tangible Capital Assets (YK1, YCS, TCSA, SSDEC)	0	0	0
Closing LED Reserve (YK1 Restricted)	0	0	0
Closing Liability to GNWT (CSFTNO)	-1,269,573	-1,269,573	-1,269,573
Total Closing Accumulated Surplus	-1,256,339	-1,407,647	-1,332,845

Department of Education, Culture & Employment
Council Approved 2022-2023 Budget

Divisional Education Council / District Education Authority
Consolidated Expenses - (Schedule 2)
Annual Budget

	Administration	School Programs	Operations & Maintenance	Inclusive Schooling	Indigenous Language / Cultural Programs	Student/Staff Accommodation	Jordan's Principle	Total
SALARIES								
Teachers' Salaries		3,637,134						3,637,134
Regional Coordinators (RISC/RILC)				169,594	55,420			225,014
Program Support Teachers				371,940				371,940
Support Assistants				394,245			265,805	660,050
Indigenous Language Instruction								0
Cultural Resource Staff								0
Elders in Schools					45,600			45,600
Non-Instructional Staff	493,034	626,042						1,119,076
Board/Trustee Honoraria	32,000							32,000
EMPLOYEE BENEFITS								
Employee Benefits/Allowances	70,000							70,000
Leave And Termination Benefits	35,000							35,000
STAFF DEVELOPMENT (Including Travel)								
	6,000	27,160		15,230			0	48,390
SERVICES PURCHASED/ CONTRACTED								
Professional/Technical Services	250,360	78,350						328,710
Postage/Communication	14,699	15,588						30,287
Utilities								0
Heating								0
Electricity								0
Water/Sewage								0
Travel	19,500	15,500		7,103				42,103
Student Transportation (Busing)		61,926						61,926
Advertising/Printing/Publishing	48,764							48,764
Maintenance/Repair	1,018	48,831						49,849
Rentals/Fees		23,000						23,000
Other Contracted Services	12,750	25,000						37,750
MATERIALS /SUPPLIES/FREIGHT								
Assistive Technology				27,906				27,906
Materials	22,340	157,051		5,000	27,090			211,481
Freight		2,000						2,000
DEBT SERVICE								
								0
OTHER								
								0
SUB-TOTAL OF EXPENSES BEFORE AMORT								
	1,005,665	4,717,582	0	991,018	128,110	0	265,805	7,108,179
AMORTIZATION								
								0
TOTAL								
	1,005,665	4,717,582	0	991,018	128,110	0	265,805	7,108,179

**Department of Education, Culture & Employment
Council Approved 2022-2023 Budget**

**Divisional Education Council/District Education Authority
Inclusive Schooling - (Schedule 3)
Annual Budget**

	General Inclusive Schooling	Magnet Facilities	Total
SALARIES			
Regional Coordinators	169,594		169,594
Magnet Facility Teachers			
Program Support Teachers	371,940		371,940
Support Assistants	394,245		394,245
EMPLOYEE BENEFITS			
Employee Benefits/Allowances			0
STAFF DEVELOPMENT (Including Travel)			
	15,230		15,230
SERVICES PURCHASED/CONTRACTED			
Professional/Technical Services			0
Student Transportation (Busing)*			0
Other Contracted Services	7,103		7,103
MATERIALS/SUPPLIES/FREIGHT			
Assistive Technology	27,906		27,906
Materials	5,000		5,000
Freight			0
TOTAL	991,018	0	991,018

**Department of Education, Culture & Employment
Council Approved 2022-2023 Budget**

**Divisional Education Council/District Education Authority
Indigenous Languages and Education - (Schedule 4)
Annual Budget**

	Indigenous Education	Our Languages Curriculum Resource Development (TLC's)	Community Support	Total
<u>SALARIES</u>				
Regional ILE Coordinators	55,420			55,420
Indigenous Language Instruction				0
Cultural Resource Staff				0
Elders in Schools			45,600	45,600
<u>EMPLOYEE BENEFITS</u>				
Employee Benefits/Allowances				0
<u>SERVICES PURCHASED/CONTRACTED</u>				
Professional/Technical Services				0
Travel				0
Student Transportation (Busing)*				0
Advertising/Printing/Publishing				0
Rentals/Leases				0
Other Contracted Services				0
<u>MATERIALS/SUPPLIES/FREIGHT</u>				
Materials			27,090	27,090
Freight				0
TOTAL	55,420	0	72,690	128,110

**Department of Education, Culture & Employment
Council Approved 2022-2023 Budget**

**Divisional Education Council/District Education Authority
Approved Person Years - (Schedule 5)
Annual Budget**

	<u>Person Years</u>
Administration Staff	3.50
Territorial Schools:	
Teachers	23.30
Consultants	1.50
Classroom Assistants	
Secretaries	2.00
Custodians	2.16
Cultural Facilitators	1.60
Inclusive Schooling:	
Regional Coordinator	1.00
Program Support Teachers	2.33
Support Assistants	4.42
Jordan Principle	
Support Assistants	3.00
Indigenous Languages and Education:	
Regional Coordinator	0.16
Indigenous Languages Instruction Staff	
Other - Specify	
Total Person Years	<u>44.97</u>

Department of Education, Culture & Employment		INPUT	YK1
Council/District Approved 2022-2023 Budget		CALCULATED	YCS
		FORMAT	BOTH
Divisional Education Council/District Education Authority			
Reconciled Accumulated Surplus - (Schedule 6)			
Annual Budget - Consolidated			
		2022-2023 Budget	
	TOTAL ACCUMULATED SURPLUS OPEN	-63,272	-63,272
	Opening Balance Investment in Tangible Capital Assets	0	
	Less : Amortization (enter negative)	0	
	Plus : Capital acquisitions	0	
	Plus : Debenture principal repayment	0	
	Closing Balance Investment in Tangible Capital Assets	0	
	Opening Balance LED Reserve	0	
	Transfer from (to) operating fund surplus	0	
	Closing Balance LED Reserve	0	
	TOTAL ACCUMULATED SURPLUS CLOSING		-50,037
	ACCUMULATED SURPLUS / DEFICIT APPLICABLE TO POLICY	-50,037	-50,037
REPRESENTED BY:			
	Opening Balance Operating Surplus	-63,272	
	Plus : Annual Surplus (enter positive) or	13,234	
	Less : Annual Deficit (enter negative)	0	
	Amortization	0	
	Capital acquisitions	0	
	Debenture principal repayment	0	
	Plus : Transfer from Investment In Capital Assets	0	
	Plus : Transfer from (to) Decentralized Accumulated Surplus	0	
	Plus : Transfer from (to) Capital Fund Reserve	0	
	Plus : Transfer from (to) LED Reserve	0	
	Closing Balance Operating Surplus	-50,037	-50,037
	Opening Balance Decentralized Surplus	0	
	Transfer from (to) operating fund surplus	0	
	Closing Balance Decentralized Surplus	0	0
	Opening Balance Capital Fund Reserve	0	
	Transfer from (to) operating fund surplus	0	
	Closing Balance Capital Fund Reserve	0	0

BUDGET 2022-23	Schedule 7
School year July 2022 to June 2023	
COMMISSION SCOLAIRE FRANCOPHONE DES TNO	
	Amount
Revenue	\$
Contributions from GNWT	
Name of Department	
a) ECE	5,233,700
b) MACA	30,600
c) ELCS	20,000
Contributions from Related party Entities	
a)	
b)	
c)	
Contributions - From other sources*	1,556,309
Transfer payments (Government of Canada)	
Non - Renewable Resource Revenue**	
Interest Income (general)***	
Other income (general)	
From Related Party Entities	
a)	
b)	
c)	
Other income (general) - other sources*	265,805
Taxation and general revenues	
Corporate and personal income taxes	
Other taxes	
From Related Party Entities	
a)	
b)	
c)	
Other taxes - other sources*	
General	
From Related Party Entities	
a)	
b)	
c)	
General - other sources*	
Income from portfolio investments****	15,000
Sales	
To Related Party Entities	
a)	
b)	
c)	
Sales - Other sources*	
Recoveries	
From Related Party Entities	
a)	
b)	
c)	
Recoveries - other sources*	
Recoveries of prior years' expenses	
	7,121,414
Expenses	
Grants	
To Related Party Entities	
a)	
b)	
c)	
Grants - to others*****	
Contributions	
To Related Party Entities	
a)	
b)	
c)	
Contributions - to others*****	
Compensation and benefits	
Change in valuation of allowances	
Amortization of tangible capital assets	
Other expenses	
Charged to Related Party Entities	
a)	
b)	
c)	
Other expenses - to others*****	7,108,179
	7,108,179
Annual operating surplus (deficit)	13,234

Divisional Education Council
 Contribution Agreement and Other Dedicated Funding Summary
 Annual Budget

<i>Revenues and Expenses Included In Schedule 1</i>					
Northern Distance Learning	Minority Language Education and Second Language Instruction - French	Education Renewal Initiative	SSI (Base Amounts)	Jordan's Principle	Total
CONTRIBUTION REVENUES (See Schedule 1)					
			31,200	265,805	297,005
EXPENSES					
Salaries				265,805	265,805
Operating & Maintenance					0
Project Based (Minority Language)					0
Other			31,200		31,200
TOTAL EXPENSES	0	0	31,200	265,805	297,005
SURPLUS (DEFICIT)	0	0	0	0	0

Appendix C: Annual Report - Audited Financial Statements



Crowe MacKay LLP
5103 51st Street, PO Box 727
Yellowknife, NWT X1A 2N5
Main +1(867) 920-4404
Fax +1(867) 920-4135
www.crowemackay.ca

November 20, 2023

Our File No. 15790-001

PRIVATE AND CONFIDENTIAL

Katherine Macdonald
Director, Finance and Capital Planning
Department of Education, Culture and Employment
Government of the Northwest Territories
P.O. Box 1320
Yellowknife, NT X1A 2L9

Dear Ms. Macdonald:

**Re: Commission scolaire francophone Territoires du Nord-Ouest
Consolidated Financial Statements and Related Items for the Year Ended
June 30, 2023**

Please find enclosed one copy of the consolidated financial statements and management letter of the Commission scolaire francophone Territoires du Nord-Ouest for the year end June 30, 2023.

We trust this enclosure to be satisfactory. Should you have any question regarding the same, please do not hesitate to contact this office.

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants

Fred Deschenes

Per: Frederick Deschenes Accounting P.C.
Engagement Incorporated Partner

Encl.

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

Consolidated Financial Statements

June 30, 2023

Commission scolaire francophone Territoires du Nord-Ouest

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June 30, 2023

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Commission scolaire francophone Territoires du Nord-Ouest

Le Rapport du Gestion

Généralités

L'objectif du rapport de gestion consiste à expliquer, du point de vue du bureau central, la situation financière et les perspectives de la Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO). Le rapport de gestion est la responsabilité de la direction générale et du Conseil des commissaires de la CSFTNO et sert à promouvoir la transparence et la reddition de comptes.

La gestion financière de la CSFTNO se résumant en deux objectifs :

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

La vision de la CSFTNO est la suivante : *En partenariat avec la communauté, être reconnu pour l'excellence de ses écoles francophones aux Territoires du Nord-Ouest.*

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

Ce sont les commissaires qui supervisent la gestion de la CSFTNO 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 2022-23 sont comme suit :

Nom	Titre
Jean De Dieu Tuyishime	Président
Jessica King	Vice-présidente
Simon Cloutier	Commissaire
Catherine Boulanger	Commissaire
Rachel Cook	Commissaire
Fiona Aiston	Commissaire

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

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

Personnel de la CSFTNO

En 2022-23, le personnel de la CSFTNO était de 46.8 FTE et se présente comme suit :

- Bureau central : 6 FTE (1 SRM, 2 EXCLUDED, 3 NWTTA)
- École Allain St-Cyr (EASC) : 16 NWTTA et 10 UNW
- École Boréale : 10 NWTTA et 4.8 UNW

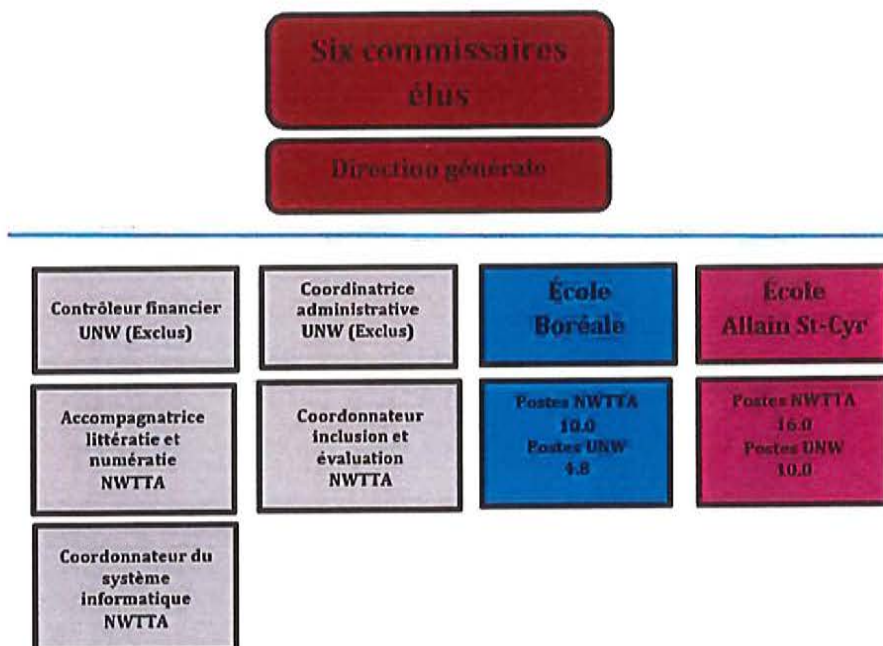
Effectif des élèves

Au 30 septembre 2022, 182 élèves fréquentaient l'école Allain St-Cyr et 62, l'école Boréale pour un total de 244 élèves.

Organigramme

L'organigramme de la CSFTNO pour l'année scolaire 2022-2023 se présente comme suit :

Organigramme fonctionnel de la CSFTNO (2022-2023)



Plan stratégique 2021-2026

Le plan stratégique pour la période 2021-2026 a trois axes définis comme suit :

- La réussite et le bien-être de chaque élève;
- La capacité organisationnelle en développement;
- Espace francophone et communauté au service de l'élève.

Axe 1 : La réussite et le bien-être de chaque élève

Les objectifs stratégiques assignés à cet axe sont les suivants :

- Améliorer le rendement académique de chaque élève pour lui permettre de mieux réussir son parcours scolaire;
- Développer les compétences du profil de sortie de l'élève de la prématernelle à douzième année;
- Préparer les élèves à la vie postsecondaire par une approche individualisée, innovante et expérientielle.

Axe 2 : La capacité organisationnelle en développement

Les objectifs stratégiques assignés à cet axe sont les suivants :

- Retenir et recruter un personnel engagé par un environnement de bienveillance et un accompagnement professionnel continu;
- Développer la capacité de l'organisation pour offrir une plus grande gamme de programmes et cours innovants;
- Développer la capacité de l'organisation à préconiser une culture axée sur la performance, les données et l'imputabilité pour soutenir la réussite et le bien-être des élèves.

Axe 3 : Espace francophone et communauté au service de l'élève

Les objectifs stratégiques assignés à cet axe sont les suivants :

- Engager nos parents et nos partenaires pour soutenir la réussite et le bien-être de nos élèves;
- Développer une stratégie pour le recrutement et la rétention des élèves en vue d'assurer la vitalité et la pérennité de nos écoles;
- Collaborer avec les organismes locaux, territoriaux et nationaux pour faire vivre des expériences authentiques francophones et nordiques à nos élèves;
- Reconnaître, célébrer et communiquer l'unicité de notre système d'éducation francophone nordique

Profil de sortie de l'élève

La CSFTNO, après un long processus d'écoute, de sessions d'information et de formation, a élaboré un document permettant à chaque apprenant de définir sa propre voie du succès : le Profil de sortie de l'élève (PSÉ). Le PSÉ permet le développement personnel de l'élève dans un contexte qui :

- Tient compte du **bien-être** de l'apprenant.
- Définit l'**identité franco-ténoise** de l'apprenant.
- En fait un **apprenant pour la vie**.
- Le transforme en **penseur critique**.
- Lui donne les moyens de devenir un **citoyen éthique et engagé**.

Bien-être

- Fait des choix de vie sains et sécuritaires (*alimentation, activité physique, santé mentale, consommation, relations, hygiène de vie*).
- Gère son stress.
- Reconnaît, partage et gère ses émotions.
- Cultive des rapports harmonieux.
- Utilise les stratégies d'autorégulation (*avoir une conscience de son état physique, émotionnel et mental et agir en fonction pour optimiser son potentiel*).
- Développe et a une estime de soi positive.

Identité franco-ténoise

- Travaille à se connaître et à maximiser son potentiel.
- Apprécie les richesses et particularités de son identité francophone.
- Apprécie les richesses et particularités de son identité nordique.
- Continue à s'engager afin de contribuer à la vitalité des communautés francophones.

Un apprenant pour la vie qui...

- Réussit son parcours scolaire.
- Communique efficacement.
- Collabore de façon constructive.
- Est débrouillard et fait preuve d'adaptation (résilience).
- Maîtrise la littératie numérique.

Un penseur critique qui...

- Utilise son jugement et ses connaissances pour faire face aux défis.
- Fait preuve de créativité, d'innovation et d'entrepreneuriat.

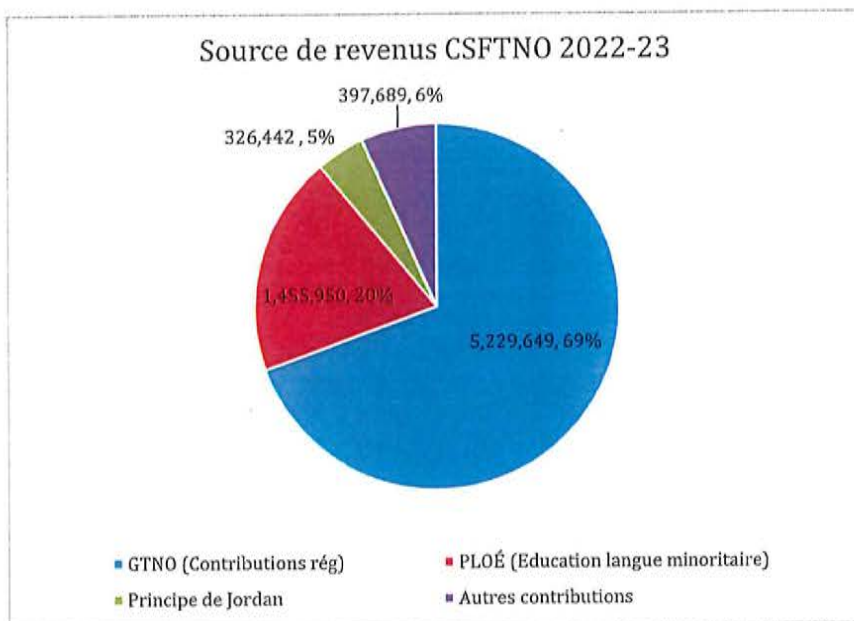
Un citoyen éthique et engagé qui...

- Est ouvert sur le monde et sa diversité.
- Contribue à la communauté en faisant preuve de leadership.
- Est animé par un idéal de justice sociale et d'équité.
- Valorise et respecte les cultures autochtones.

Revenus¹

La source principale des revenus provient du Gouvernement des Territoires du Nord-Ouest (GTNO). Cette source des revenus est majoritairement divisée en 3 catégories, exclusion faite des fonds générés par les écoles :

- Les contributions régulières calculées dans le Cadre de financement scolaire des Territoires du Nord-Ouest (5.229 M\$) et les subventions du Secrétariat aux affaires francophones et le programme SELF-REG;
- La contribution provenant du Programme des langues officielles en éducation (PLOÉ) de Patrimoine canadien (1.473 M\$), ce financement a connu une augmentation d'environ 4% par rapport en 2021-22;
- Les autres revenus provenant essentiellement des autres contributions du gouvernement (ministères du GTNO, y compris ECE) et du Principe de Jordan s'élèvent à 724 k\$.

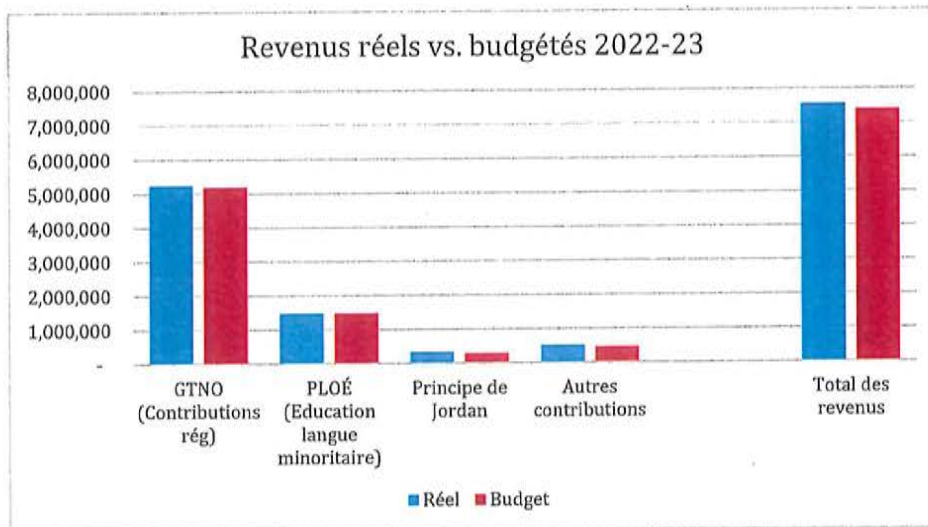


¹ Les revenus n'incluent pas le montant des fonds générés par les écoles qui fait l'objet d'une section séparée.

En 2022-2023, la Commission scolaire francophone des TNO a enregistré des revenus d'un montant de 7.572 M\$ comparativement à un montant budgété de 7.380 M\$. Cette variance de 192 k\$ s'explique principalement par les facteurs suivants :

- Une hausse des contributions régulières de 52 k\$, tenant compte de la hausse des salaires des enseignants et du personnel.
- Il y a également la subvention du revenu COVID-19 réalisée à hauteur de 87 k\$ en 2021 – 2022 et un report de 15 k\$ réalisée en 2022-2023, une hausse du budget de Principe de Jordan de 54 k\$ et les autres revenus pour un montant net de 41 k\$, (NWT On Land Collaborative et Take a Kid Trapping pour 29 k\$, une subvention pour des services en orthophonie pour 14 k\$ réalisée à hauteur de 6.5 k\$ en 2022-2023, Drop the Pop pour 3 k\$, une hausse du montant des ordonnances de 3 k\$, etc.)
- Le programme Odyssée, a eu lieu. Deux postes en lien avec le programme ont été créé. Cela a entraîné une hausse de revenu de 42 k\$. De plus, le postes divers revenus est passé de 38 k\$ en 2021-2022 à 81 k\$ en 2022-2023. Il est composé de (PES 440 pour 30 k\$, FNCSF pour 6 k\$, CPF NWT 5 k\$, FDS HWSS 1920 7k\$ et Divers pour 33 k\$).

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



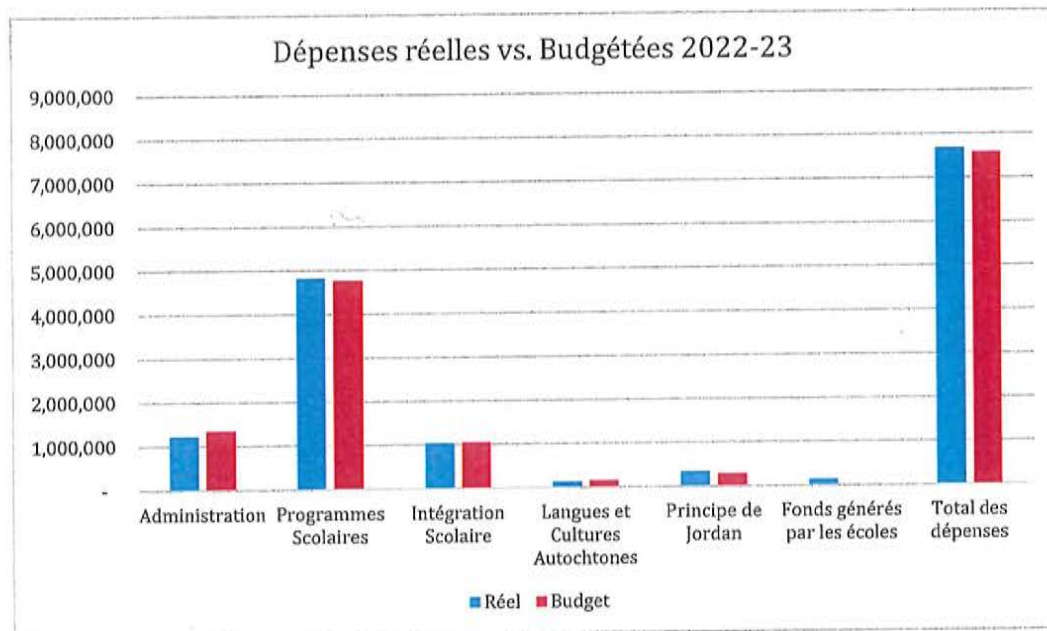
Dépenses²

Le total des dépenses de la CSFTNO au 30 juin 2023 se chiffre à 7.697 M\$ comparativement à un budget approuvé et révisé par la suite de 7.517 M\$, soit un dépassement de 180 k\$.

Ce dépassement s'explique essentiellement par les facteurs suivants :

- Une baisse des frais d'administration de 120 k\$, notamment lié aux économies des salaires des employés administratifs ; aux frais d'avocat pour les causes en cours (moins que ceux de 2021-2022), etc.;
- Une hausse des dépenses liées aux programmes scolaires (notamment les salaires) de 62 k\$;
- Une augmentation des frais du Principe de Jordan à hauteur de 54 k\$;
- Une baisse des dépenses d'intégration scolaire de 20 k\$;
- Une baisse des dépenses autochtones de 16 k\$.

Voici un tableau illustrant les dépenses réelles comparativement aux dépenses budgétées par programme :



² Les dépenses n'incluent pas les dépenses relatives aux activités spécifiques financées par des fonds générés par les écoles. Elles sont séparées et incluses dans la section des fonds générés par les écoles.

Résultats

Le résultat audité au 30 juin 2023 de la CSFTNO révèle un déficit opérationnel de 126 k\$ comparativement au déficit opérationnel projeté de 191 k\$. Ce déficit s'explique notamment par l'importance des honoraires d'avocats. La CSFTNO a payé 10K de plus que le montant budgété. Une partie de ces frais est supportée par le Programme de Contestation Judiciaire (PCJ) et la portion payée par la CSFTNO pourrait être partiellement remboursée si une décision favorable était prise à la suite d'une demande supplémentaire au PCJ.

D'autres éléments ont contribué, soit négativement, soit positivement à la réduction du déficit :

- L'évaluation actuarielle a conduit à une baisse du déficit de 69 k\$, traduisant un allègement des engagements de la CSFTNO au 30 juin 2023;
- Les opérations courantes, notamment, les salaires réels ont été plus élevés que les prévisions, expliquant essentiellement le plus gros du déficit des activités ordinaires. Par exemple, une hausse des dépenses des programmes scolaires de 62 k\$;

Ce déficit hors dette (1,269 M\$) envers le GTNO vient s'ajouter à notre déficit cumulatif opérationnel le passant de 126,7 k\$ au 30 juin 2022 à 252.9 k\$ au 30 juin 2023.

Fonds générés par les écoles

La CSFTNO a décidé d'intégrer les transactions liées aux fonds générés par les écoles dans les états financiers au 30 juin 2023. C'est le deuxième exercice de leur prise en compte, et ce, dans l'objectif de se conformer à la norme comptable PS 1300. L'application de cette norme n'est pas particulièrement exigée par ECF et toute qualification relative à cette partie ne rend pas le rapport audité irrecevable. En d'autres termes, ECF s'accommode très bien de toute qualification éventuelle sur les fonds générés par les écoles. Un montant s'équilibrant en revenus et en dépenses a été porté aux états financiers pour 138 k\$. Ainsi, les fonds générés par les écoles ont un impact nul sur les résultats de la CSFTNO.

Programmes

Administration

La section administration comprend les dépenses pour les salaires et bénéfiques des employés du bureau central (Direction générale et employés exclus), les honoraires du Conseil d'administration, les honoraires des différents consultants (incluant les frais d'avocat) et les dépenses administratives de la CSFTNO. Le total des dépenses réelles s'élève à 1 222 M\$ comparativement au budget de 1 344 M\$, soit une baisse de 120 k\$ par rapport au budget. Dans ces dépenses, les frais réels d'avocat représentent 395 k\$ comparativement à 385 k\$ budgété.

Programmes scolaires

Cette section inclut les dépenses opérationnelles des écoles telles que les salaires et bénéfiques des enseignants, adjoints en soutien au programme, consultants, secrétaires et concierges. Les programmes scolaires comprennent également les frais pour le développement professionnel, le transport par autobus, les matériaux scolaires et les fournitures scolaires dans les écoles. Les dépenses encourues et réalisées se chiffrent à 4.847 M\$ contre un budget de 4.754 M\$, soit une hausse de 93 k\$ par rapport au budget.

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 au soutien des élèves, les adjoint(e)s au programme de soutien, le développement professionnel, les frais associés au Principe de Jordan, et les matériaux et fournitures de classe associés au programme d'intégration scolaire. Le total des dépenses réelles s'élève à 1 031 M\$ comparativement au budget de 1 052 M\$, soit une baisse de 21 k\$ par rapport au budget.

Langue et culture autochtones

Ce programme comprend les salaires et avantages sociaux du coordonnateur, ainsi que les matériaux et les fournitures reliés au programme de Langue et culture autochtones. L'exercice fiscal 2022-

2023 s'est soldé par des dépenses réelles de 0.131 M\$ contre le budget de 0.148 M\$, une baisse de 17 k\$ par rapport au budget.

Perspectives 2023-2024

Les effets de la pandémie de la COVID-19, le contexte économique inflationniste tant sur le plan national qu'international continuent de se faire sentir sur nos finances. La CSFTNO poursuit son objectif de ramener son déficit opérationnel cumulé à son équilibre dans un laps de temps raisonnable.

Bien que la CSFTNO maintient cet objectif, celle-ci s'assurera d'offrir quasiment le même niveau de services à ses clients.

Enfin, le fonds du Programmes de langues officielles en éducation (PLOÉ) est en cours de négociation. Tout laisse croire que l'enveloppe sera bonifiée et cela aura pour effet d'augmenter le financement que la CSFTNO reçoit du programme. Ceci impactera positivement nos finances.

Sommaire

En 2022-2023, la Commission scolaire francophone TNO a approuvé un déficit opérationnel y compris les dépenses extraordinaires de 126 k\$ comparativement au déficit projeté de 191 k\$.

La prise en compte du déficit cumulé incluant la dette du GTNO (1,831 M\$) et du déficit courant de 126 k\$ aboutit à un déficit cumulé de 1.522 M\$.

Malgré ce déficit, les fonds budgétés pour l'année fiscale 2023-2024 s'alignent avec le Plan stratégique 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 CSFTNO.

**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, 2023

The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been prepared and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Commission scolaire francophone Territoires du Nord-Ouest ("the Commission") in all material respects and in accordance with Canadian Public Sector Accounting Standards ("PSAS") 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 Commission. The operations and administration of the Commission 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.

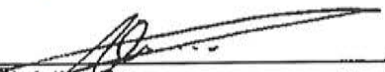
Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results, 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 of the Government of the Northwest Territories.

Approved and confirmed on behalf of the Commission


Yvonne Careen

Directrice générale (Superintendent)


Christian Fure

Contrôleur financier (Comptroller)

November 20, 2023

Independent Auditors' Report

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

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying consolidated financial statements of Commission Scolaire Francophone Territoires du Nord-Ouest ("the Commission") which comprise the consolidated statement of financial position as at June 30, 2023, consolidated statements of operations, changes in net financial liabilities, and cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the *Basis of Qualified Opinion* paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2023 and the results of its operations, change in net financial liabilities and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Qualified Opinion

School funds generated and controlled by the Commission during the years ended June 30, 2022 are not reported nor presented in the accompanying consolidated statement of financial position. School generated funds represent fundraising activities for the benefit of student life enhancement and are controlled through the Commission due to the nature of these activities, which must be approved at the Commission level. This represents a departure from PSAS because school generated funds are determined to be under the control of the Commission, and as such are required to be included under the government reporting entity. Accordingly, school generated funds assets and surplus as at July 1 and June 30 for both 2023 and 2022 years are not recognized nor audited in the accompanying consolidated statement of financial position. Our audit opinion on the consolidated financial statements for the year ended June 30, 2022 was modified accordingly because of the possible effects of this departure.

Salaries and benefits paid to management and employees of the Commission are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we did not audit the components of salaries and benefits expenses and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenses for the years ended June 30, 2023 and 2022; employee deductions payable, vacation payable, salaries and wages payable, post-employment benefits payable at June 30, 2023 and 2022, and accumulated surplus (deficit) as at July 1 and June 30 for both 2023 and 2022 years. Our audit opinion on the consolidated financial statements for the year ended June 30, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section our report. We are independent of the Commission in accordance with the ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Independent Auditors' Report (continued)

Other Information

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

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

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

Independent Auditors' Report (continued)

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements (continued)

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

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

Report on Other Legal and Regulatory Requirements

In conjunction with the audit of the consolidated financial statements, we have audited the transactions of the Commission coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the *Financial Administration Act* of the Northwest Territories and regulations, the *Education Act* and regulations, as well as the bylaws and policies of the Commission.

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

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

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

Crowe MacKay LLP

Yellowknife, Northwest Territories
November 20, 2023

Chartered Professional Accountants

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Financial Position

As at June 30, 2023 2022

Financial Assets

Cash	\$ 995,231	\$ 1,755,438
Accounts receivable (Note 4)	245,973	96,683
Due from Government of Canada (Note 5)	45,075	15,005
	1,286,279	1,867,126

Liabilities

Accounts payable and accrued liabilities (Note 6)	677,191	797,214
Payroll liabilities (Note 6)	562,812	599,740
Payable to GNWT (Note 7)	1,269,573	1,269,573
Deferred revenue (Note 8)	47,220	274,754
Post-employment benefits (Note 10)	260,346	330,167
	2,817,142	3,271,448

Net financial liabilities **(1,530,863)** **(1,404,322)**

Non-financial assets


Prepaid expenses	8,400	8,062
Accumulated deficit	\$ (1,522,463)	\$ (1,396,260)

Represented By:

Operating deficit **\$ (1,522,463)** **\$ (1,396,260)**

Contractual obligations and contingencies (Note 12 and 13)

Approved on behalf of the Board of Trustees:

 Trustee

Cloutier,
Simon

Digitally signed by Cloutier,
Simon
Date: 2023.11.24 09:24:24
-07'00' Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Operations

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual
Revenues			
Government of the NWT			
ECE regular contributions	\$ 6,722,299	\$ 5,229,649	\$ 4,980,060
French language instruction (Schedule 4)	-	1,455,950	1,403,050
ECE other contributions (Note 19)	110,796	133,050	140,550
Total GNWT ECE	6,833,095	6,818,649	6,523,660
GNWT other contributions (Note 20)	108,115	58,244	60,996
Total GNWT	6,941,210	6,876,893	6,584,656
Government of Canada			
Jordan's Principle (Schedule 6)	271,962	326,442	117,600
Other contributions	-	28,234	-
	271,962	354,676	117,600
Education body generated funds			
Northwest Territories Teachers' Association			
Contributions	-	40	6,658
Interest	35,000	42,755	14,072
School generated fund	-	138,015	54,535
Other revenues	132,005	160,411	60,536
	167,005	341,221	135,801
	7,380,177	7,572,790	6,838,057
Expenses (Schedule 1)			
School programs	4,754,473	4,847,276	4,823,077
Inclusive schooling	1,052,050	1,031,284	981,161
Administration	1,344,722	1,222,309	962,602
Indigenous languages and culture	148,110	131,460	131,199
Jordan's Principle	271,962	326,442	117,600
School generated fund	-	138,015	54,535
	7,571,317	7,696,786	7,070,174
Operating deficit before other items	(191,140)	(123,996)	(232,117)
Other items			
Post-employment benefit recovery (expense) (Note 10)	-	(2,207)	1,820
Grant in-kind - Assets provided at no cost (Note 11)	-	1,045,744	1,065,676
Rent expense - Assets provided at no cost (Note 11)	-	(1,045,744)	(1,065,676)
Operating deficit	(191,140)	(126,203)	(230,297)
Opening accumulated deficit	(1,396,260)	(1,396,260)	(1,165,963)
Closing accumulated deficit	\$ (1,587,400)	\$ (1,522,463)	\$ (1,396,260)

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Changes in Net Financial Liabilities

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual
Operating deficit	\$ (191,140)	\$ (126,203)	\$ (230,297)
Acquisition of prepaid expense	-	(8,400)	-
Consumption of prepaid expense	-	8,062	4,442
Increase in net financial liabilities	(191,140)	(126,541)	(225,855)
Net financial liabilities, beginning of year	(1,404,322)	(1,404,322)	(1,178,467)
Net financial liabilities, end of year	\$ (1,595,462)	\$ (1,530,863)	\$ (1,404,322)

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Cash Flows

For the year ended June 30,	2023	2022
Cash provided by (used in):		
Operating transactions		
Operating deficit	\$ (126,203)	\$ (230,297)
Changes in non-cash assets and liabilities		
Decrease (increase) in accounts receivable	(149,290)	75,668
Increase (decrease) in accounts payable and accrued liabilities	(120,022)	343,515
Increase (decrease) in payroll liabilities	(36,928)	58,638
Decrease (increase) in due from Government of Canada	(30,071)	10,351
Increase (decrease) in deferred revenue	(227,534)	127,168
Decrease in post-employment benefits	(69,821)	(39,218)
Decrease (increase) in prepaid expenses and deposits	(338)	4,442
Increase (decrease) in cash	(760,207)	350,267
Cash at beginning of year	1,755,438	1,405,171
Cash at end of year	\$ 995,231	\$ 1,755,438

Commission scolaire francophone Territoires du Nord-Ouest
Schedule 1
Details of Expenses

For the year ended June 30,

	School programs	Inclusive schooling (Schedule 3)	Administration	Indigenous languages and culture (Schedule 2)	Jordan's Principle (Schedule 6)	Transfer and other	Total 2023	Budget 2023	Total 2022
Salaries									
Teachers	\$ 3,751,807	\$ 373,327	\$ -	\$ 60,682	\$ -	\$ -	\$ 4,185,816	\$ 4,083,602	\$ 4,169,717
Instruction assistants	-	425,317	-	-	305,336	-	730,653	702,899	520,000
Non-instructional staff	639,880	175,228	490,643	-	-	-	1,305,751	1,314,509	1,258,592
Board/trustees honoraria	-	-	31,146	39,061	-	-	70,207	73,068	77,046
	4,391,687	973,872	521,789	99,743	305,336	-	6,292,427	6,174,078	6,025,355
Employee Benefits									
Employee benefits	-	-	101,834	-	-	-	101,834	70,000	51,239
Leave and termination	-	-	(65,302)	-	-	-	(65,302)	30,000	14,228
	-	-	36,532	-	-	-	36,532	100,000	65,467
Services Purchased/Contracted									
Advertising/publishing	-	-	74,205	-	-	-	74,205	101,664	24,758
Communications	13,979	-	12,216	-	-	-	26,195	30,487	27,524
Contracted services	82,384	32,853	507,354	-	21,106	138,015	781,712	604,955	427,113
Maintenance and repairs	52,872	-	979	-	-	-	53,851	53,016	45,346
Other	53,478	-	9,603	-	-	-	63,081	78,840	42,999
Rental/leases	27,256	-	3,493	-	-	-	30,749	33,114	25,558
Student travel	64,163	-	-	-	-	-	64,163	61,926	58,657
Travel	21,589	2,370	30,379	17,562	-	-	71,900	73,950	39,628
	315,721	35,223	638,229	17,562	21,106	138,015	1,165,856	1,037,952	691,583
Supplies and Materials									
Freight	-	-	-	-	-	-	-	-	652
Materials	139,868	22,189	25,759	14,155	-	-	201,971	259,287	287,117
	139,868	22,189	25,759	14,155	-	-	201,971	259,287	287,769
	\$ 4,847,276	\$ 1,031,284	\$ 1,222,309	\$ 131,460	\$ 326,442	\$ 138,015	\$ 7,696,786	\$ 7,571,317	\$ 7,070,174

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2
Indigenous Languages and Culture Expenses

For the year ended June 30, 2023

	School Instruction	Teaching/ Learning Resources	School Activities and Integrated Community Programs	Total
Salaries				
ILE teachers	\$ -	\$ 60,682	\$ -	\$ 60,682
Board/trustees honoraria	39,061	-	-	39,061
	39,061	60,682	-	99,743
Services Purchased/Contracted				
Travel	-	-	17,562	17,562
Supplies and Materials	-	-	14,155	14,155
	\$ 39,061	\$ 60,682	\$ 31,717	\$ 131,460

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3
Inclusive Schooling Expenses

For the year ended June 30, 2023

	Staff Development	Student Resources	General Inclusive Schooling	Total
Salaries				
Regional Coordinator	\$ -	\$ -	\$ 175,228	\$ 175,228
Program support teachers	-	-	373,327	373,327
Support assistants	-	-	425,317	425,317
	-	-	973,872	973,872
Services Purchased/Contracted				
Contracted services	7,200	-	25,653	32,853
Travel	2,370	-	-	2,370
	9,570	-	25,653	35,223
Supplies and Materials	-	11,126	11,063	22,189
	\$ 9,570	\$ 11,126	\$ 1,010,588	\$ 1,031,284

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4
French Language Funding

For the year ended June 30, 2023

	Contributions from ECE and Heritage Canada	Commitments from Commission	Expenses	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	\$ 316,666	\$ 30,865	\$ 352,434	\$ (4,903)
Retention bursaries	28,000	-	33,000	(5,000)
2 grade level per class (salary)	402,987	1,550,995	2,971,706	(1,017,724)
2 secretaries / librarian (salary)	186,461	53,739	247,988	(7,788)
Promotion	47,764	-	67,865	(20,101)
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	73,923	92,585	168,384	(1,876)
Technology resources	30,000	-	34,439	(4,439)
PROGRAM ENRICHMENT				
Cultural facilitators	89,344	-	97,559	(8,215)
Partnership early childhood	25,000	-	10,000	15,000
French monitors (rent)	-	5,000	28,101	(23,101)
Coach for francisation	80,168	89,426	166,758	2,836
Art program	35,866	-	39,653	(3,787)
Cultural activities	23,711	-	25,141	(1,430)
French resource purchase	39,000	-	51,644	(12,644)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Professional development	24,160	-	23,317	843
Recruitment and Retention Strategy				
Recruitment and retention strategy	52,900	-	-	52,900
Total	\$ 1,455,950	\$ 1,822,610	\$ 4,317,989	\$(1,039,429)

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5
Student Success Initiative

For the year ended June 30, 2023

	Total
Revenue - Government of the NWT Education, Culture & Employment	\$ 15,000
Expenses - Workshop resources	23,832
Deficit	\$ (8,832)

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6
Jordan's Principle

For the year ended June 30,

	Budget 2023	Actual 2023	Actual 2022
Revenue - Indigenous Services Canada	\$ 271,962	\$ 326,442	\$ 246,760
Expenses			
Personnel	271,962	305,336	246,760
Contracted services	-	21,106	-
Total expenses	271,962	326,442	246,760
Net deficit	\$ -	\$ -	\$ -

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

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 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. 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) Reporting entity

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

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

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

June 30, 2023

2. Significant Accounting Policies (continued)

(c) Cash

Cash is comprised of the bank account balance held with Royal Bank of Canada.

(d) 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, accounts receivable and due from Government of Canada.

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

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.

(e) 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.

June 30, 2023

2. Significant Accounting Policies (continued)

(f) Tangible capital assets

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

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

(g) Revenue recognition

Government transfers

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

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

ECE - 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.

GNWT - French minority language

The French minority language contributions from the GNWT are determined by costs related to French minority language in addition to those covered by the regular contributions, and are received in one payment.

June 30, 2023

2. Significant Accounting Policies (continued)

(g) Revenue recognition (continued)

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 revenues when the eligible expenses are incurred or services provided.

Investment income

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

School generated funds

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

June 30, 2023

2. Significant Accounting Policies (continued)

(h) Budget data

The *Education Act* of the Northwest Territories requires that Boards of Education prepare an annual budget, as outlined in Section 117, Duties and Powers of Education Bodies. 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 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 consolidated financial statements reflects the budget for the fiscal year.

(i) 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 revenues 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.

(j) Inventories including materials and supplies

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

June 30, 2023

2. Significant Accounting Policies (continued)

(k) Payroll liabilities

According to the Northwest Territories Teachers' Association ("NWTTA") and GNWT Collective Agreement, teaching staff have their salary issued by the GNWT's 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 Union of Northern Workers ("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.

(l) 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.

2. Significant Accounting Policies (continued)

(m) 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.

(n) Foreign currency translation

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

(o) Donated goods and services

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

June 30, 2023

2. Significant Accounting Policies (continued)

(p) Segment disclosure

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

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

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

Administration: pertains to the daily operations, maintenance and 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.

Jordan's Principle: pertains to the provision of products, services and supports related to health, social, and educational needs of the First Nations students at the Commission.

3. Future Accounting Changes

Public Private Partnerships, Section 3160

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

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

This standard is applicable only to those Education Bodies that are able to acquire, and required to report, tangible capital assets in its financial statements. The impact of these standards on the consolidated financial statements is currently being assessed.

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

3. Future Accounting Changes (continued)

Revenue, Section PS 3400

For fiscal periods beginning on or after April 1, 2023, Educational bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenues. Specifically, it differentiates between revenues arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

Purchased Intangibles, PSG-8

Effective July 1, 2023, Education Bodies will be required to adopt PSG-8 Purchased Intangibles. The standard provides guidance on how to account for and recognize intangibles. The Commission is assessing the impact of this standard on the consolidated financial statements and there is no significant impact as a result of its application.

4. Accounts Receivable

	Accounts Receivable 2023	Allowance for doubtful accounts 2023	Net 2023	Net 2022
Due from related parties (Note 14)	\$ 1,800	\$ -	\$ 1,800	\$ -
Due from GNWT (Note 14)	59,939	-	59,939	30,043
Trade and other receivables	184,234	-	184,234	66,640
	\$ 245,973	\$ -	\$ 245,973	\$ 96,683

5. Due from the Government of Canada

	2023	2022
Indigenous Services Canada - Feminine Hygiene	\$ 45,075	\$ -
Indigenous Services Canada - Jordan's Principle	-	\$ 15,005

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

6. Accounts Payable and Accrued Liabilities

	2023	2022
Due to GNWT (Note 14)	\$ 505,436	\$ 497,778
Due to related parties (Note 14)	19,141	-
Trade payable	152,614	299,436
	\$ 677,191	\$ 797,214

Payroll Liabilities

	2023	2022
NWTTA	\$ 435,381	\$ 381,054
UNW	81,761	77,793
Other	45,670	140,893
	\$ 562,812	\$ 599,740

7. Payable to GNWT

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

During the 2015 fiscal year, the GNWT submitted an appeal and was successful. The Commission then submitted an appeal to the Supreme Court of Canada which was denied.

During the 2019 fiscal year, the GNWT had determined the costs owed by the Commission resulting from the appeal to be \$1,269,573. As such, this amount was recognized as a liability in that fiscal year.

During the 2022 fiscal year, the Commission filed an application for leave to appeal with the Supreme Court of Canada. The leave to appeal was granted on April 14, 2022.

As of the date of release of these consolidated financial statements, the Commission is yet to plead its case to the Supreme Court of Canada, and there is no scheduled repayment plan in place.

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

June 30, 2023

8. Deferred revenue

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

	2023	2022
Government of the Northwest Territories		
ECE - 2023 Core Funding	\$ -	\$ 246,114
ECE - Stage Orthophonie	7,500	-
ECE - COVID-19 Support	-	15,556
MACA - After School Physical Activity Program	15,300	-
Government of Canada		
Indigenous Services Canada - Menstrual Products	11,473	11,084
Other		
Funds raised for Ecole Boreal gymnasium - Nicole Fournier	2,000	2,000
Conseil de Développement Économique des Territoires du Nord-Ouest - Projet Petite Enfance en Santé	10,947	-
	\$ 47,220	\$ 274,754

9. Pensions

The Commission does not have pensions. Members of the Northwest Territories Teachers Association are covered by the Government of Northwest Territories pension plan.

June 30, 2023

10. Post-employment benefits

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

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

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

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

Valuation results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2023. The values presented below are for all of the benefits under the post-employment benefits for the Commission.

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

10. Post-employment benefits (continued)

Changes in Obligation	Severance and Removal	Compensated Absences	2023	2022
Accrued benefit obligation				
beginning of year	\$ 211,635	\$ 61,530	\$ 273,165	\$ 270,173
Current period benefit cost	19,497	5,868	25,365	24,613
Interest accrued	9,186	2,727	11,913	9,239
Benefits payments	(70,359)	(1,769)	(72,128)	(37,402)
Actuarial loss/(gain)	42,316	(5,352)	36,964	6,542
Accrued benefit obligation end of year	212,275	63,004	275,279	273,165
Unamortized net actuarial gain	(16,804)	1,871	(14,933)	57,002
Total accrued liability	\$ 195,471	\$ 64,875	\$ 260,346	\$ 330,167
Benefits Expense				
Current period benefit cost	\$ 19,497	\$ 5,868	\$ 25,365	\$ 24,613
Interest accrued	9,186	2,727	11,913	9,239
Amortization of gains	(28,624)	(6,447)	(35,071)	(35,672)
Total benefits expenses (recovery)	\$ 59	\$ 2,148	\$ 2,207	\$ (1,820)

The discount rate used in the 2023 fiscal year to determine the accrued benefit obligation was an average of 4.8% (2022 - 4.1%).

The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
2024	\$ 16,318	\$ 2,448	\$ 18,766
2025	16,556	2,501	19,057
2026	16,938	2,745	19,683
2027	17,699	3,172	20,871
2028	21,408	4,746	26,154
2029-2033	125,510	33,010	158,520
Total	\$ 214,429	\$ 48,622	\$ 263,051

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

11. GNWT assets provided at no cost

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Ecole Allain St-Cyr	\$ 17,310,964	\$ 5,228,613	\$ 12,082,351	\$ 12,849,484
Ecole Boreale	3,960,439	1,615,259	2,345,180	2,427,084
Ecole Allain St-Cyr phase 1	4,490,598	1,850,343	2,640,255	2,770,104
Ecole Boreale modular units	1,189,060	431,880	757,180	789,747
Ecole Boreale pellet boiler	86,115	57,051	29,064	33,370
Ecole Boreale biomass system	90,649	21,655	68,994	75,037
Ecole Boreale JK playscape	223,658	55,915	167,743	182,654
Ecole Allain St-Cyr JK playscape	135,490	42,152	93,338	102,370
	\$ 27,486,973	\$ 9,302,868	\$ 18,184,105	\$ 19,229,850

Rent expense of \$1,045,744 (2022 - \$1,065,676) was offset by a grant in-kind.

12. Contractual obligations

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2023.

The future minimum payments are as follows:

	Expires in fiscal year	2024	2024-2026	Total
Equipment leases				
Xerox B8055 MONO MFP	2024	\$ 3,109	\$ -	\$ 3,109
Xerox C8045 COLOUR MFP	2024	4,011	-	4,011
Xerox C8055 COLOUR MFP	2025	2,994	2,246	5,240
Operational Contracts				
First Canada ULC	2026	59,088	118,176	177,264
		\$ 69,202	\$ 120,422	\$ 189,624

13. Contingencies

The Commission is currently evaluating the impact of the appeal won by the GNWT regarding the van Bochove judicial review.

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

June 30, 2023

14. Related parties

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

Due from related parties:

	2023	2022
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 59,939	\$ 30,043
Beaufort-Delta Education Council	1,200	-
South Slave Division Education Council	600	-
	\$ 61,739	\$ 30,043

Due to related parties:

	2023	2022
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ -	\$ 7,000
Department of Finance	505,436	993,416
Hay River District Education Authority	19,141	-
	\$ 524,577	\$ 1,000,416

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

14. Related parties (continued)

Revenues from related parties:

	2023	2022
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 6,818,649	\$ 6,523,660
Department of Education, Culture and Employment - Grant in-kind	1,045,744	1,065,676
Department of Environment and Climate Change	10,000	25,556
Department of Municipal and Community Affairs	44,960	30,600
Department of Health and Social Services	3,284	4,840
Department of Finance - interest	42,755	14,072
	\$ 7,965,392	\$ 7,664,404

Expenses paid to related parties:

	2023	2022
Government of Northwest Territories:		
Department of Education, Culture and Employment - Rent expense	1,045,744	1,065,676
Dehcho Divisional Education Council	\$ 300	\$ 300
Hay River District Education Authority	19,141	19,058
	\$ 1,065,185	\$ 1,085,034

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

15. Budget data

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

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

The budget figures presented are those approved by the Department of ECE on June 27, 2022.

16. 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.

a) Credit risk

Credit risk is the risk of financial loss to the Commission if a debtor fails to discharge an obligation when due. The Commission is exposed to this risk relating to its cash, accounts receivable, and amount due from Government of Canada. 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:

	2023	2022
Cash	\$ 995,231	\$ 1,755,438
Accounts receivable	245,973	96,683
Due from Government of Canada	45,075	15,005
Maximum credit exposure	\$ 1,286,279	\$ 1,867,126

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

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

16. Financial instruments (continued)

At June 30, 2023, the following accounts receivable were past due but not impaired:

	30 Days	60 Days	90 Days	Total
Accounts receivable	\$ 1,750	\$ 23,641	\$ 25,391	

There is also a concentration risk in accounts receivable as more than 20% of the total balance is from the Government of Northwest Territories. At June 30, 2023, receivables from the GNWT comprised approximately 60% (2022 - 35%) of the total balance. The amounts represent a low credit risk as the debtors are reputable governments and government organizations with a good credit score. The Commission reduces its risk exposure by following up on old account receivables for collection.

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

b) Liquidity risk

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

The Commission's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, and payroll liabilities for a total \$1,240,003 (2022 - \$1,396,954).

The financial assets including cash, accounts receivable, and amount due from Government of Canada, mature within 6 months. The financial liabilities including accounts payable and accrued liabilities, and payroll liabilities mature within 6 months.

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

17. Expenses by object

	2023 Budget	2023 Actual	2022 Actual
Compensation	\$ 6,274,078	\$ 6,328,959	\$ 6,090,822
Supplies and materials	259,287	201,971	287,769
Services purchased/contracted	1,037,952	1,165,856	691,583
	\$ 7,571,317	\$ 7,696,786	\$ 7,070,174

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2023

18. Comparative figures

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

19. ECE other contributions

	2023	2022
Frais Orthophonie	\$ 6,500	\$ 13,000
French Monitor	53,513	-
COVID-19 Support	15,556	87,105
English Languages Communication & Services	30,000	20,000
Self-Regulation	8,340	5,000
Ordonnances	19,141	15,445
	\$ 133,050	\$ 140,550

20. GNWT other contributions

	2023	2022
Department of Environment and Climate Change	\$ 10,000	\$ 25,556
Department of Health and Social Services	3,284	4,840
Department of Municipal and Community Affairs	44,960	30,600
	\$ 58,244	\$ 60,996

Approvals

Operating Plan

Education Body Chair

Superintendent

Date

Date

Annual Report

Education Body Chair

Superintendent

Date

Date

Education Accountability Framework

Dehcho Divisional Education Council

Annual Report

For the 2022-23 School Year

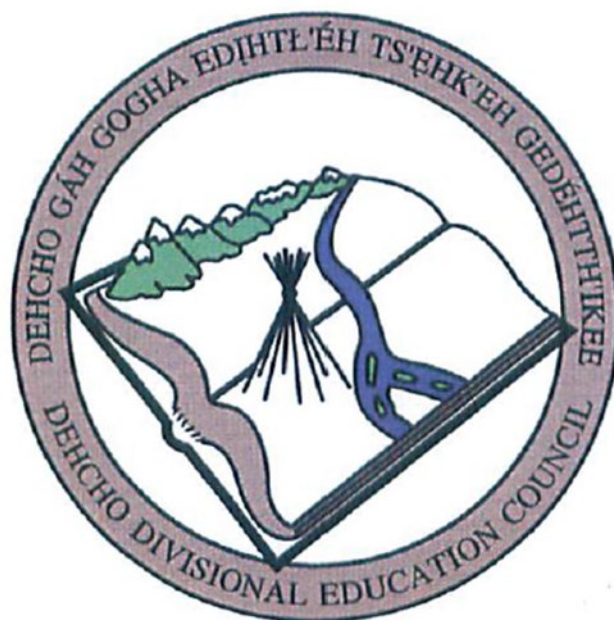


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A. Functional Organizational Chart

The following table details the functional organization of the Education Body:

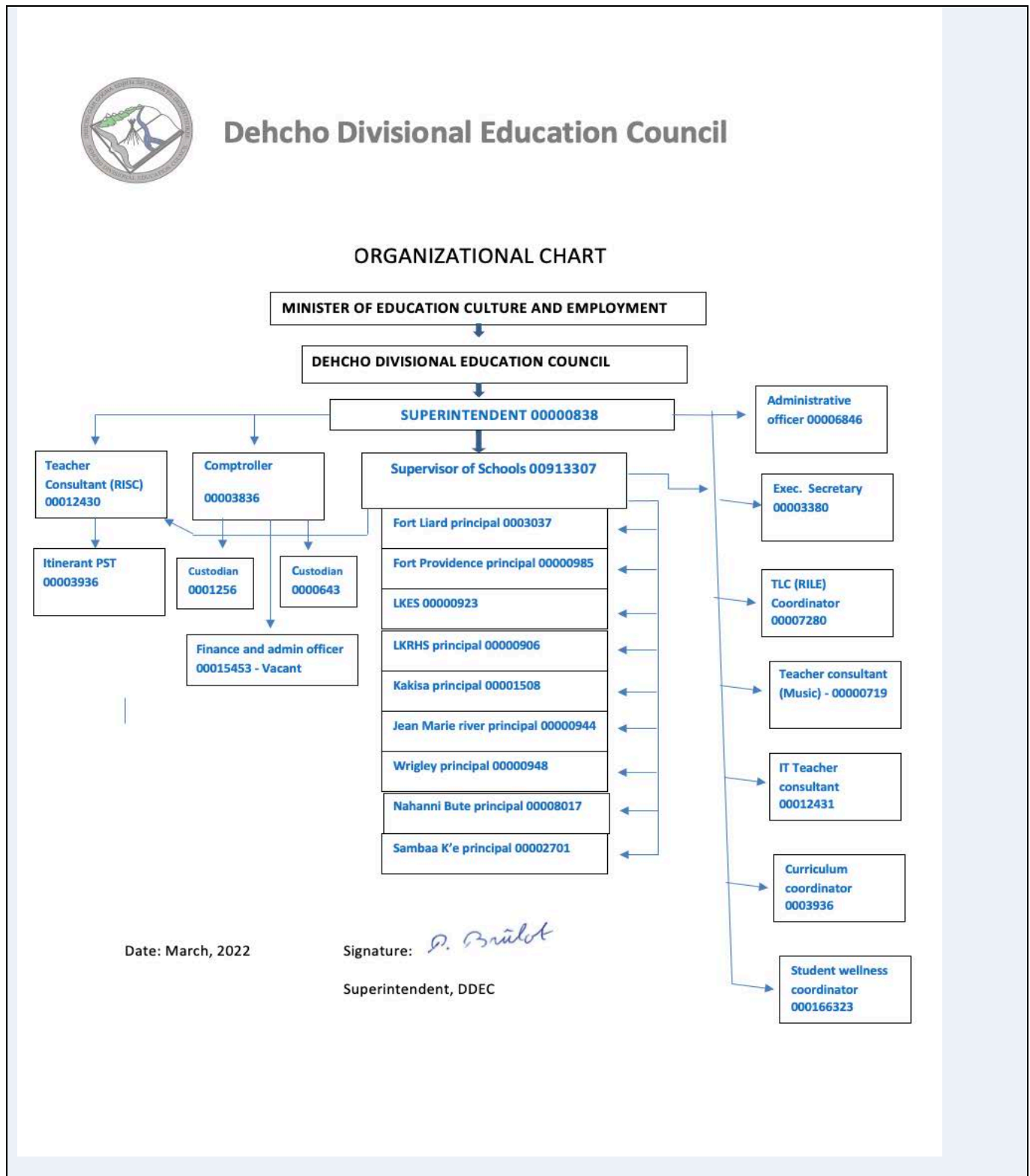


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Operating Plan - Executive Summary

The Dehcho Divisional Education Council's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the Dehcho Divisional Education Council's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

Embracing the Whole Child.

Education is more than core courses and if we want our students to be engaged, they must have an opportunity to shine and meet their full potential in all these areas that constitute what we refer to as "schooling". That implies a focus on: Reading and Writing, Math, Mental Wellness, Inclusive Schooling, Music and Sports, Indigenous Education, Technologies, and New Initiatives

Academics: Improving Student performance must be anchored in a clear vision that clarifies expectations, guidelines and deadlines. Over the past few years, the DDEC initiated a comprehensive review of our literacy program and managed to register some real improvement, despite the pandemic.

Reading and Writing: We will strengthen our literacy initiative while making learning "fun" by initiating a Spelling Bee. In school year 2022-2023, the DDEC will be partnering with the Beaufort Delta's District Education Authority (BDDEC) to offer the first spelling bee contest that embraces different boards. We hope to turn this into a yearly event and invite other Boards in school year 2023-2024, to make it an NWT wide event.

Literacy Targets based on current data:

Reading Targets - by April 2023

Gr. 1-9 60 % of students will read at grade level (excluding immersion program students)

Gr. 1-6 The number of students reading below level by more than 2 years will not exceed 25%

Writing Targets - by April 2023

Gr. 1-9 50% of students will write at grade level (excluding immersion program)

Math: In school year 2022-2023, our priority is to assess Dehcho students' performance in math, analyze the data, review the curriculum, and develop an action plan to target measurable improvements. Our goal is to support the revitalization directive in the NWT and throughout Canada through our approach to math instruction. The DDEC intends to request Jordan principle funding, so we may hire a curriculum coordinator who will initiate a broad review of our performance in Math. We will assess what resources are being used, and we will develop a clear vision and Action plan so that we all walk the walk instead of working in Silos. *The coordinator will also monitor the development of locally developed courses.*

Mental Wellness: In pursuit of our wellness goals, we have managed to establish a collaboration with the Centre for Contemporary Science and Compassion Based Ethics at Emory University to provide facilitator training and workshops in our school district in ensuring the successful implementation of the Social Emotional and Ethical Learning (SEE learning). The implementation of this program focuses on trauma informed-care, nurturance of compassion and kindness, attention training, and anti-bullying awareness. We are also introducing after-school programs and summer camps, with the aim to foster an environment that supports critical thinking and instills a passion for problem-solving and exploratory learning.

- After-school programming aimed at character building and emotional regulation.
- Summer camps aimed at promoting innovation, team building skills, and relationship building.

The concept of mental wellness does not only apply to our students therefore, we are also investing in mental wellness training for teachers.

Inclusive Schooling: We will focus on explicit training for staff in the SCERTS (Social Communication Emotional Regulation and Transactional Supports) model to support our students with complex needs. We will also be providing explicit training for Program Support teachers regarding student-centered coaching so that they can implement co-teaching cycles within their schools. The NWT is moving towards a new competency-based IEP. We are looking forward to more collaboration between Program Support Teachers and Indigenous Language Teachers to build a student support plan that is viewed through an Indigenous lens and valuing Indigenous pedagogies and practices. As well as, modifying our current IEP report cards to reflect student learning more accurately.

Music and Sports: In the past two years, the DDEC initiated a district-wide music and sports program. Unfortunately, Covid made it difficult to implement these two initiatives because of the safety restrictions, but we are taking the steps to revitalize music and sports for school year 2022-2023.

Indigenous Education: The goals for Indigenizing Education are to ensure that all the schools in the region use and apply the Indigenous Language and Education Policy (Indigenous Language Education Framework 2017). One of the ways to support the initiatives set out by ECE, is the hiring of casual employees for the creation of some materials and support cultural initiatives. Distribute funds to Indigenous Language resource people throughout the region to continue the work on translating online Dene Zhatié books, so it is accessible for all learners. An initiative is to put all the DDEC resources online for ease of access to all DDEC staff.

Technologies: To better prepare our students for the future, there needs to be a consideration on technology used in the classrooms. 21st century learning relies heavily on technology and its implementation in schools. The newly hired IT Teacher Consultant supports teachers and staff with the implementation and training of various types of technology into the classrooms. These supports can be from the administrative tools such as PowerSchool (Student Information System) and Office 365 to educational software such as BrainPop and Minecraft. A secondary role is to ensure that local infrastructure is up to date and adequate to meet the increase demand of the Internet as well as coordinating with Technology Services Centre (TSC) who supply Internet connectivity to the schools across the NWT.

New Initiatives: Locally Developed courses: We hope to develop courses that are relevant to our students and that may encourage them to stay in school. It is about granting credit for areas of studies that help them develop new skills and interests like horticulture.

Annual Report - Executive Summary

The Dehcho Divisional Education Council's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

Embracing the Whole Child is the overarching ethos that drives the DDEC. Our achievements in school year 2022-2023 highlight our successes in bridging and balancing the academic with the social, emotional, and mental well-being of our staff and students. This balance was achieved through music, sports, the technologies and most importantly, our ability and focus on Indigenizing Education.

Reading and Writing:

Spelling Bee: Our NWT Wide Spelling Bee was a huge success with more than half of the NWT Education Boards participating. We can confirm that this has turned into a yearly event. The Beaufort Delta Divisional Education Council (BDDEC) has committed to holding it in the 2023-2024 school year.

Literacy Targets based on current data: To assess the progress of these goals we use the Fountas & Pinnell Baseline Assessment System (Gr 1-9) and Gates McGinitie (7-12) System for reading as well as the Dehcho Student Writes (DSWs) (K-12) for writing.

Assessments are conducted twice a year to track progress (in the Fall and Spring)

Reading Targets - by April 2023

Gr. 1-9 We did not hit our target of 60%, but we did achieve a 9% increase from 24% to 36% of students reading at grade level compared to the fall of 2022.

Note...these figures exclude students in immersion programs

Gr. 1-6 We did not quite hit our target of less than 25% reading below by more than 2 years below grade level, however we are 28% which is a 19% improvement from our stats in April of 2022, from 47% to 28%

Writing Targets - by April 2023

Gr. 1-9 We did not achieve our 50% target, but we did achieve a 10% increase from 14% to 24% of students will write at grade level compared to the Fall of 2022.

Note...these figures exclude students in immersion programs

Math: Our curriculum coordinator initiated the preliminary work of analyzing data, researching resources and setting quantifiable and realistic targets for a division-wide implementation of the Math Curriculum. The goal of this work was to provide a comprehensive math program that would easily transfer from the Alberta curriculum to the BC Curriculum. Unfortunately, the coordinator transferred to another position in the district in January of 2023.

Mental Wellness: We are pleased to confirm that we developed a meaningful and ongoing relationship with the Centre for Contemporary Science and Compassion Based Ethics at Emory University. As a result of this relationship, we were able build the capacity of our students to:

- Organize a student exchange trip involving students from indigenous communities from Mexico and the NWT with the purpose of: Exchanging, strengthening, and sharing indigenous worldviews and perspectives.
- Provide practical, hands-on experience which allowed the students to exchange cultural elements and traditions. This allowed students to see that their actions, no matter how small, can make a big difference to their partnering community. In so doing, our students fully understood the concept of Compassion in Action.
- Students were then able to bring their newly found and deeper understandings of their own culture back to their home community.

We were able to facilitate the following trainings and workshops district-wide:

- Staff healing circles,
- Social Emotional and Ethical Learning (SEE learning),
- Trauma informed care,
- nurturance of compassion and kindness,
- Attention training, and
- The Olweus anti-bullying program.

Note....Most importantly we emphasized the Indigenous perspective (Dene Laws) in the implementation of the SEE Learning program.

We had limited success with after-school programs due to attendance and capacity issues.

Successful summer camps were run as part of the Compassion in Action program mentioned above.

Inclusive Schooling: We were able to:

- Provide SCERTS (Social Communication Emotional Regulation and Transactional Supports) training for relevant staff working with students on the Autism spectrum.
- Build collaboration and the capacity to hold effective School-Based Support Teams (SBST).

- Modify our current IEP report cards to reflect student learning more accurately reflect transition to the BC curriculum.

Music and Sports: We took the following steps to revitalize and indigenize both Music and Sports:

- Increased funding for fiddling tours and jamborees.
- Employed and itinerant indigenous flute player to tour the Dehcho.
- Doubled Judo instruction in the Dehcho with one of the coaches being indigenous.

Indigenous Education: We have been able to follow the Indigenous Language and Education Policy (Indigenous Language Education Framework 2017) as follows:

- The hiring of casual employees for the creation of some materials and support cultural initiatives,
- Distribution of funds to Indigenous Language resource people throughout the region
- Translating online Dene Zhatié books,
- Started the process of putting all the DDEC resources online,

Technologies: We are pleased to confirm that DDEC schools were able to secure between \$25,000 and \$75,000 each for a total of more than \$400, 000 in Microsoft Vouchers to purchase computers, software, and/or training over the next 3 years.

Principals are working with our IT consultant on what their school's needs are and how to best use these vouchers to meet these.

We can confirm that the following supports and ongoing tutoring were offered to staff; administrative tools such as PowerSchool (Student Information System) and Office 365 to educational software such as BrainPop.

The IT consultant investigated and purchased Starlink Satellite services for the school in Samba K'e.

Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance Structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The Dehcho Divisional Education Council, (DDEC) (formerly known as the Dehcho Divisional Board of Education) was established by regulation on July 4, 1996. The Dehcho Division encompasses an area which includes the communities of Fort Liard (Echo Dene School), Fort Providence (Deh Gah Elementary and Secondary School), Fort Simpson (Liidlii Kue Elementary and Liidlii Kue Regional High School), Jean Marie River (Louie Norwegian School), Kakisa Lake (Kakisa Lake School), Nahanni Butte (Charles Yohin School), Sambaa K’e (Formerly Trout Lake) (Charles Tetcho School), and Wrigley (Chief Julian Yendo 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. As such the DDEC prepares audited financial statements for the year ending June 30.

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 throughout the year. Terms for most of the current trustees end in October 2023 and 2024.

Dehcho Divisional Education Council

Community	Member	Position
Fort Liard	Herbert Berreault	Trustee
Fort Simpson	Renalyn Pascua- Matte	Chairperson
Fort Providence	Albertine Canadian	Trustee
Jean Marie River	Yvonne Norwegian	Trustee
Kakisa	Anita Simba-Chicot	Trustee
Nahanni Butte	Jayne Konisenta	Trustee
Sambaa K’e	Ruby Jumbo	Trustee
Wrigley	Lisa Moses	Vice-Chairperson

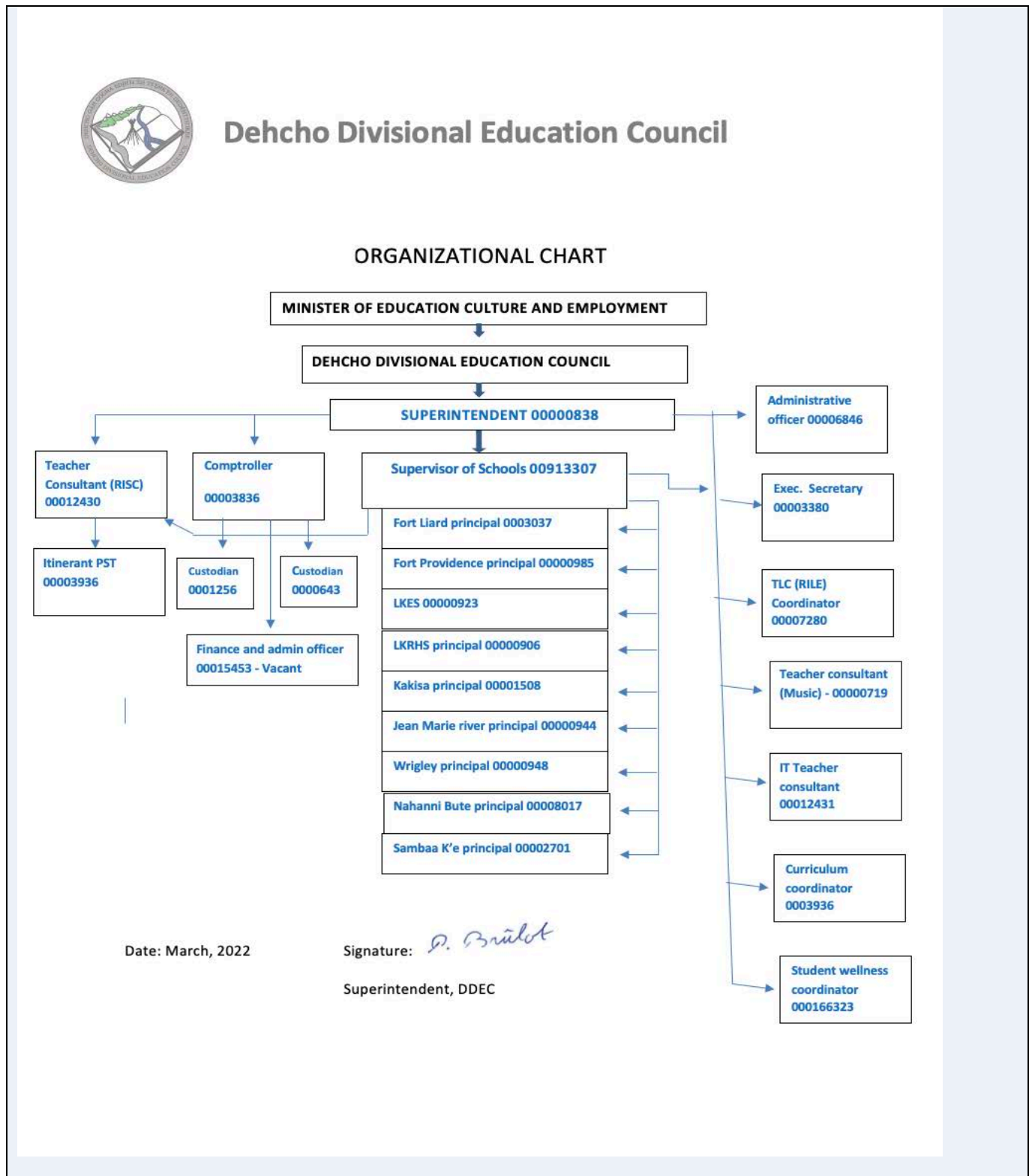
The last DEA elections were held:

- o Fort Liard DEA had elections in December 2021 for a two-year term. The next elections will be in December of 2023

- The Fort Providence DEA had elections in December 2021 for a two-year term. The next elections will be in December of 2023
- The Fort Simpson DEA had elections in October of 2021 for a three-year term. The next elections will be in October of 2024
- The Jean-Marie DEA had elections in August 2019 for a three-year term. Term ends in 2022. The next elections will be in August 2022.
- The Kakisa DEA had elections in June 2019 for a three-year term. Terms ends in 2022. The next elections will be in June 2022.
- The Nahanni Bute DEA had elections in December 2019 for a three-year term. Next elections will be in December 2022
- The Smbaa K'e DEA had their last elections in December of 2021 for a two-year term. Next elections will be in December 2023
- The Wrigley DEA had elections in December 2021 for a two- year term. The next elections will be in December 2023.

A. Functional Organizational Chart

The following table details the functional organization of the Education Body:



School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	9	Total Anticipated Student Head Count	461
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School Name	Community	Grades Offered	Programming Highlights
Echo Dene School	Fort Liard	JK-12	Northern Distance Learning
Deh Gáh Elementary & Secondary School	Fort Providence	JK-12	Part-time Dene Zhatié Immersion Programming JK-3 Northern Distance Learning
Łíídlı Kúé Elementary School	Fort Simpson	JK-6	Split and Single Grade Classes
Łíídlı Kúé Regional High School	Fort Simpson	7-12	Northern Distance Learning
Louie Norwegian School	Jean Marie River	JK-9	Multi-Grade Classes
Kakisa Lake School	Kakisa	JK-9	Multi-Grade Classes
Charles Yohin School	Nahanni Butte	JK-10	Multi-Grade Classes
Charles Tetcho School	Sambaa K'e	JK-9	Multi-Grade Classes
Chief Julian Yendo School	Wrigley	JK-9	Multi-Grade Classes

B. Student Profiles

The following table details general characteristics of the region’s student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2021																
		Grades														FTE Totals
		JK	K	1	2	3	4	5	6	7	8	9	10	11	12	
Fort Liard	EDS	10	7	5	9	6	5	7	4	12	8	7	24	4	1	109
Fort Providence	Deh Gáh	1	7	7	5	4	6	8	9	6	4	6	27	4.5	0.5	95
Fort Simpson	LKES	5	9	9	14	13	7	11	10	0	0	0	0	0	0	78
Fort Simpson	LKRHS	0	0	0	0	0	0	0	0	15.5	15	11.5	37	4	2	85
Wrigley	CJY	0	1	2	2	1	2	4	1	1	2	2	4	1	0	23
Jean Marie River	LNS	1	2	0	0	1	2	0	0	0	2	1	0	1	0	10
Kakisa Lake	Kakisa Lake	0	0	0	0	0	1	1	1	0	0	0	0	0	0	3
Nahanni Butte	CYS	1	0	0	1	0	1	1	1	1	0	0	1	1	0	8
Sambaa K'e	CTS	0	3	0	1	2	3	2	0	0	1	2	9	1	0	24
DEC Total		18	29	23	32	27	27	34	26	35.5	32	29.5	102	16.5	3.5	435
<u>Ethnic Backgrounds</u>																
Ethnicity									% of Student Population							
Dene									88.38							
Inuit									2.28							
Metis									2.49							
Non-Aboriginal + Southern Aboriginal									6.85							

1. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals.</p>	<p>A. Mental Wellness: Our priority for the 2022-2023 calendar year is to help students develop social emotional skills through the implementation of the Social Emotional Ethical Learning (SEE) framework. We will work with educators in identifying needed tools and resources for ensuring the mental health and wellbeing of our students. This will be accomplished through their involvement in various mental health surveys, interviews and assessments. Data collected from these will inform current gaps and areas of priority.</p> <p>B. Indigenous Education: We will continue to monitor the implementation of the Our Languages Curriculum and offer workshops on Dene Kede to all our staff. This is a unique and precious resource that we need to revisit. We also hope to introduce new practices that will highlight the local Dene Zhatie language as an asset that is fun to learn, and that can be acquired outside the confines of a classroom. To that intent, we will have choirs and hope to see our students learn to sing in Dene Zhatie. We understand there is a protocol to follow and permissions to get. We will make sure that this initiative is approved before moving forward. We will also strengthen the Dene Laws every time the Social Emotional Curriculum is being taught. For example, the competency called Social Awareness involves the ability to understand, empathize, and feel compassion for those with diverse backgrounds or cultures. It also involves understanding social norms for behavior and recognizing family, school, and community resources and supports. One can easily see the connection with Dene Laws of “Loving each other as much as possible”; “Helping each other”; “Sharing what you have”, and “Be polite and don’t argue with anyone”. Our biggest challenge lies in getting Dene Languages teachers and ensuring Dene Language is spoken by using Elders and other knowledge keepers in school activities.</p> <p>C. Inclusive Schooling: Our focus for inclusive schooling in 2022-2023 is multi-faceted. The DDEC will focus on improving the current model of our School Based Support team to ensure it is effectively facilitated, documented, and reviewed for best practices that fit the needs of each school. We will be focusing on the training and implementation of our new competency-based IEP as well as reviewing the IEP referral process. The DDEC will also be placing an emphasis on a culturally responsive model of co-teaching where both PSTs and</p>
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classroom teachers will be trained in how to implement a student-centred coaching cycle. Additional priorities include the explicit training of UDL and the SCERTs model for all new PSTs.

- D. **Technologies:** The 2021-22 school year’s main objectives were to access the current state of technology in the schools of the Dehcho region and get a sense of where we are in the sense of technology; devices, management of these devices, internal infrastructure, Internet connectivity, etc. With a better sense of where the district is at, the focus and goals for the IT Teacher Consultant for the 2022-2023 school year will be ensuring that the teachers have support and Professional Development opportunities to Develop their skillset in their implementation of technology in the classroom as well as the administrative tasks they are required to complete.

- E. **Curriculum development:** Our priority in the school year 2022 - 2023 is to review the Math curriculum in school years 2022-2023. We need to see how Math is being delivered at the school level. We know that our teachers are using different resources, which makes it challenging to embrace a common vision and a common action plan. The review’s main purpose will be to come to a shared understanding of the program that we use, the resources, and the state of our student performance. The school year 2022 – 2023 will also be about clarifying quantifiable expectations, and deadlines.

- F. **Literacy Priorities:** Firstly, we will prioritize the implementation of Literacy Intervention in all DDEC schools. With grant funding, we hope to hire 2 FTE to accomplish this. Previous initiatives (writing and guided reading) will continue. Kindergarten and Grade 1 will be targeted for intensive literacy instruction PD. In the Middle & High Schools, the Reading Power program will be fully implemented in all schools.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
<p>Literacy Performance Targets</p> <p>Grades 1 – 9 Reading at Level (2022-23)</p> <p>Grades 1 – 9 Writing at Level</p>	<p>60%</p> <p>50%</p>	<p>36% (9% increase from Fall 2022 in reading)</p> <p>24% (10% increase in Writing from Fall 2022)</p>	<p>Reading results exclude students in immersion program.</p> <p>Levelled Literacy Intervention (LLI) teachers were not fully hired until January.</p>
<p>Inclusive Schooling</p> <p>PSTs will take part in training for student-centered coaching and all PSTs will complete 2 coaching cycles for the 2022-2023 school year.</p>	<p>100%</p>	<p>0%</p>	<p>Other training opportunities were prioritized due to the change in the Regional Inclusive Schooling Coordinator (RISC) role.</p>
<p>Indigenous Education Oral/ Reading Assessments - (2022-2023)</p>	<p>100%</p>	<p>NA</p>	<p>Not completed due to staff turnover and shortage</p>
<p>Areas of Strength for the region</p>	<p>Literacy: 3 LLI Consultants were hired and were trained to deliver targeted interventions. All schools had Literacy Lead teachers who received monthly training sessions. We now have extensive literacy resources in all schools (\$1.5 Million have been invested)</p> <p>Indigenous Education: The Regional Indigenous Language Educator (RILE) continued to offer support to all Dehcho communities.</p> <p>In May, 2023 we investigated and committed to piloting an Indigenous Language Instructor Employment Program (ILIEP) in conjunction with Education, Employment, and Culture (ECE) and the Beaufort Delta Divisional Education Council (BDDEC).</p> <p>Inclusive Schooling: Professional Development in the areas of Complex Needs such: autism, Down’s Syndrome, trauma informed Practice, Social-Emotional, etc.</p> <p>Summary: All three of these departments are working collaboratively to achieve the DDEC and ECE Mission, Vision and Strategic Goals.</p>		

<p>Areas for Development for the region</p>	<p>Literacy: For the 2023-24 school year we will closely monitor LLI Consultants & students for attendance and progress with monthly meetings.</p> <p>Identified the need to focus on middle school literacy programming with intensive supports for staff and students.</p> <p>Indigenous Education: For the 2023-24 school year we are currently struggling to fill Indigenous Language Instructors (ILI) in three communities.</p> <p>Regional ILI staff will attend a minimum of four regional trainings on topics such as the Our Languages Curriculum (OLC) and Dene Kede, as well as for the ILIEP program.</p> <p>We will continue to strengthen our relationships with community organizations, elders, knowledge keepers and language speakers.</p> <p>Inclusive Schooling:</p> <p>Training teachers and continue training for Program Support Teachers (PST) competency-based Individual Education Plans (IEPs), as well as to build capacity with the upcoming switch over to the competency-based British Columbia (BC) curriculum.</p> <p>Developing Behaviour Support Plans (BSPs) utilizing the whole child approach/model.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The Dehcho is still recovering from the recurrent floods, fires, and the Covid pandemic. All these events have impacted our student attendance and performance in ways that we are still uncovering and addressing.</p>

B. **School Improvement Planning & School Reviews**

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p><u>Literacy</u></p> <p><u>Indigenous Education</u></p> <p><u>Inclusive Schooling</u></p> <p><u>Mental Wellness</u></p> <p><u>Technologies</u></p> <p>The five above-mentioned central office departments work together to coordinate their actions. For example, the development of a locally developed course (Communications) is built to incorporate an Indigenous perspective in partnership with the Regional Indigenous Language Education Coordinator and the Literacy Coordinator. That course further strengthens the Literacy dimension.</p> <p>Another example would be the use of technologies to strengthen our initiatives, with the software being a component/tool of the instructional process.</p> <p>Another example yet would be the coordination of our actions so that computer technologies, are used to support our mental wellness initiatives with an inclusive and indigenous lens.</p> <p>SIP Development and Process: At the beginning of the school year, every principal has to reach out to the Board leads in the areas of Literacy, writing, Indigenous Education, Inclusive Schooling and Indigenous Education. Together, they clarify the goals they want to reach in these specific areas. The teachers are involved in the process so that everybody is on the same wavelength. Once there is clarity, the School Improvement Plan is presented and discussed at the DEA level so that our partners may have a chance to provide input. Once approved by the DEA, the SIP is sent to the central office.</p>
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<p>Areas of Strength for the region</p>	<p>We have a comprehensive central office team that can offer more support and guidance to departments mentioned above.</p>
<p>Areas for Development for the region</p>	<p>Reviewing the five-year mission and vision. This will facilitate and continue to build and promote collaboration with community partners and stakeholders to identify our strategic goals.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The Dehcho is still recovering from the recurrent floods, fires, and the Covid pandemic. All these events have impacted our student attendance and performance in ways that we are still uncovering and addressing.</p>

C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>Dehcho Staff are evaluated as per the specific mandates and responsibilities of the position they hold and with regards to their capacity to implement, assess and supervise the goals and directives as mandated by ECE and DDEC. The Superintendent and supervisor of schools assess the principals who, in turn, are responsible for teacher and support staff evaluations.</p> <p>We strive to reach our regional and local targets together as a team. Every employee has a role to play in the overall success of the organization leading to the improvement of student performance. We assess the ability of the individual to achieve (or strive to achieve) regional mandates, and his/her willingness to implement the changes that are needed to reach measurable outcomes.</p>
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<p>Areas of Strength for the region</p>	<p>Less turnover of staff has allowed for better continuity and consistency of our programs and their delivery.</p>
<p>Areas for Development for the region</p>	<p>Teacher retention is going to be a key to staffing our schools and consistent program delivery.</p> <p>The transition from the Alberta to BC curriculum will require extensive training, support, and collaboration for all staff.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Global teacher shortage has and will continue to impact staffing.</p> <p>Funding for resources to support the transition to the BC curriculum will need to be addressed.</p>

D.

E. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>List of workshops available:</p> <p>Mental Wellness</p> <ul style="list-style-type: none"> • SEE LEARNING training workshop (Orientation) • Offer Trauma-Informed Practice, Mental Health First Aid, Talking About Mental illness (TAMI), and Applied Suicide Intervention Skills Training (ASSIST) • Healthy Relationships in the Workplace • Anti-Bullying Workshop <p>Inclusive Schooling</p> <ul style="list-style-type: none"> • Review of new competency-based IEP • Effective SBST meeting facilitation and implementation • Best practices for co-teaching • Universal Design for Learning • Orientation – Review of Inclusive Schooling Practices • SCERTs training (Social Communication Emotional Regulation and Transactional Supports) <p>Literacy</p> <ul style="list-style-type: none"> • Continuation–Literacy Intervention Modules • Reading Power: Grades 7–12 • Writing Assessment: Collaborative Marking • Kinder/Grade 1 Intensive Literacy PD • Literacy Lead Teacher PLC • Data Analysis and Goal Setting session <p>Indigenous Education</p> <ul style="list-style-type: none"> - OLC Workshops are held 4 times a year
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	<ul style="list-style-type: none"> - OLC Assessments will resume with consultant in the fall 2023. - Teleconference meetings are held monthly. - School Visits are held once per year or as needed. - Indigenize education materials made available to all teachers, curriculum development, books and resources, materials for OLC languages as priority. - Develop Immersion School programming materials <p>Technologies</p> <ul style="list-style-type: none"> - Start of school year PD Sessions - Development of help documents and videos for use and access any time. - Individualized, by school or by topic, sessions on software which is to be implemented in the classrooms to enhance learning 		
Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2	2	
Areas of Strength for the region	We have specialists overseeing the key operations of each department.		
Areas for Development for the region	Ensure all departments and department heads are ready to facilitate and provide support for teachers during the BC curriculum transition as well as our mission, vision, and strategic goals.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	The transition from the Alberta to BC curriculum will require extensive training, support, and collaboration for all staff.		

F. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teachers to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	0.50	1.00		1.00	

* As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Regional Literacy Action Plan in place.</p>	<p>Yes, a Regional Literacy Action Plan is in place.</p> <p>According to the 2022-2023 Literacy Plan, the DDEC Literacy Coordinator will provide:</p> <ul style="list-style-type: none"> • Professional Development Sessions • Division-wide assessments • Data collection and analysis • School Visits – coaching, observations, shared planning • Support to ensure fidelity of the Levelled Literacy Intervention (LLI) initiative. • Guidelines for principal instructional leadership in literacy
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<p>Areas of Strength for the region</p>	<p>3 LLI Consultants were hired and were trained to deliver targeted interventions. All schools had Literacy Lead teachers who received monthly training sessions. We now have extensive literacy resources in all schools (\$1.5 million have been invested over the past 4 years)</p>
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<p>Areas for Development for the region</p>	<p>For the 2023-24 school year we will closely monitor LLI Consultants & students for attendance and progress with monthly meetings.</p> <p>Identified the need to focus on middle school literacy programming with intensive supports for staff and students.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Extra funding for literacy programming has been provided by Jordan’s Principle (JP) – for LLI as well as the Student Success Initiative (SSI) for training.</p>

G. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>A variety of initiatives are offered throughout the Dehcho to ensure that our students have free access to food programs in the day: Breakfast, snacks and even lunch in some of our schools.</p>
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<p>Areas of Strength for the region</p>	<p>Local partnerships with community agencies</p>
<p>Areas for Development for the region</p>	<p>Broaden and deepen community partnerships with all stakeholders to coordinate more effective programming.</p> <p>Need to develop partnerships with local harvesters to provide traditional foods for our students in every community.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The cost of food in the Dehcho is a hardship in delivering programming in our isolated communities.</p> <p>The quality and variety of fresh non-processed food is limited.</p>

School Name	Type of food program(s) offered (Breakfast, Lunch, Snack, etc.)	Average number of children / youth served daily	Criteria to participate (Low income, fee, Everyone welcome, etc.)	Non-GNWT Funding Received (\$ Amount / Source)
Echo Dene School	Hot Breakfast once/month	60	Everyone welcome	\$5,500 Breakfast Club of Canada
	Healthy snacks daily	75		
Deh Gáh Elementary & Secondary School	Hot Breakfast & Lunch Daily	65	Everyone welcome	\$8,500 Food First Foundation
	Healthy snacks daily	80		
Łíídlı Kúé Elementary School	Healthy Snacks daily	85	Everyone Welcome	\$3,000 Food First Foundation
	Breakfast daily	70		
Łíídlı Kúé Regional High School	Hot Lunch Daily	55	Everyone Welcome	N/A
	Breakfast Daily	45		
	Healthy Snacks Daily	60		
Louie Norwegian School	Healthy Snacks Daily	5	Everyone Welcome	\$3,000 Food First Foundation
Kakisa Lake School	Healthy Snacks Daily	4	Everyone Welcome	\$1,500 Food First Foundation
Charles Yohin School	Healthy Snacks Daily	4	Everyone Welcome	\$3,500 Food First Foundation
Charles Tetcho School	Healthy Snacks Daily	12	Everyone Welcome	
Chief Julian Yendo School	Healthy Snacks Daily	12	Everyone Welcome	\$4,730 Breakfast Club of Canada \$1,500 Food First Foundation
	Hot Brunch Daily	10		

* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.

H. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Th̄chq̄)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
Charles Tetcho School	Dene Yatie	Core	2-9	225 min weekly	225 min weekly	
Charles Yohin School	Dene Yatie – NO ILI Aug – Mar, 22	Core	JK-7	300 min weekly	300 min weekly	
Chief Julian Yendo School	Dene Zhatié	Core	Gr. 1 - 9	2 days per week	2 days per week	ILI hired after the start of the school year
Echo Dene School	Dene Yatie	CORE	JK-12	200 min weekly	200 min weekly	
Deh Gáh Elementary & Secondary School	Dene Zhatié	50% immersion JK-Gr 3 ILE Languages Course Gr 4 12 45 min/day	JK-12	JK-Gr 12 225 min/week	JK-Gr 12 225 min/week	
Kakisa Lake School	NO ILI					No ILI
Louie Norwegian School	Dene Zhatié	Beginning/ Introductory	JK-9	50-90 min per week	0	No ILI
Líídljì Kúę Elementary School	Dene Zhatié	Core	JK - 6	230 min/ week	230 min/ week	
Líídljì Kúę Regional High School	Dene Zhatié	Core	7-9	40 min daily/ 200 min week	0	No ILI

**Please include a row per school /per language /per type of instruction*

I. Northern Distance Learning

Northern Distance Learning (NDL) provides opportunities for small community high school students to have equitable access to higher-level academic courses. Schools participating in NDL are responsible for ensuring that an In-Class Support Person (ISP) is retained to support students during their NDL classes, all classroom supplies are purchased and to ensure a classroom with access to a long distance telephone and document camera is provided. All other equipment and supplies for the NDL program are provided.

The following tables detail the number of allocated, budgeted and actual (ISPs) in place to provide support to Northern Distance Learning program, and the explanation for any variance between each.

School Name	Allocated (\$)	Education Body Contribution (\$)	Total Budgeted (\$)	Actual (\$)	Explanation for Difference (if applicable)
Echo Dene School	\$27,000	\$ 4,000	\$31,000	\$20,824	Staffing delays
Deh Gáh Elementary & Secondary School	\$28,000	\$ 4,000	\$32,000	\$18,297	Staff delays/turnover
Łíídlı Kúé Regional High School	\$29,000	\$ 10,000	\$ 39,000	0	Unable to find staffing
TOTAL	\$84,000	\$ 18,000	\$102,000	\$39,121	Staffing issues

School	Number of ISPs in place	Number of years at the school per ISP	Source of each ISP (CUSO volunteer, local hire, etc.)	Successes and challenges related to ISPs
Echo Dene School	0	0	Hired a casual (local hire) as the ISP.	Unable to find anyone to take this position (funding for this is woefully inadequate)
Deh Gáh Elementary & Secondary School	0	0	Hired a casual (local hire) to be the ISP	Unable to find anyone to take this position (funding for this is woefully inadequate)
Łíídlı Kúé Regional High School	0	0	NA	Unable to find anyone to take this position (funding for

				this is woefully inadequate)
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The following tables detail regional and school specific reporting related to Northern Distance Learning, along with the noted areas of strength and areas for development.

Regional Performance Indicators	# of Eligible High Schools	# of NDL High Schools	Explanation for variance (if applicable)
Out of the total number of eligible high schools, how many offered NDL programming in the school year. If not all, please explain the variance including which schools.	4	2	No interest from students (the level required for acceptance into the program is a deterrent)

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	The greatest successes in the division happened when principals hired sub teachers to be the ISPs.
Areas for Development for the region	To raise the academic ability/level and autonomy/independence of our students in order to achieve success in the NDL.
Additional Comments for the region including any specific information related to the COVID-19 pandemic.	How will this look after the transition to BC?

School Specific Reporting	School	School level Reporting
Top one or two NDL successes at each participating school.	Echo Dene School	One student did very and passed all (4-5) NDL courses and is on track to attend university next fall.
	Deh Gáh Elementary & Secondary School	The students really loved the NDL Art program, however there was a challenge with the requirement to not miss more than 2 classes. Some of our students missed more than 2 classes, but they were always very engaged when present, yet they lost the credits.
	Łíídlı Kúé Regional High School	Two high achieving students in the school kept each other motivated to successfully complete their NDL courses despite not having an ISP.
Top one or two challenges experienced with the implementation of NDL at each participating school.	Echo Dene School	Hiring an ISP because of inadequate funding. Students with the necessary requirements to be successful in higher level courses without an ISP.
	Deh Gáh Elementary & Secondary School	Hiring an ISP because of inadequate funding. Students with the necessary requirements to be successful in higher level courses without an ISP.
	Łíídlı Kúé Regional High School	Hiring an ISP because of inadequate funding. Students with the necessary requirements to be successful in higher level courses without an ISP.
Top one or two supports that would help schools better implement NDL next year at each participating school.	Echo Dene School	More funding for ISP
	Deh Gáh Elementary & Secondary School	More funding for ISP
	Łíídlı Kúé Regional High School	More funding for ISP

Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.00	1.00		1.00	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	0	0	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
Echo Dene School	1.00	1.00			1.00	
Deh Gáh Elementary & Secondary School	1.00	1.00			1.00	
Łíídlı Kúé Elementary School	2.00	1.00			1.00	
Łíídlı Kúé Regional High School		1.00			1.00	
Louie Norwegian School	0.50	.50	Itinerant PST		.5	Itinerant PST
Kakisa Lake School	0.50	0.5	Itinerant PST		.5	Itinerant PST
Charles Yohin School	0.50	.50	Itinerant PST		.5	Casual Hired throughout the year
Charles Tetcho School	0.50	.50	Itinerant PST		.5	
Chief Julian Yendo School	0.50	.50	Itinerant PST		.5	
TOTAL	6.50	6.5			6.5	

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan's Principle and Children's First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
Echo Dene School	1.70	3.80	2 PYs funded through Jordan Principal. .1 rounding	3.8	
Deh Gáh Elementary & Secondary School	1.48	5.60	4 PYs funded thru Jordan Principal; .12 rounding adjustment	7.6	2 extra J.P. approved
Łíídlı Kúé Elementary School	2.54	6.00	4 PYs funded thru Jordan Principal	9.6	Extra J.P. approved
Łíídlı Kúé Regional High School		2.00	1PYfunded thru Jordan Princ. .54 rounding adj	2.6	Extra JP funding
Louie Norwegian School	0.14	1.80	1 PY funded thru JP	1.8	
Kakisa Lake School	0.05	0.50	Extra funded by DEC	.5	
Charles Yohin School	0.09	2.8	2 PYs funded thru JP; balance funded by DEC	.5	Unable to staff position
Charles Tetcho School	0.37	0.50	Extra funded by DEC surplus	1.5	1 extra PY funded by J.P
Chief Julian Yendo School	0.28	0.50	Extra funded by DEC Surplus	.5	
TOTAL	6.65	23.50	Funding not adequate in some small communities; extra JP funding added	28.4	Extra JP Funding

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$43,661	\$ 10,000	Excess used for Wellness Programs	\$81,840	The excess money was transferred from the Territorial Schools Budget to pay for the extensive programs after Covid delays

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
In person NWT Inclusive Schooling directives	PSTs, educators, SAs, Principals	RISC	August 22 nd DDEC orientation	No	Training on the Inclusive Schooling Directive was provided directly to schools through meetings with RISC with refreshers as needed throughout the year as needed.
Best Practices in SBST meetings	Principals PSTs Educators	TBA	TBA	Yes	RISC attended SBST meetings with larger schools to model best practices. Additional training in best practices was provided during spring PST meetings

Co-teaching and Inclusion	PSTs Educators	TBST		No	<p>Focused on building staff collaboration and strengthening the SBSTs in our schools to build capacity around co-teaching</p> <p>PSTs also completed FASCETS training as part of a better understanding of providing brain-based supports to improve inclusion in our region during December 2022</p>
Inclusive Education and Autism (SCERTs)	PSTs Educators	Children's Autism Services Edmonton	TBA	Yes	SCERTs was completed with all PSTs and targeted SAs online in May & June of 2023.
Supporting students with Down Syndrome	PSTs Educators Principals	PREP program	TBA	Yes	Targeted training was provided, in November of 2022, from Continuum North as connection was already established to provide in context training for our educators.

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service (Frequency / Quantity - such as # of assessments or days of consultation)	Reason for using a contractor rather than a GNWT-provided service (GNWT service unavailable, etc.)	School(s) impacted by Service	Length of Contract	Total (\$)
Continuum North	Presented at August DDEC Orientation – Creating Effective Student Support Plans 2 Ed- Psych Assessments 2 Ed-Psych Debriefing 1 x one-day PD for Downs Syndrome 1 parent consulting trip to Wrigley 2 x three-day trips for class consultation: -Downs Syndrome -Selective Mutism	These services are not offered by the GNWT	Fort Providence Fort Liard Fort Simpson Wrigley	Yearly as needed	\$51,184
Children's Autism Services of Edmonton	10 Virtual Consultation Sessions 2 in-person visits: - Presented at DDEC Orientation in August (Using Visuals to Support Student Success) - In Class Consultation in October.	These services are not offered by the GNWT	All schools	Yearly	\$12,665

* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$61,151				\$22,750	Requests for AT was less than expected during the year. Excess funds were transferred to Healing and Counselling department. Unused balance spent on staff training sessions (i.e. FASCETS Training, etc.)
	\$22,750	Interactive SmartBoard for students of Louie Norwegian School in JMR. 2 new Viewsonic Interactive TVs for Chief Julian Yendo School in Wrigley,	5 students in grades 1, 2, 4, & 5 2 classes and 15-20 students from grades JK-9		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated <i>(\$)</i>	Actual <i>(\$)</i>	Purpose <i>(materials, positions, contracts, etc.)</i>	User Group Type <i>(# of classrooms / individual student/ etc.)</i>	Total <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$125,049				\$152,767	Extensive programs to address social, emotion health during the year
	\$102,555	-Materials, Wellness Coordinator position,	All school and communities		
	\$50,212	-contracts for services	All school and communities		

Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>The process for the development of SSPs in the Dehcho has been firmly established. The DDEC has completed training for the new competency-based IEP but will be reviewing aspects of this training in the fall of 2022. An area of focus this year will be in improving the quality and implementation of the SSPs and IEPs in JK-12 classrooms. PSTs will focus on understanding and effectively implementing the UDL framework. Principals will be expected to monitor classroom instruction and ensure that SSPs/IEPs are in place, reflected in year, unit, and daily plans, and are identifiable in lesson observations.</p>
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<p>Areas of Strength for the region</p>	<p>Teachers are working to ensure that SSPs are a living document with updates based on needs determined in School Based Support Team (SBST) meetings. Teachers have continued training and are feeling more confident in switching to the competency-based IEPs. SSP/IEP creation has been a collaborative process. Teachers are recognizing the need for collaborative planning.</p>
<p>Areas for Development for the region</p>	<p>We are working to honour SSP (Student Support Plans) deadlines and ensure that they implemented in a timely fashion. Improving collaboration around safety planning by including parents in this process as well.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Covid 19 continues to impact the hiring process, i.e. PSTs Forest fires caused the evacuation of one of our communities (Sambaa K’e) for the entire month of June. This directly impacted the two schools in Fort Simpson, which welcome the student evacuees.</p>

G. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>Flexible instructional strategies support student achievement and promote student wellness. In the Dehcho all teachers are allocated weekly collaboration time with the PST where these strategies can be explored. The principals promote flexibility in scheduling so that the PST can work directly in classrooms with teachers in co-teaching or coaching cycles. An area of focus this school year will be explicit training in co-teaching cycles and co-teaching models that support culturally responsive teaching approaches. Co-teaching will also be used to model flexible teaching strategies including universal supports. Schools also have STIP time where additional time for collaboration regarding inclusive schooling is utilized. Each school will be required to identify 2-3 flexible instructional strategies that teachers will focus on for the school year. These will be implemented with fidelity including, professional development during STIP, modelling by PSTs, as well as support from the RISC when requested.</p>
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<p>Areas of Strength for the region</p>	<p>Schools are reaching out to the RISC for support around improving instruction for students PSTs are effectively utilizing their schedules to provide targeted supports and helping build capacity of teachers as needs arise.</p>
<p>Areas for Development for the region</p>	<p>Co-teaching is still a goal but collaborative and trusting relationships has been prioritized over co-teaching during 2022-2023</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Forest fires caused the evacuation of one of our communities (Sambaa K’e) for the entire month of June. This directly impacted the two schools in Fort Simpson, which welcome the student evacuees.</p>

H. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>It is a regional expectation that all schools will schedule a minimum of one SBST meeting per week. This time slot is prioritized above all other school activities. Program Support Teachers submit a SBST checklist (signed by the principal) to the Regional Inclusive Schooling Consultant (RISC) by the end of September, indicating that the SBST is in place and the processed have been reviewed with staff. Monthly PST reports, submitted to the RISC indicate the number of SBSTs held as well as the focus of these team meetings. This school year there will be a focus on best practices for SBST meetings – examining different models of SBST and how to facilitate an SBST meeting effectively.</p>
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<p>Areas of Strength for the region</p>	<p>SBST meetings became a priority over the course of the school year and the RISC was regularly invited to attend these meetings, witnessing effective collaboration and communication of goals/concerns. By January 2023, these meetings were happening weekly in large schools and occurring more consistently in the small schools.</p>
<p>Areas for Development for the region</p>	<p>Utilizing SBST meeting templates to ensure notes and goals are documented and highlighted for easy follow up. Ensuring that an effective process to honour SBST meetings in the small schools is utilized moving forward.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>We are seeing progress in overcoming the effects of Covid-19 on the consistency of SBST meetings.</p>

I. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>SSPs and IEPs are reviewed and updated during the first 2 weeks of each term. The deadlines for these updates are provided at the beginning of the school year in a PST calendar of important dates. The Regional Inclusive Schooling Consultant reviews all SSPs and IEPs in the first term to ensure that plans are completed correctly, providing support where necessary. The RISC completes spot checks on plans in the subsequent terms. The RISC will also complete training for each DDEC school regarding the effective development of an SSP that is culturally responsive.</p> <p>In addition, PSTs review the process for SSPs and IEPs at the beginning of the school year with staff. There is a checklist for both PSTs and Teachers for SSPs and IEPs that clarifies the process and can be used with all teachers but is most useful for new teachers.</p>
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<p>Areas of Strength for the region</p>	<p>RISC reviewed SSPs in fall and spring with few concerns or errors noted. Winter and Spring SSPs were completed on time. Parents were included in meetings to discuss goals and supports needed to support their children. These meetings helped inform SSPs and IEPs in our region.</p>
<p>Areas for Development for the region</p>	<p>Difficulty filling PST roles at the beginning of the school year made honouring SSP/IEP deadlines a challenge. The ECE transition documents were reviewed with principals and PSTs and schools are beginning to understand this process, this will support collaboration with parents.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The evacuation of Sambaa K’e in June made it difficult to complete their SSPs and IEPs.</p>

J. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to **teacher support activities**
- no more than 25% of the PST’s time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>The Inclusive Schooling Directive is reviewed with the principals each year. PSTs submit a monthly report and schedule to the RISC and principal, outlining their activities for the month in each area of time use. This is reviewed by the RISC and feedback/support provided if the allocated targets are significantly different from expectations. PSTs may be required to work with teachers to develop positive behavior support plans for students at risk and may increase small group interventions slightly. This will be closely monitored and well-planned to support student success.</p>
<p>Areas of Strength for the region</p>	<p>PSTs were provided significant training to build capacity in their roles. PSTs built schedules that honoured the time use targets PSTs met consistently with teachers and SAs to build supports and plans to improve student success.</p>
<p>Areas for Development for the region</p>	<p>There was significant turnover in the PST and RISC roles over the last few years, this caused a disruption and misunderstanding of the PST role. This has stabilized for the 2023-2024 school year. Teachers want to pull the PST to provide in class support consistently throughout the day without understanding the importance of other responsibilities of the role.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The new PST in-service was offered in person for 2022-2023 which helped build capacity of new PSTs in better understanding their role.</p>

2. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.00	1.00		1.0	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school’s ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
Charles Tetcho School	Principal/ Teacher, SSA	Weekly	
Charles Yohin School	Teacher/Principal, Itinerant PST, SA	Monthly	
Chief Julian Yendo School	Principal, PST, teachers	Weekly	
Echo Dene School	Principal, PST, Teachers	Monthly	
Deh Gáh Elementary & Secondary School	All staff	Meet weekly and in PLC groups every month.	
Kakisa Lake School	Principal/ Teacher, SSA	Weekly	
Louie Norwegian School	All Staff	As needed to plan cultural activities.	
Líídlíí Kúę Elementary	All Teaching Staff and any support staff who wanted to be a part of the team	ILE Meetings are scheduled as part of the regular staff meetings every two weeks	
Líídlíí Kúę Regional High School	Principal, Cult/Lang, PST, School Team	Every last Thursday of the Month	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
Echo Dene School	1.27	1.00		1.00	
Deh Gáh Elementary & Secondary School	1.16	1.00		1.00	
Łíídlı́ Kúé Elementary School	1.64	1.00		1.00	
Łíídlı́ Kúé Regional High School		1.00		.50	Unable to staff for part of the year
Louie Norwegian School	0.50	0.50		.50	
Kakisa Lake School	0.50	0.50		.50	
Charles Yohin School	0.50	0.50		.50	
Charles Tetcho School	0.50	0.50		.50	
Chief Julian Yendo School	0.50	0.50		1.0	Fulltime position needed at CJY School
TOTAL	6.57	6.5	0.07 adjustment due to rounding	6.5	

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

Accommodations made to maintain Indigenous language instruction in the region, if any?	I've supported two ILI over the past year. The same materials are shared with all ILI throughout the year. I will provide the same support in 2022-2023	RILE Turnover – New RILE Hired on March 27, 2023. New RILE required time to acclimate and familiarize with the OLC, Dene Kede and other program delivery.
Plans to recruit and retain language teachers, if any?	There are plans for future hire of ILI for 2022-23	ILIEP for Liidlii Kue Elementary School (LKES) and Deh Gah Elementary and Secondary School (DGESS)
The # of anticipated New ILIs and which schools they are in.	Can anticipate two more ILI for 22-23	1 ILI hired for Chief Julian Yendo School (CJYS) Unable to hire for Liidlii Kue Regional High School (LKRHS)
Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?	No hiring of new ILI for three communities. There are plans for hire for all schools.	NA

Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming.
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.

- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3 rd Party Funding (\$) / Source (If applicable)
Echo Dene School	\$32,400	35,000	Rounded up from surplus	35,144	Slight overspend during year	
Deh Gáh Elementary & Secondary School	\$33,600	35,000	Rounded up from surplus	44,150	Extra programs with extra funding	Collaborative On The Land
Łíídlı Kúé Elementary School	\$69,600	70,000	Rounded up from surplus	71,500	Extra camps held	Collaborative On The Land and ENR Trapping
Łíídlı Kúé Regional High School	\$30,250	30,000	Rounded to nearest 1,000	36,634	Extra drumming and sewing programs	
Louie Norwegian School	\$28,000	30,000	Rounded up from surplus	29,855	Slightly over spent	ENR TRAPPING PROGRAM

Kakisa Lake School	\$30,250	30,000	Rounded to nearest 1,000	27,860	Less programs run early	
Charles Yohin School	\$34,250	35,000	Rounded up from surplus	33,140	Some savings from DEA assistance	
Charles Tetcho School	\$32,250	32,500	Rounded up from surplus	33,525	Extra cultural elders	
Chief Julian Yendo School	\$32,400	32,500	Rounded up from surplus	32,107	Some savings due to DEA assist	
TOTAL	\$290,600	300,000	Extra funding from surplus	343,915	Overspent due to extra 3 rd party funding	

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
Echo Dene School	Y	Y	Community Support	
Deh Gáh Elementary & Secondary School	Y	Y	Community Support	
Łíídlı Kúé Elementary School	Y	N	Community Support	Due to RILE Turnover, new RILE is unaware of where this funding was supposedly coming from
Łíídlı Kúé Regional High School	Y	Y	Community Support	
Louie Norwegian School	Y	N	Community Support	Due to RILE Turnover, new RILE is unaware of where this funding was supposedly coming from
Kakisa Lake School	Y	N	Community Support	Due to RILE Turnover, new RILE is unaware of where this funding was supposedly coming from
Charles Yohin School	Y	N	Community Support	Due to RILE Turnover, new RILE is unaware of where this funding was supposedly coming from
Charles Tetcho School	Y	N	Community Support	Due to RILE Turnover, new RILE is unaware of where this funding was supposedly coming from
Chief Julian Yendo S	Y	N	Community Support	Due to RILE Turnover, new RILE is unaware of where this funding was supposedly coming from

D. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region’s approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	6	6	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	9	9	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	None that we are aware of.
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
Charles Tetcho School	2 days: Dene Laws Fall Camp Activity Traditional Indigenous Activities	100%	100%	
Charles Yohin School	There was planned river tour of the area. Admin participated in the orientation. COVID	100%	100%	

	prevented future orientation plans.			
Chief Julian Yendo School	Ice fishing, drum making, Tepee construction	100%	100%	
Echo Dene School	Two days on the land	100%	100%	
Deh Gáh Elementary & Secondary School	Two days on the land Living Well Together Modules Cultural celebrations like Feeding of the Fire, Blessing of events, etc.	100%	100%	
Kakisa Lake School	2 days: Checking fish nets on the lake Berry picking	100%	100%	
Louie Norwegian School	Seasonal cultural camps (spring and fall)	100%	100%	
Líídlíí Kúę Elementary School	- One day working on “Living Well Together” Modules - One day out at Kelly Lake for on the land activities and team bonding (Fishing, Cooking, etc.)	100%	100%	In conjunction with LKRHS, we spent 2 days at DEA culture camp across the Dehcho doing: Sewing, plant harvesting, cooking traditional foods, nature walk, ceremonial events (Feed the fire and water)
Líídlíí Kúę Regional High School	Every last Thursday, monthly	100%	100%	In conjunction with LKES, we spent 2 days at DEA culture camp across the Dehcho doing: Sewing, plant harvesting, cooking traditional foods, nature walk, ceremonial events (Feed the fire and water)

E. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land- Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Echo Dene School	8 of 9 principals in the DDEC were either in their first or second year as principals in 2022-2023. During this time, the DDEC went through a high turnover of RILE's (3 in 2 years). This resulted in information gaps provided to principals regarding data collection.				
Deh Gáh Elementary & Secondary School	See Echo Dene School Comment				

Łíídlı Kúé Elementary School	See Echo Dene School Comment				
Łíídlı Kúé Regional High School	See Echo Dene School Comment				
Louie Norwegian School	See Echo Dene School Comment				
Kakisa Lake School	See Echo Dene School Comment				
Charles Yohin School	See Echo Dene School Comment				
Charles Tetcho School	See Echo Dene School Comment				
Chief Julian Yendo School	See Echo Dene School Comment				

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Echo Dene School	Staff Cultural Orientation	18	1	y	7.5 hrs
	Fall Camp	80	4	Y	4 days
	Community Feast	NA	0		4 hrs
	Bannock Making				
	Dene Games	27	0	Y	6hrs
	Elders Tea & Story Telling	40	2	Y	40 minx5 days
	Staff Cultural Orientation	12	0	Y	2 hrs
	Spring Camp	21	2	Y	7.5 hrs
Deh Gáh Elementary &	Spring Camp K-3	20 students 10 students	2	Y	2 weeks 1 week

<p>Secondary School</p>	<p>4-5 6-7 8-9 High School No additional detailed information provided</p>	<p>16 students 11 students 15 students</p>		<p>Y Y Y Y</p>	<p>1 week 2 days 2 days</p>
<p>Łíídlı Kúé Elementary School</p>	<p>-Fall Culture Camp -Spring Culture Camp - Campground cultural activities -Staff orientation days</p>	<p>119 (including staff)</p>	<p>14 elders hired</p>	<p>Y</p>	<p>80 hrs for land activities</p>
<p>Łíídlı Kúé Regional High School</p>	<p>Staff orientation across the river at the start of the year; weekly fire-feeding events during the fall and spring (junior high); we are remiss because we had plans to take the kids trapping, etc., but due to circumstances beyond our control, we were unable to. We had William Greenland in Our whole staff (16 people) attended the orientation across the river; up to 40 students (grade 7-9) attended the weekly fire events. Without a language teacher, planning and executing land-based excursions has been</p>	<p>Our whole staff (16 people) attended the orientation across the river; up to 40 students (grade 7-9) attended the weekly fire events. Without a language teacher, planning and executing land-based excursions has been challenging.</p>	<p>Elders at the orientation: 5-6; fire ceremonies (the teacher); however, we had two sessions where a group of 10-12 elders met to discuss how they could help in the school, and several of them (6) worked in junior high classes for several weeks.</p>	<p>A few words of the language were spoken at the orientation; no language was spoken at the fire events because the teacher/elder does not speak the language, but she is Dene; elders in the classes were not using language at all because none of them were fluent speakers.</p>	<p>Two days for the orientation; maybe 25 days where the fire events happened; and the elders helped out in the school intermittently for about six weeks.</p>

	<p>challenging. Elders at the orientation: 5-6; fire ceremonies (the teacher); however, we had two sessions where a group of 10-12 elders met to discuss how they could help in the school, and several of them (6) worked in junior high classes for several weeks. A few words of the language were spoken at the orientation; no language was spoken at the fire events because the teacher/elder does not speak the language, but she is Dene; elders in the classes were not using language at all because none of them were fluent speakers. Two days for the orientation; maybe 25 days where the fire events happened; and the elders helped out in the school intermittently for about six weeks.</p> <p>working with students quite regularly, and he brought the groups of elders together and worked to help them engage with classes; we held drum making for students but did not have more than two students participate (and one</p>				
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	was from the elementary); and we also ran cultural sewing once a week at lunch, but only one student partook.				
Louie Norwegian School	Culture Camp-Jack Fish Creek	6	2	Y	3 days
	Feeding the Fire Ceremony	6		Y	20yrs
Kakisa Lake School	No ILI Little to no data was provided or recorded.	Little to no date was provided or recorded.	1 Elder	Little to no date was provided or recorded. No ILI	Little to no date was provided or recorded. No ILI
Charles Yohin School	Sewing-Slippers Story Telling Moosehide Moosehide tent setup		1Elder 1Elder 1Elder 1Elder	Little to no data was provided/re corded. See Echo Dene School comment	Little to no data was provided/rec orded. See Echo Dene School comment
Charles Tetcho School	-Moosehide Tanning Camp (scraping hides) Elder School Visit(story telling, beading, sewing, nature walks -Ribbon Skirts -Harvesting (spruce boughs and gum) -Canvas Tent Set-up -Bannock making -Nature Walk (Black Dog Creek) -Fish dressing and drying	Little to no data was provided/re corded.	Little to no data was provided/r e corded.	Little to no data was provided/re corded.	Little to no data was provided/rec orded.

<p>Chief Julian Yendo School</p>	<p>Culture Day Camp (River Between Two Mountains) *Camp supply prep, gathering wood, harvesting, dressing and cooking wild chicken of fire, bannock making, nature walk, set rabbit snares, story telling</p>	<p>17 students 1 ILI 4 teachers 2 resource people 2 volunteers 5 locals</p>		<p>Y in all activities</p>	<p>3-day cultural day camps Once a week</p>
	<p>Fire Feeding Ceremony</p>	<p>Students ILI Elder</p>			
	<p>-Sewing (Moosehide Slippers)</p>	<p>Students ILI Elder</p>	<p>2 Elders per event</p>		
	<p>Cooking Traditional Foods ,prepare and dress wild chicken, anatomy of chicken, best time to harvest</p>	<p>Students ILI</p>			
	<p>Handgames, drumming, techniques, fun</p>	<p>Students ILI</p>			
	<p>Nature Walk, what do you hear, see, feel?</p>	<p>Students ILI</p>			<p>Once a week</p>
	<p>Bannock Making</p>	<p>Students ILI</p>			<p>1 day for all other activities</p>

The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
Echo Dene School	Camp supplies	Hides	N/A
Deh Gáh Elementary & Secondary School	Tents, camp supplies	Books and printing	N/A
Łíídlı Kúé Elementary School	Camps supplies	Hides	N/A
Łíídlı Kúé Regional High School		Drumming and sewing supplies, hides	N/A
Louie Norwegian School	Trapping supplies		N/A
Kakisa Lake School			
Charles Yohin School	Tent, wall tent, camp structure		N/A
Charles Tetcho School			
Chief Julian Yendo School			

F. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency-based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>Travel to communities to those ILI who needed extra support and training have been completed, as well as have ILI come to community for training. More OLC materials will be in development. Online dictionary is being developed to support schools, as well as Jump Math translations for kindergarten grades to start in 22-23. Partnership with Unite for Literacy on the translations and online reading program for 10 books to start in 22-23.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# of new ILIs in the region	2	1	Unable to hire for LKRHS
Areas of Strength for the region	<p>Quality training for all ILI's and immersions teachers available throughout the year in the DDEC.</p> <p>Highly committed and passionate core of ILIs and RILE willing to share and preserve the Dene language, culture and heritage</p> <p>The DDEC has a recognized, accredited (PHD) Dene linguist that translates resources for the DDEC.</p>		
Areas for Development for the region	Broadening the ILIEP program.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	Due to difficulties in hiring fluent Dene language speakers as teachers, we must consider separating the Language & Culture specialist/teacher position into a separate Cultural specialist and Language Specialist.		

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a **‘whole school approach to language use’** bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
Echo Dene School	Y	Dene Games Elders in School Culture Camps	Community Feasts Fire Feeding Ceremonies
Deh Gáh Elementary & Secondary School	Y	Elders in School Culture Camps	Community Feast Fire Feeding Ceremonies
Łíídlı́ Kúé Elementary School	Y	Elders in School Culture Camps School Wide Thematic Dene Units (Moose, Rabbit, Beaver, etc.)	Moose Feast Community Feasts Fire Feeding Ceremonies
Łíídlı́ Kúé Regional High School	Y	Elders in School Culture Camps	Corn Boil Community Feasts
Louie Norwegian School	Y	Elders in School Culture Camps	Community Feasts Fire Feeding Ceremonies
Kakisa Lake School	Y	Elders in School Culture Camps	Community Feasts Fire Feeding Ceremonies
Charles Yohin School	Y	Elders in School Culture Camps	Community Feasts Fire Feeding Ceremonies
Charles Tetcho School	Y	Elders in School Culture Camps	Community Feasts Fire Feeding Ceremonies
Chief Julian Yendo School	Y	Elders in School Culture Camps	Community Feasts Fire Feeding Ceremonies

G. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$110,324	\$112,414	On The Land programs, hiring cultural resource experts, professional development	\$194,991	Staff /student cultural camp retreat in June 2023 was a large group that was added to the budget to share cultural experiences. Many schools held camps for students and staff earlier in the year.

H. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and

c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	TOTAL	Explanation for Difference (if applicable)
\$156,294	\$156,294	Some Community Support to be supported by Resource Development budget	156,802	Slightly overspent from budget

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

School and # of ILIs participating	OLC or ILE Handbook	Specific Focus (ex: assessment)	Training Provider (ex: RILE, ECE, contractor)	Planned Dates and Location	Was this training held as planned? (Y/N) If no, why not?
All Schools – 5 ILI’s and Immersion Teachers from Deh Gah Elementary & Secondary School (DGESS)	Both	The “Knowing Our Spirit” Conference had multiple sessions with a wide variety foci.	IYINIW Education & Training Institute Inc.	November 2022 in Edmonton, Alberta	Y

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Translations of books from English to Dene Zhatie	None	0	Nothing was done or completed

The following table details **regional** funding used to support technological needs that support OLC and ILE implementation.

Type of technology purchased	# of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation
View Board by Viewsonic in Wrigley	1	Used as a daily support in the classroom. Used online Dene Apps and books
Chest Freezers	2	For storage of traditional foods and animal hides to be used in classrooms for traditional activities/foods.

Appendix B: Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements



Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2023

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2023

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

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

Vision and Core Strategy

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

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

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

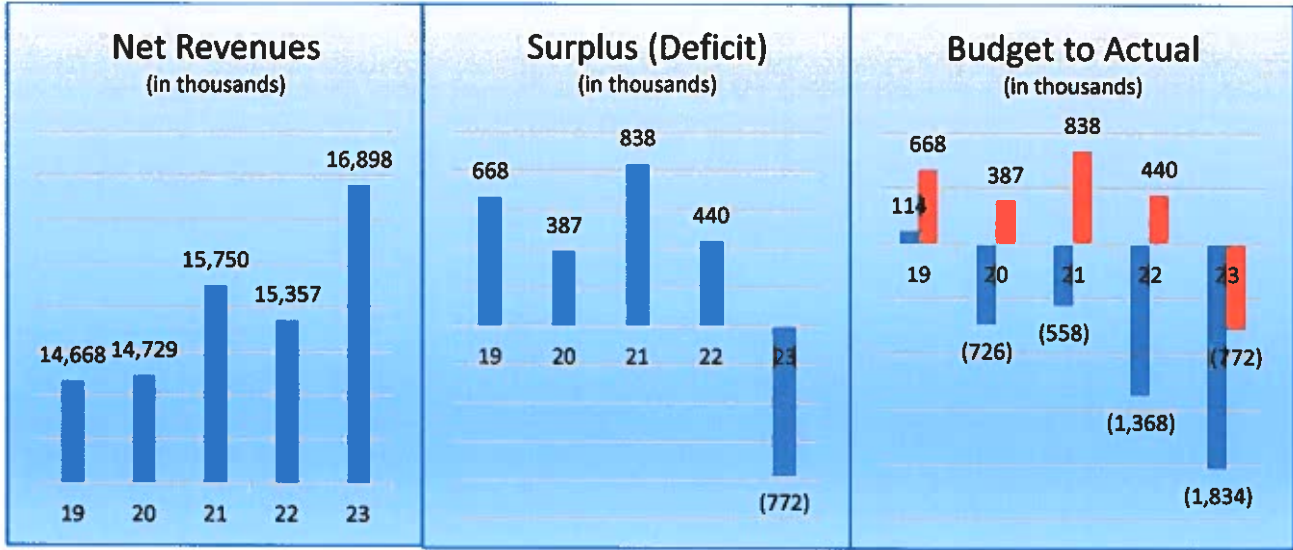
Governance, Trustees and Key Management

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

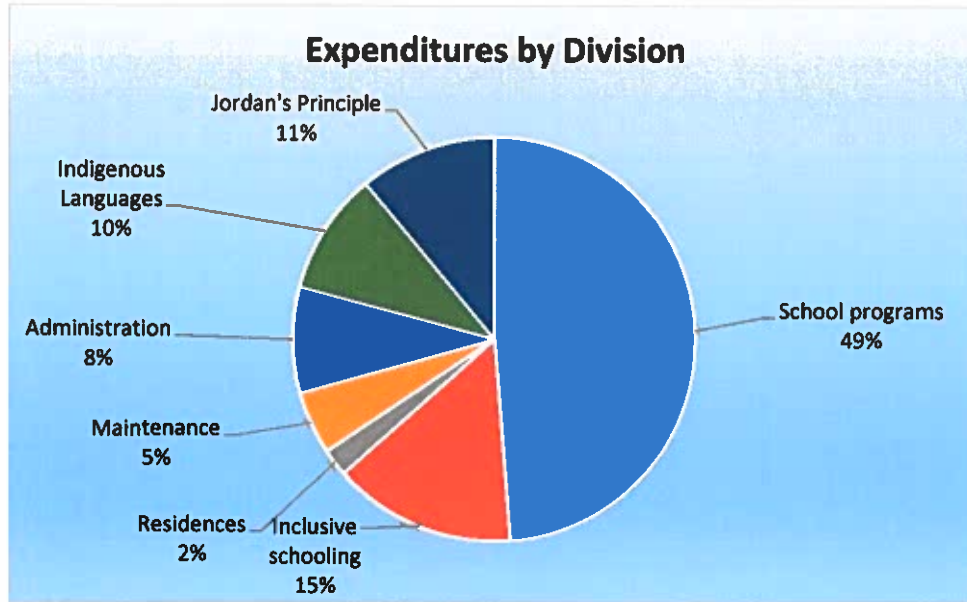
- Fort Providence- Trisha Landry
- Fort Liard- Genevieve McLeod
- Fort Simpson- Renalyn Pascua-Matte- Chairperson
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot-Simba
- Samba K'e- Ruby Jumbo
- Wrigley- Lisa Moses
- Nahanni Butte- Jayne Konisenta

The management staff include Philippe Brulot, who performs the duties of the Superintendent during the fiscal year and was responsible for school operations and overall operations of the Council and David Fiebelkorn who manages the financial and business affairs of the Council.

Key Financial Highlights



Revenue has been increasing the past few years after a steady declines for periods prior to 2021. That increase in revenue continued in 2023 with considerable extra revenue being received from various sources. Due to a significant expenditure reductions due to falling revenue and more recently due to Covid restrictions, the Council has recorded surpluses in six of the past seven year. In fact, due to the requirement to reduce the surplus under the Surplus Retention Policy, 2023 was the first year the DDEC did not record an operation surplus since 2016. Actual surpluses have been favorable over original budgets in the past seven 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



School programs continue to comprise the largest component of expenditures for the Council, with a strong emphasis on Inclusive Schooling and Aboriginal Language programs. Jordan’s Principal program is increasingly become a significant contributor to the organization’s operations. The Council has constantly strived to maintain Administration cost at below 10% of total funding.

Total Student and Teacher Populations

COMMUNITY	FORT SIMPSON		FORT PROVIDENCE		JEAN MARIE RIVER	KAKISA LAKE	SAMBAA KE Charles	WRIGLEY Chief J	FT LIARD Echo	NAHANNI BUTTE Charles	
SCHOOL	<u>Liidli Ke High</u>	<u>Liidli Ke Elem</u>	<u>Deh Gah School</u>	<u>Louie Norwegian</u>	<u>Kakisa L School</u>	<u>Tetcho School</u>	<u>Yendo School</u>	<u>Dene School</u>	<u>Yohin School</u>		TOTAL
STUDENTS											
Beginning of Year Enrollment											
	80	77	91	10	3	24	23	107	5		420
End of Year Enrollment											
	93	91	95	8	3	22	19	102	4		437
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR											
		184	95	8	3	22	19	102	4		437

**TEACHING
STAFF**

Beginning of Year Teachers	8	8	9	1	1	2	1.5	9	1	40.5
End of Year Teachers	8	8	9	1	1	2	1.5	9	1	40.5
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		16	9	1	1	2	1.5	9	1	40.5

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 however these numbers have stabilized in recent years. The addition of significant funding from the new federal government Jordan Principal program has had a major positive impact on funding programs and providing much needed additional support. Since 2018-2019, new initiatives in innovation, technology upgrades and restructuring has begun to show positive results with the introduction of positive new programs and initiatives in literacy and program enhancements.

Financial Conditions

During the fiscal year ending June 30, 2023, the Council budgeted for an operating deficit to maintain a high level of programs and services. At the same time, it attempted to initiate new programs and services in the schools and communities. In doing so, the Council budgeted for an annual deficit of \$ 1,834,216. During the year, the Council managed to incorporate several significant sources of additional program funds as well as prudent fiscal management, to record a consolidated deficit of \$772,429. A significant portion of the deficit was also due to the increase in program activity due to the Covid-19 re-opening and also as required to reduce the surplus under the Surplus Retention Policy. This surplus for the 2023 year brought the overall accumulated book surplus down to \$2,381,169 (DEC - \$1,903,306; DEA- \$477,863). Despite the budget deficit planned for 2023-24 of \$1,692,017, the current cash balance of \$5,563,253 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. The Council's budgeted deficit of \$1,692,017 for the 2023-24 fiscal year in order to maintain a stable level of service as well as implement several new initiatives for the Council.

Summary and Outlook

During the past two years, the Council was fortunate to add to the surplus from the prior year after recovering from a large deficit in 2016 to return the Council to previous accumulated surplus levels. Despite being affected by several unanticipated and unbudgeted cost and funding reductions due to declining enrollment which reduced its accumulated financial position in a period of declining or stagnant enrollment, the Council was able to combine some cost recoveries along with strong fiscal management to reverse the fiscal trend. It was able to be successful in continuing many new initiatives including distance learning courses, resiliency programs, self-regulation and a new revitalized indigenous language program, judo and music. Several programs such as literacy development, mental wellness and Council governance training and development continued. Moving forward, the Council's goals for the upcoming year are to increase student achievement through continuing to provide staff and Council training and to provide programs that meet the needs of our 21st century learners and the goals of Education Renewal. Literacy, distance learning, self-regulation, Indigenous Language revitalization programs and training for Language teachers will continue. New initiatives include: programs in literacy training, and mental wellness programs, judo, sports and music programs.

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 Professional 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

November 27, 2023
Date



David Fiebelkorn, CPA, CGA
Comptroller
Dehcho Divisional Education Council

November 27, 2023
Date

INDEPENDENT AUDITOR'S REPORT

To the Minister of Education, Culture and Employment of the GNWT

To the Board of Trustees of the Dehcho Divisional Education Council

Opinion

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2023, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Dehcho Divisional Education Council as at June 30, 2023, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Qualified Opinion

The Government of the Northwest Territories is responsible for the calculation and distribution of the Education Body's wages and benefits expenditure for public service employees, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Education Body's records. As a result, we were not able to determine whether any adjustments might be necessary to expenditure, liabilities or accumulated surplus. Our audit opinion on the financial statements for the year ended June 30, 2023 has been modified because of the effects of this limitation.

Some of the District Education Authorities derive revenue from the general public in the form of cash receipts and incurs related cash expenses. The completeness of these transactions are not susceptible to satisfactory audit verification. Accordingly, our verification of these revenue and expenses were limited to the amounts recorded in the records of the District Education Authorities and we were unable to determine if further adjustments were required to revenue, expenses, and opening accumulated surplus and cash flows from operations for the years ended June 30, 2023 and June 30, 2022.

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

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

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

Independent Auditor's Report (continued)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Education Body's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Education Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Education Body to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

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

The logo for Ashton Chartered Professional Accountants, featuring the word "ASHTON" in a stylized, handwritten font.

ASHTON
Chartered Professional Accountants

Hay River, NT
November 27, 2023

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2023

	2023	*2022
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 5,563,263	\$ 6,945,626
Special purpose funds, Note 5	471,840	507,299
Due from the Government of Canada, Note 13	-	-
Accounts receivable, Note 8	290,590	86,071
Total Financial Assets	\$ 6,325,683	\$ 7,538,996

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 193,074	\$ 179,608
Payroll liabilities, Note 10	1,448,725	2,236,557
Due to the Government of Canada, Note 13	466,311	-
Deferred revenue, Note 11	886,588	985,619
Other employee future benefits and compensated absences, Note 17	845,724	876,734
Trust Liabilities, Note 18	124,092	126,880
Total Liabilities	3,964,514	4,405,398
Net Assets (Deficit)	\$ 2,361,169	\$ 3,133,598

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 20,000	\$ 20,000
ACCUMULATED SURPLUS (DEFICIT)	\$ 2,381,169	\$ 3,153,598

* Reclassified for comparative purposes

Represented by:

Accumulated Operating surplus (deficit)

Divisional Education Council

District Education Authorities

\$ 1,903,306	\$ 2,619,797
477,863	533,801
\$ 2,381,169	\$ 3,153,598

* Reclassified for comparative purposes

Contractual obligations, Note 22

Contingencies, Note 23

Approved:


Chair


Superintendent

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2023

	Budget 2023	Actual 2023	Actual *2022
Revenue			
Government of the NWT			
ECE regular contribution	\$ 13,722,633	\$ 13,778,067	\$ 13,306,612
French language program, Schedule C	55,000	124,000	128,800
ECE other contributions, Note 31	215,750	180,996	279,205
Deferred revenues - SSI program	-	-	-
Total ECE contributions	13,993,383	14,083,063	13,714,617
GNWT other contributions, Note 32	400,000	144,424	113,819
Total GNWT	14,393,383	14,227,487	13,828,436
Jordan's Principle, Schedule D	1,774,514	1,824,187	959,712
Government of Canada - other contributions	-	-	-
Total Government of Canada contributions	1,774,514	1,824,187	959,712
	16,167,897	16,051,674	14,788,148
Self-Generated Funds			
Rentals	36,000	52,456	51,400
Investment income	30,000	242,907	51,038
Contract and other	82,000	405,348	248,037
	148,000	700,711	350,475
Education Authority self-generated funds, Schedule H-1	-	134,783	198,602
GNWT contributions to Education Authorities, Schedule H-1	-	11,000	20,000
	-	145,783	218,602
	16,315,897	16,898,168	15,357,225
Expenses			
School programs	9,869,115	8,610,888	8,225,499
Inclusive schooling, Schedule A	2,597,264	2,592,380	2,065,622
Student accommodation	220,950	383,946	304,975
Operations and maintenance	894,480	907,966	866,545
Administration	1,066,774	1,490,835	940,731
Indigenous language/cultural programs, Schedule B	1,727,016	1,737,265	1,553,932
Jordan's Principle, Schedule D	1,774,514	1,947,317	959,712
	18,150,113	17,670,597	14,917,016
Operating surplus (deficit) before other item	(1,834,216)	(772,429)	440,209
Other item:			
Other Employee Future Benefits and Compensated Absences recovery (expense), Note 17	-	-	-
Operating surplus (deficit)	\$ (1,834,216)	\$ (772,429)	\$ 440,209
Accumulated surplus (deficit), beginning of year		3,153,598	2,713,389
Accumulated surplus (deficit), end of year		\$ 2,381,169	\$ 3,153,598

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2023

	2023	2022
Operating Surplus (Deficit)	\$ (772,429)	\$ 440,209
Amortization of tangible assets	-	-
Net change in prepaids	-	-
(Increase) Decrease in net debt	(772,429)	440,209
Net assets (debt) beginning of the year	3,133,598	2,693,389
Net assets (debt) end of year	\$ 2,361,169	\$ 3,133,598

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2023

	2023	2022
Operating Activities		
Operating Surplus (Deficit)	\$ (772,429)	\$ 440,209
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	-	10,478
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	(204,519)	(7,510)
Increase (decrease) in accounts payable	13,466	143,894
Increase (decrease) in payroll liabilities	(787,832)	831,372
Increase (decrease) in contributions repayable	-	-
Increase (decrease) in due to the Government of Canada	466,311	-
Increase (decrease) in deferred revenues	(99,031)	79,410
Increase (decrease) in Other Employee Future Benefits and Compensated Absences	(31,010)	(272,059)
Increase (decrease) in trust liabilities	(2,788)	2,256
Decrease (increase) in prepaids	-	-
	(645,403)	787,841
Cash provided by operating transactions	(1,417,832)	1,228,050
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	(1,417,832)	1,228,050
Cash and cash equivalents, beginning of year	7,452,925	6,224,875
Cash and cash equivalents, end of year	\$ 6,035,093	\$ 7,452,925
Cash consists of :		
Cash and cash equivalents, Note 4	\$ 5,563,253	\$ 6,945,626
Special purpose funds, Note 5	471,840	507,299
	\$ 6,035,093	\$ 7,452,925

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2023

	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Jordan's Principle	2023 Total	2023 Budget	2022 Total
Salaries										
Teachers' salaries	\$ 6,072,419	\$ 1,150,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,222,869	\$ 7,910,694	\$ 8,597,114
Instruction assistants	-	798,672	-	-	-	1,011,531	1,666,275	3,476,478	3,614,025	699,817
Non-instructional staff	672,953	210,413	-	732,895	746,911	284,829	-	2,648,001	2,334,605	2,774,956
Board/Trustee Honoraria	-	-	-	-	146,433	4,500	-	150,933	82,800	84,411
	6,745,372	2,159,535	-	732,895	893,344	1,300,860	1,666,275	13,498,281	13,942,124	12,156,298
Employee Benefits										
Employee benefits and allowances	283,229	156,712	-	30,060	33,487	51,904	-	555,392	488,859	424,192
Leave and termination	-	-	-	-	-	-	-	-	180,000	154,075
	283,229	156,712	-	30,060	33,487	51,904	-	555,392	668,859	578,267
Services Purchased/Contracted										
Professional/Technical Services	800	40,614	-	-	37,081	75,059	-	153,554	185,000	83,537
Postage/Communication	47,108	-	1,310	-	71,585	4,634	-	124,637	183,000	85,262
Utilities	-	-	-	-	-	-	-	-	38,272	49,793
Travel	441,135	107,975	58,960	-	179,618	25,189	29,117	841,994	853,001	245,959
Student Travel (Bussing)	121,481	-	-	-	-	-	-	121,481	102,000	135,280
Advertising/Printing/Publishing	27,605	-	-	-	75,802	18,246	-	121,653	117,353	49,473
Maintenance/Repair	11,592	-	-	76,829	126,457	15,917	-	230,795	115,000	177,384
Rentals/Leases	38,412	-	-	24,800	23,021	4,655	-	90,888	131,200	77,983
Other - Contracted Services	144,914	52,366	239,011	11,351	3,203	44,475	193,780	689,100	311,950	465,689
	833,047	200,955	299,281	112,980	516,767	188,175	222,897	2,374,102	2,036,776	1,370,360
Materials, Supplies and Freight										
Materials	715,921	74,920	79,074	32,031	47,237	195,165	58,145	1,202,493	1,446,206	773,904
Freight	33,319	258	5,591	-	-	1,161	-	40,329	56,148	38,187
	749,240	75,178	84,665	32,031	47,237	196,326	58,145	1,242,822	1,502,354	812,091
Contributions and Transfers										
Transfers	-	-	-	-	-	-	-	-	-	-
Amortization										
	-	-	-	-	-	-	-	-	-	-
Total	\$ 8,610,888	\$ 2,592,380	\$ 383,946	\$ 907,966	\$ 1,490,835	\$ 1,737,265	\$ 1,947,317	\$ 17,670,597	\$ 18,150,113	\$ 14,917,016

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

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), Samba K'e (Charles Tetcho School), Fort Simpson (Liidlii Kue Elementary and Regional High Schools), Fort Liard (Echo-Dene School), Fort Providence (Deh Gah Elementary and Secondary School), Jean Marie River (Louie Norwegian School) and Kakisa Lake (Territorial School - Kakisa Lake School).

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

Consequently, the Council is dependent on funding from the Department of Education, Culture, and Employment (ECE) of the GNWT. Member Communities have formed local District Education Authorities (DEA) which have assumed responsibility to provide sufficient educational programs within their respective communities.

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

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

Note 2. Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 2. Summary of Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT – Regular Contributions:

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

Other Contributions:

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 2. Summary of Significant Accounting Policies (continued)

(f) Revenue Recognition - (Continued)

Deferred Revenue:

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

Investment Income:

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

Special Purpose Funds

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

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

(g) Budget Data

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

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

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

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

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

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 2. Summary of Significant Accounting Policies (continued)

(j) Payroll Liabilities (continued)

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

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

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

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

(l) Expenses

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

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.

Note 3. Future Accounting Changes

Revenues - Section PS 3400

Effective July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

Purchased Intangibles - PSG-8

Effective July 1, 2023, Education Bodies will be required to adopt PSG-8 Purchased Intangibles. The standard provides guidance on how to account for and recognize intangibles. The Education Body is assessing the impact of this standard on the consolidated financial statements and there is no significant impact as a result of its application.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 4. Cash and Cash Equivalents

	2023	2022
Cash	\$ 5,563,253	\$ 6,945,626
Short term investments	-	-
	\$ 5,563,253	\$ 6,945,626

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.

	2023	2022
Fort Simpson (Liidlil Kue Elementary and Regional High Schools)	\$ 103,300	\$ 170,989
Fort Providence (Deh Gah Elementary/Secondary Schools)	78,740	50,901
Fort Liard (Echo-Dene School)	88,686	78,268
Jean Marie River (Louie Norwegian School)	35,941	24,236
Wrigley (Chief Julian Yendo School)	95,478	97,226
Nahanni Butte (Charles Yohin School)	48,365	53,714
Sambaa K'e (Charles Tetcho School)	18,148	18,033
Kakisa Lake (Territorial School - Kakisa Lake School)	3,182	13,932
	\$ 471,840	\$ 507,299

Note 6. Restricted Assets - NII Report

Note 7. Portfolio Investments - NII Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 8. Accounts Receivable

	Receivables 2023		AFDA 2023		Net 2023		Net 2022	
GNWT - ECE	\$	48,329	\$	-	\$	48,329	\$	4,355
GNWT - FSS		27,589		-		27,589		10,456
Total Due from GNWT		75,918		-		75,918		14,811
Yellowknife District #1		600		-		600		-
Other		214,072		-		214,072		71,260
Total receivables before amounts due from Government of Canada		290,590		-		290,590		86,071
Government of Canada		-		-		-		-
	\$	290,590	\$	-	\$	290,590	\$	86,071

Note 9. Inventories - Not Applicable**Note 10. Accounts Payable and Accrued Liabilities**

	2023		2022	
GNWT - MACA	\$	-	\$	16,560
GNWT - ECE		50,701		-
WSCC		-		-
Employee source deductions		12,683		9,644
Accounts payable and accrued liabilities		129,690		153,404
		193,074		179,608
Payroll liabilities				
To GNWT (A)		525,185		1,382,489
To Employees (B)		849,272		767,936
Annual Leave		67,828		81,719
Lieu		6,440		4,413
		1,448,725		2,236,557
	\$	1,641,799	\$	2,416,165

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

Note B: Amount accrued by the education board for salaries and wages to be paid in July and August.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 11. Deferred Revenue

	2023	2022
GNWT - ECE		
Covid-19 Support	\$ -	\$ 111,697
		111,697
GNWT - ENR		
Food Sustainability	-	-
	-	-
Government of Canada		
Indigenous Services - Jordan's Principle	786,588	873,922
National Indian Brotherhood		
Food Sustainability	100,000	-
	\$ 886,588	\$ 985,619

Note 12. Contribution Repayable - Nil Report

Note 13. Due From and To the Government of Canada

	2023	2022
Receivables		
Canadian Heritage - Sport Support Program - Judo	\$ -	\$ -
Indigenous Services - Jordan's Principle	-	-
	\$ -	\$ -
Payables		
Indigenous Services - Jordan's Principle	\$ 466,311	\$ -

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Nil Report

Note 17. Other Employee Future Benefits and Compensated Absences

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 17. Other Employee Future Benefits and Compensated Absences (continued)

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.

Valuation Results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2023. 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	2023	2022
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 799,115	\$ 161,748	\$ 960,863	\$ 707,988
Current period benefit cost	42,628	21,141	63,769	61,403
Interest accrued	31,118	6,938	38,056	23,332
Benefits payments	(30,676)	(27,330)	(58,006)	(242,028)
Plan amendments	-	-	-	(137)
Actuarial (gain)/loss	(159,326)	(6,773)	(166,099)	410,305
Accrued benefit obligation, end of year	682,859	155,724	838,583	960,863
Unamortized net actuarial gain	87,981	(80,840)	7,141	(84,129)
Net future obligation	\$ 770,840	\$ 74,884	\$ 845,724	\$ 876,734
Benefits Expense				
Current period benefit cost	\$ 42,628	\$ 21,141	\$ 63,769	\$ 61,403
Interest cost	31,118	6,938	38,056	23,332
Plan amendments	-	-	-	(137)
Amortization of actuarial gains	(89,456)	14,627	(74,829)	(114,730)
	\$ (15,710)	\$ 42,706	\$ 26,996	\$ (30,132)

The discount rate used to determine the accrued benefit obligation is an average of 4.8%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	2023
2024	\$ 127,898	\$ 24,896	\$ 152,794
2025	116,212	24,412	140,624
2026	109,545	24,117	133,662
2027	75,984	19,796	95,780
2028	73,223	20,409	93,632
Next 5 years	315,778	89,487	405,265
	\$ 818,640	\$ 203,117	\$ 1,021,757

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

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.

	2023	2022
Superintendent Fund	\$ 16,490	\$ 15,759
Steve Rowan Memorial Scholarship Fund	94,236	98,291
Mercedes Benz Scholarship Fund	13,366	12,830
	\$ 124,092	\$ 126,880

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

	2023	2022
CIBC Visa Deposit	\$ 20,000	\$ 20,000
Prepaid service contracts	-	-
	\$ 20,000	\$ 20,000

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Buildings				
Schools and colleges	\$ 34,480,792	\$ 22,938,997	\$ 11,541,795	\$ 12,412,858
Residences	1,032,376	650,306	382,070	406,329
Staff Housing	287,453	252,292	35,161	42,344
	\$ 35,800,621	\$ 23,841,595	\$ 11,959,026	\$ 12,861,531

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*	2023	2024 and thereafter	Total
Equipment leases	2024	\$ 15,614	\$ 3,858	\$ 19,472
Operational leases	2023	-	-	-
		\$ 15,614	\$ 3,858	\$ 19,472

* 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, 2023

Note 23. Contingencies

With any employer, especially those with a union there are always risks of employee grievances. At the end of the fiscal year there was no grievances that were outstanding from a prior period. In the opinion of management should any losses result from an occurrence prior to the financial statement date, such loss will be charged to operations in the year in which there the loss is measurable and likely to occur.

Under the terms of the contribution agreement between the DEC, DEAs, CIRNAC/ISC, GNWT, and certain other agencies, the Council may be liable to repay any contributed funds not expended in accordance with the agreement. On the other hand, any deficit, supported by claims eligible for reimbursement under the terms and conditions of the funding agreements, may be reimbursed by the contributor subject to the program's terms and conditions. The Council has recorded all known unexpended contribution funds as deferred revenue or payables.

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:

	2023	2022		
Accounts payable, Note 10				
Government of the Northwest Territories				
Municipal and Community Affairs (MACA)	\$ -	\$ 16,560		
Education, Culture and Employment (ECE)	50,701	-		
Other related parties	-	-		
	\$ 50,701	\$ 16,560		
Payroll liabilities, Note 10				
Government of the Northwest Territories	\$ 525,185	\$ 1,382,489		
Deferred Revenues, Note 11				
Government of the Northwest Territories				
Education, Culture and Employment (ECE)	\$ -	\$ 111,697		
Environment and Natural Resources (ENR)	-	-		
	\$ -	\$ 111,697		
Accounts receivable, Note 8				
	AR 2023	AFDA	Net AR 2023	Net AR 2022
Government of the Northwest Territories				
Education, Culture and Employment	\$ 48,329	\$ -	\$ 48,329	\$ 4,355
Financial Shared Services (FSS)	27,589	-	27,589	10,456
Total GNWT	75,918	-	75,918	14,811
Other related parties				
Yellowknife District #1	600	-	600	-
	\$ 76,518	\$ -	\$ 76,518	\$ 14,811

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 24. Related Parties (continued)

	2023	2022
Revenues		
Government of the Northwest Territories		
ECE - Core contribution	\$ 13,778,067	\$ 13,306,612
ECE - French language program, Schedule C	124,000	128,800
ECE - other contributions, Note 31	180,996	279,205
MACA - GNWT other Contributions, Note 32	99,919	98,364
ENR - GNWT other Contributions, Note 32	16,000	1,700
DHSS - GNWT other Contributions, Note 32	28,505	13,755
GNWT contributions to Education Authorities, Schedule H-1	11,000	20,000
Department of Finance - rent and custodian	18,120	18,120
Deferred revenues - SSI program	-	-
Total GNWT	14,256,607	13,866,556
Other related parties		
Aurora College	33,921	33,921
	\$ 14,290,528	\$ 13,900,477

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 from the 2022-2023 Operating Plan on February 22, 2023 and have not been audited.

Note 26. Economic Dependence

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

Note 27. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2023.

Credit risk

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

Liquidity

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 27. Financial Instruments (continued)

Market risk

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

Currency risk

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

Interest rate risk

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

Note 28. Expenses by Object

	2023 Budget	2023 Actual	2022 Actual
Compensation	\$ 14,610,983	\$ 14,053,673	\$ 12,734,565
Professional/Technical Services	185,000	153,554	83,537
Postage/Communication	183,000	124,637	85,262
Utilities	38,272	-	49,793
Travel	853,001	841,994	245,959
Student Travel (Bussing)	102,000	121,481	135,280
Advertising/Printing/Publishing	117,353	121,653	49,473
Maintenance/Repair	115,000	230,795	177,384
Rentals/Leases	131,200	90,888	77,983
Other - Contracted Services	311,950	689,100	465,689
Materials, Supplies and Freight	1,502,354	1,242,822	812,091
Amortization	-	-	-
	\$ 18,150,113	\$ 17,670,597	\$ 14,917,016

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

	2023	2022
Covid funding	\$ -	\$ -
Distance education	84,000	84,500
Community Library	36,000	36,000
Regulation funding	-	6,500
Contributions repaid	(50,701)	(15,912)
Deferred revenue - ECE, opening	111,697	279,814
Deferred revenue - ECE, closing	-	(111,697)
	\$ 180,996	\$ 279,205

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2023

Note 32. GNWT Other Contributions

	2023	2022
Municipal and Community Affairs		
Sports and youth programs	\$ 4,000	\$ -
Sport strategy	-	-
Children and youth resiliency	33,592	33,408
Active after school	59,500	46,700
Trades	-	-
Other	5,000	-
Environment and Natural Resources		
Take a kid trapping	11,000	-
Science Camp	5,000	1,700
Health and Social Services		
Drop the pop	28,505	13,755
Contributions repaid	(2,173)	(11,996)
Deferred revenue - GNWT, opening	-	30,252
Deferred revenue - GNWT, closing	-	-
	\$ 144,424	\$ 113,819

Note 33. Contingent Assets - Nil Report

Note 34. Contractual Rights - Nil Report

Note 35. Environmental Liabilities - Nil Report

Note 36. Asset Retirement Obligation - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

Schedule A

For the year ended June 30, 2023

Function	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	2023 Total
Salaries					
Regional Coordinator	\$ 210,413	\$ -	\$ -	\$ -	210,413
Program Support Teachers	1,150,450	-	-	-	1,150,450
Support Assistants	798,672	-	-	-	798,672
Honoraria	-	-	-	-	-
	2,159,535	-	-	-	2,159,535
Employee Benefits					
Employee benefits and allowances	156,712	-	-	-	156,712
	156,712	-	-	-	156,712
Services Purchased/Contracted					
Professional and technical services	-	40,614	-	-	40,614
Travel	66,749	41,226	-	-	107,975
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	52,366	-	-	-	52,366
	119,115	81,840	-	-	200,955
Materials, Supplies and Freight					
Materials	52,428	-	22,492	-	74,920
Freight	-	-	258	-	258
	52,428	-	22,750	-	75,178
Total	\$ 2,487,790	\$ 81,840	\$ 22,750	\$ -	\$ 2,592,380

DEHCHO DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

Schedule B

For the year ended June 30, 2023

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2023 Total
Salaries					
ALCBE teachers	\$ 1,011,531	\$ -	\$ -	\$ -	\$ 1,011,531
Language consultants	129,348	-	-	-	129,348
Instruction assistants	-	-	-	-	-
Non-instructional staff	155,481	-	-	-	155,481
Honoraria	-	-	-	-	-
Elders in schools	4,500	-	-	-	4,500
	<u>1,300,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300,860</u>
Employee Benefits					
Employee benefits and allowances	51,904	-	-	-	51,904
	<u>51,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,904</u>
Services Purchased/Contracted					
Professional services	4,634	-	-	-	4,634
Travel	-	4,867	16,880	3,442	25,189
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	18,246	-	-	18,246
Maintenance and repairs	15,917	-	-	-	15,917
Rentals and leases	-	4,655	-	-	4,655
Other contracted services	44,475	-	-	75,059	119,534
	<u>65,026</u>	<u>27,768</u>	<u>16,880</u>	<u>78,501</u>	<u>188,175</u>
Materials, Supplies and Freight					
Materials	130,019	65,146	-	-	195,165
Freight	1,161	-	-	-	1,161
	<u>131,180</u>	<u>65,146</u>	<u>-</u>	<u>-</u>	<u>196,326</u>
Total	\$ 1,548,970	\$ 92,914	\$ 16,880	\$ 78,501	\$ 1,737,265

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule C

For the year ended June 30, 2023

	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)	\$ 124,000	\$ -	\$ 131,129	\$ (7,129)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Jordan's Principle

Schedule D

For the year ended June 30, 2023

	2023		2022		July '22 -		April '23 -		2023	
	Budget	Actual	Budget	Actual	March 31'23	June 30'23	June 30'23	June 30'23	Total	Total
Revenue										
Government of Canada	\$ 2,468,986	\$ 2,468,986	\$ 1,237,492	\$ 1,237,492	\$ 1,501,869	\$ 967,117	\$ 967,117	\$ 2,468,986		
Carry forward from previous year, net of repayments	-	608,100	596,142	596,142	608,100	-	-	608,100		608,100
	2,468,986	3,077,086	1,833,634	1,833,634	2,109,969	967,117	967,117	3,077,086		3,077,086
Expenses										
Administration	-	193,780	9,375	9,375	129,187	64,593	64,593	193,780		193,780
Personnel	2,197,804	1,666,275	950,337	950,337	1,161,508	504,767	504,767	1,666,275		1,666,275
Transportation	-	29,117	-	-	23,105	6,012	6,012	29,117		29,117
Materials and supplies	271,182	58,145	-	-	-	58,145	58,145	58,145		58,145
Rent and utilities	-	-	-	-	-	-	-	-		-
Evaluation	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-		-
	2,468,986	1,947,317	959,712	959,712	1,184,613	568,924	568,924	1,947,317		1,947,317
Surplus (Deficit)	\$ -	\$ 1,129,769	\$ 873,922	\$ 873,922	\$ 925,356	\$ 398,193	\$ 398,193	\$ 1,129,769		\$ 1,129,769
Contributions Repayable	\$ -	\$ 466,311	-	-	-	-	-	\$ 466,311		\$ 466,311
Deferred Revenue	\$ -	\$ 786,588	\$ 873,922	\$ 873,922	\$ -	\$ -	\$ -	\$ 786,588		\$ 786,588

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Northern Distance Learning

For the year ended June 30, 2023

Schedule E

	Budget	Fort Liard	Fort Simpson	Fort Providence	Total	March 31	June 30	Total
Revenue								
Education, Culture and Employment	\$ 84,000	\$ 29,000	\$ 28,000	\$ 27,000	\$ 84,000	\$ 56,280	\$ 27,720	\$ 84,000
Other	-	-	-	-	-	-	-	-
	84,000	29,000	28,000	27,000	84,000	56,280	27,720	84,000
Expenses								
Salaries/Wages								
Instructional Staff	-	-	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-
On-site support person	84,000	-	18,297	20,824	39,121	29,329	9,792	39,121
Non-Instructional Staff	-	-	-	-	-	-	-	-
Moodle (Online strategy)	-	-	-	-	-	-	-	-
DL Coordinator	-	-	-	-	-	-	-	-
PD - online learning field	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Network	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Coordinator travel	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-
Communication	-	-	-	-	-	-	-	-
in-service release	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
IT support	-	-	-	-	-	-	-	-
Materials, Supplies and Freight								
Computer Equipment	-	-	-	-	-	-	-	-
Document cameras	-	-	-	-	-	-	-	-
Phone	-	-	-	-	-	-	-	-
Laptop	-	-	-	-	-	-	-	-
Video (Monopad)	-	-	-	-	-	-	-	-
Wireless adapters and splitter	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenses	84,000	-	18,297	20,824	39,121	29,329	9,792	39,121
Net surplus/(deficit)	\$ -	\$ 29,000	\$ 9,703	\$ 6,176	\$ 44,879	\$ 26,951	\$ 17,928	\$ 44,879

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule F

For the year ended June 30, 2023

	Budget	2023	2022
Revenue			
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000	\$ 55,000
NWT Teachers Association	54,100	52,533	65,479
	109,100	107,533	120,479
Carry forward from previous year	-	-	-
	109,100	107,533	120,479
Expenses			
Professional development			
Salaries and wages			
Facilitator fees	-	-	-
Substitute teacher wages	-	-	-
Staff	-	-	-
Travel			
Facilitator travel	6,000	-	5,209
Staff travel	13,000	-	12,688
Accommodations and per diems	-	-	-
Other expenses	-	-	-
Workshop expense			
Room rental	-	-	-
Refreshments	-	-	198
Resources	35,100	33,265	33,909
Miscellaneous	-	-	237
Total professional development	54,100	33,265	52,241
Program delivery			
Salaries and wages			
Facilitator fees	-	-	-
Substitute teacher wages	-	-	-
Staff	45,000	45,000	45,000
Other expenses			
Room rental	-	-	-
Materials and supplies	10,000	13,848	10,292
Miscellaneous	-	-	-
Total program delivery	55,000	58,848	55,292
Total Expenses	109,100	92,113	107,533
Surplus (Deficit)	\$ -	\$ 15,420	\$ 12,946

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Schedule G-1

For the year ended June 30, 2023

	2023 Budget	2023 Actual	*2022 Actual
Revenue			
Government of the NWT			
ECE regular contributions	\$ 13,722,633	\$ 13,778,067	\$ 13,306,612
Indigenous Languages and Education, Schedule B	-	-	-
French language instruction, Schedule C	55,000	124,000	128,800
ECE other contributions, Note 31	215,750	180,996	279,205
Deferred revenues - SSI program	-	-	-
	13,993,383	14,083,063	13,714,617
GNWT - other contributions, Note 32	400,000	144,424	113,819
Total GNWT	14,393,383	14,227,487	13,828,436
Indigenous Services - Jordan's Principle Schedule D	1,774,514	1,824,187	959,712
Canadian Heritage - Sport Support Program - Judo	-	-	-
Total Government of Canada	1,774,514	1,824,187	959,712
Self-Generated Funds			
Rentals	36,000	52,456	51,400
Investment income	30,000	242,907	51,038
Contract and other	82,000	405,348	248,037
	148,000	700,711	350,475
	16,315,897	16,752,385	15,138,623
Expenditure			
School programs	9,869,115	8,565,585	8,259,512
Inclusive schooling	2,597,264	2,592,380	2,065,622
Student accommodations	220,950	383,946	304,975
Operations and maintenance	894,480	896,567	860,667
Administration	1,066,774	1,389,582	864,000
Indigenous language/cultural programs	1,727,016	1,693,499	1,488,967
Jordan's Principle	1,774,514	1,947,317	959,712
	18,150,113	17,468,876	14,803,455
Excess (Deficiency) of Revenue over Expenditure	\$ (1,834,216)	\$ (716,491)	\$ 335,168
Other Items:			
Other Employee Future Benefits and Compensated Absences recovery (expense), Note 17		-	-
Excess (Deficiency) of Revenue over Expenditure	\$ (1,834,216)	\$ (716,491)	\$ 335,168
Accumulated surplus (deficit), beginning of year		2,619,797	2,284,629
Accumulated surplus (deficit), end of year		\$ 1,903,306	\$ 2,619,797

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule G-2

For the year ended June 30, 2023

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Jordan's Principle	2023		*2022 Total
								Total	Budget	
Salaries										
Teachers' salaries	\$ 6,082,250	\$ 1,150,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,232,700	\$ 7,910,694	\$ 8,600,148
Instruction Assistant	-	798,872	-	-	-	1,011,531	1,666,275	3,476,478	3,614,025	699,817
Non Instructional Staff	619,014	210,413	-	723,120	716,747	237,092	-	2,506,386	2,334,605	2,696,348
Board/Trustee Honoraria	-	-	-	-	88,834	-	-	88,834	82,800	35,008
	6,701,264	2,159,535	-	723,120	805,581	1,248,623	1,666,275	13,304,398	13,942,124	12,031,321
Employee Benefits										
Employee benefits and allowances	280,891	156,712	-	30,060	33,487	51,904	-	553,054	488,859	424,192
Leave and termination	-	-	-	-	-	-	-	-	180,000	154,075
	280,891	156,712	-	30,060	33,487	51,904	-	553,054	668,859	578,267
Services Purchased/Contracted										
Professional/Technical Services	-	40,814	-	-	37,081	75,059	-	152,754	185,000	83,537
Postage/Communication	47,108	-	1,310	-	71,585	4,634	-	124,637	183,000	85,262
Utilities	-	-	-	-	-	-	-	-	38,272	49,793
Travel	407,090	107,975	58,980	-	179,618	25,039	29,117	807,799	853,001	388,054
Student Travel (Bussing)	150,660	-	-	-	-	-	-	150,660	102,000	146,767
Advertising/Printing/Publishing	27,605	-	-	-	75,802	18,246	-	121,653	117,353	49,473
Maintenance/Repair	-	-	-	76,024	126,457	-	-	202,481	115,000	150,696
Rentals/Leases	31,212	-	-	24,800	21,531	4,655	-	82,198	131,200	73,083
Other - Contracted Services	-	52,366	239,011	11,351	-	63,898	193,780	560,396	311,950	217,418
	663,675	200,955	299,281	112,175	512,074	191,521	222,897	2,202,578	2,036,776	1,244,083
Materials, Supplies and Freight										
Materials	691,444	74,920	79,074	31,212	38,440	200,290	58,145	1,173,525	1,446,206	717,916
Freight	33,319	258	5,591	-	-	1,161	-	40,329	56,148	37,909
	724,763	75,178	84,665	31,212	38,440	201,451	58,145	1,213,854	1,502,354	755,825
Contributions and Transfers										
Transfers to DEA	194,992	-	-	-	-	-	-	194,992	-	193,959
Other	-	-	-	-	-	-	-	-	-	-
	194,992	-	-	-	-	-	-	194,992	-	193,959
Amortization										
	-	-	-	-	-	-	-	-	-	-
Total	\$ 8,565,565	\$ 2,592,380	\$ 383,946	\$ 896,567	\$ 1,389,582	\$ 1,693,499	\$ 1,947,317	\$ 17,468,876	\$ 18,150,113	\$ 14,803,455

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary

Non-Consolidated

For the year ended June 30, 2023

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	\$ 42,302	\$ 39,867	\$ 26,828	\$ 16,165	\$ 19,085	\$ 17,845	\$ 17,611	\$ 15,289	\$ 194,992
Other contributions from Divisional Council	36,235	105,386	30,313	14,150	-	-	6,511	10,753	203,348
Contributions from GNWT	-	11,000	-	-	-	-	-	-	11,000
Self-generated funds	17,670	106,640	915	-	-	-	-	9,558	134,783
	<u>96,207</u>	<u>262,893</u>	<u>58,056</u>	<u>30,315</u>	<u>19,085</u>	<u>17,845</u>	<u>24,122</u>	<u>35,600</u>	<u>544,123</u>
Expenditure									
School programs	142,593	174,063	27,229	6,631	14,656	23,277	-	21,531	409,980
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	1,497	-	127	-	-	-	9,775	11,399
Administration	25,415	15,636	13,717	6,372	6,177	252	22,579	11,105	101,253
Indigenous language/cultural programs	4,820	53,149	8,354	5,480	-	340	1,428	3,858	77,429
	<u>172,828</u>	<u>244,345</u>	<u>49,300</u>	<u>18,610</u>	<u>20,833</u>	<u>23,869</u>	<u>24,007</u>	<u>46,269</u>	<u>600,061</u>
Excess (Deficiency) of Revenue over Expenditure	(76,621)	18,548	8,756	11,705	(1,748)	(6,024)	115	(10,669)	(55,938)
Accumulated surplus, beginning of year	170,406	72,552	78,268	24,236	102,066	54,389	18,033	13,851	533,801
Accumulated surplus, end of year	\$ 93,785	\$ 91,100	\$ 87,024	\$ 35,941	\$ 100,318	\$ 48,365	\$ 18,148	\$ 3,182	\$ 477,863
Composition of Ending Accumulated Surplus									
Cash	\$ 103,300	\$ 78,740	\$ 88,686	\$ 35,941	\$ 95,478	\$ 48,365	\$ 18,148	\$ 3,182	\$ 471,840
Investment in GIC	-	-	-	-	-	-	-	-	-
Accounts receivable	-	13,725	-	-	4,840	-	-	-	18,565
Accounts payable	(9,515)	(1,365)	(1,662)	-	-	-	-	-	(12,542)
	<u>\$ 93,785</u>	<u>\$ 91,100</u>	<u>\$ 87,024</u>	<u>\$ 35,941</u>	<u>\$ 100,318</u>	<u>\$ 48,365</u>	<u>\$ 18,148</u>	<u>\$ 3,182</u>	<u>\$ 477,863</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Statement of Financial Position
Non-Consolidated

For the year ended June 30, 2023

Schedule H-1 - Appendage

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Sambaa K'e	Kakisa Lake	2023	2022
Financial Assets										
Cash	\$ 103,300	\$ 78,740	\$ 88,686	\$ 35,941	\$ 95,478	\$ 48,365	\$ 18,148	\$ 3,182	\$ 471,840	\$ 507,299
Investments in GIC	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	13,725	-	-	4,840	-	-	-	18,565	34,150
Total Financial Assets	103,300	92,465	88,686	35,941	100,318	48,365	18,148	3,182	490,405	541,449
Liabilities										
Accounts payable	9,515	1,365	1,662	-	-	-	-	-	12,542	7,648
Total Liabilities	9,515	1,365	1,662	-	-	-	-	-	12,542	7,648
Net Financial Resources	\$ 93,785	\$ 91,100	\$ 87,024	\$ 35,941	\$ 100,318	\$ 48,365	\$ 18,148	\$ 3,182	\$ 477,863	\$ 533,801
NON-FINANCIAL ASSETS										
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
ACCUMULATED SURPLUS (DEFICIT)	\$ 93,785	\$ 91,100	\$ 87,024	\$ 35,941	\$ 100,318	\$ 48,365	\$ 18,148	\$ 3,182	\$ 477,863	\$ 533,801

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary
Non-Consolidated
For the year ended June 30, 2023

Schedule H-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Jordan's Principle	Total
Salaries								
Teachers' Salaries	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional Staff	65,210	-	-	9,775	30,164	47,737	-	152,886
Board/Trustee Honorarium	-	-	-	-	57,599	4,500	-	62,099
	<u>65,210</u>	<u>-</u>	<u>-</u>	<u>9,775</u>	<u>87,763</u>	<u>52,237</u>	<u>-</u>	<u>214,985</u>
Employee Benefits								
Employee Benefits and Allowances	2,338	-	-	-	-	-	-	2,338
Leave and Termination	-	-	-	-	-	-	-	-
	<u>2,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,338</u>
Services Purchased/Contracted								
Professional/Technical Services	800	-	-	-	-	-	-	800
Postage/Communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	34,045	-	-	-	-	-	-	34,195
Student Travel (Bussing)	68,281	-	-	-	-	150	-	68,281
Advertising/Printing/Publishing	-	-	-	-	-	-	-	-
Maintenance/Repair	11,592	-	-	805	-	15,917	-	28,314
Rentals/Leases	7,200	-	-	-	1,490	-	-	8,690
Other - Awards	43,959	-	-	-	1,800	-	-	45,759
Other - Contracted Services	25,664	-	-	-	1,403	-	-	27,067
Other - School Programs	93,631	-	-	-	-	-	-	93,631
	<u>285,172</u>	<u>-</u>	<u>-</u>	<u>805</u>	<u>4,693</u>	<u>16,067</u>	<u>-</u>	<u>306,737</u>
Materials/Supplies/Freight								
Materials	57,260	-	-	819	8,797	9,125	-	76,001
Freight	-	-	-	-	-	-	-	-
	<u>57,260</u>	<u>-</u>	<u>-</u>	<u>819</u>	<u>8,797</u>	<u>9,125</u>	<u>-</u>	<u>76,001</u>
Total	\$ 409,980	\$ -	\$ -	\$ 11,399	\$ 101,253	\$ 77,429	\$ -	\$ 600,061

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenues			
Contributions from Divisional Council	\$ 42,302	\$ 42,302	\$ 41,642
Other - Dehcho DEC	-	36,235	152,669
Other - Contributions from GNWT	-	-	-
Other	-	17,670	875
	<u>42,302</u>	<u>96,207</u>	<u>195,186</u>
Expenses			
School programs	25,802	142,593	64,490
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,500	25,415	11,095
Indigenous language/cultural programs	4,000	4,820	19,161
	<u>42,302</u>	<u>172,828</u>	<u>94,746</u>
Surplus (Deficit)	\$ -	(76,621)	100,440
Opening equity		170,406	69,966
Closing equity		\$ 93,785	\$ 170,406
Composition of Closing Equity			
Cash		\$ 103,300	\$ 170,989
Accounts receivable		-	-
Accounts payable		(9,515)	(583)
		<u>\$ 93,785</u>	<u>\$ 170,406</u>

FORT SIMPSON

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	37,457	-	-	-	3,161	-	40,618
Board/Trustee Honoraria	-	-	-	-	21,419	4,500	25,919
	<u>37,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,580</u>	<u>4,500</u>	<u>66,537</u>
Employee Benefits							
Employee Benefits/Allowances	2,338	-	-	-	-	-	2,338
Leave and Termination Benefits	-	-	-	-	-	-	-
	<u>2,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,338</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	6,000	-	-	-	-	-	6,000
Student Travel (Bussing)	57,940	-	-	-	-	-	57,940
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	11,592	-	-	-	-	-	11,592
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	10,318	-	-	-	-	-	10,318
Other - Contracted Services	4,071	-	-	-	210	-	4,281
Other - School programs	3,679	-	-	-	-	-	3,679
	<u>93,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210</u>	<u>-</u>	<u>93,810</u>
Materials/Supplies/Freight							
Materials	9,198	-	-	-	625	320	10,143
Freight	-	-	-	-	-	-	-
	<u>9,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>625</u>	<u>320</u>	<u>10,143</u>
Total	\$ 142,593	\$ -	\$ -	\$ -	\$ 25,415	\$ 4,820	\$ 172,828

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 39,867	\$ 39,867	\$ 40,307
Other - Dehcho DEC	-	105,386	20,294
Other - Contributions from GNWT	-	11,000	12,000
Other	-	106,640	196,786
	<u>39,867</u>	<u>262,893</u>	<u>269,387</u>
Expenses			
School programs	16,592	174,063	241,521
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	1,497	6,791
Administration	21,275	15,636	21,406
Indigenous language/cultural programs	2,000	53,149	35,538
	<u>39,867</u>	<u>244,345</u>	<u>305,256</u>
Surplus (Deficit)	\$ -	18,548	(35,869)
Opening equity		72,552	108,421
Closing equity		\$ 91,100	\$ 72,552
Composition of Closing Equity			
Cash	\$	78,740	\$ 50,901
Accounts receivable		13,725	27,260
Accounts payable		(1,365)	(5,609)
	\$	<u>91,100</u>	\$ <u>72,552</u>

FORT PROVIDENCE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	20,983	-	-	-	-	35,399	56,382
Board/Trustee Honoraria	-	-	-	-	13,785	-	13,785
	20,983	-	-	-	13,785	35,399	70,167
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	28,045	-	-	-	-	-	28,045
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	805	-	15,917	16,722
Rentals/Leases	7,200	-	-	-	-	-	7,200
Other - Awards/Gifts	17,643	-	-	-	-	-	17,643
Other - Contracted Services	17,450	-	-	-	141	-	17,591
Other - School programs	67,816	-	-	-	-	-	67,816
	138,154	-	-	805	141	15,917	155,017
Materials/Supplies/Freight							
Materials	14,926	-	-	692	1,710	1,833	19,161
Freight	-	-	-	-	-	-	-
	14,926	-	-	692	1,710	1,833	19,161
Total	\$ 174,063	\$ -	\$ -	\$ 1,497	\$ 15,636	\$ 53,149	\$ 244,345

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 26,828	\$ 26,828	\$ 26,938
Other - Dehcho DEC	-	30,313	28,216
Other - Contributions from GNWT	-	-	-
Other	-	915	141
	26,828	58,056	55,295
Expenses			
School programs	15,578	27,229	34,354
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	9,250	13,717	7,711
Indigenous language/cultural programs	2,000	8,354	5,962
	26,828	49,300	48,027
Surplus (Deficit)	\$ -	8,756	7,268
Opening equity		78,268	71,000
Closing equity		\$ 87,024	\$ 78,268
Composition of Closing Equity			
Cash		\$ 88,686	\$ 78,268
Investment in GIC		-	-
Accounts receivable		-	-
Accounts payable		(1,662)	-
		\$ 87,024	\$ 78,268

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2022

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	650	6,570	7,220
Board/Trustee Honoraria	-	-	-	-	7,050	-	7,050
	-	-	-	-	7,700	6,570	14,270
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	5,106	-	-	-	-	-	5,106
Other - Contracted Services	2,893	-	-	-	164	-	3,057
Other - Local Programs	2,668	-	-	-	-	-	2,668
	10,667	-	-	-	164	-	10,831
Materials/Supplies/Freight							
Materials	16,562	-	-	-	5,853	1,784	24,199
Freight	-	-	-	-	-	-	-
	16,562	-	-	-	5,853	1,784	24,199
Total	\$ 27,229	\$ -	\$ -	\$ -	\$ 13,717	\$ 8,354	\$ 49,300

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenues			
Contributions from Divisional Council	\$ 16,165	\$ 16,165	\$ 16,275
Other - Dehcho DEC	-	14,150	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>16,165</u>	<u>30,315</u>	<u>16,275</u>
Expenses			
School programs	3,215	6,631	1,562
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	127	-
Administration	10,950	6,372	2,634
Indigenous language/cultural programs	2,000	5,480	5,300
	<u>16,165</u>	<u>18,610</u>	<u>9,496</u>
Surplus (Deficit)	\$ -	11,705	6,779
Opening equity		24,236	17,457
Closing equity		<u>\$ 35,941</u>	<u>\$ 24,236</u>
Composition of Closing Equity			
Cash		\$ 35,941	\$ 24,236
Accounts receivable		-	-
Accounts payable		-	-
		<u>\$ 35,941</u>	<u>\$ 24,236</u>

JEAN MARIE RIVER

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	570	-	-	-	3,125	1,500	5,195
Board/Trustee Honoraria	-	-	-	-	630	-	630
	570	-	-	-	3,755	1,500	5,825
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	800	-	-	-	-	-	800
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	150	150
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	1,490	-	1,490
Other - Awards	1,177	-	-	-	1,000	-	2,177
Other - Contracted Services	-	-	-	-	127	-	127
Other - School Programs	2,782	-	-	-	-	-	2,782
	4,759	-	-	-	2,617	150	7,526
Materials/Supplies/Freight							
Materials	1,302	-	-	127	-	3,830	5,259
Freight	-	-	-	-	-	-	-
	1,302	-	-	127	-	3,830	5,259
Total	\$ 6,631	\$ -	\$ -	\$ 127	\$ 6,372	\$ 5,480	\$ 18,610

WRIGLEY

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 19,085	\$ 19,085	\$ 19,360
Other - Dehcho DEC	-	-	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>19,085</u>	<u>19,085</u>	<u>19,360</u>
Expenses			
School programs	5,035	14,656	3,850
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,050	6,177	2,277
Indigenous language/cultural programs	2,000	-	-
	<u>19,085</u>	<u>20,833</u>	<u>6,127</u>
Surplus (Deficit)	\$ -	(1,748)	13,233
Opening equity		102,066	88,833
Closing equity		\$ 100,318	\$ 102,066
Composition of Closing Equity			
Cash		\$ 95,478	\$ 97,226
Accounts receivable		4,840	4,840
Accounts payable		-	-
		<u>\$ 100,318</u>	<u>\$ 102,066</u>

WRIGLEY

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	500	-	-	-	-	-	500
Board/Trustee Honoraria	-	-	-	-	5,125	-	5,125
	500	-	-	-	5,125	-	5,625
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 - Awards	6,950	-	-	-	800	-	7,750
Other - Contracted Services	-	-	-	-	252	-	252
Other - Local programs	7,206	-	-	-	-	-	7,206
	14,156	-	-	-	1,052	-	15,208
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 14,656	\$ -	\$ -	\$ -	\$ 6,177	\$ -	20,833

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenues			
Contributions from Divisional Council	\$ 17,845	\$ 17,845	\$ 16,152
Other - Dehcho DEC	-	-	675
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>17,845</u>	<u>17,845</u>	<u>16,827</u>
Expenses			
School programs	4,895	23,277	11,408
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	252	634
Indigenous language/cultural programs	2,000	340	827
	<u>17,845</u>	<u>23,869</u>	<u>12,869</u>
Surplus (Deficit)	\$ -	(6,024)	3,958
Opening equity		54,389	50,431
Closing equity		<u>\$ 48,365</u>	<u>\$ 54,389</u>
Composition of Closing Equity			
Cash		\$ 48,365	\$ 53,714
Accounts receivable		-	675
Accounts payable		-	-
		<u>\$ 48,365</u>	<u>\$ 54,389</u>

NAHANNI BUTTE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	340	340
Board/Trustee Honoraria	-	-	-	-	-	-	-
	-	-	-	-	-	340	340
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	1,765	-	-	-	-	-	1,765
Other - Contracted Services	1,250	-	-	-	252	-	1,502
Other - School Programs	4,990	-	-	-	-	-	4,990
	8,005	-	-	-	252	-	8,257
Materials/Supplies/Freight							
Materials	15,272	-	-	-	-	-	15,272
Freight	-	-	-	-	-	-	-
	15,272	-	-	-	-	-	15,272
Total	\$ 23,277	\$ -	\$ -	\$ -	\$ 252	\$ 340	\$ 23,869

SAMBAA K'E

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 17,611	\$ 17,611	\$ 17,446
Other - Dehcho DEC	-	6,511	61,352
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>17,611</u>	<u>24,122</u>	<u>78,798</u>
Expenses			
School programs	4,661	-	52,436
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	22,579	18,956
Indigenous language/cultural programs	2,000	1,428	2,775
	<u>17,611</u>	<u>24,007</u>	<u>74,167</u>
Surplus (Deficit)	\$ -	115	4,631
Opening equity		18,033	13,402
Closing equity		\$ 18,148	\$ 18,033
Composition of Closing Equity			
Cash	\$	18,148	\$ 18,033
Accounts receivable		-	-
Accounts payable		-	-
	\$	<u>18,148</u>	\$ <u>18,033</u>

SAMBAA K'E

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	18,228	1,428	19,656
Board/Trustee Honoraria	-	-	-	-	3,590	-	3,590
	-	-	-	-	21,818	1,428	23,246
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	152	-	152
Other - School Programs	-	-	-	-	-	-	-
	-	-	-	-	152	-	152
Materials/Supplies/Freight							
Materials	-	-	-	-	609	-	609
Freight	-	-	-	-	-	-	-
	-	-	-	-	609	-	609
Total	\$ -	\$ -	\$ -	\$ -	\$ 22,579	\$ 1,428	\$ 24,007

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenues			
Contributions from Divisional Council	\$ 15,289	\$ 15,289	\$ 15,839
Other - Dehcho DEC	-	10,753	18,805
Other - Contributions from GNWT	-	-	8,000
Other	-	9,558	800
	<u>15,289</u>	<u>35,600</u>	<u>43,444</u>
Expenditure			
School programs	2,339	21,531	16,825
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	9,775	10,000
Administration	10,950	11,105	12,018
Indigenous language/cultural programs	2,000	3,858	-
	<u>15,289</u>	<u>46,269</u>	<u>38,843</u>
Surplus (Deficit)	\$ -	(10,669)	4,601
Opening equity		13,851	9,250
Closing equity		\$ 3,182	\$ 13,851
Composition of Closing Equity			
Cash		\$ 3,182	\$ 13,932
Accounts receivable		-	1,375
Accounts payable		-	(1,456)
		<u>\$ 3,182</u>	<u>\$ 13,851</u>

KAKISA LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	5,700	-	-	9,775	5,000	2,500	22,975
Board/Trustee Honoraria	-	-	-	-	6,000	-	6,000
	5,700	-	-	9,775	11,000	2,500	28,975
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	10,341	-	-	-	-	-	10,341
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	1,000	-	-	-	-	-	1,000
Other - Contracted Services	-	-	-	-	105	-	105
Other - School Programs	4,490	-	-	-	-	-	4,490
	15,831	-	-	-	105	-	15,936
Materials/Supplies/Freight							
Materials	-	-	-	-	-	1,358	1,358
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	1,358	1,358
Total	\$ 21,531	\$ -	\$ -	\$ 9,775	\$ 11,105	\$ 3,858	\$ 46,269

Approvals

Operating Plan

Education Body Chair

Superintendent

Date

Date

Annual Report



Education Body Chair



Superintendent

October 18, 2023

October 18, 2023

Date

Date

Education Accountability Framework

Dettah District

Education Authority

Operating Plan

For the 2022-23 School Year



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Operating Plan - Executive Summary

The Dettah District Education Authority's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the Dettah District Education Authority's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

As we anticipate a full school year of in-person learning for the first time in several years, we have chosen to continue to focus our goals and priorities on connecting with families and the community as well as building student stamina and academic skills.

Regional Goals and Priorities with Alignment to Departmental Goals and Priorities

- Early Childhood Education & Family Support
 - Speech Language training and intervention for JK/K/PST/RISC
 - Continuation of Pregnant Family and New Baby Packages
 - Continuation of advocacy to Public Health for well-baby/child catch up visits and immunization clinics to be held at the school, in conjunction with HPV immunization clinics
- Academic Achievement
 - Increased support for teachers related to differentiation and the instruction of Multi Aged Grouped Classes during STIP time
 - Increased opportunities for teachers to work in collaborative teams to plan and design units of study
 - Renewed focus on encouraging parents and community members to read with babies and children at home
 - Continued focus on problem solving in mathematics related to daily math journals and open-ended questions
 - Continued focus on literacy instruction across the curriculum

Staff Wellness and Retention

- Ensure staff have access to EFAP and Starling Minds information and are reminded about access regularly throughout the year

- Encourage work-life balance through the avoidance of work email and contacts between the hours of 6pm and 6am; as well as setting aside family time during each weekend and holiday; and ensure that admin model these actions
- Ensure critical or upsetting incident debriefing as a group

Indigenous Languages and Education

- Indigenous Language Revitalization
 - Continuation of the development of “Frostbite Wiiliideh Word of the Day Films”
 - Continuation of the development of a “Whole School Approach” to learning Wiiliideh
- Indigenizing Education
 - Continuation of localizing the internal school building with natural and cultural elements
 - Increase of Wiiliideh signage throughout the building
 - Grow the Indigenous literature content in the school and classroom libraries

Inclusive Schooling

- Whole Child and Wrap Around Support Services
 - Continuation of the “Drugstore Cupboard” to support student and family wellness and hygiene
 - Continuation of supporting families before, during, and after medical appointments; including providing childcare and appointment reminders as possible
 - Continuation of a 100% cost-free educational experience; eliminating financial barriers
- Speech Language Development
 - Continue work with SLP from Stanton Territorial Hospital and weekly Tele-speech sessions for eligible students (if as available considering new changes)
 - Re-consider work with a private Speech Consultant to better support our in-school interventions (if accessible)
 - Begin training staff in different aspects of the Hanen speech programs (A goal from 2020-2021 that did not occur due to staffing challenges and school interruptions due to COVID-19)

Mental Health and Healthy Relationship Focus

- ASIST /MHFA Training
- Crisis Response and Debrief Training

Annual Report - Executive Summary

The Dettah District Education Authority's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

It was a year full of unique rewards and challenges. We are thankful that the COVID-19 Global Pandemic has slowed down and that our school could return to some of our regular programming, traditions, and opportunities to re-connect and re-build trust and relationship with our families, community, and stakeholders.

We remained short-staffed throughout the school year, with current staff pitching in to fulfill a variety of roles in addition to their own, to ensure integrity in learning and consistency for our students as much as possible.

The COVID-19 Global Pandemic had a significant impact on our school community, including mental wellness, student academic learning and social emotional behaviour and skills. Staffing new positions continues to be a significant challenge.

We were able to retain long-term staff and to continue to offer increased opportunities for our Indigenous Language program. We began to re-build opportunities for Key Cultural Experiences, and for cross-school learning activities and community events.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The Dettah District Education Authority began contracting superintendency services from Yellowknife Education District Number One under the Education Act of the government of the Northwest Territories in 2003; prior to that date, the Dettah District Education Authority (DDEA) was serviced by the now non-existent Dogrib Divisional Education Council beginning in 1968.

The main objective of the DDEA is to work carefully with school team members and parents to ensure high quality educational opportunities are offered in the community from junior kindergarten to grade eight, and that students attending grades 9-12 in Yellowknife also have their educational needs met. For the second year, the DDEA supported the school team to continue to develop a small high school program for students in grade ten to twelve, targeting students who left school early, or did not earn credits. This program focused on personal and academic goals. For the program to further develop, we will continue to explore options to support the need for further mental health and addictions support services on site.

The Dettah District Education Authority is primarily responsible for Kaw Tay Whee School, the community school of Dettah. Enrolment at the school has varied from year to year, with 2015 being the highest enrolment in 13 years at 37.0 FTE students by the funding deadline.

Enrolment at the school varies based on families physically moving in and out of Dettah, and this can present challenges for the school budget, as it can have a large impact on the funding from year to year as the funding formula is based largely on enrolment. Additionally, challenges faced due to housing challenges and before and after school care have been identified as challenges for school enrollment.

Current DDEA Members (Elected in 2022)

Jessica Deleary -	Member
(Anne) Marie Hardisty-	Member
Charlene Liske-	Vice Chairperson
Alfred Liske-	Member
Rebecca Plotner –	Chairperson
James Sanderson –	Member
Vanessa Sangris–	Member

Support Members for the DDEA Include

TBD – Superintendent of Yellowknife Educational District #1

Lea Lamoureux – Principal, Regional Inclusive Schooling Coordinator (RISC) & Regional Indigenous Languages in Education Coordinator (RILE) of Kaw Tay Whee School

Neil Penney- Program Support Teacher (PST) of Kaw Tay Whee School

Sally Ann Drygeese - Wiilideh Language Teacher

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 at times.

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 her discretion.

A core value of the Dettah District Education Authority is collaboration and partnership with the school administration. The committees meet on an as-needed basis, and conduct business in collaboration with school management/administration.

The member terms are as laid out in the Local Elections Authorities Act, and the DEA employs one person. All other staff are employed by Yellowknife Education District Number One. DEA members are required to be of legal voting age, and to live in Dettah for a period of one year prior to running for a position. Members follow a three-year term, and are able to run as many times as they would like; provided that they meet the criteria mentioned above. Members are required to attend all meetings; 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 HR personnel. Therefore, the principal's role also includes overseeing an annual external audit, a DEA and its general organization, management and growth.

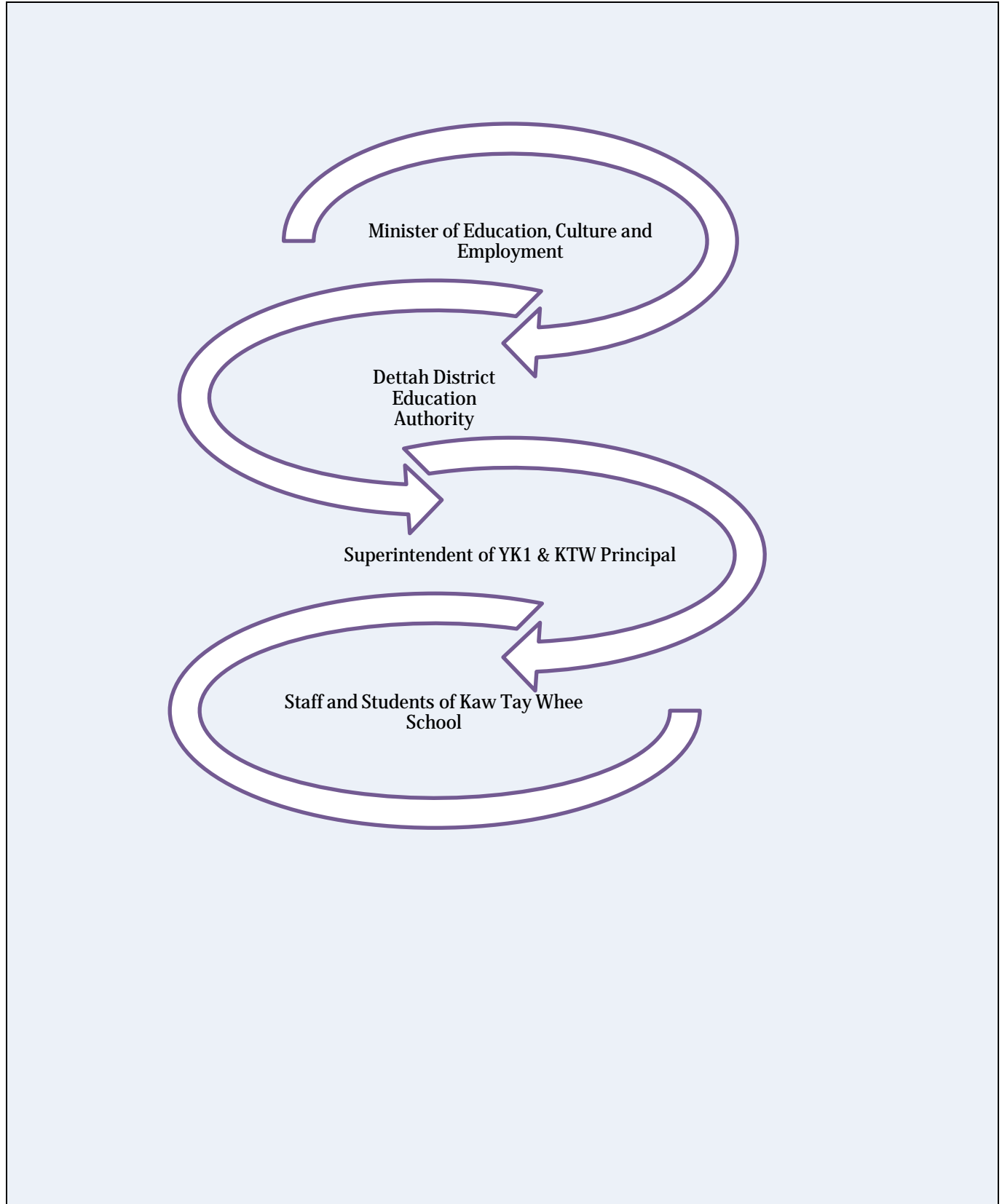
As the DEA is site-based-managed for funding, much of this day-to-day responsibility also belongs to the principal; in consultation with the DEA. The building is owned by the Government of the Northwest Territories therefore requiring frequent interactions with other levels of government, contractors,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

As the DEA contracts only superintendency services from YK1, in many cases, the principal is responsible for direct correspondence on behalf of the DDEA; frequently completing reports and documents required by DEC's. Examples include the Accountability Framework/Operating Plan, the annual report, all budgets and financial reporting, the annual Audit, the Safe Schools Plan, and

is also responsible for ATIP related to the Dettah District Education Authority. 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.

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	One	Total Anticipated Student Head Count	32
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School Name	Community	Grades Offered	Programming Highlights
Kaw Tay Whee School (Kaw Tay Whee)	Dettah	JK - 12	The school operates three Multi aged grouped classes and one small alternative high school. In most cases, students following Individualized Education Plans may choose to stay at Kaw Tay Whee School as long as their families wish.

D. Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

Overview

At this time, most students in our school identify as Indigenous or Inuit; most belonging to the Yellowknives Dene First Nation.

The Dettah District Education Authority consists of one school that will house approximately up to forty students in 2022-2023 school year. The DEA also contracts and funds a bus for students attending school in Yellowknife between grades 9 and 12.

Our school serves junior kindergarten to grade twelve students; and also offers a Wiiliideh language program and limited CTS credits. Most grade nine students leave the school to attend high school in Yellowknife. At times, parents of grades nine + students following an IEP may request that their child remain at KTW in order to continue to work on IEP goals. In consultation with the family and student, and the DEA when appropriate the school tries to accommodate such requests, whilst ensuring that a plan to move forward with transitioning to high school also occurs if and when possible.

Due to the small size of the community and external challenges such as housing availability, and number of births per year, the enrolment at the school can be volatile, and unpredictable. This requires the DEA and school team to be flexible in some of their planning in order to accommodate who arrives at the school on the first day. This is important to ensure inclusivity and optimal programming for all students.

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals.</p>	<p>Vision Statement:</p> <p>“To create a safe learning environment where students can develop both academic and traditional skills as they become community leaders.”</p> <p>Mission Statement:</p> <p>“We believe in working together to create a thriving community through education, culture and pride.”</p> <p>Regional Goals and Priorities with Alignment to Departmental Goals and Priorities</p> <p style="text-align: center;">Student and Educator Wellness</p> <ul style="list-style-type: none"> · Assist families, children, and community members to feel safe sending their children after the COVID-19 Global Pandemic · Work to carefully communicate with families regarding the safety protocols in use and the mental health supports that are available · Ensure staff have access to EFAP, NTCS, and Starling Minds information and are reminded about access regularly throughout the year · Work with staff to identify and rectify relationships and trust-building after being impacted by restrictions and challenges due to COVID-19
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	<ul style="list-style-type: none"> · Encourage new staff to complete ASIST /MHFA Training · Continue to ensure family and student access to counselling services through NTCS or other service as arranged by GNWT <p>Student Achievement in Numeracy and Literacy and Key Competencies</p> <ul style="list-style-type: none"> · Support students to continue to re-build stamina after three years of interrupted schooling · Continue to support digital literacy skills · Continue with school-wide term reading and writing assessments · Reimagine ways to deliver dynamic guided reading programs with more alignment to the Science of Reading · Continue to promote creative problem solving and visual thinking with the school-wide use of math journals <p style="text-align: center;">Language and Culture</p> <ul style="list-style-type: none"> · <u>Indigenous Language Revitalization</u> · Continuation of the development of “Frostbite Williideh Word of the Day Films” · Continuation of the development of a “Whole School Approach” to learning Williideh · Striving to maintain 150 minutes of Williideh instruction per week as in-person instruction occurs · Re-introduce regular Elder visits to the school · <u>Indigenizing Education</u> · Continuation of localizing the internal school building with natural and cultural elements · Increase of Williideh signage throughout the building · Grow the Indigenous literature content in the school and classroom libraries · Move forward with a permanent outdoor space (smokehouse) so that we are able to offer more key cultural experiences in close proximity to our school <p>Personalized and Inclusive Schooling</p> <ul style="list-style-type: none"> · <u>Whole Child and Wrap Around Support Services</u>
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	<ul style="list-style-type: none"> · Continuation of the “Drugstore Cupboard” to support student and family wellness and hygiene · Continuation of a 100% cost-free educational experience; ensuring zero finance-related barriers · <u>Speech Language Development</u> · Continue to strive for access to Speech Language Therapy for all students in need · Advocacy for an increase in services as related to Occupational Therapy and other medical and rehabilitation services at the school site
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of regional priorities and goals that align with the 5 Shared Priorities.	100	100	
Increase teacher ability to provide early intervention related to expressive and receptive language	JK-1, PST, RISC	In progress	We engaged the help of a retired teacher to help support student language development.
Increase teacher wellness and support to work with children and families impacted by trauma	100% of school team members		
Areas of Strength for the region	We have been working to increase supports for both student and teacher wellness. We have begun to build a framework in this area with the support of a Mental Health professional, including student and school team voice and input.		
Areas for Development for the region	We will continue to work to support student language development and staff and student mental wellness and supports.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>Regional Goals and Priorities with Alignment to Departmental Goals and Priorities</p> <p>Student and Educator Wellness</p> <ul style="list-style-type: none"> · Assist families, children and community members to feel safe sending their children to school in the aftermath of the COVID-19 Global Pandemic · Work to carefully communicate with families regarding the safety protocols in use and the mental health supports that are available · Ensure staff have access to EFAP, NTCS, and Starling Minds information and are reminded about access regularly throughout the year · Encourage new staff to complete ASIST /MHFA Training and families and students to make use of NTCS services <p>Student Achievement in Numeracy and Literacy and Key Competencies</p> <ul style="list-style-type: none"> · Support students to re-build stamina after three years of interrupted schooling · Continue to support students to increase digital literacy skills
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	<ul style="list-style-type: none"> · Continue with school-wide term reading and writing assessments · Re-visit guided reading with more alignment to the Science of Reading · Continue to promote creative problem solving and visual thinking with the school-wide use of math journals <p style="text-align: center;">Language and Culture</p> <ul style="list-style-type: none"> · <u>Indigenous Language Revitalization</u> · Continuation of the development of “Frostbite Wiiliideh Word of the Day Films” · Continuation of the development of a “Whole School Approach” to learning Wiiliideh · Striving to maintain 150 minutes of Wiiliideh instruction per week as in-person instruction occurs · Reintroduce having regular Elders in the school · <u>Indigenizing Education</u> · Continuation of localizing the internal school building with natural and cultural elements · Increase of Wiiliideh signage throughout the building · Grow the Indigenous literature content in the school and classroom libraries <p>Personalized and Inclusive Schooling</p> <ul style="list-style-type: none"> · <u>Whole Child and Wrap Around Support Services</u> · Continuation of the “Drugstore Cupboard” to support student and family wellness and hygiene · Continuation of a 100% cost-free educational experience; ensuring zero finance-related barriers
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	<ul style="list-style-type: none"> · <u>Speech Language Development</u> · Continue work with SLP from Stanton Territorial Hospital and weekly Tele-speech sessions for those students in need
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<p>Areas of Strength for the region</p>	<p>We have worked to support student and staff mental wellness as discussed. We have continued to build some pedagogical practices that are more aligned with the Science of Reading. We have continued to build our Indigenous Language program and have worked to build more partnerships to increase our culture-based programming.</p>
<p>Areas for Development for the region</p>	<p>We require further support with SLP, especially since our school-based services provided by Stanton have been eliminated.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>The principal is responsible for staff evaluations and adheres to the requirements set forth by the Department of Education, Culture and Employment. As such, two teachers will be evaluated this year if time and circumstances permit.</p>
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<p>Areas of Strength for the region</p>	<p>The evaluations have been completed.</p>
<p>Areas for Development for the region</p>	<p>We will continue to work to adhere to the evaluation cycle as proposed.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>The training and in-service plan for Kaw Tay Whee School is required to be flexible and responsive to the needs of students and the community.</p> <p>As we have experienced three years of interrupted schooling, we will continue to seek learning and training opportunities for staff to continue to build strategies to support teaching and learning with an emphasis on re-building stamina to support academic growth and achievement in an inclusive and culturally responsive school environment.</p> <p>School team members will also engage in personal professional development and coursework related to leadership, early childhood education, inclusive schooling, teaching and learning, action research, and indigenizing education.</p> <table border="1" data-bbox="724 1329 1464 1848"> <thead> <tr> <th data-bbox="724 1329 1060 1367">Date</th> <th data-bbox="1060 1329 1464 1367">Topic</th> </tr> </thead> <tbody> <tr> <td data-bbox="724 1367 1060 1407">August 24</td> <td data-bbox="1060 1367 1464 1407">Literacy</td> </tr> <tr> <td data-bbox="724 1407 1060 1520">August 26</td> <td data-bbox="1060 1407 1464 1520">Williideh Language OLC, Dene Kede, Residential School Learning</td> </tr> <tr> <td data-bbox="724 1520 1060 1707">January 4</td> <td data-bbox="1060 1520 1464 1707">Assessment Strategies and Universal Design for Learning / Inclusive Schooling Strategies and Supports</td> </tr> <tr> <td data-bbox="724 1707 1060 1785">June 26</td> <td data-bbox="1060 1707 1464 1785">Culture-Based on the Land Experience</td> </tr> <tr> <td data-bbox="724 1785 1060 1848">June 27</td> <td data-bbox="1060 1785 1464 1848">Class Review Prep</td> </tr> </tbody> </table>	Date	Topic	August 24	Literacy	August 26	Williideh Language OLC, Dene Kede, Residential School Learning	January 4	Assessment Strategies and Universal Design for Learning / Inclusive Schooling Strategies and Supports	June 26	Culture-Based on the Land Experience	June 27	Class Review Prep
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June 26	Culture-Based on the Land Experience												
June 27	Class Review Prep												

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of Regional training and in-service focused on regional priorities	100	80	Critical incidents within the school community shifted focus on one occasion to meet the needs of the school.
% of Regional training and in-service focused on shared priorities	100	100	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2.0	2.0	
Areas of Strength for the region	We used some of our time to plan specific ways to re-build connection within the community after the many impacts of COVID restrictions. Holding in-person events again was a fantastic way to nurture these relationships.		
Areas for Development for the region	We will continue to work toward offering more key cultural experiences for students.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.25	.25	.50		0	Not hired.

* As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Literacy Action Plan in place.</p>	<p>If successfully recruited, the .50 Literacy Coordinator would undertake responsibility for working with teachers to continue to build strategies and practices related to the teaching and learning of reading and writing. A specialized skillset related to working with teachers to best support students with speech concerns as related to learning how to read would be required. We would seek a candidate with a strong understanding of and background in strategies related to the Science of Reading, specifically related to phonemic awareness. Based on student enrollment and data, a renewed literacy plan will be developed.</p>
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Areas of Strength for the region	We are continuing to explore and implement pedagogical practices related to the Science of Reading from grades Jk-2
Areas for Development for the region	We will continue to explore and work toward implementing pedagogical practices related to the Science of Reading across grade levels.

<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	
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Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>Our daily breakfast, snack, and hot lunch program is supported by teachers on their own time; including shopping for items, and often preparing food at home.</p> <p>Ensuring universal cost-free reliable access to fresh, nutritious and balanced food is critical to student wellness and learning.</p>
<p>Areas of Strength for the region</p>	<p>We offer universal, cost-free, well-balanced meals daily, including breakfast and hot lunch.</p>
<p>Areas for Development for the region</p>	<p>If possible, we will continue to try to include traditional foods as available.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The cost of food has continued to increase, and running the school food programs has become increasingly expensive. The DDEA covers any overage in the food program budget.</p>

Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
Breakfast, Lunch, Weekend food packs (as needed) Emergency food fund for families/community members who take children in	100% of school population	Universal access	Breakfast Clubs of Canada \$4200 Food First Foundation \$1500

* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.

F. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłıchǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
Wiiliideh	Core	JK – 9	150 minutes/week	150 minutes/week	

**Please include a row per school /per language /per type of instruction*

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	0.50	0.50	.50	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	See above	See above	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
1.00	1.0	1.0	n/a	1.0	

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan’s Principle and Children’s First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.59	1.80	Projected need of students, funded by DDEA dollars.	2.0	The additional staff was required for student support. The positions were funded via the DDEA. External funding sources were not used.

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$3,900	\$3,900		\$3,900	

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year, much of which will be a continuation of the work we have already begun.

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
Mental Health First Aid Training	Staff who have not yet completed.	Contractor	As available	No.	Lack of substitutes, and current staff filling additional roles within the school.
ASIST Training	Staff who have not yet completed.	Contractor	As available	No.	Lack of substitutes, and current staff filling additional roles within the school.
Differentiation Strategies	100% of school staff	PST/RISC	As available	Yes	
Competency Based IEP Development	100% of school staff	RISC in partnership	As available	Yes. Ongoing.	
Universal Design for Learning	100% of school staff	Outside expert	As available	No.	Not arranged. Focused on BC Curriculum instead.

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
MT Consulting	Mental Health Framework Development & mental wellness supports-ongoing	Service unavailable, and due to the trauma of mass-evacuation, additional services were required very quickly.	Kaw Tay Whee School	On-going	\$16,227.64

* This table refers to contractors procured using Inclusive Schooling funding and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$14,356		Computers, headphones, iPads, speech supports, audio tools.	All classrooms.	\$14356	

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated <i>(\$)</i>	Actual <i>(\$)</i>	Purpose <i>(materials, positions, contracts, etc.)</i>	User Group Type <i>(# of classrooms / individual student/ etc.)</i>	Total <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$12,280	\$12,280	Contract	Whole School (Development of Mental Health Framework with student and school team input).	\$16, 227.64	As required for service-see above.

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>TBST Meetings RISC/PST Planning Meetings Collaboration with other RISCs Class Reviews Teacher Supervision and Evaluation</p>
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<p>Areas of Strength for the region</p>	<p>We are a strengths-based school that honours each child’s gifts, talents, skills, and abilities. Our small school has retained staff on a very long-term basis, therefore building strong connections with students.</p>
<p>Areas for Development for the region</p>	<p>We will continue to explore inclusive schooling documentation as it connects with the new competency-based curricula.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Some students continue to have challenges with attendance and frequently arrive late for school.</p>

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>Teachers will continue to spend STIP time and SBST time throughout the school year working to collaborate to build their skillset in the area of flexible instructional strategies.</p>
<p>Areas of Strength for the region</p>	<p>As a small school team collaboration is a strong part of our culture, and thus a positive impact on our school climate.</p>
<p>Areas for Development for the region</p>	<p>Continue to work to build skillsets among the school team to meet the needs of diverse learners, including behaviour and mental wellness supports.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>The School-based Support Team will continue to meet several times on an as-needed basis each term, and will include attendance from the PST, classroom teacher, RISC/Principal.</p> <p>Many additional meetings are informal brainstorming sessions as makes sense in a very small school environment.</p>
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<p>Areas of Strength for the region</p>	<p>The school team daily de-brief supports natural collaboration, celebration, and problem-solving.</p>
<p>Areas for Development for the region</p>	<p>Additional time during the week, including preparation time for teachers to be released to meet with the PST and Admin, which has been challenging as we have been short 1.0 FTE teacher since October 2022.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>IEPs and SSPs are reviewed and updated (as needed) once each term; or more frequently as needed.</p> <p>COVID-19 restrictions have made true family collaboration very challenging. These meetings are the most effective when completed in-person. We will continue to strive to make meetings meaningful and inclusive as we are able to gather in person. Considering the impact of such a “closed campus” during the past two school years, this is anticipated to be slow and careful work.</p>
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<p>Areas of Strength for the region</p>	<p>We have continued to work carefully in this area as we re-build trust with our school community after several years of interruptions and very strict COVID protocols, which resulted in the school being locked.</p>
<p>Areas for Development for the region</p>	<p>We continue to strive to learn how to best support student programing after three years of interrupted schooling. We continue to work to learn how to support student learning, mental health, social emotional learning, and behaviour needs in a culturally responsive and trauma-informed way.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST's time should be devoted to ***teacher support activities***
- no more than 25% of the PST's time should be spend working ***directly with students*** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for ***other*** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>The directive is used as a guide; the team strives to ensure that our school follows the 60:25:15 ration required from ECE.</p>
<p>Areas of Strength for the region</p>	<p>The PST is an experienced MAG teacher, and this helps in their ability to support classroom teachers with their own MAGS.</p>
<p>Areas for Development for the region</p>	<p>The school team is continuing to work to establish additional academic, behaviour, and mental health supports for our students in need.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Due to a staff shortage, and student need, the PST spends much of the day in classrooms supporting students and their skill development in all areas.</p>

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
0.50	0.50	.50	.50	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school's ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
Entire school team	At every staff meeting	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
0.75	0.75		0.75	

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

Accommodations made to maintain Indigenous language instruction in the region, if any?	Ensure PST and teacher support for Indigenous Language Instructor and ensure that ILI has another person present with them at all online learning PD and training	
Plans to recruit and retain language teachers, if any?	Ensure that indigenous students who graduate from high school are recognized and are encouraged to explore all career options available to them, including those related to careers in Indigenous language instruction.	
The # of anticipated New ILIs and which schools they are in.	Not applicable	We are working with one of our (amazing) Education Assistants to help her mover her career in this direction, as she learns her language and completes an Early Childhood Certificate.
Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?		

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3rd Party Funding (\$) / Source (If applicable)
\$25,000	\$25,000		25,000.00		

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
Yes	N	ILE Funds	We have Elders in the school, but not a Cultural Support Worker. We are hoping to find a working model for this moving forward.

E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region's approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	100%	100%	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	100%	100%	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	Professional reading and interaction with Survivors from the community.
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
Seasonal cultural activities led by community members and other stakeholders.	100%	100%	

F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Fish Camp	All students and staff.	In kind- offered by a cultural stakeholder partner.	Yes	2 days
Camp Week	All students and staff.	2 Elders	Yes	3 days

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Seasonal fixing of animals, including fish, ducks, ptarmigan, grouse, muskox, and others. Note- students first viewed a demonstration for each and then fully	100% of school students and staff	2 Elders Volunteers (parents)	Yes	Multiple days throughout the year as animals were harvested and/or available

participated in fixing animals alone, or in groups.				
Indigenous Languages Month Family Learning Event (Played games from the OLC curriculum in the language, made language buttons, served soup and Bannock)	100% of school students and staff and many family and community members	None	Yes	One afternoon

The following table details the supplies purchased by schools to deliver key cultural experiences.

Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
Tents, chairs, outdoor cooking equipment, food, safety supplies	Winter clothing, storage bins, coolers	N/A

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>The school team works collaboratively to support the instruction of the Indigenous language in our school, including pedagogical practices, assessment and curricular alignment. We are committed continue to work in a holistic manner to grow our program.</p>
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<p>Regional Performance Indicators</p>	<p>Regional Targets</p>	<p>Achieved Results</p>	<p>Explanation for difference <i>(If applicable)</i></p>
<p># of new ILIs in the region</p>	<p>N/A</p>		
<p>Areas of Strength for the region</p>	<p>The school team continues to implement and improve the meaningful use of Indigenous language in all areas of the school to support strengthening the skills that students learn during their core language instruction, including making resources included in each classroom and some to bring home. Every classroom begins their day with a morning meeting in Wiiliideh, with their classroom teacher.</p>		
<p>Areas for Development for the region</p>	<p>We will continue to work diligently in this area.</p>		

<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	
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H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a ‘**whole school approach to language use**’ bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
Yes	<p>Employing a whole school approach at KTW allows students and staff to celebrate the Wìlìdeh language not only in the language classroom, but in the halls, school office and other classrooms.</p> <p>Through the whole school approach, steps are taken to move away from the former Eurocentric values and approaches that once dominated schools in relegating language and culture into only one classroom.</p> <p>At KTW, Wìlìdeh is incorporated into all aspects of the curriculum through signage, announcements, assemblies, community gatherings, and during on the land experiences (prior to COVID-19).</p> <p>Classrooms have a Wìlìdeh word wall, Wìlìdeh phrases are posted around the school and in the classrooms, the Wìlìdeh word tree, mystery word of the week, creation of Frostbite word of the day films, button program.</p>	<p>All school events begin with a prayer in the language.</p> <p>Indigenous Languages Month Family Learning Event (Played games from the OLC curriculum in the language, made language buttons, served soup and Bannock)</p> <p>Family Literacy Day (Books and Bannock) Included opportunities to practice the language while sharing food, and offered many books in the language to take home</p>

I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$11,140	\$11,140	A variety of supports were offered to assist in the re-building of relationships and trust after three years of interrupted schooling and minimized access to the school building.		

Appendix B: Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements

Dettah District Education Authority

Financial Statements

June 30, 2023

Dettah District Education Authority

Financial Statements

June 30, 2023

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Management's Discussion and Analysis

Introduction

Dettah District Education Administration:

Jameel Aziz – Superintendent of Yellowknife Education District #1
Lea Lamoureux – Principal of Kaw Tay Whee School
Sally Ann Drygeese - Administration/Language
Neil Penney - Program Support Teacher

Current DDEA Members:

Rebecca Plotner – Chairperson
Charlene Liske – Vice Chairperson
James Sanderson – Hiring Committee
Marie Hardisty – Finance Committee
Jessica DeLeary – Member
Alfred Liske – Finance Committee
Vanessa Sangris - 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, staff and other stakeholders 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:

The school is split into three classrooms to accommodate this number of grade levels and student’s 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 plus. The computer lab space was set up as the high school area.

The school employed 4.0 full time teachers, 1.0 language teacher/EA, 1.0 PST, and 1.0 teaching principal, who also encompassed the role of Regional Inclusive Schooling Coordinator (RISC) and Regional Indigenous Languages in Education (RILE).

When considering school population and staffing, it is important to note that the teaching principal/RISC/RILE position includes a variety of responsibilities, not normally required in this role, 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
- The principal also acts as the ATP coordinator for the DDEA and fulfills other roles and completes other responsibilities as required

Operating Environment

Strengths and Opportunities:

- Consistently positive working relationship between Dettah District Education Authority and Kaw Tay Whee School Staff; maximizing the potential for a positive learning environment for students and support for families
- An increase in the amount and quality of instruction in the local Wiiliideh language, by a caring and qualified individual from the community
- An increase in grades offered over the past several years, to now encompass junior kindergarten to the alternative high school program; therefore maximizing potential for students to access high quality learning in the home community, and ensuring that there are no barriers with transportation if a student is late. This year, the school has continued to offer grade nine to students following IEPs, should they wish to remain in the community
- Over the past twelve years, the school and school staff have received many accolades and awards; including the Prime Minister's Award for Teaching Excellence Certificate of Achievement, and a Canada's Outstanding Principal award; attesting to the change in student achievement, and attendance; most recently the school has been lauded for its multi-award-winning film program
- The Dettah District Education Authority and school management have carefully managed funds to ensure that a reasonable operating 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

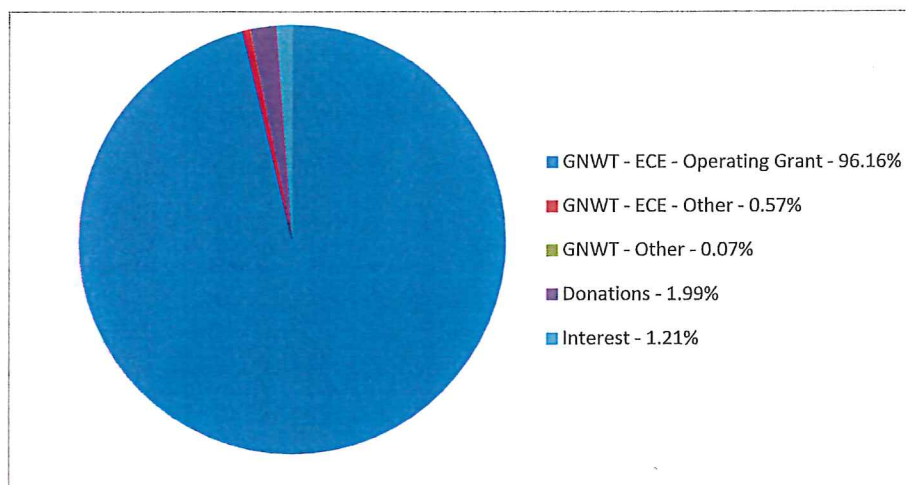
Challenges and Threats:

- 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

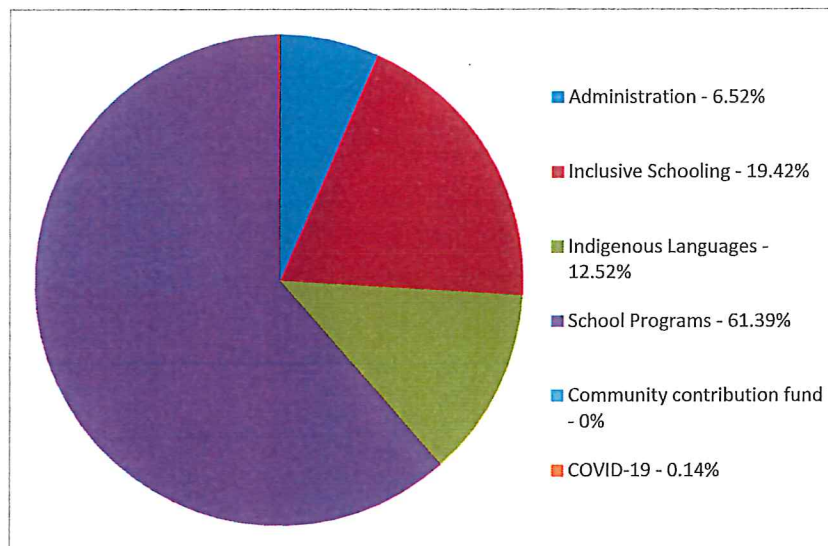
position, bus funding that does not provide for the actual cost amount, the fee for superintendency services, as well as fees for any book-keeping or the annual audit.

- 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

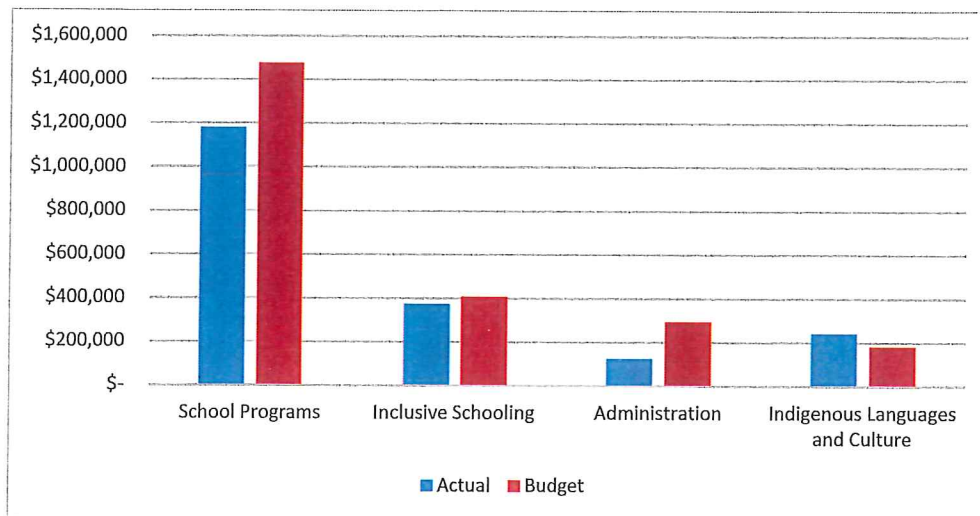
Operating Revenue for the DDEA in 2022-2023



Expenses by program for the DDEA in 2022-2023



Operating expenses actual compared to budget for DDEA in 2022-2023



Financial Condition

The Authority’s financial assets decreased from \$1,253,115 to \$1,225,740. This year the net financial assets (financial assets less liabilities) were \$1,067,992 compared to \$1,083,483 in the prior year, indicating a slightly decreased financial position.

The Authority had an operating deficit of \$15,359 for the year compared to an operating surplus of \$274,398 in the prior year. The deficit for the year was due to additional costs associated with school programs, transfer costs and materials. The accumulated surplus at year end is \$1,071,123.

The Yellowknife Education District #1 Payable has decreased from \$52,439 to \$nil. This is due to the Authority having paid the salaries accrued for August 2023 as of year-end. As noted in the previous year, the August 2022 salaries were accrued as of June 30, 2022. This decrease is due to the timing of payments at year end.

Dettah DEA received 96% (2022 – 97%) of its funding from the GNWT. The core funding decreased from \$1,858,398 to \$1,830,021 in the current year. Other revenues in the current year mainly consists of donations from the Food First Foundation and the Breakfast Club of Canada, and Arctic Canadian Diamond Company, totaling \$36,400.

Summary and Outlook

Achievements and Successes:

- Students in need of speech support has continued to grow; yet students received on-on-one support on a daily basis to improve their skills
- School staff remained consistent; with over 50% of employees being employed at the school for five years or longer
- Attendance of community members and family members at school events continued to increase

Top Priority Challenges for the Coming Year:

- 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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2023

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

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



Principal
Dettah District Education Authority

January 25, 2024

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Dettah District Education Authority (the "Education Authority") which comprise the statement of financial position as at June 30, 2023, the statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Education Authority as at June 30, 2023, and its results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

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

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

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

Independent Auditors' Report (continued)

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Education Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Education Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Education Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditors' Report (continued)

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

Report on Compliance with Specified Authorities

In conjunction with the audit of the financial statements, we have audited the transactions of the Education Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the *Financial Administration Act* of the Northwest Territories and regulations, the *Education Act* and regulations, as well as the bylaws and policies of the Education Authority.

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

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

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

Fred Deschenes

Yellowknife, Northwest Territories
January 25, 2024

Chartered Professional Accountants

Dettah District Education Authority

Statement of Financial Position

As at June 30, 2023 2022

Financial Assets

Cash and cash equivalents \$ 1,225,740 \$ 1,253,115

Liabilities

Accounts payable and accrued liabilities (Note 4) 87,549 59,370
Payroll liabilities (Note 4) 1,098 545
Deferred revenue (Note 5) 6,598 10,910
Contributions repayable (Note 6) 3,176 3,176
Leave and termination benefits (Note 8) 59,327 43,192
Due to Yellowknife Education District No. 1 (Note 12) - 52,439

157,748 169,632

Net financial assets **1,067,992 1,083,483**

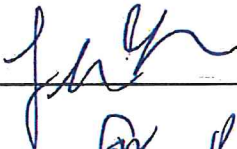
Non-financial Assets

Prepaid expenses 3,131 2,999

Accumulated Surplus **\$ 1,071,123 \$ 1,086,482**

Contractual obligations and contingencies (Note 10 and 11)

Approved on behalf of the Education Authority

 _____ Chairperson

for Rebecca Plotner,
as requested.

 _____ Principal

Dettah District Education Authority

Statement of Operations

For the year ended June 30,	2023	2023	2022
	Budget	Actual	Actual
Revenues			
Government of the Northwest Territories ("GNWT")			
ECE regular contributions	\$ 1,815,000	\$ 1,830,021	\$ 1,858,398
ECE other contributions (Note 16)	1,200	10,910	16,827
Total GNWT ECE	1,816,200	1,840,931	1,875,225
GNWT other contributions (Note 17)	700	1,300	1,260
Total GNWT	1,816,900	1,842,231	1,876,485
Government of Canada			
Menstrual product funding	-	1,418	1,099
Education body generated funds			
Donations	-	36,400	50,650
Investment income	2,000	23,030	3,344
Other	17,800	-	-
	19,800	60,848	55,093
Total revenues	1,836,700	1,903,079	1,931,578
Expenses (Schedule 1)			
School programs	1,474,000	1,177,824	954,493
Inclusive schooling	406,000	372,548	313,465
Administration	292,700	125,155	156,709
Indigenous languages and culture	180,000	240,150	213,266
Community contribution fund	-	-	1,184
COVID-19	-	2,761	16,803
	2,352,700	1,918,438	1,655,920
Operating surplus (deficit) before other items	(516,000)	(15,359)	274,398
Other Items			
Grant in-kind - Assets provided at no cost (Note 9)	-	46,493	42,111
Rent expense - Assets provided at no cost (Note 9)	-	(46,493)	(42,111)
Operating surplus (deficit)	(516,000)	(15,359)	274,398
Opening accumulated surplus	1,086,482	1,086,482	812,084
Closing accumulated surplus	\$ 570,482	\$ 1,071,123	\$ 1,086,482

Dettah District Education Authority

Statement of Changes in Net Financial Assets

For the year ended June 30,	2023	2022
Operating surplus	\$ (15,359)	\$ 274,398
Change in prepaid expenses	(132)	(2,537)
Increase (decrease) in net financial assets	(15,491)	271,861
Net financial assets, beginning of year	1,083,483	811,622
Net financial assets, end of year	\$ 1,067,992	\$ 1,083,483

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

For the year ended June 30,	2023	2022
Cash provided by:		
Operating transactions		
Operating surplus	\$ (15,359)	\$ 274,398
Changes in non-cash assets and liabilities		
Decrease in accounts receivable	-	114
Increase in accounts payable and accrued liabilities	28,179	23,779
Increase (decrease) in payroll liabilities	553	(301)
Increase (decrease) in due to Yellowknife District Education No. 1	(52,439)	47,567
Increase in contribution repayable	-	1,176
Decrease in deferred revenue	(4,312)	(16,803)
Increase in leave and termination benefits	16,135	8,299
Increase in prepaid expenses	(132)	(2,537)
	(12,016)	61,294
Increase (decrease) in cash and cash equivalents	(27,375)	335,691
Cash and cash equivalents, at beginning of year	1,253,115	917,424
Cash and cash equivalents, at end of year	\$ 1,225,740	\$ 1,253,115

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

1. Nature of Operations

The Dettah District Education Authority (the "Education Authority") was established under the *Education Act* (the "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 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 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 Act outlines the powers of a Board of Education which for the Education Authority includes all aspects of operation and management. The Education Authority is the lowest (and sole) level of government exercising oversight responsibility.

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 the function of government in Canada is exempt from taxation.

2. Significant Accounting Policies

(a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards.

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

(b) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank balances.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

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 asset measured at amortized cost include cash and cash equivalents.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities, contributions repayable, and amounts due to Yellowknife Education District No. 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.

(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 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 GNWT. Capital assets with a value of less than \$50,000 are recorded as a current expenses.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

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 acquired or built.

GNWT - Regular Contributions:

The regular contributions from the GNWT is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The 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.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(f) Revenue recognition (continued)

Deferred revenue

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

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 117.

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*.

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 revenues and expenses for the operating fund surplus. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Education Authority.

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

Detah District Education Authority

Notes to Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(h) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Significant item subject to such estimate and assumption include the estimated leave and termination benefits, actual results could differ from these estimates.

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

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

(j) 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.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(k) Segment Disclosures

The Schedule of Detail of Expense 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 Education Authority. 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.

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

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

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

COVID-19 Expenses: pertains to expenses incurred during the year to prevent spread of COVID-19 virus.

3. Future Accounting Changes

Public Private Partnerships

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

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

This standard is applicable only to those Education Bodies that are able to acquire, and required to report, tangible capital assets in its financial statements. The impact of these standards on the consolidated financial statements is currently being assessed.

Revenue, Proposed Section PS 3400

Effective July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

3. Future Accounting Changes (continued)

Purchased Intangibles

Effective July 1, 2023, Education Bodies will be required to adopt PSG-8 Purchased Intangibles. The standard provides guidance on how to account for and recognize intangibles. The Education Authority is assessing the impact of this standard on the financial statements and there is no significant impact as a result of its application.

4. Accounts Payable and Payroll Liabilities

	2023	2022
Trade payable	\$ 87,549	\$ 59,370
Payroll liabilities	1,098	545
	\$ 88,647	\$ 59,915

5. Deferred Revenue

	2023	2022
Government of Northwest Territories		
Department of Education, Culture and Employment - COVID-19 funding	\$ -	\$ 10,910
Government of Canada		
Indigenous Services - Menstrual product funding	\$ 6,598	\$ -

6. Contributions Repayable

	2023	2022
Government of the Northwest Territories		
Department of Education, Culture and Employment - Self-regulation	\$ 1,176	\$ 1,176
Health and Wellness support	2,000	2,000
	\$ 3,176	\$ 3,176

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

7. Pensions

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

The amount contributed to the NEBS pension was \$45,586. 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 \$198,644 as at January 2023, and \$193,715 as at January 2022. The maximum monthly contributions is \$3,507 as at January 2023, and \$3,420 as at January 2022.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3,789 Employee Members and 117 Employer Members (total active, disabled and on leave: 2,054)

As of January 1, 2023, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$81,300,000 - funded ratio 127% (2022 - \$65,900,000 and 124%) on a going concern valuation basis.

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

8. 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.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

8. Post-Employment Benefits and Compensated Absences and Termination Benefits (continued)

Valuation results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2023. The values presented below are for all of the benefits under the compensated absences and termination benefits for the Education Authority.

Changes in Obligations	Severance and Removal	Compensated Absences	2023
Accrued benefit obligation, beginning of year	\$ 16,835	\$ 1,871	\$ 18,706
Current period benefit cost	1,789	151	1,940
Interest accrued	730	83	813
Benefits payments	-	-	-
Plan amendments	16,577	-	16,577
Actuarial (gain)/loss	(2,104)	(226)	(2,330)
Accrued benefit obligations end of year	33,827	1,879	35,706
Unamortized net actuarial (gain)/loss	(17,573)	(6,048)	(23,621)
Accrued benefit liability	51,400	7,927	59,327
Benefit expenses			
Current service costs	1,789	151	1,940
Interest costs	730	83	813
Plan amendments	16,577	-	16,577
Amortization of actuarial gains	(2,483)	(711)	(3,194)
	\$ 16,613	\$ (477)	\$ 16,136

The discount rate used to determine the accrued benefit obligation was an average of 4.8% (2022 - 4.1%). The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2024	\$ 2,442	\$ -	\$ 2,442
2025	2,660	-	2,660
2026	3,079	-	3,079
2027	3,063	-	3,063
2028	3,117	-	3,117
2029- 2033	16,783	23	16,806
Total	\$ 31,144	\$ 23	\$ 31,167

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

9. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Kaw Tay Whee School	\$ 895,327	\$ 699,687	\$ 195,640	\$ 242,133

Rent expense of \$46,493 (2022 - \$42,111) was offset by a grant in-kind.

10. Contractual Obligations

The Education Authority does not have any contractual obligations.

11. Contingencies

The Education Authority does not have any contingencies.

12. 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. 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 Education Authority is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance, and utilities and maintenance by Public Works and Services. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are summarized in this note.

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

June 30, 2023

12. Related Parties (continued)

	2023	2022
Due to Related Party		
Yellowknife Education District No. 1	\$ -	\$ 52,439
<hr/>		
Revenues from related parties		
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 1,840,931	\$ 1,875,225
Department of Education, Culture and Employment - Grant in-kind	46,493	42,111
Department of Health and Social Services	1,300	1,260
Department of Finance	-	3,344
<hr/>		
Total revenues from related parties	\$ 1,888,724	\$ 1,921,940
<hr/>		
Expenses Paid to Related Parties		
Department of Education, Culture and Employment - Rent expense	46,493	42,111
Ndilo District Education Authority - Transfer costs	\$ 177,299	\$ 35,051
Yellowknife Catholic Schools - Transfer costs	85,280	103,130
Yellowknife Education District No. 1 - Superintendent fees and custodian salaries	59,667	48,645
Yellowknife Education District No. 1 - Transfer costs	141,840	192,782
<hr/>		
Total expenses paid to related parties	\$ 510,579	\$ 421,719

Dettah District Education Authority

Notes to Financial Statements

June 30, 2023

13. Budget Data

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 Education Authority.

The budget figures presented are those approved by the Minister of Education, Culture and Employment on June 1, 2022.

14. 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 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.

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 cash equivalents. The Education 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 Education Authority's cash in accounts are insured up to \$100,000.

The Education Authority's maximum exposure to credit risk is represented by the financial assets balance for a total of \$1,225,740 (2022 - \$1,253,115).

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.

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 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 Education Authority also has a credit facility with a limit of up to \$50,000.

The Education Authority's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, payroll liabilities, contributions repayable and amounts due to Yellowknife Education District No. 1 for a total \$151,150 (2022 - \$158,722).

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 Financial Statements**

June 30, 2023

14. Financial Instruments (continued)

The table below shows when various financial assets and liabilities mature.

	Up to 6 months
Financial assets	
Cash and cash equivalents	\$ 1,225,740
Total financial assets	\$ 1,225,740
Total financial assets - prior year	\$ 1,253,115
Financial liabilities	
	Up to 6 months
Contribution repayable	3,176
Accounts payable and accrued liabilities	87,549
Payroll liabilities	1,098
Total financial liabilities	\$ 91,823
Total financial liabilities - prior year	\$ 115,530
Net total	\$ 1,133,917
Net total - prior year	\$ 1,137,585

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

June 30, 2023

15. Expenses By Object

	2023 Budget	2023 Actual	2022 Actual
Compensation	\$ 1,370,700	\$ 1,020,502	\$ 922,763
Materials and freight	811,000	216,910	180,351
Services purchased or contracted	171,000	681,026	552,806
	\$ 2,352,700	\$ 1,918,438	\$ 1,655,920

16. ECE Other Contributions

	2023	2022
Government of the Northwest Territories - Department of Education, Culture and Employment		
Health and Wellness Support	\$ -	\$ 24
COVID-19	10,910	16,803
	\$ 10,910	\$ 16,827

17. GNWT Other Contributions

	2023	2022
Government of the Northwest Territories Department of Health and Social Services - Drop the pop	\$ 1,300	\$ 1,260

Dettah District Education Authority

Schedule 1 - Details of Expenses

For the year ended June 30, 2023	School Programs	Administration	Indigenous Language and Culture (schedule 2)	Inclusive Schooling (schedule 3)	COVID-19	Total 2023	Budget 2023	Total 2022
Salaries								
Teachers	\$ 284,925	\$ 26,425	\$ 79,423	\$ 277,597	\$ -	\$ 668,370	\$ 771,000	\$ 520,242
Instructional assistant	-	-	-	-	-	-	374,000	3,312
YK1 superintendent	-	36,500	-	-	-	36,500	-	27,500
Non-instructional staff	46,333	-	91,494	-	-	137,827	205,700	197,836
Board/Trustee honoraria	-	11,729	-	-	-	11,729	20,000	9,690
School secretary	10,362	-	2,668	-	-	13,030	-	31,158
Total salaries	341,620	74,654	173,585	277,597	-	867,456	1,370,700	789,738
Employee benefits								
Employee benefits and allowances	58,908	6,251	20,184	51,567	-	136,910	-	124,726
Leave and termination benefits	9,498	660	(1,306)	7,284	-	16,136	-	8,299
Total employee benefits	68,406	6,911	18,878	58,851	-	153,046	-	133,025
Services purchased or contracted								
Advertising and promotion	26,969	674	28	214	-	27,885	-	23,658
Contracted services	419,893	16,903	-	-	-	436,796	-	368,243
Maintenance and upgrades	609	-	-	15,992	-	16,601	-	2,001
Office	39,674	26,013	-	-	-	65,687	8,000	59,583
Professional and technical services	40,516	-	193	5,215	-	45,924	78,000	33,388
Student transportation (busing)	88,133	-	-	-	-	88,133	85,000	65,933
Total services purchased or contracted	615,794	43,590	221	21,421	-	681,026	171,000	552,806
Materials and freight								
Freight	1,310	-	-	-	-	1,310	-	725
Materials	150,693	-	47,468	14,678	2,761	215,600	811,000	179,626
Total materials and freight	152,003	-	47,468	14,678	2,761	216,910	811,000	180,351
Total expenses	\$ 1,177,823	\$ 125,155	\$ 240,152	\$ 372,547	\$ 2,761	\$ 1,918,438	\$ 2,352,700	\$ 1,655,920

Dettah District Education Authority

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

For the year ended June 30, 2023

	Student Instruction
Salaries	
Teachers	\$ 79,423
Non-instructional staff	91,494
School secretary	2,668
Employee benefits	
Employee benefits and allowances	20,184
Leave and termination benefits	(1,306)
Services purchased or contracted	
Advertising and promotion	28
Professional/technical services	193
	221
Materials and freight	
Materials	47,468
Total	\$ 240,152

Dettah District Education Authority

**Schedule 3
Details of Inclusive Schooling Expenses**

For the year ended June 30, 2023

General Inclusive Schooling

Salaries

Program support teachers \$ 277,597

Employee benefits

Employee benefits and allowances 51,567

Leave and termination benefits 7,284

Materials and freight

Materials 14,678

Total **\$ 372,547**

Dettah District Education Authority

**Schedule 4
Student Success Initiative**

For the year ended June 30, 2023

	2023
Revenue - Government of the NWT Education, Culture and Employment	\$ 15,000
Expense - Materials	18,915
Surplus (Deficit)	\$ (3,915)

Approvals

Operating Plan



Education Body Chair

30 August 2022

Date



Superintendent (Principal)

August 30, 2022

Date

Annual Report



Education Body Chair

27 Jan 2024

Date



Superintendent (Principal)

January 27, 2024

Date

Education Accountability Framework

Ndilo District

Education Authority

Annual Report

For the 2022-23 School Year



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Operating Plan - Executive Summary

The Ndiłq District Education Authority's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the Ndiłq District Education Authority's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

The Ndiłq District Education Authority (NDEA) is responsible for administering and maintaining the standards of educational programs in Ndiłq specifically at K'àlemì Dene School (KDS). The NDEA is committed to providing quality education for students by concentrating on the following four components of learning as identify in the KDS Mission and Vision Statement:

- Language and Culture
- Academics and Technology
- Dene Laws and Wellness
- Physical Activity.

Through the development of these skills, students will grow and develop into respectful, healthy, diligent and strong Dene who will give back to their families, community and the North.

KDS is a small school that offers culturally relevant and inclusive education programming for Junior Kindergarten to grade 12 students. Enrollment for the 2022-23 school year is estimated at approximately 130 full time students. The student population is primarily Yellowknives Dene First Nation. KDS also attracts many Indigenous families from Yellowknife and provides free transportation for these students.

KDS offers a wide range of programming, including:

- Priority on teaching and learning Wilhìdeh Yatì and culture,
- Several key cultural experiences throughout the school year,
- Increased time on-the-land with grades one through twelve spending a half day every other week,
- Focus on social and emotional well-being,
- Access to a Child and Youth Care Counsellor,
- Extensive and inclusive food program serving breakfast, snack and lunch,
- Small multi-grade classes,
- Maker Space pedagogy,
- Focus on speech and language development in JK-grade 3,
- Alternative High School Program option for high school students, and
- Intensive focus on career readiness and future planning for high school students.

The NDEA is looking forward to a new school year after the challenging 2021-22 year. While the last year was rewarding, it did come with its many challenges. KDS students and staff accomplished many of their goals from the previous school year, however it was determined to see meaningful change that we would maintain several of our goals for the upcoming school year.

In 2022-23, KDS staff and students will work towards the following goals:

1. KDS will continue to enhance Wihideh Yatı weekly instructional time and further develop staff's understanding and use of Indigenous teaching and learning practices.
2. KDS staff will gain an understanding of the continuum of executive function skills, how those skills relate to each other and the strategies to support them in the classroom.
3. KDS will continue to increase overall understanding of diversity and inclusion to support student-to-student and staff-to-student relationships.

Annual Report - Executive Summary

The Ndilq District Education Authority's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

K'alemi Dene School has made significant progress over the course of the 2022-23 school year while also recognizing the challenges encountered along the way. The school has demonstrated commitment to enhancing Wilhìdeh Yatù weekly instructional time and promoting Indigenous teaching and learning practices, fostering understanding and inclusion, and addressing executive function skills.

KDS successfully incorporated high school language courses into the school timetable, allowing for dedicated instructional time after losing these time slots during Covid. On a positive note, the ILE committee successfully reconnected with community Elders, thus strengthening students' cultural connections. Additionally, staff members developed further classroom routine phrases, restarted feasts and community gatherings, and expanded the Afternoons-on-the-Land programming to include high school students. Furthermore, staff engaged in professional development sessions on Indigenous teaching and learning practices, specifically focusing on Holism and Relationships from Dene Kede. However, scheduling challenges made it difficult for staff to co-plan units of study according to the seasonal calendar. While staff continued to prioritize integrated units of study, the ability to be collaborative enhances the learning experience and fosters a sense of teamwork.

KDS staff continued learning about executive function skills and implemented strategies to support executive function skill development in the classroom. Although a continuum for executive function skills was not developed, staff members examined how to strengthen classroom practices through this lens. Executive function strategies were successfully implemented in each classroom, and staff members incorporated executive function supports into Student Support Plans (SSPs) and Individualized Education Programs (IEPs) whenever possible.

Finally, KDS focused on increasing an overall understanding of diversity and inclusion at KDS. The school established a buddy program, where staff members check in on vulnerable students, fostering student-to-student relationships. Additionally, a mixed-grade intramural system was organized, promoting inclusivity among students and a wonderful overall sense of community for the school. KDS restarted the Gender and Sexuality Alliance (GSA) and incorporated culturally

sensitive teachings. Committee members actively raised awareness about two different inclusion topics throughout the year, further supporting staff-to-student relationships.

In conclusion, KDS has made significant strides in achieving its goals, including enhancing Indigenous language instruction, addressing executive function skills, and promoting diversity and inclusion. While challenges such as limited professional development opportunities, the need for seasonal calendar-based planning, and the absence of a developed continuum for executive function skills have been identified, the school's successes demonstrate a strong commitment to student well-being and educational growth. By addressing these challenges and building upon their achievements, KDS can continue to create an inclusive and culturally enriched learning environment for all students, staff and community.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The Ndilq District Education Authority (NDEA) was established on June 25, 2013 under the Education Act of the Northwest Territories by order of the Minister. Its purpose is to administer and maintain the standards of educational programs in Ndilq as defined under the Act. A full range of instructional programs ranging from junior kindergarten through grade 12 are offered by the NDEA.

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

- Superintendent – Dr. Cindi Vaselenak
- Last Election – May 2022
- Members serve a three-year term. An election is called every 3rd May.
- Meetings occur monthly, but more often as required.
- The number of staff at the Ndilq District Education Authority is 1 (contracted superintendent services)
- The next election will happen in May 2025

Prior to the establishment of the NDEA, K'alemi Dene School was guided by the Ndilq Education Committee (NEC) made up of Ndilq community members. This committee was established in 1998 when the school in Ndilq opened for its first year of operation. Over the years, the committee lobbied for a new building and then the creation of the District Education Authority. During this time, the Yellowknives Dene First Nation received funding from ECE for K'alemi Dene School and in partnership with NEC contracted superintendent services from Yellowknife Education District Number One (YK1) to oversee the daily operations of the school.

The NDEA is responsible for making strategic decisions to guide only one school, K'alemi Dene School. The NDEA Chairperson is responsible for reporting to the Minister of Education, Culture and Employment. The NDEA directs the Superintendent and Principal who then work directly with the staff at K'alemi Dene School.

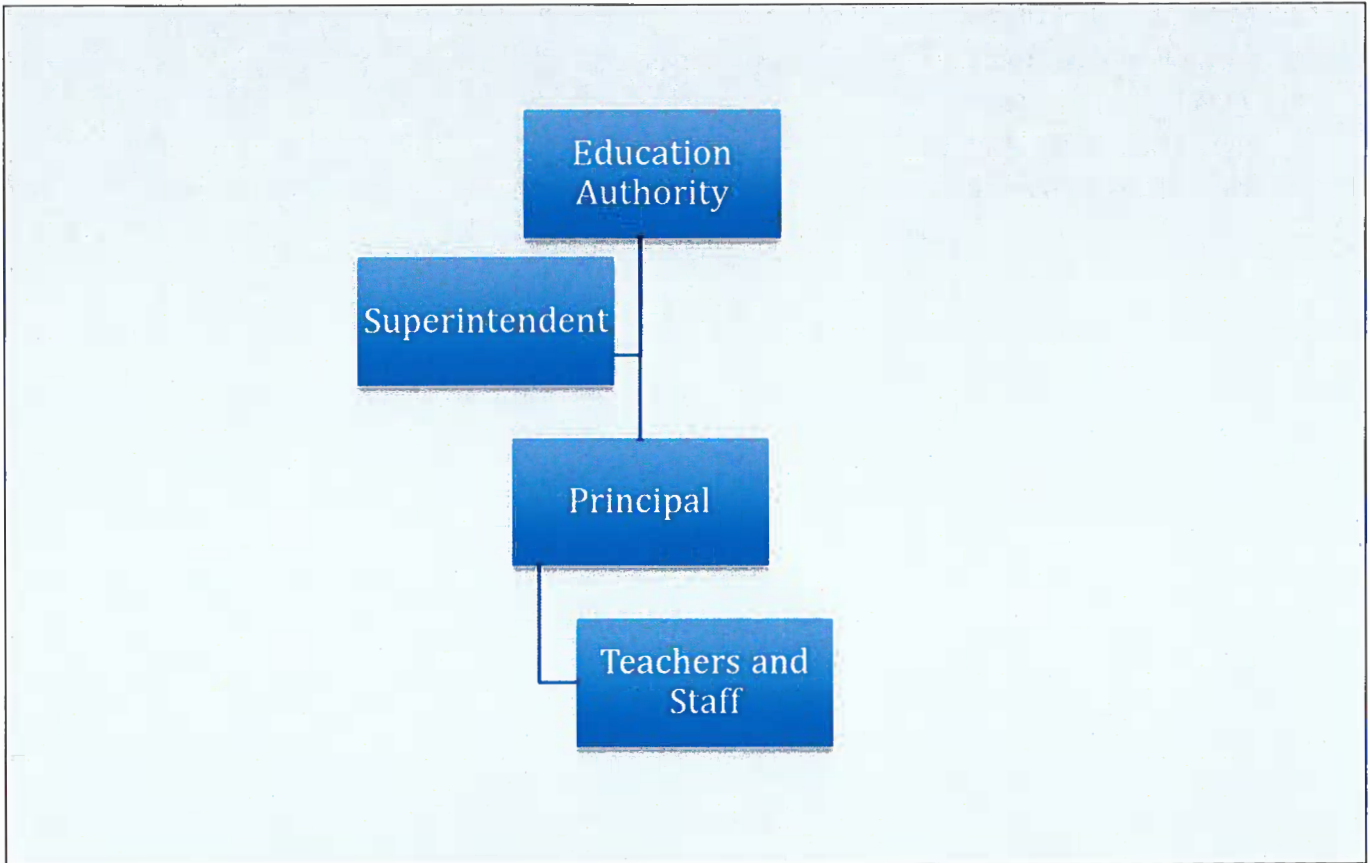
It should be noted that the role of the principal is different than at most schools in the NWT. The KDS principal often receives direction directly from the NDEA and is responsible for reporting to the NDEA. With support from the superintendent, the principal is responsible for developing the school budget, reporting to ECE, overseeing the external audit, managing human resource issues and supervising building maintenance. For example, the development of this operating plan was completed by the principal at KDS and then approved by the NDEA.

Current Ndilq District Education Authority members are:

1. Cecilie Beaulieu, Trustee
2. Theresa Black, Trustee
3. Myra Conrad, Trustee
4. Sarah Erasmus, Trustee
5. Vern Evans, Trustee
6. Nyra Mackenzie, Trustee
7. Violet Sangris, Trustee

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	1	Total Anticipated Student Head Count	130
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School Name	Community	Grades Offered	Programming Highlights
K'alemi Dene School (KDS)	Ndilo	JK-12	<ul style="list-style-type: none"> • Priority on teaching and learning Wilhudeh Yatì and culture • Several key cultural experiences throughout the school year • Increased time on-the-land with grades one through nine spending a half day every other week. • Focus on social and emotional well-being • Access to a Child and Youth Care Counsellor • Extensive and inclusive food program serving breakfast, snack and lunch • Small multi-grade classes • Access to a Maker Space Lab • Focus on speech and language development in JK-grade 3 • Alternative High School Program option for high school students • Intensive focus on career readiness and future planning for high school students.

D. Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

The Ndilq District Education Authority consists of one school that will house approximately 120 to 140 students in 2022-23 school year. When K'alemi Dene School (KDS) opened its doors in September 1998 it was a kindergarten to grade 3 school. Over the years, KDS has grown to include junior kindergarten to grade 12. KDS follows all NWT curriculum with a special emphasis on Dene Kede to ensure Wilhìdeh language and culture are integrated as much as possible.

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. This greatly influences the programming offered at KDS and is a priority to the NDEA. We strive to offer as many culturally appropriate programs and lessons including weekly Wilhìdeh Yatì lessons with a fluent speaker, seasonally appropriate culture camps and integrated lessons using Dene Kede. In addition to Key Cultural Experiences, grade 1-9 students spend one afternoon every other week on the land to enhance land-based education.

The NDEA is committed to providing ALL KDS students with a safe and inclusive learning environment that is appropriate and respectful to their diverse strengths and needs, in classrooms with their age peers. At this time, approximately 43% of students are working on a regular education program with curriculum at their grade level with access to universal supports and strategies.

Being so close to the community of Yellowknife, KDS often attracts families from Yellowknife for the range of programming that is offered. We offer free bus service for those families, many of whom are low-income families. Over the years, our ridership has increased and in 2018-19, the NDEA made the decision to contract bus services and use a large bus with a dedicated route. However, it should be noted that KDS also provides transportation services to junior kindergarten students as the bus company cannot accommodate four-year old students. At this time, KDS is providing transportation for more than 60 students from Yellowknife to Ndilq at no charge to families.

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals.</p>	<p>K'àlemi Dene School Mission Statement</p> <p>The NDEA is committed to providing quality education for our students by concentrating on the following four components of learning as identified in the KDS Vision and Mission Statement:</p> <ul style="list-style-type: none"> • Language and Culture • Academics and Technology • Dene Laws and Wellness • Physical Activity. <p>Through the development of these skills, students will grow and develop into respectful, healthy, diligent and strong Dene who will give back to their families, community and the North.</p> <p>Through discussions with the NDEA and KDS staff the following goals, which align with ECE's five shared priorities, have been set for the 2022-23 school year:</p> <ol style="list-style-type: none"> 1. Language and culture 2. KDS staff will gain an understanding of the continuum of executive function skills, how those skill relate to reach other and the strategies to support them in the classroom. 3. KDS will continue to increase overall understanding of diversity and inclusion to support student-to-student and staff-to-student relationships.
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
<p>KDS will continue to enhance Wihideh Yatı weekly instructional time and further develop staff's understanding and use of Indigenous teaching and learning practices.</p>	<p>School timetable will include time for high school language courses</p> <p>Language Instructor to attend CILLDI at University of Alberta</p> <p>ILI committee will build and re-build connections with community Elders</p> <p>Staff will develop additional classroom routine phrases</p> <p>KDS will restart feasts and community gatherings</p> <p>Afternoons-on-the-Land programming will expand to include high school students</p> <p>Staff will participate in PD about the Indigenous teaching and learning practices of Holism and Relationships from Dene Kede</p> <p>Staff will have opportunities to co-plan units according to seasonal calendar</p>	<p>School timetable included time for high school language courses.</p> <p>Language Instructor did not attend CILLDI at the University of Alberta.</p> <p>ILI committee reconnected with community Elders.</p> <p>Staff developed additional classroom routine phrases.</p> <p>KDS restarted feasts and community gatherings.</p> <p>Afternoons-on-the-Land programming expanded to include high school students.</p> <p>Staff participated in PD about the Indigenous teaching and learning practices of Holism and Relationships from Dene Kede.</p> <p>Staff did not have opportunities to co-plan units according to seasonal calendar.</p>	<p>The CILLDI program was closed for in-person learning due to pandemic measures at the time of normal registration.</p> <p>With upcoming curriculum changes and mandatory HR training, PD time had to be changed to meet that need and KDS staff did not have time to co-plan units according to the seasonal calendar.</p>
<p>KDS staff will gain an understanding of the continuum of executive function skills, how those skill relate to reach other and the strategies to support them in the classroom.</p>	<p>Staff will develop a continuum for executive function skills</p> <p>Staff will examine executive function continuum and how to strengthen classroom practices</p>	<p>Staff did not develop a continuum for executive function skills.</p> <p>Staff examined how to strengthen classroom practices, not through the lens of a continuum.</p>	<p>With upcoming curriculum changes and mandatory HR training, PD time had to be changed to meet that need and KDS staff did not have time to develop an</p>

	<p>Staff will implement strategies from continuum in the classroom</p> <p>Classroom teachers and PST will write SSPs and IEPs to include executive function supports when possible</p>	<p>Staff implemented strategies from continuum in the classroom</p> <p>Classroom teachers and PST wrote SSPs and IEPs to include executive function supports when possible</p>	<p>executive function continuum.</p>
<p>KDS will continue to increase overall understanding of diversity and inclusion to support student-to-student and staff-to-student relationships.</p>	<p>Develop a buddy program where a staff member checks in on a vulnerable student</p> <p>Staff will organize a mixed grade intramural system</p> <p>Staff will restart GSA and include culturally sensitive teachings</p> <p>Committee members will raise school awareness about five different inclusion topics throughout the year</p>	<p>Developed a buddy program where a staff member checks in on a vulnerable student</p> <p>Staff organized a mixed-grade intramural system</p> <p>Staff restarted GSA and included culturally sensitive teachings</p> <p>Committee members raised school awareness about two different inclusion topics throughout the year</p>	<p>With upcoming curriculum changes and mandatory HR training, PD time had to be changed to meet that need, and KDS staff did not have time to plan for all five topics.</p>
<p>Areas of Strength for the region</p>	<p>KDS has demonstrated remarkable areas of strength that contribute to the well-being and growth of its school community. Notably, the high school language classes were re-established, and they had access to a weekly afternoon of outdoor culture class. Additionally, KDS's continued commitment to inclusivity is evident through the successful re-establishment of a functioning Gender and Sexuality Alliance (GSA), providing a safe and supportive space for students. Moreover, the implementation of an intramural system has promoted physical activity and community among students. Lastly, KDS's proactive approach to education is commendable, as they have supported staff in implementing executive function strategies to enhance learning and cognitive skills within each classroom.</p>		
<p>Areas for Development for the region</p>	<p>KDS will continue to work on goals that were not achieved in the coming school year through the lens of new curriculum implementation, specifically co-planning unit areas of study according to the Dene seasonal calendar and how executive function strategies support competency-based education.</p>		
<p>Additional Comments for the region, including any specific information related to</p>			

the COVID-19
pandemic.



B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>K'alemi Dene School develops a yearly School Improvement Plan (SIP) in consultation with the NDEA and school staff. The NDEA has prioritized three goals to ensure that KDS staff can implement them in a meaningful way. When the SIP plan is completed, the finished document is shared through our school website. The goals of the school improvement plan are guided by the KDS mission and vision statement and align with the priorities and goals as indicated earlier.</p>
<p>Areas of Strength for the region</p>	<p>KDS, in partnership with the NDEA and its staff, actively developed the School Improvement Plan. This collaborative effort fosters a strong commitment toward the goals and activities outlined in the plan. Additionally, it cultivated leadership qualities and expertise among the school staff. Goals were reviewed at the year's end, then staff and the NDEA set new goals based on what was achieved and ever-changing priorities.</p>
<p>Areas for Development for the region</p>	<p>Completing the numerous reports and plans within the given time frame can be challenging for a small leadership team. This year was challenging with quickly changing outside priorities.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region's approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

Regional approach to the completion of Staff Evaluations .	The KDS principal follows the process provided by ECE by using three formal observations that include a pre- and post- observation meeting and finishing with a Teacher Evaluation Report. KDS also uses a ten-minute observation method, where the principal performs a short observation then follows with discussion about strengths and stretches. Staff evaluations are completed according to the schedule maintained by Yellowknife Education District No. 1.
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Areas of Strength for the region	In a small school setting, the principal enjoys spending ample time in classrooms, engaging with students and teachers. Regular informal observations are a common occurrence in such an environment.
Areas for Development for the region	A number of staff evaluations were not conducted during the current school year due to a high workload. The administration's time was primarily allocated to addressing behavior concerns and supporting mental health issues, leaving insufficient capacity to carry out the evaluations. Efforts should be made to improve and streamline the evaluation process continuously. Currently, the process is cumbersome and could benefit from refinement. Despite good intentions, the administration was not able to pilot the new format.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>Training and In-Service activities and themes are determined by school priorities which are developed in consultation with NDEA trustees and KDS staff. Once these are decided and the School Improvement Plan is developed, professional development activities are planned accordingly.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	0	0	
Areas of Strength for the region	The training and in-services provided at KDS are consistently aligned with the needs of our students. As an illustration, the implementation of the new curriculum became a priority, and KDS was able to adapt PD plans to prepare for the needs of our students. Moreover, KDS is fortunate to have a team of experienced teachers who are adept at planning and facilitating training sessions. Additionally, KDS’s partnership with YK1 provided another avenue for training.		
Areas for Development for the region	Frequently, we face time constraints when it comes to planning the training and in-services we desire to implement. Our access to substitute teachers for training sessions scheduled during instructional days is limited.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.25	0.75	0.25 + 0.75	1.0	1.0	

** As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.*

The following tables detail the region's role of their Literacy Coordinator and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Literacy Action Plan in place.</p>	<p>KDS will pilot a new teaching position to our literacy programming for the 2022/23 school year. The Literacy Support Teacher will be responsible for ensuring the KDS Literacy Plan is being implemented and coaching classroom teachers. The Literacy Plan will be updated this school year. As well, they will coordinate and provide intensive literacy interventions for students for oral language development, reading and writing for JK to grade 10 students.</p>
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<p>Areas of Strength for the region</p>	<p>KDS successfully achieved all its goals for the 2022/23 school year, including the introduction of a new teaching position to support literacy programming. The addition of a Literacy Support Teacher proved instrumental in implementing the KDS Literacy Plan and providing guidance to classroom teachers. Furthermore, the school updated its Literacy Plan during the year. The Literacy Support Teacher also played a crucial role in coordinating and delivering intensive literacy interventions, focusing on oral language development, reading, and writing for students from Junior Kindergarten to Grade 10.</p>
<p>Areas for Development for the region</p>	<p>This position should be fully funded in order to ensure literacy supports are in place for all students.</p>

**Additional Comments for the region,
including any specific information
related to the COVID-19 pandemic.**

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F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>KDS offers a healthy food program that includes breakfast, snack, and lunch each school day. The school opens early and serves cereal, yogurt and toast. Then for snack, students have access to fruit and granola bars. For lunch we serve sandwiches and vegetables three days/week, with hot lunch twice a week. For the month of September, the lunch program will serve sandwiches, veggies and cookies three days/week and hot lunch two days/week. The menu is developed using the Canadian Food Guide and when possible, locally source foods are used (and celebrated). The school also keeps some gift certificates for the grocery store on hand to help families in emergency situations.</p>
<p>Areas of Strength for the region</p>	<p>KDS offers a full food program for all of its students. Students have access to breakfast, snacks, lunch, and emergency food packages. The program is additionally funded through outside sources. It was delightful to re-open the breakfast room and have students, staff, and families enjoy a meal together. Opportunities like this build community.</p>
<p>Areas for Development for the region</p>	<p>KDS will continue to seek outside funding avenues for the program.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Food programs are critical for schools, and they desperately need more funding for food, equipment, and staff to run the programs. With the cost of food increasing, more and more families accessed our program. We were not able to maintain the emergency food cards because the demand was too high.</p>

Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
Breakfast Snack Lunch Emergency Food Cards	100-110	Everyone welcome	\$9,546 Breakfast Clubs of Canada \$2,700 Food First

* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłı̨chǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
Wìlìideh Yatì	Core	JK-K	90 min/week	90 min/week	
		Grade 1-8	150 min/week	150 min/week	
		Grade 9-10	125 hours/year	125 hours/year	

*Please include a row per school /per language /per type of instruction

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling (2016)* is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling (2016)*, to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	0.50		0.50	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	100%	100%	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
1.11	1.0	Difficult to staff 0.11 of a position. The 0.11 will go towards increasing the budget for Educational Assistants.		1.0	

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan’s Principle and Children’s First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
2.05	6	Additional support assistants are required to support classrooms and students. The additional funding comes from the School Program part of the Territorial School funding and the NDEA surplus.	6	

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$8,575	\$8,575		\$6,465	Training days were shifted to meet changing priorities mid-school year. The training also offered staff many opportunities to take courses that would build their professional practice.

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
Executive Function Continuum	All staff	Contract	August 2022 KDS	No	While this training did not happen in August, it was integrated into monthly staff meetings.
EF and SSPs	All staff	PST	Feb 2023 KDS	No	Time was used for a Culture and Language training day. The PST worked one on one with teachers to integrate EF strategies into SSPs where appropriate.
Championing	All staff	Inclusion	August	No	While this training did

Inclusion		Committee	2022 KDS		not happen in August, it was integrated into monthly staff meetings.
Connecting with vulnerable students	All staff	Inclusion Committee	Jan 2023 KDS	No	This day was used to complete mandatory HR training for safe workplaces. While Connecting with Vulnerable Students training did not happen in January, it was integrated into monthly staff meetings.
Holism as a teaching practice	All staff	Language and Culture Committee	August 2022 KDS	Yes	

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service (Frequency / Quantity - such as # of assessments or days of consultation)	Reason for using a contractor rather than a GNWT-provided service (GNWT service unavailable, etc.)	School(s) impacted by Service	Length of Contract	Total (\$)
Continuum North	12 weeks KDS partnered with Continuum North to supervise OT and SLP practicum students.	GNWT services unavailable	KDS	12 weeks	\$55,558
Dean Educational	2 days	GNWT services unavailable	KDS	2 days	\$2,400

and Psychological Services	Contracted two assessments for KDS students.				
Monique Thomas Consulting	4 weeks Gathered data to develop a collaborative mental health framework for NDEA, DDEA and YK1	GNWT services unavailable	KDS	4 weeks	\$7,647
Mind-Full Educational Consulting	3 days 1:1 workshop with teachers in the area of math.	GNWT services unavailable	KDS	3 days	1,800
CASE	1 day Provided direct support for staff for students with ASD.	GNWT services unavailable	KDS	1 day	Partnership with YK1
Robyn Combres	1 day Provided direct support for staff for students with behaviour concerns.	GNWT services unavailable	KDS	1 day	Partnership with YK1

* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$20,153	\$16,704	Technology (computers, headphones)	8 classrooms	29,552	While working with Continuum North and their

	\$3,143	OT supplies	5 classrooms		OT and SLP students, KDS invested in some additional technology to support student development.
	\$872	Speech supplies	5 individual students		
	\$4,360	Website subscriptions	8 classrooms		
3 individual students					
	\$4,473	Physical supplies (program kits, printed materials)	6 classrooms		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose <i>(Materials, positions, contracts, etc.)</i>	User Group Type <i>(# of classrooms / individual student/ etc.)</i>	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$17,890	\$4,716	Wellness supports	7 classrooms 20 individuals	\$5,950	While we did not spend this full amount, we have started to open it up to a variety of wellness and self-care resources.
	\$2258	Alternative seating, Self-regulation resources	155 students – these universal supports are available to all students.		

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>At KDS, we rely on process and collaboration to ensure that supports for students are strengths based and targeted to areas of development. Staff have already started the process to develop and review SSPs for the 2022-23 school year so they can be implemented in September. Teachers will participate in transition meetings in June. SSPs will also be reviewed at minimum three times during the year. Students will also have an opportunity to participate in the process. As well, the SBST will meet regularly to discuss IEPs, and changes to SSPs.</p>
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<p>Areas of Strength for the region</p>	<p>KDS is currently embracing the strengths-based Individualized Education Program (IEP) approach. The implementation of this approach has garnered positive feedback from both families and staff, who express a preference for this new method. As a result, the strengths-based IEP has fostered increased engagement and participation in the IEP process among all stakeholders involved.</p> <p>KDS utilizes an SSP (Student Support Plan) "menu" to incorporate student input into the development of SSPs. This tool has proven to enhance student engagement, as reported by teachers. Moreover, this year, the classroom support plans have been a valuable addition to the Class Review process. They have empowered teachers to create flexible and inclusive classroom support systems.</p>
<p>Areas for Development for the region</p>	<p>Our commitment to developing and implementing effective Individualized Education Programs (IEPs) for students with autism spectrum disorder (ASD) remains ongoing. We have built upon the training we received in February 2023 to ensure the IEPs meet the specific needs of these students. We are now explicitly incorporating executive function supports into the Student Support Plans (SSPs). This strategic</p>

	integration aims to provide comprehensive support and address the unique challenges faced by students with ASD.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region's approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies .	At KDS, we strive to meet the needs of all our students. Over the years, we have created an ongoing process to ensure that staff are building relationships with their students and working collaboratively with our team to meet their students' needs. Through SBST meetings, transition planning, class review and professional development, teachers discuss flexible teaching strategies that will work for their class and individual students. Flexible teaching strategies are further supported by the PST and RISC through co-teaching and planning. This year our professional development will focus on executive function and developing structures to universally support it.
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Areas of Strength for the region	Teachers, support assistants, and the PST meet regularly for the purpose of collaboratively devising plans and resolving challenges that may arise. This regular meeting schedule ensures ongoing communication and cooperation among the team, facilitating effective planning and troubleshooting efforts.
Areas for Development for the region	Due to scheduling limitations, organizing group meetings poses a challenge. These meetings play a crucial role in bridging the gap between professional development and classroom implementation, facilitating the application of acquired knowledge.

Additional Comments for the region,
including any specific information
related to the COVID-19 pandemic.



I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students' needs and to reduce barriers to students' success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region's approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>The KDS SBST meets monthly and follows the 30-minute problem solving process always from a strengths-based lens. The team meets for a half day each month and during this time 3-4 student profiles are reviewed. Minutes are kept for these meetings. Teachers are asked to refer students to the SBST, as well as the principal/RISC and PST. SBST meetings are also held to develop IEPs and more challenging SSPs.</p>
<p>Areas of Strength for the region</p>	<p>To prioritize the participation of teachers and support assistants in SBST meetings, adequate coverage is provided so that these meetings are not perceived as additional responsibilities at the end of the day. By allocating resources for coverage, we ensure that these meetings receive the attention they deserve. During SBST meetings, we follow the 30-minute problem-solving method, which has proven to be an effective approach for implementing positive changes in the classroom. This method allows for efficient and focused discussions, facilitating the enactment of meaningful changes.</p>
<p>Areas for Development for the region</p>	<p>Incorporating a student's strengths and personal history into the 30-minute problem-solving method may require an additional time investment, but it significantly contributes to fostering empathy among staff members and maintaining a focus on positive solutions. By considering a student's strengths and background, the problem-solving process becomes more holistic, allowing for a more compassionate and effective approach to addressing challenges.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the NWT *Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>KDS has a standardized approach to developing SSPs and IEPs that all teachers follow with the support of the PST and principal. Classroom teachers start by contacting parents regarding their child’s SSP or IEP to gather their input. Once the SSP or IEP is written, parents are given the opportunity to review the document. The PST and classroom teachers meet to review SSPs and IEPs at each reporting term and changes are made as necessary. When a student is referred to the SBST, if they have an SSP or IEP in place it is reviewed during the meeting. As well, older students review their SSP and provide input through a “menu of supports” created by the KDS PST.</p>
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<p>Areas of Strength for the region</p>	<p>Teachers have cultivated robust connections with families, actively promoting and encouraging them to advocate for their children’s educational needs and overall learning journey.</p>
<p>Areas for Development for the region</p>	<p>Collaboration with YK1 on professional development regarding support plans has been helpful this year, and will continue in the future.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to **teacher support activities**
- no more than 25% of the PST’s time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>At KDS, we strive to meet the Priority Time-Use targets through scheduled meeting time including professional learning communities, assessment-to-instruction and class reviews. These meetings help determine how support will be directed to maximize priority time use targets. PST is responsible for managing time-use through a year plan.</p>
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<p>Areas of Strength for the region</p>	<p>The PST demonstrates flexibility by adjusting their schedule to meet with teachers based on specific needs as they arise. Support is provided in shorter yet intensive periods to address specific requirements and in an ongoing manner to support general inclusive school practices. Notably, support assistants have exhibited substantial growth in utilizing effective strategies when working with students in small groups or one-on-one settings.</p>
<p>Areas for Development for the region</p>	<p>In a JK-12 school setting, numerous challenges emerge across a broad spectrum of areas. It is challenging for a single individual to possess the expertise and experience required to comprehensively address these diverse challenges.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Due to ongoing staff absences and a lack of substitute teachers, many adjustments needed to be made to planned activities. Not all activities could go ahead when support assistants were absent.</p>

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
0.50	0.50		0.50	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school's ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
<ul style="list-style-type: none"> • Principal • Indigenous Language and Culture Coordinator • Indigenous Language Instructor • Staff volunteers 	Every term	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
1.48	1.5	Increased to a half time position for hiring purposes.	2.0	Increase to two PYs to create a collaborative approach to language learning.

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

Accommodations made to maintain Indigenous language instruction in the region, if any?	The Indigenous Language Instructor is an Elder and fluent Wilhideh speaker, but does not have any training in education. The 2022-23 school year will be her fourth full year with KDS. To ensure lessons are successful and engaging for students, we have partnered her with a teacher to help provide support in curriculum delivery and classroom management. We recognize that our Elder holds valuable knowledge and we are fortunate to have created a collaborative teaching team to deliver the <i>Our Languages Curriculum</i> . Classroom teachers are also present for lessons to further support classroom management, small group activities and student engagement.	As intended, our Indigenous Language Instructor and Coordinator successfully taught together. Additionally, the Indigenous Language Instructor dedicated extra time in classrooms, with the assistance and support of classroom teachers. This collaborative approach ensured a rich and immersive language learning experience for students.
Plans to recruit and retain language teachers, if any?	We are continually seeking professional development opportunities (like ECE's In-services for Our Languages Curriculum and the University of Alberta's Canadian Indigenous	Our Language Instructor expresses a keen interest in continuing education and professional development. However, she has reservations about participating in online

	<p>Languages and Literacy Development Institute) to help further our Indigenous Language Instructor’s understanding of teaching and learning.</p> <p>KDS is also always bringing in new Community Resource People in hopes of recruiting new and long-term Indigenous Language Instructors for the school. If possible, KDS would support a community to participate in the MAPs program with Indigenous Language Instructor.</p>	<p>training. As a result, she intends to engage in in-person training opportunities next year to further enhance her skills and knowledge. Arrangements have already been made for her to attend an Elders conference in November 2023.</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>0</p>	<p>0</p>
<p>Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?</p>	<ul style="list-style-type: none"> • A lack a fluent of speakers • Some of the trained language speakers in the region are not interested in working at the school. • Many other schools and groups pulling from a small number of language experts 	<p>KDS continues to experience the same challenges, including a scarcity of fluent speakers available for language instruction. Additionally, some of the trained language speakers in the region do not express interest in working at our school. Moreover, numerous other schools and organizations are also relying on a limited pool of language experts, further exacerbating the situation.</p>

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3 rd Party Funding (\$) / Source (If applicable)
\$30,000	\$30,000		\$51,795	KDS strives to offer as many cultural activities and supports as possible.	\$10,000 Take a Kid Trapping

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
Y	Y	<ul style="list-style-type: none"> • Indigenous Education • Community Support • Language Instructor PY 	

E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region's approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference (if applicable)
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	1	1	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	1	1	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	KDS did not offer Residential School Awareness Training this school as we had limited staff turnover and a limited number of professional development days. All classroom teachers focused on learning about residential schools during the month of September leading up to Orange Shirt Day, and it is expected that all staff approach teaching and learning through a trauma-informed lens, specifically the long-term effects of residential school. As well the principal participated in two online courses aimed at decolonizing and indigenizing teaching and learning.
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

Type of Cultural Orientation (Planned activities)	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
<ul style="list-style-type: none"> Language classes for staff Participating in relevant activities 	100%	100%	

F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Berry Picking/Edible Plants	135	1	Y	7 day trips
High School Canoe Trip	12		N	4 days
Small Game Hunt	28	1	N	2 day trips
Fish Camp	110	3	Y	7 day trips
Snowshoe Trip	8		N	4 days
Beaver and Muskrat Trapping	125	3	Y	9 day trips
Hike/Story Walk	45		Y	3 day trips
Birch Syrup Camp	75	1	Y	4 day trips
Collecting Rotten Wood for Moose Hide	18	2	N	1 day
Canoe Over Canoe Rescue Training	16		N	1 day

Canoe Skills Training	50		Y	2 days
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The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Fire Safety and Fire Lighting	110		N	2.5 hrs, 7 classes
Shelter Making	110		N	2.5 hrs, 7 classes
Wood Cutting and Safe Tool Use	90		N	2.5 hrs, 7 classes
Handgames	80		N	2.5 hours, 4 classes
Cleaning and Cooking game birds	110	2	Y	2.5 hrs, 7 classes
Cleaning and Cooking Fish	110	2	Y	2.5 hrs, 7 classes
Sewing Mittens	20		Y	15 hrs/student
Mitten String Making	110		Y	2.5 hrs, 7 classes
Beading and Earring Making	35		Y	20 hrs / student
Snowshoeing	80		N	2.5 hrs, 7 classes
Cleaning and Cooking Rabbits	110	2	Y	2.5 hrs, 7 classes
Skinning Fur-Bearing Animals	110	2	Y	2.5 hrs, 7 classes
Moose Hide Tanning	110	1	Y	2.5 hrs, 7 classes + more hours for dedicated students
Fur Tanning	110	2	Y	2.5 hrs, 7 classes

The following table details the supplies purchased by schools to deliver key cultural experiences.

<p>Land-Based Supplies or Equipment Purchased</p>	<p>School-Based Supplies or Equipment Purchased or Rented</p>	<p>If training or licensing was required, was it paid through ILE funding? (Y/N)</p>
<p>Food Fuel for snowmobiles Woodstove Toboggan Tools</p>	<p>Food Sewing Supplies</p>	

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region's approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>For the 2022-23 school year, KDS will continue using the increased Wiilideh Yatı weekly instructional time to further develop students' oral proficiency levels and our whole school approach to language learning. KDS will also offer core language instruction to grade 10-12 students (halted due to loss of instructional time from Covid-19). This will be done through scheduling additional time for Wiilideh Yatı lessons and additional time that our Elder spends in classrooms working with students.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference (If applicable)
# of new ILIs in the region	0	0	
Areas of Strength for the region	<p>KDS has successfully developed and introduced new games and resources on an annual basis. Notably, this year saw the creation of "Holism" resources and the addition of several engaging songs for elementary students. These innovative materials contribute to enriching the learning experience and promoting a holistic approach to education.</p>		

<p>Areas for Development for the region</p>	<p>The upcoming plans involve the development of games that cater to diverse learning styles, including those with and without text supports. These initiatives aim to provide inclusive and accessible resources that accommodate varying levels of language proficiency and enhance the engagement of all students.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a ‘whole school approach to language use’ bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
Yes	<p>There is a shared enthusiasm among all teachers at KDS to incorporate the language into their classrooms. To support this endeavor, KDS adopted a personalized approach to assist each classroom in achieving its language goals. At the beginning of the year, classroom teachers had meetings with our language and culture team, leading to the development of tailored resources designed specifically for each classroom's unique needs and objectives.</p> <ul style="list-style-type: none"> • Students and staff say a prayer in Wiilideh Yati every morning • Students and staff practice using the date each day • Students and staff have a Wiilideh Yati phrase of the week to focus on 	<p>KDS was able to return to community events and gatherings to promote the use of and celebrate Indigenous Languages. Each event started with our school prayer in Wiilideh Yati; staff is encouraged to greet families in Wiilideh Yati.</p> <p>Most notably, during the KDS Family Fun Night event, there were three stations that encouraged people to use Wiilideh Yati: Bingo, Fish Pond, and a Scavenger Hunt. Each of these events was highly popular.</p>

I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$13,945	385	hunting, salary	15 552.5	Costs for food, supplies, and shipping have increased dramatically in the past two years.
	4620	toboggan and skidoo maintenance, salaries		
	7507.5	tent frame construction, salaries		
	3040	trapping trail maintenance, salaries		

Appendix B: Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements

**K'alemi Dene School
(Ndilo District Education Authority)**

Financial Statements

June 30, 2023

K'alemi Dene School
(Ndilo District Education Authority)

Financial Statements

June 30, 2023

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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 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 2022-23 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:

Sarah Erasmus	Chair Person
Theresa Black	Vice Chairperson
Cecilie Beaulieu	Trustee
Myra Conrad	Trustee
Nyra Mackenzie	Trustee
Violet Sangris	Trustee

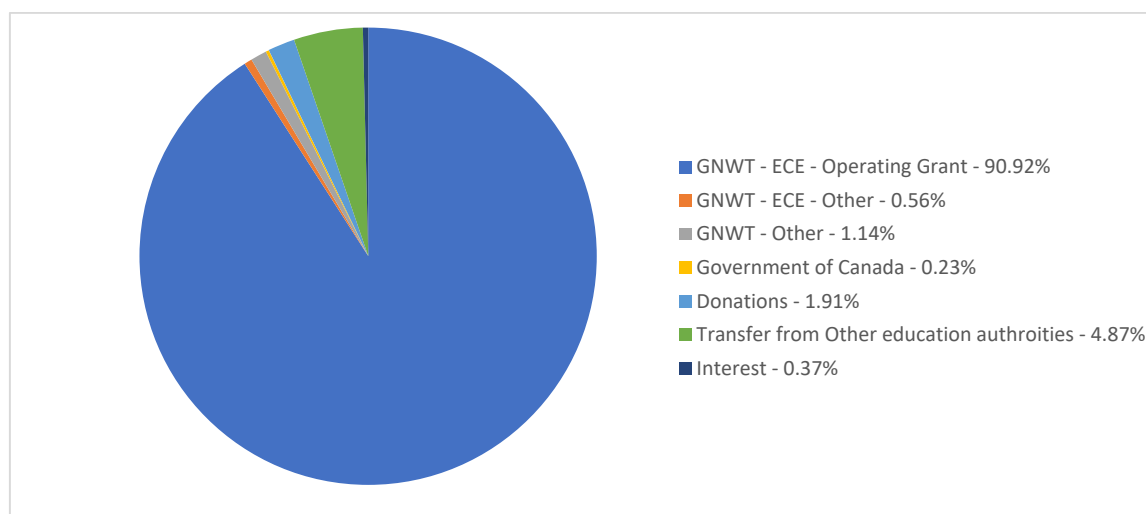
Ndilo District Education Authority Administration:

Cindi Vaselenak	Former Superintendent of Yellowknife Education District No. 1
Jameel Aziz	Current Superintendent of Yellowknife Education District No. 1
Meagan Wowk	Principal of K’alemi Dene School

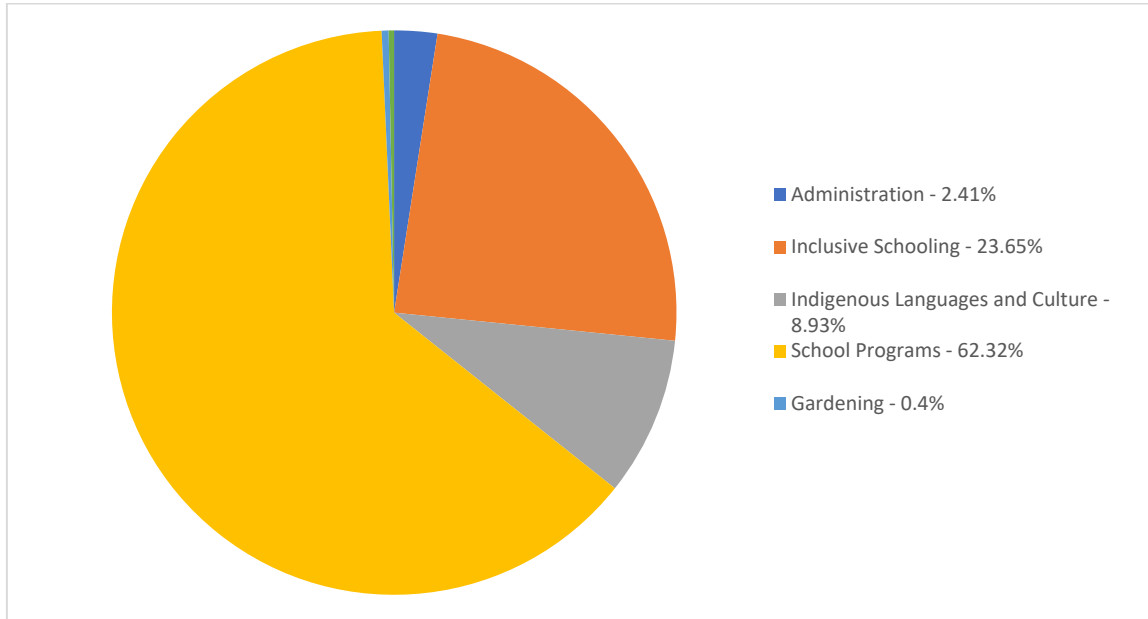
Key Financial Highlights

- In 2022-23, KDS had an enrollment of 136 full time students from junior kindergarten to grade 12. For the past 3 years enrollment has increased by approximately 10 students/year.
- The NDEA has an accumulated surplus of \$1,269,510. This increased from \$1,244,969 in 2022. A healthy surplus is required to manage upcoming maternity leaves, fluctuating enrolment and the prospect of upcoming complex needs students.
- The NDEA can maintain a staff of approximately 20 full time employees. Most positions are funding by ECE's school funding formula, but the NDEA feels there are other positions required to deliver quality programming like the Food Service Assistant, JK Bus Driver and Bus Monitor, and additional Education Assistants.
- Due to Covid-19, KDS has expanded to nine classrooms to meet all the requirements from the Office of the Chief Public Health Officer. In order to do this, we converted the Culture Room into a classroom. The Language and Culture Instructor now conducts lessons by moving each classroom. All classrooms are multi-grade splits.

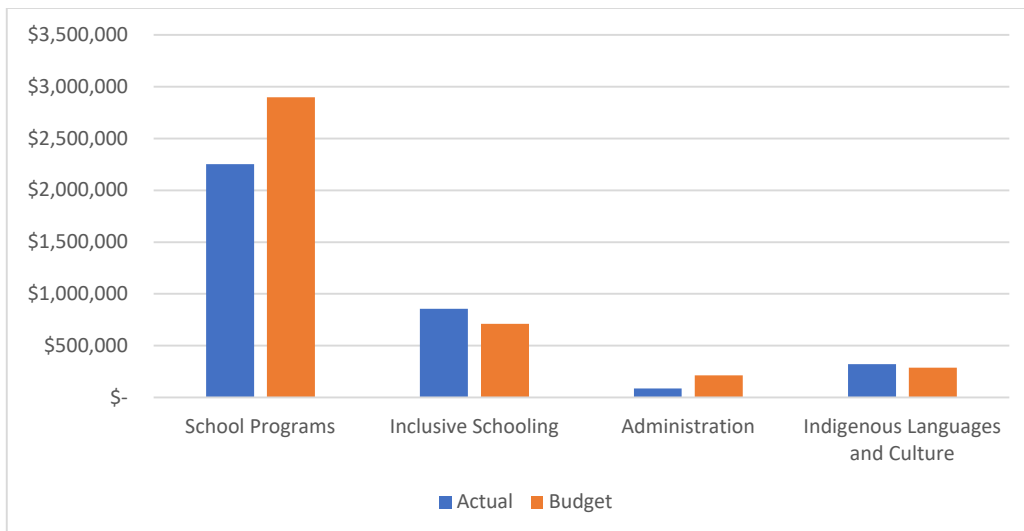
Operating Revenue for the NDEA in 2023



Expenses by program for the NDEA in 2023



Operating expenditure actuals compared to budget for NDEA in 2023



NDEA Enrolment (FTE) by school and by grade for 2022-2023 school year

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS enrolment	10	13	13	11	6	12	13	9	9	7	7	25	1	0

During the 2022-23 school year, the NDEA employed:

Postions	Number of Staff
JK/K Instructor	1
Classroom Teachers	8
Support Teachers	2
Language Instructor/Elder	1
Indigenous Language and Culture Instructor	1
Educational Assistant	7
Food Service Assistant	1
JK Bus Driver	1
After School Program Workers (part-time)	3
Principal, RISC, RILE	1
Total NDEA Staff	26

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 NDEA.

Operating Environment

Strengths and Opportunities

KDS is a small community school that serves students and families from junior kindergarten to grade 12. We have a comprehensive culture program that includes an Elder, Wiliideh Yatli Instructor and Indigenous Language and Culture Coordinator. Language classes follow the new curriculum *Our Languages* developed by the Department of Education, Culture and Employment (ECE). KDS plans several key cultural experiences for using the seasonal Yellowknives Dene First Nation calendar. For example, students experienced berry picking in September and net fishing in January. Enhancing our language and culture program remains a priority to the NDEA and we continue to seek opportunities to expand our programming and capacity for delivering quality programming.

We provide an inclusive education environment that many families from Yellowknife seek out. We also ensure all of our families have access to transportation, a food program and integrated services in the school. It is the priority of the NDEA to maintain small classroom sizes. This ensures that classroom teachers have the time required to meet individual needs.

At this time, KDS has received additional funding to support an Alternative High School program for students who have not been successful in the traditional model. We feel it is important to meet these students needs by providing flexible scheduling and other supports to help them complete courses and provide supports for healthy living.

Weaknesses and Threats

As identified by the Early Development Instrument (EDI) and Middle Development Instrument (MDI), many of our students enter school with vulnerabilities in their different areas of their development. Both the EDI and MDI are assessments mandated by ECE and administered in kindergarten, grade four and grade seven.

There are also a number of poverty, addictions and mental health issues facing our students and families. It is critical that interagency partnerships are established so that proactive supports can be put into place.

As well, the lack of gymnasium continues to threaten KDS programming and enrollment. The NDEA is grateful to YKDFN for the use of the Ndilq Community Gym. Unfortunately, this space is frequently used for meetings, funerals and other community events. The community gym is also small and not adequate for older students. This often hinders skill development because students do not have the space to run drills or multiple games. KDS often loses students to other Yellowknife schools due to inadequate gymnasium space.

Lack of classroom space continues to provide challenges to the types of programming we can offer and hinders opportunities for growth. To accommodate programming changes, the activity room and computer room have been converted to classrooms. We are often at loss for space for counselling and health services.

Fluctuating enrollment has the potential to threaten funding and the programs offered. When one or two families move away, students switch schools or a low birth year, these factors can dramatically affect enrollment, thus funding.

Financial Condition

The Authority's financial assets Decreased from \$1,365,552 to \$1,343,437. This decrease relates to larger balance of cash at the end of the prior year. This year the net financial assets (financial assets less liabilities) were \$1,262,840 compared to \$1,240,524 in the prior year.

The Authority had an operating surplus of \$24,541 for the year. This surplus is mainly attributed to additional funding received from GNWT. The accumulated surplus at year end is \$1,269,510

Accounts payable and accrued liabilities have decreased from \$63,591 to \$62,043 due to a decrease in outstanding payables at year-end.

The Yellowknife Education District No. 1 payable is zero in 2023, same as in 2022. In 2023, the June, July, and August wages were paid before year-end. As such, there is no outstanding payable balance.

In 2022, the NDEA received 92.6% of its funding from the GNWT. The core funding increased from \$2,940,175 to \$3,308,023 in the current year. The NDEA received funding from the Government of Canada from the Jordan's Principle program to subsidize the cost of resource material in 2023, but has not accessed those funds since. Other revenue in the current year of funding mainly consists of donations for the food program in 2023.

Management's 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, 2023


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

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

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

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

Approved and confirmed on behalf of the Education Authority

 _____ Principal
Meagan Wowk

December 12, 2023

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 Audit of the Financial Statements

We have audited the accompanying financial statements of K'alemi Dene School (the "Education Authority") which comprise the statement of financial position as at June 30, 2023 and the statement of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the *Basis of Qualified Opinion* paragraph, these financial statements present fairly, in all material respects, the financial position of K'alemi Dene School as at June 30, 2023 and its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

In common with many not-for-profit organizations the Education Authority derives a significant amount of revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of donation revenues was limited to the amounts recorded in the records of the Education Authority. Therefore, we were not able to determine whether any adjustments might be necessary to donations - general, operating surplus, cash flows from operations for the years ended June 30, 2023 and 2022, financial assets as at June 30, 2023 and 2022 and accumulated surplus as at July 1, 2022 and 2021 and June 30, 2023 and 2022 years. Our audit opinion on the financial statements for the year ended June 30, 2022 was modified accordingly because of the possible effects of this limitation in scope.

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

Other Information

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

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

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

Independent Auditors' Report (continued)

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Education Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Education Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Education Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditors' Report (continued)

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

Report on Compliance with Specified Authorities

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

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

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

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

Crowe MacKay LLP

**Yellowknife, Northwest Territories
December 12, 2023**

Chartered Professional Accountants

K'alemi Dene School
 (Ndilo District Education Authority)

Statement of Financial Position

As at June 30, **2023** **2022**

Financial Assets

Cash and cash equivalents (Note 4)	\$ 606,556	\$ 817,625
Portfolio investments (Note 7)	539,453	528,694
Due from the Government of Canada (Note 11)	20,129	19,233
Accounts receivable (Note 8)	177,299	-

1,343,437 **1,365,552**

Liabilities

Accounts payable and accrued liabilities	62,043	63,591
Payroll liabilities	2,589	2,288
Leave and termination benefits (Note 15)	15,965	59,149

80,597 **125,028**

Net Financial Assets **1,262,840** **1,240,524**

Non-Financial Assets

Prepaid expenses (Note 18)	6,670	4,445
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Accumulated Surplus (Note 29) **\$ 1,269,510** **\$ 1,244,969**

Represented By:

Operating Fund	\$ 1,228,009	\$ 1,214,772
High School Travel Fund	41,501	30,197

\$ 1,269,510 **\$ 1,244,969**

Approved on behalf of the Education Authority

Chairperson

Trustee

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Operations

For the year ended June 30,	2023	2023	2022
	Budget	Actual	Actual
Revenue			
Government of the Northwest Territories ("GNWT")			
ECE regular contributions	\$3,235,000	\$3,308,023	\$2,940,175
ECE other contributions (Note 26)	-	20,300	2,300
Total ECE	3,235,000	3,328,323	2,942,475
GNWT Other contributions (Note 27)	15,000	41,388	15,895
Government of Canada			
Jordan's Principle (Schedule 4)	39,000	8,460	27,973
Total Government of Canada	39,000	8,460	27,973
Education authority generated funds			
Donations - general	32,400	69,420	90,791
Transfers from other education authorities	-	177,299	35,161
Investment income	500	13,518	1,424
	3,321,900	3,638,408	3,113,719
Expenses (Schedule 1)			
School programs	2,898,000	2,252,340	2,038,076
Inclusive schooling	712,000	854,712	478,480
Administration	214,500	87,069	49,131
Indigenous language and culture	288,000	322,634	296,137
COVID-19 expenses	-	-	45,714
Surplus plan	-	-	223,432
Jordan's Principle	-	10,811	29,302
High school travel	-	71,983	-
Gardening	-	14,318	-
	4,112,500	3,613,867	3,160,272
Operating surplus (deficit) before other items	(790,600)	24,541	(46,553)
Other items			
Grant in-kind - GNWT assets provided at no cost (Note 19)	-	226,653	226,653
Rent expense - GNWT assets provided at no cost (Note 19)	-	(226,653)	(226,653)
	-	-	-
Operating surplus	(790,600)	24,541	(46,553)
Opening accumulated surplus	1,244,969	1,244,969	1,291,522
Closing accumulated surplus	\$ 454,369	\$1,269,510	\$1,244,969

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Changes in Net Financial Assets

For the year ended June 30,	2023	2022
Operating surplus (deficit)	\$ 24,541	\$ (46,553)
Change in prepaid expenses	(2,225)	(445)
Increase (decrease) in net financial assets	22,316	(46,998)
Net financial assets, beginning of year	1,240,524	1,287,522
Net financial assets, end of year	\$ 1,262,840	\$ 1,240,524

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Cash Flows

For the year ended June 30,	2023	2022
Cash provided by:		
Operating Activities		
Operating surplus (deficit)	\$ 24,541	\$ (46,553)
Change in non-cash assets and liabilities		
Increase in accounts receivable	(177,299)	-
Increase (decrease) in accounts payable and accrued liabilities	(1,546)	22,385
Increase in payroll liabilities	301	2,288
Increase (decrease) in leave and termination benefits	(43,184)	17,086
Increase in amounts due from Government of Canada	(896)	(7,820)
Increase in prepaid expenses	(2,226)	(445)
	(224,850)	33,494
Cash used in operating transactions	(200,309)	(13,059)
Investing Activities		
Acquisition of portfolio investments	(541,095)	(451,044)
Proceeds of portfolio investments	530,335	-
Decrease in cash	(211,069)	(464,103)
Cash beginning of year	817,625	1,281,728
Cash end of year	\$ 606,556	\$ 817,625

K'alemi Dene School

Schedule 1 Details of Expenses

For the year ended June 30,								2023	2023	2022
	School Programs	Inclusive Schooling (schedule 2)	Administration	Indigenous Language and Culture Program (schedule 3)	Jordan's Principle (schedule 4)	High School Travel	Gardening	Total	Budget	Total
Salaries										
Teachers' salaries	\$ 1,255,101	\$ 631,962	\$ -	\$ 188,966	\$ -	\$ -	\$ -	\$ 2,076,029	\$ 1,931,000	\$ 1,762,059
Instruction assistants	2,581	-	-	-	-	-	-	2,581	914,000	-
Non-Instructional staff	-	-	-	-	-	-	-	-	271,000	27,939
Board/Trustee honoraria	5,042	-	14,790	2,990	-	-	-	22,822	15,000	16,735
Total Salaries	1,262,724	631,962	14,790	191,956	-	-	-	2,101,432	3,131,000	1,806,733
Employee Benefits										
Employee benefits and allowances	376,613	137,947	1,074	93,857	-	-	-	609,491	-	487,534
Leave and termination benefits	(24,677)	(14,395)	-	(4,113)	-	-	-	(43,185)	-	17,086
Total Employee Benefits	351,936	123,552	1,074	89,744	-	-	-	566,306	-	504,620
Services Purchased or Contracted										
Advertising/printing/publishing	-	-	-	-	-	-	-	-	-	634
Insurance and permits	6,508	-	-	-	-	-	-	6,508	-	(1,434)
Interest and bank charges	1,762	-	749	-	-	-	-	2,511	-	704
Maintenance and repairs	37,572	-	8,031	564	-	-	-	46,167	50,000	243,837
Postage/communication	15,483	-	-	-	-	-	-	15,483	-	20,388
Professional/technical services	32,664	99,198	58,270	30,619	-	-	14,067	234,818	95,000	131,649
Rentals/leases	43,128	-	-	-	-	-	-	43,128	21,000	37,751
Student transportation (busing)	93,700	-	-	-	-	-	-	93,700	65,000	80,871
Travel	35,485	-	-	1,316	-	71,983	-	108,784	8,000	19,860
Utilities	-	-	-	-	-	-	-	-	1,000	-
Water/sewage	17	-	-	-	-	-	-	17	-	-
Total Services Purchased or Contracted	266,319	99,198	67,050	32,499	-	71,983	14,067	551,116	240,000	534,260
Total Materials/Supplies/Freight	371,361	-	4,155	8,435	10,811	-	251	395,013	741,500	314,659
Total Expenses	\$ 2,252,340	\$ 854,712	\$ 87,069	\$ 322,634	\$ 10,811	\$ 71,983	\$ 14,318	\$ 3,613,867	\$ 4,112,500	\$ 3,160,272

K'alemi Dene School**Schedule 2
Details of Inclusive Schooling Expenses**

For the year ended June 30, 2023

	General Inclusive Schooling
Salaries	
Teachers' salaries	\$ 631,962
Total Salaries	631,962
Employee Benefits	123,552
Services Purchased or Contracted	
Professional/technical services	99,198
Total Expenses	\$ 854,712

K'alemi Dene School**Schedule 3****Details of Indigenous Language and Culture Program Expenses**

For the year ended June 30, 2023

	Student Instruction
Salaries	
Teachers' salaries	\$ 188,966
	191,956
Employee Benefits	89,744
Services Purchased or Contracted	
Maintenance and repairs	564
Professional/technical services	30,619
Travel	1,316
	32,499
Materials/Supplies/Freight	8,435
Total Expenses	\$ 322,634

K'alemi Dene School

Schedule 4 Jordan's Principle

	June 30, 2023	June 30, 2022	July 1, 2022 - March 31, 2023	April 1, 2023 - June 30, 2023
Revenue				
Government of Canada	\$ 8,460	\$ 38,428	\$ -	\$ 8,460
Expenses				
Personnel	-	27,973	-	-
Materials and supplies	10,811	1,329	-	10,811
Total Expenses	10,811	29,302	-	10,811
Surplus (deficit)	\$ (2,351)	\$ 9,126	\$ -	\$ (2,351)
Deferred Revenue	\$ -	\$ -	\$ -	\$ -

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 of the Government of Northwest Territories (the "GNWT"). Its purpose is to administer and maintain the standards of educational programs in Ndilo as defined under the Act. A full range of instructional programs ranging from 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 as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

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

(b) Cash

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

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and 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, 2023

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.

(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 included on the statement of financial position. Capital assets with a value of less than \$50,000 are recorded as a current expense.

(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 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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

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 school bus used by the Education Authority is the property of the Yellowknives Dene First Nation. The fair value of the use of the bus is estimated to be equivalent to the cost of bus passes that the Education Authority would have had to purchase. As such, a bus pass expense and corresponding revenue has been reported in the statement of operations. The fair value of these services is \$12,000 (2022 - \$8,250).

Deferred Revenue

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

Investment Income

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

Special Purpose Funds

School activity funds which are fully controlled by the 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.

High School Travel Fund: This fund is set up for the delivery of student trips. It has been recognized as a special purpose fund.

(g) Budget Data

The *Education Act* of the Northwest Territories requires that Education Authorities prepare an annual budget, as outlined in Section 117.

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*.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(g) Budget Data (continued)

The 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 Education Authority.

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

(h) Measurement Uncertainty

The preparation of these financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Teacher payrolls for July and August 2023 were recognized and paid as of June 30, 2023. As such, they are not accrued as year-end.

(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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(m) Foreign Currency Translation

The Education Authority only transacts in Canadian dollars. As such, there is no foreign currency translation.

(n) GNWT Tangible Capital Assets Provided At No Cost

The school buildings occupied by the Education Authority are the property of the GNWT. The fair value of the use of the building is estimated to be equivalent to the current year amortization of the building as such a rent expense and corresponding grant in-kind has been reported in the statement of operations.

(o) Net Financial Assets

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 of the Education Authority is determined by its financial assets less its liabilities. Net financial assets combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

(p) Segment Disclosure

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

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

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

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

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

COVID-19 Expenses: pertains to expenses incurred during the year to address issues caused by the COVID-19 pandemic.

High School Travel: pertains to the delivery of student trips.

Jordan's Principle: pertains to the provision of products, services and supports related to health, social, and educational needs of the First Nations students at the Authority.

Gardening: pertains to the delivery of instruction to teach student how to have a garden and harvest.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(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, 2023.

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.

3. Future Accounting Changes

Revenue, Proposed Section PS 3400

Effective, July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

Public Private Partnerships PS 3160

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

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

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

Purchased Intangibles PSG-8

Effective July 1, 2023, Education Bodies will be required to adopt PSG-8 Purchased Intangibles. The standard provides guidance on how to account for and recognize intangibles. The Education Body is assessing the impact of this standard on the consolidated financial statements and there is no significant impact as a result of its application.

4. Cash

Cash represent cash held in a bank account with the Royal Bank of Canada ("RBC").

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 two, one-year guaranteed investment certificate ("GIC") with RBC, one GIC \$78,051 (2022 - \$77,650) has an interest rate of 3.25% (2022 - 0.55%) per annum and matures on July 04, 2024. The second GIC \$461,402 (2022 - \$451,044) has an interest rate of 4% (2022 - 1.8%) per annum and matures on June 14, 2024.

8. Accounts Receivable

	Accounts Receivable 2023	Allowance 2023	Net 2023	Net 2022
Due from GNWT	\$ 475	\$ (475)	\$ -	\$ -
Due from Dettah District Education Authority	\$ 177,299	\$ -	\$ 177,299	\$ -

9. Inventories

The Education Authority does not have inventories.

10. Contribution Repayable

The Education Authority does not have contribution repayable.

11. Due from the Government of Canada

	2023	2022
Goods and Services Tax receivable	\$ 20,129	\$ 19,233

12. 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, 2023

13. Pensions

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

The amount contributed to the NEBS pension was \$139,964 (2022 - \$123,178). 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 \$198,644 as at January 2023, and \$193,715 as at January 2022. The maximum monthly contributions is \$3,507 as at January 2023, and \$3,420 as at January 2022.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3,789 Employee Members and 117 Employer Members (total active, disabled and on leave: 2,054)

As of January 1, 2023, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$81,300,000 - funded ratio 127% (2022 - \$65,900,000 and 124%) on a going concern valuation basis.

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

14. Long-Term Debt

The Education Authority does not have long-term debt.

15. 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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

15. Leave and termination benefits (continued)

Valuation results

The actuarial valuation was completed as at March 31, 2023. The effective date of the next actuarial valuation is March 31, 2024. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2023 and the results extrapolated to June 30, 2023. 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	2023		2022	
Changes in Obligation						
Accrued benefit obligation, beginning of year	\$ 31,837	\$ 4,022	\$ 35,859	\$ 33,805	\$ 33,805	\$ 33,805
Current period benefit cost	4,406	595	5,001	4,487	4,487	4,487
Interest accrued	1,425	189	1,614	1,201	1,201	1,201
Benefits payments	(29,732)	(20)	(29,752)	(803)	(803)	(803)
Actuarial (gains)/losses	23,638	(494)	23,144	(16,411)	(16,411)	(16,411)
Plan amendments	(17,074)	-	(17,074)	13,580	13,580	13,580
Accrued benefit obligation, end of year	14,500	4,292	18,792	35,859	35,859	35,859
Unamortized net actuarial gain/(loss)	(5,749)	2,922	(2,827)	23,290	23,290	23,290
Accrued benefit liability	\$ 8,751	\$ 7,214	\$ 15,965	\$ 59,149	\$ 59,149	\$ 59,149
Benefit expenses						
Current service cost	\$ 4,406	\$ 595	\$ 5,001	\$ 4,487	\$ 4,487	\$ 4,487
Interest costs	1,425	189	1,614	1,201	1,201	1,201
Amortization of actuarial gains	(2,749)	(224)	(2,973)	(1,380)	(1,380)	(1,380)
Plan amendment	(17,074)	-	(17,074)	13,580	13,580	13,580
Total expense (recovery)	\$ (13,992)	\$ 560	\$ (13,432)	\$ 17,888	\$ 17,888	\$ 17,888

The discount rate used in the 2023 fiscal year to determine the accrued benefit obligation was an average of 2.7% (2022 - 2.7%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total	
	\$	\$	\$	
2023	1,244	53	1,297	
2024	1,313	40	1,353	
2025	1,487	31	1,518	
2026	1,581	24	1,605	
2027	1,717	30	1,747	
	\$ 7,342	\$ 178	\$ 7,520	

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

16. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

17. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

18. Prepaid Expenses

	2023	2022
Vehicle licenses and insurance	\$ 6,670	\$ 4,445

19. GNWT Tangible Capital Assets Provided At No Cost

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Buildings	\$ 9,066,125	\$ 3,059,816	\$ 6,006,309	\$ 6,232,961

Rent expense of \$226,653 (2022 - \$226,653) equal to the current year amortization of the tangible capital assets was offset by a grant in-kind.

20. 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, 2023

21. Related Parties

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

			2023	2022
	Accounts receivable	Allowance	Net 2023	Net 2022
Due from related parties				
Government of the Northwest Territories				
Health and Social Services	\$ 475	(475)	\$ -	\$ -

		2023	2022
Revenue from related parties			
Government of the Northwest Territories			
Department of Education, Culture and Employment		\$ 3,328,323	\$ 2,942,475
Department of Environment and Natural Resources		10,000	13,555
Department of Municipal and Community Affairs		2,500	1,500
Department of Health and Social Services		2,590	840
Dettah District Education Authority		177,299	35,161
Total revenues from related parties		\$ 3,520,712	\$ 2,993,531

		2023	2022
Expenses paid to related parties			
Government of the Northwest Territories			
Yellowknife Education District No.1		\$ 3,628	\$ 940
		2,501,882	2,148,551
Total expenses to related parties		\$ 2,505,510	\$ 2,149,491

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

22. 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 27, 2022.

23. 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.

24. 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 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 Education Authority holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

24. Financial Instruments (continued)

The Education Authority's maximum exposure to credit risk is as follows:

	2023
Cash and cash equivalents	\$ 606,556
Portfolio investments	539,453
Due from Government of Canada	20,129
Accounts receivable	177,299
Maximum credit risk exposure	<u>\$ 1,343,437</u>

The Education Authority does have concentration of credit risk. Concentration of credit risk is the risk that a customer has a significant portion 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, 2023 receivables from one (2022 - one) customers comprised 100% (2022 - 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.

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 \$64,632 (2022 - \$65,879). The Education Authority has a credit facility with a limit up to \$30,000.

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
Cash and cash equivalents	\$ 606,556
Portfolio investments	539,453
Due from the Government of Canada	20,129
Accounts receivable	<u>177,299</u>
Total financial assets	<u>\$ 1,343,437</u>
Total financial assets - prior year	<u>\$ 1,365,552</u>

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

24. Financial Instruments (continued)

Financial liabilities	Up to 6 months
Accounts payable and accrued liabilities	\$ 62,046
Payroll liabilities	<u>2,589</u>
Total financial liabilities	<u>\$ 64,635</u>
Total financial liabilities - prior year	<u>\$ 65,879</u>
Net total	<u>\$ 1,278,802</u>
Net total - prior year	<u>\$ 1,299,673</u>

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.

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 \$539,453 (2022 - \$528,694). 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.

25. Expenses by Object

	Budget 2023	Actual 2023	Actual 2022
Compensation	\$ 3,131,000	\$ 2,667,738	\$ 2,311,353
Materials and freight	741,500	395,013	314,659
Services purchased/contracted	240,000	551,116	534,260
	<u>\$ 4,112,500</u>	<u>\$ 3,613,867</u>	<u>\$ 3,160,272</u>

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

26. ECE Other Contributions

	2023	2022
GNWT, Department of Education, Culture and Employment		
Self Regulation	\$ -	\$ 2,300
Active After School Program	15,300	-
Youth Corporate Program	5,000	-
	\$ 20,300	\$ 2,300

27. GNWT Other Contributions

	2023	2022
Department of Municipal and Community Affairs		
After School Activity Program	\$ 2,500	\$ 1,500
Gardening	19,798	-
Department of Environment and Natural Resources		
Take a Kid Trapping Program	10,000	13,555
Aboriginal Languages	5,000	-
Department of Health and Social Services		
Drop the Pop Program	2,590	840
Department of Finance		
Administration	1,500	-
	\$ 41,388	\$ 15,895

28. Contingent Assets

The Education Authority does not have any contingent assets.

29. Accumulated Surplus

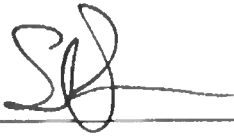
A statement of funds and surplus have been prepared as follows:

Details of Funds

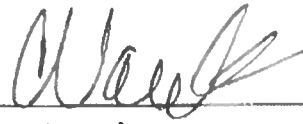
For the year ended June 30,	2023	2022
OPERATING FUND		
Balance, beginning of year	\$ 1,214,772	\$ 1,291,522
Operating surplus	24,541	(46,553)
Transfer to High School Travel Fund	(11,304)	(30,197)
Balance, end of year	\$ 1,228,009	\$ 1,214,772
HIGH SCHOOL TRAVEL FUND		
Balance, beginning of year	\$ 30,197	\$ 30,197
Transfer from Operating Fund	11,304	-
Balance, end of year	\$ 41,501	\$ 30,197

Approvals

Operating Plan



Education Body Chair



Superintendent

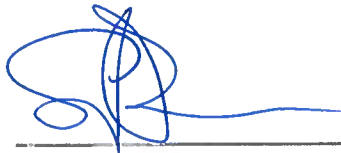
June 30, 2022

Date

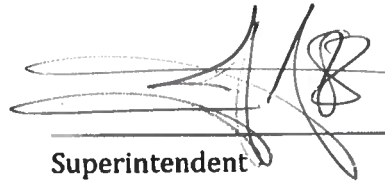
June 30, 2022

Date

Annual Report



Education Body Chair



Superintendent

Sept 28, 2023

Date

9/28/23

Date

**Annual Reports for
the Education Bodies
of the Northwest Territories for
the 2022-2023 School Year
ending June 30, 2023**

**Rapports annuels des
organismes ténnois
du milieu de l'éducation
pour l'année scolaire 2022-2023
se terminant le 30 juin 2023**

**Volume 2 of 2
Volume 2 de 2**

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South Slave Divisional Education Council

Tłıchq Community Services Agency

Yellowknife Catholic Schools

Yellowknife Education District No. 1

Education Accountability Framework

Sahtú Divisional Education Council

Operating Plan

For the 2022-23 School Year



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Operating Plan - Executive Summary

The Sahtú Divisional Education Council's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act (FAA)* that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the Sahtú Divisional Education Council's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

Key Strategic Goals

In January 2020, the Sahtú Divisional Education Council began the process of strategic planning and long-term goal-setting. The process included community engagement sessions in the five Sahtú communities - Délı̄ne, Tulit'a, Norman Wells, Fort Good Hope and Colville Lake. The objective of the community engagement sessions was to derive strategic priorities for the school based on community, school staff and student voice. The community and student voice had a broader influence as the Sahtú Divisional Education Council developed its *Growing Forward Together: Strategic Plan 2020-2025*.

Growing Forward Together: 2020-2025 sets the strategic priorities and goals for the SDEC. The four key priorities are:

Increasing Academic Achievement through Advocacy and Support

The SDEC strives to ensure equitable access to learning for all students. We advocate through the District Education Authority (DEA), Divisional Education Council (DEC), the Government of the Northwest Territories, and other political arenas to strengthen equitable access to education for all Sahtú students. Schools will celebrate student success throughout the year. Physical, emotional, spiritual and intellectual aspects of the whole student will be recognized and celebrated.

Becoming a Capable Person in the NWT

The SDEC supports schools in strengthening students in the areas of physical, emotional, spiritual and intellectual wellness. Student wellness will be supported through a balance between in-school support and a strong on-the-land program. In addition to a focus on wellness and identity, schools prepare students with integrated skills, attitudes and capabilities to better make use of post-secondary and work opportunities after grade 12.

Strengthening Language, Culture and Identity

Schools in Sahtú region provide rich on-the-land opportunities to develop traditional skills, building relationships with Elders and Traditional experts and experience life in a cultural camp. To strengthen the Indigenization of education in schools, a whole school approach is implemented where all students and staff

are expected to participate. Two of the five Sahtú schools offer a junior kindergarten/kindergarten Dene Kede (North Slavey) Language Immersion program.

Promoting a Respectful and Responsible Learning & Work Environment

The SDEC advocates for equitable access to learning and diverse choices in programming in small schools. Increasing services and providing a safe learning environment is paramount. The SDEC is committed to advocating for school facility improvements in all schools. An open channel between the school and community is a key component of student success. Sahtú schools look to strengthen parental engagement to improve student attendance and to support and improve academic achievement. Parental and community feedback is sought in an effort to bring about changes and joint successes, which are continuously identified and celebrated.

School Re-Opening:

Similar to educational jurisdictions across the Northwest Territories and across Canada, the Sahtú Divisional Education Council (SDEC) is encountering the aftermath of the twenty-four months of disruption in the education of JK - 12 students. Our data and on-going assessments show gaps in knowledge, skills, learning behaviours and achievement which we need to address in a proactive and systematic way, guided by research-based practices and educational expertise.

Additional Performance Improvement Planning for 2022-2023

The SDEC does not currently have regional achievement targets identified to address the gaps in student achievement in the areas of literacy and numeracy. Currently, schools identify school-specific targets in these academic achievement areas and Professional Learning Communities (PLCs) are the medium to analyze data and measure growth in achieving goals. To fully identify student improvement in the area of literacy and numeracy, the SDEC will identify regional achievement targets which all Sahtú schools are expected to attain or exceed. School administrators will conduct follow-up where programming or targets are not aligned with regional goals, or where classroom and school results fall short of regional goals.

Student absenteeism in grades 7 - 12 severely undermines academic success. Student absenteeism over a school career substantially undermines student achievement across all outcomes. During the 2022-2023 school year, the SDEC will begin to identify and address the hurdles students face in achieving excellent school attendance. The hurdles will be addressed in a holistic approach as to why students do not attend school and how student disengagement is influenced by what the schools are not offering.

Intergenerational trauma and systemic and historic impacts of residential schools reflected in current underachievement and lack of success within schools is a reality for many of our students.

All school staff will receive annual and on-going sensitivity training as a means to address how historic events impact current experiences within schools. Schools will look to community partners and allies to work with educators and students to understand and overcome hurdles to success.

Annual Report - Executive Summary

The Sahtú Divisional Education Council's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

Our vision for learning in the Sahtú Divisional Education Council is to enable all students to reach high levels of achievement and to ensure each student develops the knowledge, skills, and competencies they need to become responsible Northwest Territories citizens.

Every student deserves a great education and student well-being, and learning must be at the centre of every decision we make. It is our goal - and responsibility - that every student feels connected and engaged in their learning and has the tools, resources, opportunities and support they need to thrive.

Knowing who our students *are*, is at the very core of this work. We must understand, about each and every student, what their strengths, interests and lived experiences are; and what biases we might have that may affect their learning. Striving for quality education has resulted in significant gains in Literacy and Numeracy for our students. Sahtú staff, including regional staff, principals, teachers and support staff, work for a common purpose, a shared vision and mission for our students:

Mission Statement: The Sahtú Divisional Education Council, working in partnership with the Divisional Education Authorities and others, will provide culturally relevant educational opportunities for all students who will experience success in a caring school environment and become lifelong learners.

In 2022-2023, upon emerging from the pandemic disruptions from the previous school year, the Sahtú Divisional Education Council did its best to stay the course with its main initiatives and priorities:

- Increasing academic achievement through advocacy and support
- Becoming a capable person in the NWT
- Strengthening Language, Culture & Identity
- Promoting a Respectful and Responsible Learning & Working Environment

Areas we highlight and celebrate:

The Healthy Food Program continued to be supported through the GNWT, ECE, SDEC and donations from communities and organizations to ensure that all students can access healthy foods each school day and meet physical wellness needs.

Positive healthy relationship building through different programs, such as TAMI (Talking About Mental Illness), MindUp, Fourth R, Health Relationship Plus and the Zones of Regulation. Programs were implemented in the schools to support the social and emotional well-being of students.

Indigenizing Education has seen growth in the Sahtú region. Indigenous Language Instructors (ILI) have collaborated on several occasions throughout the year. The ILIs worked on strengthening the language program through improvements of the Dene Kede dictionary and developing curriculum in a meaningful and authentic way.

Three of the five schools offered JK / K Dene Kede Language Immersion instruction.

The Land and Culture Coordinator positions in each school continue to thrive and enrich the on-the-land experiences for students.

Areas for stretch and challenge:

Setting targets for systemic assessments will be a priority moving forward. The SDEC will need to consider any gaps due to learning disruptions throughout the COVID-19 pandemic. During the 2022-2023 school year, data was collected to motivate and improve learning achievement with the goal being to see an improvement in student achievement scores. In 2023-2024, the collection of data will be used to implement effective changes in teacher instruction and student learning.

Addressing attendance issues in Sahtú schools is a systemic issue encountered for decades, exacerbated by school closures or disruptions in learning. The COVID-19 pandemic caused many disruptions in the opening of schools across the region and getting students to return to school was a challenge. In 2023-2024, schools will be tasked with engaging students and families to address the low attendance rates. The approach has to be holistic and community-based and community supported to positively disrupt a systemic issue and one that education systems are encountering across Canada and globally.

The 2023-2024 school year will be the trial year of the transition to the British Columbia curriculum for students in Grades 4, 5, 6 and 9 in English Language Arts and Mathematics. Teachers will be provided training opportunities that focus on supporting learners with the competency-based curriculum.

Labour shortages and supply chain issues across the GNWT system pose hurdles, as they do across Canada and globally. From a shortage of skilled trades persons and delayed supplies to address infrastructure issues in schools, to unavailability of top calibre professionals to move to the Sahtu and fill vital roles in school communities, to support roles that work one-on-one with students with diverse needs, to clerical and custodial staff, all vital entities are needed but are in critical shortage.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The Sahtú Divisional Education Council (SDEC) was established in 1989. The mandate of the SDEC is to provide a quality junior kindergarten to grade 12 education to approximately 520 students in the communities of Délı̄nę, Tulit’a, Norman Wells, Fort Good Hope, and Colville Lake. The SDEC is composed of one representative from each of the five community-based District Education Authorities (DEAs). DEAs are elected, acclaimed or appointed by the community, and each DEA elects one of its members to represent them at the regional SDEC meetings.

The SDEC is responsible for the provision of publicly-funded education within the jurisdiction according to all relevant statutes and regulations and using funds provided by the Government of the Northwest Territories. The SDEC provides facilities, transportation, programs and services and management of risk associated with the operations of the school division.

Governance Structure and Elections

2021-2024 Divisional Education Council Membership

Community	Representative	Position on Board
	Heather Bourassa	Chairperson
Colville Lake	Isabel Orlias	Trustee
Fort Good Hope	Lisa-Marie Pierrot	Trustee
Norman Wells	Sarah Baker	Vice-Chair
Tulit’a	Sally Horassi	Trustee
Délı̄nę	Mary Ann Vital	Trustee

Sahtú governance elections are held on a three-year cycle. Community District Education Authorities (DEAs) can be either elected through a democratic voting process or acclaimed if insufficient candidates put forward their name during the election. DEA members can also be appointed to a membership position if a vacancy occurs during the terms of the sitting DEA. The SDEC follows the elections procedures outlined in the NWT Elections Act and in accordance with Municipal and Community Affairs (MACA) policy and procedure.

Sahtú Divisional Education Council Elections

Election	Length of Term	School Years
October 2018	3 years	2018-2019 2019-2020 2020-2021
October 2021	3 years	2021-2022 2022-2023 2023-2024
October 2024	3 years	2024-2025 2025-2026 2026-2027

Governance Building Capacity

Effective school board governance results from the collective knowledge and skill of the trustees and their capacity or willingness to work together; to manage or resolve conflicting beliefs and values about what constitutes the public interest and to balance the responsibilities of constituency representation with the best interests of the whole organization. The combined skill set and knowledge of trustees and their ability to function in a collaborative manner are crucial to the effective governance of the organization. As a result, training is viewed as an important tool to increase understanding of roles and responsibilities and effective board collaboration.

In October 2021, the Sahtú elections took place and this resulted in a combination of newly elected and returning members to both the community DEAs and the subsequent appointment of trustees to the DEC. With many new members to the DEAs, training is an important tool to ensure members understand roles and responsibilities from a governance and operational perspective. A “DEA Orientation” workshop includes an overview of the function, foundation policies, and key priorities of the SDEC, and a clarification of DEA, member, and partner roles and responsibilities is provided at the start of each newly elected DEA.

Each year, the DEC has the opportunity to attend a conference related to SDEC key priorities.

Key Senior Management Positions:

Superintendent of Schools - Dr. Renee Closs

Assistant Superintendent - Lorraine Kuer

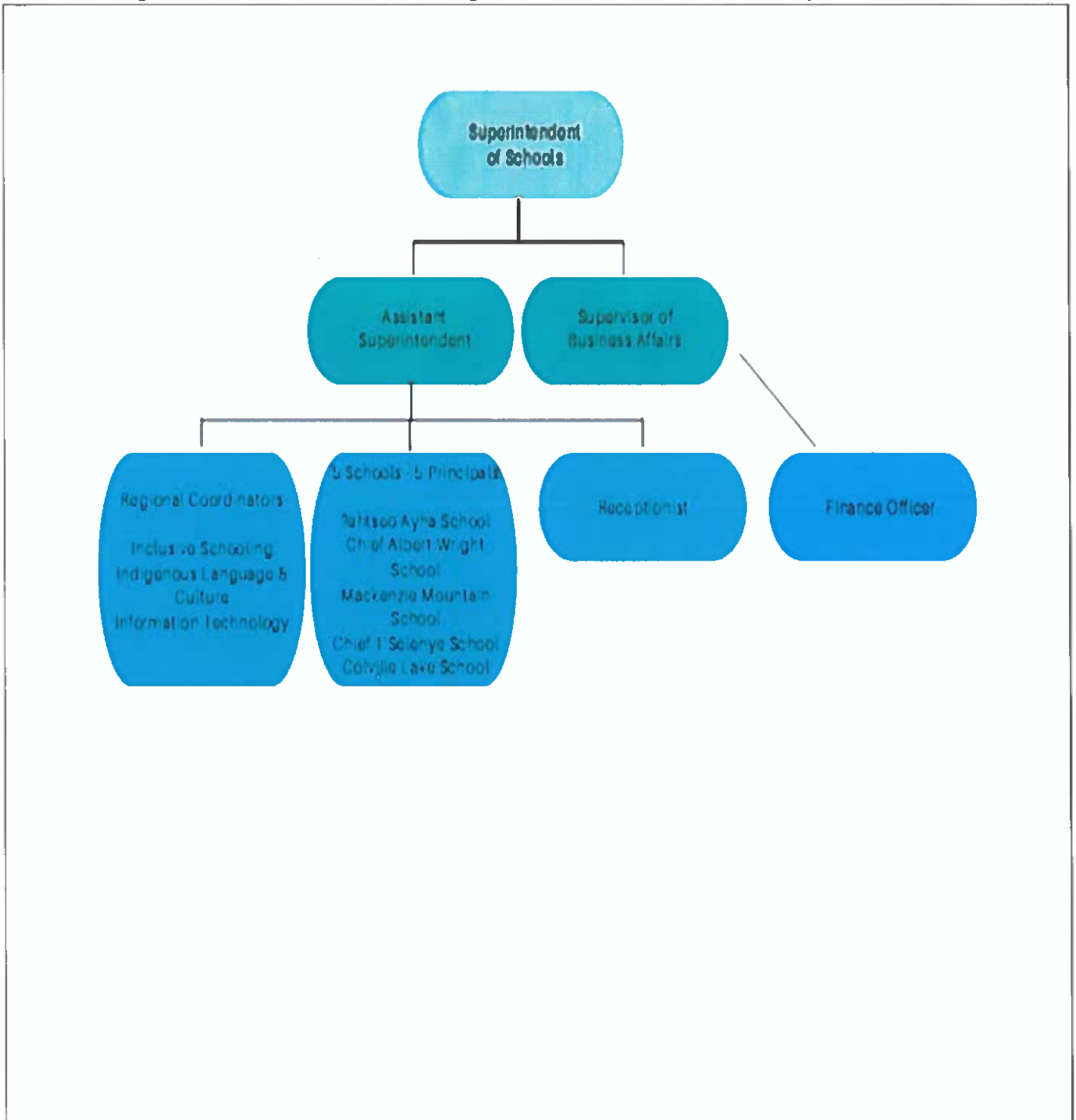
Supervisor of Business Affairs - Siddik Mohammad

The Superintendent of Schools is the Chief Executive Officer (CEO) of the SDEC and fulfills roles under the Government of the Northwest Territories legislations, including that of “Deputy Head” for the public service.

The Sahtú DEC identifies potential DEC / DEA development workshops to assist trustees in improving their skills as representatives on an education governing body. New DEC / DEA members are expected to review the local policies, regional policies and workshops available to trustees, such as the “New Member Orientation”.

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	5	Total Anticipated Student Head Count	530
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School Name	Community	Grades Offered	Programming Highlights
Colville Lake School (Colville Lake)	Colville Lake	JK - 12	<ul style="list-style-type: none"> • Dene Kede Language classes • Extensive on-the-land programming • Full-time food preparation program • Individualized targets in reading and numeracy through the support of an instructional coach • Northern Distance Learning
ʔehtseo Ayha School (ʔehtseo Ayha)	Délıne	JK - 12	<ul style="list-style-type: none"> • Dene Kede Language classes • JK - K Dene Kede Language Immersion class • Alternate high school program • Enhance Dene Kede Language program • Enhanced on-the-land programming for grades 8-12 • Northern Distance Learning
Chief T'Selehye School (Chief T'Selehye)	Fort Good Hope	JK - 12	<ul style="list-style-type: none"> • Dene Kede Language classes • JK - K Dene Kede Language Immersion class • Guided reading blocks • Nai?e?a 15 and 25 • Career and Education programming • Winter on-the-land camp

			<ul style="list-style-type: none"> • Northern Distance Learning with two endpoints
<p>Chief Albert Wright School (Chief Albert Wright)</p>	<p>Tulit'a</p>	<p>JK - 12</p>	<ul style="list-style-type: none"> • Dene Kede Language classes • JK - K Dene Kede Language Immersion class • Alternative high school programming • Skills Canada curriculum • Integrated Dene Kede Language throughout the school • Northern Distance Learning with two endpoints
<p>Mackenzie Mountain School (Mackenzie Mountain)</p>	<p>Norman Wells</p>	<p>JK - 12</p>	<ul style="list-style-type: none"> • Dene Kede Language classes • Guided reading and numeracy blocks • Increased electives in high school • Significant offering of -1 courses in high school • Northern Distance Learning • Core French

D. Student Profiles

The following table details general characteristics of the region’s student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

The Sahtú region comprises five communities and each community have a JK - 12 school. Dene Kede (North Slavey) Language is the heritage language of the region. Population, income, school population ethnicities, and school program type data are described below.

The NWT Bureau of Statistics estimates the total population in the Northwest Territories as of January 1, 2022 as 45,640 residents.

The following are population estimates by region and by Sahtú communities as of July 1, 2022:

Sahtú Totals	2,668
Colville Lake	159
Délı̄ne	627
Fort Good Hope	601
Norman Wells	768
Tulit’a	513

Sahtú Income Distribution in 2019, as reported by the NWT Bureau of Statistics, is as follows:

	% of persons with income < \$15,000	% of persons with income between \$15,000 - \$50,000	% of persons with income > \$50,000
Sahtú	24.4	36.6	39.0
Colville Lake	-	-	-
Délı̄ne	31.0	40.5	28.6
Fort Good Hope	27.8	41.7	30.6
Tulit’a	27.8	44.4	27.8
Norman Wells	14.0	24.0	62.0

As of September 2021, the snapshot of Sahtú community school demographics show ethnic backgrounds as follows:

Student total	564
Dene	446
Inuit	8
Métis	22
Non-Aboriginal	81
Other Aboriginal	3
Unclassified	4

In May 2022, Sahtú Inclusive Schooling demographics showed that there were 63.4% on Regular Education programs and 36.6% of students on Student Support Plans. The number of students on support plans for enrichment was below 1% of the school population. Students on Modified Education Plans comprise 10.9% of the student population and 10 students on Individual Education Plans comprised 1.8% of the school population.

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional priorities and goals.	In growing NWT capable citizens, the Sahtú Education Body will target key competencies to nurture in all learning and teaching. Attendance and academic improvement targets will be embedded in the growth of key competencies. Aligned with this holistic approach to learning, Dene Kede language will be embedded in authentic daily activities throughout Sahtú schools in strong efforts to revitalize and make Dene Kede language accessible to all. Regional literacy (reading and writing) and numeracy targets will define priorities in approaches and expected gains within each school; academic targets are embedded and aligned with the development of key competencies over time. These regional goals and priorities are built upon the regional strategic plan developed in May 2020, after strategic visioning for education meetings in each community during January and February of 2020. Current priorities consider the learning loss due to pandemic school closures to in-person learning.
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
Students will notice what they are learning and set goals so there is a clear connection between what is being learned and how it contributes to values, skills and dispositions that allow them to live and learn well as capable people. Each school will focus on key	Regional attendance data, captured Oct 31, Feb 28 and May 31 will show attendance of 80% or more across all divisions e.g.	Educators now readily use the language of building capable NWT persons in addressing issues such as attendance, engagement and positive wellbeing. Individualized approaches, especially in grades 10-12, similarly help retain	In 2023/24, the Sahtu will increase variety of programming, extracurricular activities and land programming to address the attendance and

<p>competencies and their components in developing capable youth. Attendance and academic growth targets will be embedded in the attainment of key competencies over time.</p>	<p>grades JK-6, 7-9, and 10 -12 as a measure of the impact of the strong focus on key competencies and their components in developing capable youth. PowerSchool attendance will be used to report on success achieving the attendance target.</p>	<p>students at risk. JK-6 attendance met targets in all five locations, while 7-9 and 10-12 attendance fell short of targets.</p>	<p>engagement issues in grades 6-12. School leadership and educator professional development aligned with bridging to the BC curriculum will better equip educators to engage competency-based approaches for youth. Attendance targets are embedded in competencies and the nurturing of values, skills, and dispositions of capable NWT people. Attendance is foundational to academic success and instrumental to developing capable people in the NWT. The Sahtu anticipates stamina and motivation to attend will improve as competencies are built over time.</p>
<p>Language revitalization and access to language in everyday settings: Students will learn through authentic tasks and use functional Dene Kede language that connects to their lives.</p>	<p>Everyone in the school will speak Dene Kede frequently / daily in a Whole School Approach to language learning. Each school will track the growth of student oral language through the tracking of mid-term and semester-end OLC report card results in oral language proficiency.</p>	<p>Sahtu schools have identified shortfalls due to the impact of COVID-19 disruptions to learning. Whole School Approaches are present but only emergent in most schools, while OLC curriculum is not driving instruction as it had prior to pandemic years. Increased accountability in all areas points the way forward to improving capacity of JK/K Immersion Instructors; greater monitoring by school principals of OLC driven instruction; and ILI capacity building in assessment and reporting.</p>	<p>Sahtu schools are drawing on ECE curricular and language instruction specialists to enhance Whole School Approaches and assessments of oral language proficiency. Building educator capacity and overall school accountability are goals for 2023 – 2024, along with deeper engagement of OLC curriculum in grades K-9.</p>

<p>Targeted remediation and intervention in reading in grades 1-9; in writing in grades 1-12, and in numeracy in grades 1-8 will result in all students on regular programs (but struggling with gaps in learning) making satisfactory to substantial gains in academic performance. Academic targets are embedded in competencies and the nurturing of values, skills and dispositions of capable NWT people. Attendance is foundational to academic success and instrumental to developing capable people in the NWT.</p>	<p>Comprehensive / Balanced Literacy Approaches, including daily guided reading, will result in all Sahtú grade 1 – 6 students on regular programs gaining four or more levels in reading over the school year, as measured by Fountas & Pinnell Reading Benchmark Assessments. Sahtú students in grades 7 – 9 will reach or exceed reading level Z, unless on individualized support plans for difficulty. Writing, assessed three times in the school year using Sahtú Whole Region Rubrics, will show 80% of grade 1- 12 students, on regular programs, meeting or exceeding grade level expectations in <i>content</i> and <i>organization</i> by June 2023. <i>Dossier</i> database will be used to track success in</p>	<p>Sahtu schools have made satisfactory progress in reading, writing and mathematics by using targeted remediation to ameliorate gaps due to pandemic disruptions in teaching and learning. Two schools report students on regular programs gaining four or more levels in reading over the school year, as measured by Fountas & Pinnell Reading Benchmark Assessments. The two schools report students in grades 7 – 9 reaching or exceeding reading level Z, unless on individualized support plans for difficulty. One school falls short of the reading target of growth by 4 reading levels by achieving growth by 3 levels. Two schools are recording reading growth, but not yet meeting targets by recording 2 to 3 reading levels of reading growth on average. The latter three schools have made inroads in moving all grade 7 – 9 students to level Z, but are falling short of the target of all students on regular education programs reading at level Z. Writing shows three schools achieving 80% of students on regular programs meeting or exceeding grade level expectations in <i>content</i> and <i>organization</i>. Two schools have made substantial gains but fall short of the target. In mathematics, intervention has been targeted and consistent with a systematic approach to</p>	<p>Shortfalls in achieving reading, writing and mathematics targets will be addressed by improving student attendance in grades 6 – 12; building teacher capacity in applying and acting upon assessment data (assessment for learning); and building teacher capacity to understand and build student competencies through adapting teaching and learning in readiness for the renewed NWT curriculum.</p>
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	<p>achieving reading and writing goals. In numeracy, grade 1- 6 students on regular programs will meet or exceed 80% of curricular outcomes as measured by Sahtú Curriculum-Aligned Math Assessments in one to three years. Existing spreadsheets, designed to track student progress in meeting numeracy curricular outcomes, will be used to determine evidence of meeting targets.</p>	<p>addressing learning gaps. We are aware of not being able to cover the breadth of all curricular outcomes at his time in the majority of our schools in grade 1-6 mathematics, due to the nature of the intervention and remediation needed to build foundational skills. However, we are tracking individual student growth in achieving curricular outcomes in mathematics and there is systematic tracked growth in grades 1- 6. Our goal of grade 1- 6 students on regular programs meeting or exceeding 80% of curricular outcomes as measured by Sahtú Curriculum-Aligned Math Assessments, is likely to be attained by the end of year 3.</p>	
<p>Respectful and responsible learning and working environments are established through on-going attention to staff sensitivity training in residential schools and intergenerational trauma awareness; anti-racism / anti - bias awareness; and completion of the GNWT modules: <i>Living Well Together</i>. Restorative Practices training in conflict resolution and healing circles similarly support respectful spaces.</p>	<p>By October 31, 2022 all Sahtú educators and staff will have completed the <i>Living Well Together</i> modules, including in-person workshops in residential schools' awareness. By mid- September 2022 all Sahtú educators will have participated in anti-racism and anti-bias introductory work, with follow-up work occurring</p>	<p>Eight-five percent of Sahtu educators have completed all <i>Living Well Together</i> modules by May 2023, while all Sahtu staff have undergone in-person sensitivity training in residential schools and intergenerational trauma awareness by November 2022, facilitated by local Elders and survivors of residential schools and ECE coordinators. Anti-racism / anti - bias awareness training, facilitated by an esteemed presenter in the field, took place in September 2022 with all Sahtu staff attending virtually or in person.</p>	<p>Staff recruitment due to labour shortages resulted in staff being onboarded throughout the school year and not all new recruits in mid or later parts of the school year fully completed the training. This can be addressed going forward by school administrators having a proactive plan for this training as new recruits are onboarded, regardless of what part of the school year it is. In 2023 - 2024, themes of intergenerational trauma, anti-racism and anti-bias</p>

	<p>periodically in the school year. Restorative Practices training will be offered at one school site, with participants drawn from all five communities.</p>		<p>awareness, and restorative practices / reconciliation will be threaded throughout staff training and onboarding.</p>
<p>Areas of Strength for the region</p>	<p>The Sahtu Region was highly proactive and timely in its addressing of gaps in reading, writing and mathematics in grades 1-9. Intervention and remediation of learning gaps created or worsened by pandemic disruptions proved very effective.</p>		
<p>Areas for Development for the region</p>	<p>Developing competencies of capable Northwest Territories peoples is an area for school leaders and educators to focus in understanding a holistic approach to child and youth development. Symptoms such as absenteeism and disengagement can be systematically and systemically addressed in whole school approaches. Improved data collection at the Education Body and school level to measure and address specific target areas is an area for improvement e.g. growth in Indigenous language acquisition; improving student databases to generate specific information on target areas. Teacher training to bridge to the BC curriculum: in particular, training in competency-driven teaching and learning and methodologies to support the delivery of the renewed Northwest Territories curriculum. Overall improved accountability, but especially in OLC-driven approaches in teaching, learning, and assessing Indigenous language competencies will address shortfalls we are aware of since the pandemic disruptions to learning.</p>		
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Planning for and rigorously addressing pandemic learning loss in reading, writing and numeracy has proved effective in grades 1 – 9. Building teacher capacity in assessment and intervention for learning loss, and the mobilization of teacher teams to address these issues has been effective. However, in 2023 – 2024, Whole School Approaches to Indigenous language learning require greater leadership and accountability school-wide, and assessing and reporting on Indigenous language learning are areas impacted by pandemic disruptions and where the Our Languages Curriculum must again drive instruction.</p>		

B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>Sahtú schools will begin school reviews in 2022 – 2023 with a phased-in approach over three years. Principals will report in spring 2023 on achieved results in relation to regional performance indicators, targets and shared priorities, the explanation for any difference between targets and results, noting areas of strength and areas for development. Additional elements of school reviews will be added in 2023 – 2024, with complete school reviews completed in 2024 – 2025. School reviews will then be completed according to a set cycle going forward. Each school will develop school improvement plans by September 30, 2022. These plans will be developed in consultation with the school DEA and community. School improvement planning will reflect the concerns and needs of individual schools but align with overall regional goals. These overarching strategic goals include: becoming a capable person in the NWT through developing key competencies; improving academic achievement in reading, writing and numeracy in support of developing competencies and becoming capable people; and promoting respectful and responsible learning and working environments.</p>
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<p>Areas of Strength for the region</p>	<p>School Improvement Plans aligned with school, community, and regional goals are provided by all schools each year by September, and final reports outlining successes, challenges and growth areas are submitted by June 30 each year. Overarching strategic goals are focussed for action and assessment by school teams and collaboration takes place to discuss assessment of growth in November, April and June. School Reviews are in the first year of implementation in the Sahtu.</p>
<p>Areas for Development for the region</p>	<p>School Reviews are emergent but will require greater accountability in 2023 – 2024 for implementation and reporting.</p>

<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The phase in of School Reviews was impacted by pandemic teaching and learning disruptions and school closures. The Sahtu introduced School Reviews in 2022 – 2023, as it emerged from the COVID impacts, and the region remains emergent in implementation and reporting of School Reviews.</p>
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C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012).

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>Teacher and principal evaluations are conducted according to the evaluation cycle. In 2022 – 2023, evaluations of performance will be conducted of all teachers on probation, those teachers reaching the fourth year since their last performance appraisal, those teachers whose professional competence requires confirmation, and those teachers who personally request this option. New principals will receive a final evaluation report at the end of year two. Principals not involved in a formal evaluation are expected to be working on a professional growth plan in consultation with the Assistant Superintendent.</p>
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<p>Areas of Strength for the region</p>	<p>Twenty-seven teacher evaluations were completed by June 2023, according to the evaluation cycle. All other teachers were working on professional growth options. Five principals were evaluated, with one receiving a final evaluation report in June 2023 at the end of year 2. The other four principals are completing Year 1 of the two-year evaluation process.</p>
<p>Areas for Development for the region</p>	<p>Improved teacher and principal retention would allow the Sahtu region to retain educators that have been through the teacher growth and evaluation process. The Sahtu works hard to retain teachers through mitigating factors that are within its control. However, teacher turnover continues due to the inherent nature of hiring a workforce that mostly comes from southern Canada. Building local capacity and encouraging northern teacher development are ongoing ways to stem teacher turnover and to retain capacity built within the region.</p>

<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>High turnover in teacher and principal positions requires a sustained high workload for those tasked with evaluations.</p>
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D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>Post-pandemic training and in-service of staff will focus shared regional and school priorities in 2022 – 2023 as follows: residential schools / trauma-informed practices sensitivity training; anti-bias / anti-racism sensitivity training; direct reading instruction / reading intervention training for teachers in grades 1-6; numeracy assessments and numeracy instructional practices for teachers in grades 1-8; and Professional Learning Communities K-12: strengthening analyses of evidence and necessary changes in teaching and learning. Shared priorities also include in-service in strengthening the Whole School Approach to Dene Kede Language use and authentic use of the language, and Indigenization of curriculum in all schools.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of Regional training and in-service focused on regional priorities	50%	50%	
% of Regional training and in-service focused on shared priorities	50%	20%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2	2	
Areas of Strength for the region	Training and in-service occurred in residential schools / trauma-informed practices sensitivity training; anti-bias / anti-racism sensitivity training; direct reading instruction / reading intervention training for teachers in grades 1-6; numeracy assessments and numeracy instructional practices for teachers in grades 1-8; and Professional Learning Communities K-12: strengthening analyses of evidence and necessary changes in teaching and learning.		
Areas for Development for the region	In-service in strengthening the Whole School Approach to Dene Kede Language use and authentic use of the language;		

	Indigenization of curriculum in all schools; and implementation of OLC teaching, learning and assessments are areas to develop in 2022 – 2023.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	With the strong focus on reading, writing and numeracy and the implementation of intervention and remediation to address pandemic gaps in achievement, other areas such as Indigenous Language did not receive the attention and focus required to sustain prior to the pandemic momentum and growth. This shortfall will be addressed in the 2023 – 2024 school year with significant attention being placed on revitalizing our Sahtu focus on Indigenous language and culture-based learning and teaching.

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	0.5	1.0		1.0	

* As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

Regional approach to how the Literacy Coordinator role will be used in the upcoming school year. Please indicate whether or not there is a Regional	The Assistant Superintendent has the responsibility to oversee the implementation of a comprehensive / balanced literacy approach across the region. In this role, the Assistant Superintendent supports the Literacy/Numeracy Interventionist in each school (funded through Jordan’s Principle), monitors reading and writing assessment data, and guides school-based teams to reflect on the data and to implement changes based on the analyses of literacy data. The Sahtú has a Regional Literacy Action Plan in place for 2022 – 2023. The Assistant Superintendent will
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<p>Literacy Action Plan in place.</p>	<p>support teacher learning in direct reading instruction (with an emphasis on phonics and word work integrated into reading instruction); guided reading instruction; targeted intervention in reading instruction (LLI); collaborative assessment of writing using regional rubrics; and social emotional learning (SEL) approaches in teaching writing.</p>
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<p>Areas of Strength for the region</p>	<p>The Sahtu Regional Plan for Literacy and Numeracy was implemented with rigour and urgency in the emergence from the pandemic years. Data shows significant growth and forward momentum to reaching literacy and numeracy targets for the region, using intervention and remediation where necessary. PLCs are the primary medium for teacher teams to gather to identify gaps and to assess growth and best practices to address gaps. Evidence-informed teaching and learning emerges from the PLCs and the analysis of student data.</p>
<p>Areas for Development for the region</p>	<p>As teaching moves to competency-driven instruction, rather than outcomes-based instruction, our educators require support and training in the transition to the adapted BC curriculum. Teacher training and capacity building has begun in 2022 – 2023, especially in the areas of reading, writing and numeracy, grades 1-9. Teacher training and support will continue in 2023 – 2024 as the Sahtu enters the trial phase in grades 4-6 and 9 in English Language Arts and Mathematics.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>A clearly articulated plan to address the impacts on literacy of pandemic disruptions, supported with targeted teacher training, and assessments to identify gaps and to measure growth, all provided ways for the Sahtu to emerge from the pandemic years. Targeted intervention and remediation have been effective to address pandemic learning loss.</p>

F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>Sahtú schools provide healthy foods daily as a way to address student basic needs, to support families with school-age children, and to scaffold student readiness to learn. All Sahtú schools offer daily breakfast programming, and mid-morning and mid-afternoon healthy snacks. Using Jordan’s Principle funding, Colville Lake School is able to hire a full-time foods</p>
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	<p>coordinator to prepare meals/snacks for students. One Sahtú school offers lunch programming for students unable to go home for lunch due to transportation constraints.</p>
<p>Areas of Strength for the region</p>	<p>All Sahtu schools prioritize and engage fully with healthy food for learning. All Sahtú schools offer daily breakfast programming, and mid-morning and mid-afternoon healthy snacks. Two schools hire full-time breakfast/snack coordinators through Jordan’s Principle or third-party funding, and a third Sahtu school has applied for funding to similarly hire a full-time foods coordinator.</p>
<p>Areas for Development for the region</p>	<p>The Sahtu acknowledges that financial stressors on families will increase in 2023 – 2024 due to the global economic impacts of higher food prices. Sahtu schools see the daily breakfast and snack programming as essential ways to support families and to best prepare students for daily learning.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Food insecurity impacting the wellbeing of children and youth was identified during the pandemic years and remains a strong focus during current economic challenges of high food prices in Sahtu communities.</p>

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
Colville Lake	Daily breakfast, mid-morning and mid-afternoon snacks.	30	Everyone welcome	\$7,137 Food First Foundation \$28,175 Jordan's Principle
Tehtseo Ayha	Daily breakfast, mid-morning and mid-afternoon snacks.	80	Everyone welcome	\$11,741 Food First Foundation
Chief T'Selehye	Daily breakfast, mid-morning and mid-afternoon snacks.	90	Everyone welcome	School-generated funds.
Chief Albert Wright	Daily breakfast, mid-morning and mid-afternoon snacks.	50	Everyone welcome	\$29,289 Cenovus
Mackenzie Mountain	Daily breakfast, mid-morning and mid-afternoon snacks. Lunch programming for students with transportation constraints.	95	Everyone welcome	\$24,383 Nutrition North

* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Th̄chq̄)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
Colville Lake	North Slavey	Core	JK - 9	200	200	
		Core	Nai?e?a 15, 25, 35 (full year)	250	250	
?ehtseo Ayha	North Slavey	Core	1 - 9	200	200	
		Immersion	JK - K	1650	1650	
Chief T'Selehye	North Slavey	Core	JK - 9	200	200	
		Immersion	JK - K	1650	1650	
		Core	Nai?e?a 15, 25, 35 (full year)	250	250	
Chief Albert Wright	North Slavey	Core	JK - 9	200	200	
		Immersion	JK - K	1650	1650	
		Core	Nai?e?a 15, 25, 35 (one semester)	375	375	
Mackenzie Mountain	North Slavey	Core	JK - 9	200	200	
		Core	Nai?e?a 15, 25, 35 (one semester)	375	375	
	French	Core	JK - 9	200	200	

*Please include a row per school /per language /per type of instruction

H. Northern Distance Learning

Northern Distance Learning (NDL) provides opportunities for small community high school students to have equitable access to higher-level academic courses. Schools participating in NDL are responsible for ensuring that an In-Class Support Person (ISP) is retained to support students during their NDL classes, all classroom supplies are purchased and to ensure a classroom with access to a long distance telephone and document camera is provided. All other equipment and supplies for the NDL program are provided.

The following tables detail the number of allocated, budgeted and actual (ISPs) in place to provide support to Northern Distance Learning program, and the explanation for any variance between each.

School Name	Allocated (\$)	Education Body Contribution (\$)	Total Budgeted (\$)	Actual (\$)	Explanation for Difference (if applicable)
Colville Lake	\$37,250	\$5,000	\$42,250	\$18,680.39	Payroll costs only. Materials and technology costs not included.
?ehtseo Ayha	\$36,250	\$5,000	\$41,250	\$42,567.64	Payroll costs only. Materials and technology costs not included.
Chief T'Selehye	\$36,250	\$10,000	\$46,250	\$39,171.82	Payroll costs only. Materials and technology costs not included.
Chief Albert Wright	\$35,259	\$10,000	\$80,500	\$27,315.43	Payroll costs only. Materials and technology costs not included.
Mackenzie Mountain	\$0	\$5,000	\$38,250	0	Program not started and not funded.
TOTAL	\$145,000	\$35,000	\$248,500	\$127,735	

School	Number of ISPs in place	Number of years at the school per ISP	Source of each ISP (CUSO volunteer, local hire, etc.)	Successes and challenges related to ISPs
Colville Lake	1	1	Local hire	Labour shortages within the community make

				hiring / retaining difficult.
Zehtseo Ayha	1	1	Local hire	Challenge: difficult to fill with a local hire.
Chief T'Selehye	1	1	Local hire	Turnover of staff provides challenges.
Chief Albert Wright	1	1	Local hire	Success: building capacity of a local graduate
Mackenzie Mountain	0			

The following tables detail regional and school specific reporting related to Northern Distance Learning, along with the noted areas of strength and areas for development.

Regional Performance Indicators	# of Eligible High Schools	# of NDL High Schools	Explanation for variance <i>(if applicable)</i>
Out of the total number of eligible high schools, how many offered NDL programming in the school year. If not all, please explain the variance including which schools.	5	4	School was offering face to face instruction in -1 courses in 2022-2023.

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	Colville Lake School, as the smallest school in the Sahtu region, has offered NDL to students needing -1 courses. This has facilitated grade 12 graduates with -1 course credits. Prior issues with Internet connectivity were surmountable and NDL instruction has thrived in our most remote school. Three other schools in the communities of Fort Good Hope, Tulita and Deline have been consistent in -1 NDL course offerings, facilitating students to gain prerequisites for post-secondary.
Areas for Development for the region	The Sahtu region is assisting NDL students to plan for post-secondary options through the services of the Career Education Advisor (CEA). This will facilitate greater uptake of -1 course offerings and enhance post-secondary readiness. The CEA assists students and parents in understanding prerequisites and post-secondary options.
Additional Comments for the region including any specific information related to the COVID-19 pandemic.	NDL was consistent and reliable during COVID-19 constraints and the 2023 NDL grade 12 graduates attest to how quickly the programming resumed and the supports in place to help students complete courses successfully.

School Specific Reporting	School	School level Reporting
<p>Top one or two NDL successes at each participating school.</p>	Colville Lake	<p>Consistency and reliability of delivering virtual learning in -1 senior high courses. Ability to surmount bandwidth and connectivity issues.</p>
	?ehtseo Ayha	<p>Providing the option of -1 senior high courses.</p>
	Chief T'Selehye	<p>Providing choice in course selection at the -1 level. Providing an avenue for motivated students to have success in challenging academic courses e.g. pure sciences.</p>
	Chief Albert Wright	<p>Consistency and reliability of delivering virtual learning in challenging academic courses. Motivated students with post-secondary aspirations are able to design course pathways to achieve the credits and pre-requisites needed for post-secondary.</p>
	Mackenzie Mountain	<p>In 2023 - 2024, Mackenzie Mountain School is seeking to offer a variety in course options in the -1 level. This choice would not be an option without NDL.</p>
<p>Top one or two challenges experienced with the implementation of NDL at each participating school.</p>	Colville Lake	<p>Difficulty recruiting a qualified ISP.</p>
	?ehtseo Ayha	<p>Difficulty maintaining good student attendance and perseverance in challenging courses.</p>
	Chief T'Selehye	<p>Difficulty maintaining good student attendance and perseverance in challenging courses.</p>
	Chief Albert Wright	<p>School administration needed to address NDL access consuming a quarter of the school's bandwidth. Issues were resolved.</p>
	Mackenzie Mountain	<p>N/A</p>
<p>Top one or two supports that would help schools better implement NDL next year at each participating school.</p>	Colville Lake	<p>Continued support for the ISP position. Enhanced understandings as to how the NDL equipment is maintained and how the maintenance aligns with regional IT security, Internet access, and hardware/software policies.</p>
	?ehtseo Ayha	<p>Continued support for the ISP position. Enhanced understandings as to how the NDL equipment is maintained and how the maintenance aligns with regional IT security, Internet access, and hardware/software policies.</p>
	Chief T'Selehye	<p>Continued support for the ISP position. Enhanced understandings as to how the NDL equipment is maintained and how the maintenance aligns with regional IT security, Internet access, and hardware/software policies.</p>
	Chief Albert Wright	<p>Continued support for the ISP position. Enhanced understandings as to how the NDL equipment is maintained and how the maintenance aligns with regional IT security, Internet access, and hardware/software policies.</p>

	Mackenzie Mountain	Continued support for the ISP position. Enhanced understandings as to how the NDL equipment is maintained and how the maintenance aligns with regional IT security, Internet access, and hardware/software policies.
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3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling (2016)* is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling (2016)*, to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.00	1.00		1.0	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	0%	0%	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
Colville Lake	1.00	1.00		Shared role due to late hire.	0.5	PST workload shared with principal and a PST 1.0 hire in late winter. Labour shortages meant no eligible applications were received to staff the position continuously.
?ehtseo Ayha	1.00	1.00			1.0	
Chief T'Selehye	1.07	1.00			1.0	
Chief Albert Wright	1.00	1.00			1.0	
Mackenzie Mountain	1.31	1.00			1.0	
TOTAL	5.38	5.00	Funding reallocated within IS to offset under-funding of positions			

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan’s Principle and Children’s First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
Colville Lake	0.73	0.80		2.8	2.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative
?ehtseo Ayha	1.54	1.60		5.2	4.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative
Chief T’Selehye	1.98	2.00		4.8	3.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative
Chief Albert Wright	1.37	1.20		3.2	2.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative
Mackenzie Mountain	2.43	2.50		6.1	4.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative
TOTAL	8.05	8.10	Funding reallocated within IS to offset the under-funding of positions.	22.1	17.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$50,762	\$40,762	Funding is reallocated within IS to offset under-funding of positions. \$10,000 from the IS Staff Development Budget went towards funding a 0.5 Support Assistant.	\$42,190	Staff Development continues to be a priority in the Sahtu Region. The Sahtu has students with a variety of neurodiverse needs which warrant additional Support Assistant positions.

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
IEP Renewal	PSTs / Principals / Educators / SAs	RISC & ECE	TBD/ Virtual & In-person	Yes	
Healthy Relationships	PSTs / Educators	ECE	TBD/ Virtual & In-person	Yes	
New PST In-Service	PSTs	ECE	September/ In-person	Yes	
SA Training Program	SAs	Douglas College	August to June / Virtual	Yes	
ASD Speaker Series	PSTs / SAs	Children's Autism Services of	TBD/ Virtual	No	The Sahtu Region Utilized Continuum North for virtual ASD

		Edmonton			training and for on-site consultant support. Children's Autism Services of Edmonton (CASE) has connected virtually and the Sahtu RISC is in discussion to schedule a speaker series for Support Assistants for the 2023-2024 school year.
Foundations in ASD	PSTs / Educators / SAs	Children's Autism Services of Edmonton or Continuum North	TBD/ Virtual & In-person	No	The Sahtu Region Utilized Continuum North for virtual ASD training and for on-site consultant support. Children's Autism Services of Edmonton (CASE) has connected virtually and the Sahtu RISC is in discussion to schedule a speaker series for Support Assistants for the 2023-2024 school year.
Foundations in FASD	PSTs / Educators / SAs	CanFASD	TBD/ Virtual & recorded	No	The course offering was offered to schools, but no one registered.
FASD for School Staff-Level II	PSTs / Educators / SAs	CanFASD	TBD/ Virtual & recorded	No	The course offering was offered to schools, but no one registered.
Foundations in Down Syndrome	PSTs / Educators / SAs	Edmonton Down Syndrome Society	TBD/ Virtual or In-person	No	This course will be scheduled when the family is within the community and can participate in the training with Support

					Assistants.
Jolly Phonics	Educators	Jollyworks	TBD/ Virtual	No	This course is scheduled for fall 2023
Social Emotional Learning	PSTs / Principals / Educators / SAs	RISC or ECE	TBD/ Virtual or In-person	Yes	
Regulation 101	PSTs / Educators / SAs	RISC or ECE	TBD/ Virtual or In-person	No	The following courses were taken by SAs and Teachers: Self-Reg in early Childhood Development Certificate Self-Reg Foundations Certificate Program
Restorative Practices	PSTs / Principals / Educators / SAs	RISC or North Shore Restorative Justice in Education Initiative	TBD/ Virtual or In-person	No	The school chose Restitution 1 from Real Restitution instead.
PBIS in the classroom	PSTs / Principals / Educators / SAs	RISC or Center on PBIS	TBD/ Virtual or In-person	No	To be considered for the 2023-2024 school year.
Safe and Caring Schools & PERP	PSTs / Principals/ SBST	RISC & ECE	TBD/ Virtual & In-person	Yes	
Non-Violent Intervention Crisis	PSTs / Principals / Educators / SAs	SIVA	TBD / Virtual or In-person	No	To be considered for the 2023-2024 school year.

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
Continuum North	Assessments and Consultation: 7 visits to 5 schools for OT, SLP & Ed Psych Services; Each consultation report included materials, recommendations for Whole Classrooms UDLs and for Specific Students; plus, recommendations for Assistive Technology	Services Unavailable	All	As and when needed	\$153,252.54
CASE	Consultation	Services Unavailable	MMS	As and when.	\$150.00

* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$72,821	\$4,130.20	3D Printer Cart	4 classrooms	\$25,870.03	While the ECE Assistive Technology budget was \$72,821, the SDEC approved the amount of \$42,821. Thus, \$15,268 under budget. The Material and Assistive Technology budget was underspent, and the Counselling and Healing budget was overspent. The reason is to get a consultant's recommendation s on what supplies to purchase for specific schools, classrooms, and students.
	\$201.44	Classroom Bowling Set - EAS	2 classrooms		
	\$2,102.02	Sensory Material - CTS	JK/K; 1/2; ¾ Classrooms		
	\$603.14	Sensory Material - CTS	JK/K; 1/2; ¾ Classrooms		
	\$1293.01	JK/K Play Based Learning Materials	1 Classroom		
	\$413.68	Sensory Material - CTS	3 Classrooms		
	\$552.62	Sensory Room Material - EAS	4 Students		
	\$693.93	Sensory Room Material - EAS	4 Students		
	\$834.24	Breakout Reading Room Material - CAWS	All 1-9 Students		
	\$920.44	Self-Reg Material - CAWS	All Students		
	\$93.28	Sensory Materials - EAS	3 Classrooms		
	\$56.82	Life Sized Dolls - MMS	JK/K Classroom		
	\$384.99	Scholastic Order	1 Classroom		
	\$268.13	Specialized Material	JK/K Classroom		
	\$50.45	Specialized Material - CTS	JK/K Classroom		
	\$893.53	Sensory Room - EAS	4 students		
	\$61.82	Sensory Room - EAS	4 students		

	\$500	Youth Sci Canada	3 students		
	\$9,200.00	Youth Sci Canada	3 students		
	\$444.50	Prepare Curriculum for EAS	EAS High School Students		
	\$1620.22	IceBreaker T-shirts for Girls Volleyball	5 Schools		
	\$100.00	Science Award	Incentive for all; Awarded to 1 student		
	\$451.57	Freight	All Schools		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose (materials, positions, contracts, etc.)	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$115,101	\$25,757.14	Continuum North - 4 Days OT, SLP Consultation	CLS - 2 Classrooms plus	\$155,104.73	While the ECE Healing and Counselling budget was \$115,101, the SDEC approved the amount of \$95,101. Thus, \$60,003.63 over budget.
	\$25,354.92	Continuum North - 4 Days OT, SLP Consultation	EAS - 2 Classrooms plus 19 individual students		
	\$28,031.88	Continuum North - 4 Days OT, SLP Consultation	CTS - 2 Classrooms plus 4 individual students		
	\$13,235.85	Continuum North - 4 Days OT Consultation	CTS - 4 Classrooms plus 19 individual students		
	\$43,019.18	Continuum North - 8 Days OT, Ed Psych Consultation	MMS & CLS (Details to follow, waiting on CN Report)		This budget was overspent in order to get recommendation s on materials and assistive technology for specific students and schools.
	\$17,853.57	Continuum North - 2 Days OT Consultation	CAW (details to follow, waiting on CN Report)		
	\$938.74	KCFA Music, culture and recreation are all avenues towards a balanced healthy mind; 3/5 of the Sahtu school access the Kole Crook Fiddle	MMS - 18 students took part in music instruction; 35+ students, parents, siblings, and grandparents took part in the		

		Association Fiddle program while MMS has never taken part. This weekend program was a means of providing equity and to introduce the program to MMS.	evening family fiddle dance.		
	\$150	ASD Consultation	MMS - 1 student		
	\$1825.19	Door Prizes to entice parents and the general public into the school for an evening session of presentations	CTS, EAS, & CAWS community members		

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>The RISC will conduct at least one (1) in-person visit to each school in the Sahtú, to support the development, alignment and review of Student Support Plans (SSPs), and Individual Education Plans (IEPs). Following the ECE’s instructions, the RISC will ensure the transition from the actual IEP to the Competency-based Individual Education Plan by providing support, training and resources to the PSTs. The RISC will also monitor the alignment of student supports through virtual check-ins with PSTs and further in-person support visits, as needed. SSPs and IEPs can be reviewed and changed at any time but are reviewed at least once every reporting period (3-4 times per year) in the Sahtú. A copy of the SSP or IEP is sent home at reporting periods. School principals and RISC monitor that SSPs are finalized on time and support teachers in applying differentiated instruction and individualized strategies to support each students’ growth.</p>
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<p>Areas of Strength for the region</p>	<p>Sahtu Schools and PSTs are student centered. All 5 schools are working to better utilize the Support Assistants. PSTs support one another and share ideas.</p>
<p>Areas for Development for the region</p>	<p>The Sahtu region will benefit from: An increase in virtual meetings; Formalized SBST Minutes and files; A Regional SA Training Plan.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>Principals are informed at the beginning of the school year of expectations regarding setting up conditions to support teachers and support assistants in using flexible instructional strategies. In addition, the RISC and Assistant Superintendent monitor the implementation of and provide professional development opportunities for flexible instructional strategies throughout the school year.</p>
<p>Areas of Strength for the region</p>	<p>Sahtu schools are working with consultants to identify and implement instructional strategies specific to classrooms and individual students to build NWT capable persons through development of competencies over a school career.</p>
<p>Areas for Development for the region</p>	<p>Regional Needs: Time set aside for teacher-support assistant collaboration time; PD for competency-based instruction for the Grades 4-6 and Grade 9 teachers.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>School-based Support Teams will be encouraged to meet weekly, but required to meet at least twice each month for approximately 30-45 minutes to address specific and systemic school issues. Minutes of meetings are kept at the school by the PST, and global reporting is done monthly by the principal and the PST to the SDEC in the form of monthly reports. The Sahtú will build on previous years’ successful work with the Territorial-based Support Team when issues cannot be resolved in-house and where outside expertise is needed.</p>
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<p>Areas of Strength for the region</p>	<p>PSTs have a good handle on the needs and barriers of their students.</p>
<p>Areas for Development for the region</p>	<p>Schools need to: Improve on SBST record keeping; Utilize the Transition Planning resources. Implement suggested strategies and utilize resources provided by our consultants.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>Parents and students will be included in developing and reviewing SSPs and competency-based IEPs through in-person meetings. When not possible, discussion can be through teleconference calls or virtual conferences. The expectation is that parents receive a mailed copy of SSPs and IEPs at each school reporting period. SSPs, ICBIEP/IEP can be reviewed and changed at any time, but in the Sahtú, these reviews coincide, at minimum, with reporting periods, at least three to four times per year. Suggested reviews dates are indicated in the Important Dates calendar sent out to Principals and PSTs.</p>
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<p>Areas of Strength for the region</p>	<p>PSTs recognize they and their teams still require training in this area; this recognition is key to better implementing the ICBIEPs.</p>
<p>Areas for Development for the region</p>	<p>ICBIEP training (scheduled for September 2023)</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to **teacher support activities**
- no more than 25% of the PST’s time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>PST priority time-use targets in the Sahtú will align with the ECE guidelines of at least 60% of their time supporting teachers, 25% of their time used to help students with complex needs and only 15% of their time used for other functions within the school. The RISC will monitor the implementation of this guideline during monthly meetings and by consulting the PST's monthly report that summarizes their duties.</p>
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<p>Areas of Strength for the region</p>	<p>Sahtu PSTs meet the PST priority time-use targets.</p>
<p>Areas for Development for the region</p>	<p>Sahtu PSTs can develop comfort, confidence and balance in scheduling and meeting the IS Directive targets, especially during times of short-term and high demand activities.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Hiring of a PST in one Sahtu location has been very difficult, leaving the position vacant at times during the school year and adding to the responsibilities of others in the school.</p>

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.00	1.00		1.0	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school’s ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

Indigenous Language and Education Team			
School	ILE Team Composition (Principal, PST, etc.)	Meeting Frequency	Explanation if ILE Team was not in place or active (if applicable)
Colville Lake	Principal, Indigenous Language Instructor, Language Classroom Helper, principal and teacher	Once per month	
?ehtseo Ayha	Principal, Indigenous Language Instructor, Land and Culture Coordinator, teachers and DEA member	Once per month	
Chief T'Selehye	Principal, Indigenous Language Instructor, Language Classroom Helper, Support Assistant and teacher	Once per month	
Chief Albert Wright	Principal, Language Immersion teacher, Indigenous Language Instructor and Language Classroom Helper	Once per month	
Mackenzie Mountain	Principal, Indigenous Language Instructor, Land and Culture Coordinator, DEA member and teachers - occasionally a representative from the Town of Norman Wells and the Norman Wells Land Corporation attend	Once per month	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
Colville Lake	0.75	1.00		1.0	
?ehtseo Ayha	1.21	1.00		1.0	
Chief T'Selehye	1.39	1.40		1.4	
Chief Albert Wright	1.08	1.00		1.0	
Mackenzie Mountain	1.17	1.00		1.0	
TOTAL	5.60	5.40	Funding for unfilled 0.20 instructor has been allocated with ILE to cover ILE office operational support, such as duty travel.	5.6	Funding for unfilled 0.20 instructor has been allocated with ILE to cover ILE office operational support, such as duty travel.

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

Accommodations made to maintain Indigenous language instruction in the region, if any?	The SDEC provides additional support in areas where ILIs identify challenges. Through IT training and job shadowing with other ILIs, challenges in integration of technology and implementation of JK/K immersion and OLC programming have been supported through this	During the 2022-2023 school year there was difficulty hiring classroom helpers in some of the schools, due to labour shortages. The intent of the classroom helper was to hire a fluent speaker to converse with within the class to model correct language usage.
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	targeted capacity-building. In 2022, a temporary Classroom Helper was hired in each location as a temporary measure to address challenges of workload resulting from the return to in-person learning after school closures. In 2022 - 2023, this support will be contingent on identified needs and available funding.	For the fluent ILI speaker, the intent was to hire someone who can assist with technology and also learn to speak the language while in the class.
Plans to recruit and retain language teachers, if any?	We will be actively recruiting for one new Indigenous Language Instructor (Ehtseo Ayha School) for the 2022-2023 school year.	
The # of anticipated New ILIs and which schools they are in.	1 - Ehtseo Ayha School	ILI hired.
Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?	The SDEC is anticipating the retirement of several Indigenous Language Instructors over the next two years. During the 2022-2023 school year, we will begin conversations on ways to strategize early recruitment as to ensure there is transition for new ILIs.	Challenges include finding qualified teachers who can speak Dene Kede fluently. Difficulty finding courses for speakers who would like to teach.

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3 rd Party Funding (\$) / Source (If applicable)
Colville Lake	\$37,250	\$20,500		\$21,424.24	Extra funding required to complete cultural camp.	
Tehtseo Ayha	\$43,500	\$23,500		\$40,948.61	Extra funding required for resource people.	
Chief T'Selehye	\$43,500	\$22,500		\$9,005.00	New administrator in role did not maximize funding available.	
Chief Albert Wright	\$42,300	\$23,500		\$18,040.31	Resource people / Elders under-utilized.	
Mackenzie Mountain	\$39,900	\$20,500		\$3,194.00	New administrator in role did not maximize funding available.	
TOTAL	\$206,450	\$110,500	Funding reallocated in ILE to offset other programming needs, such as professional development for RILE & ILEs and contracted services. Community Supports and Resource Development have also received an	\$93,196.81	Challenge to access local resource people and Elders for schools. New administrators in roles did not maximize funding available.	

			increase in funding.			
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The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
Colville Lake	Yes	Yes	Elder funded through ILE budget and the Land and Culture Coordinator (LCC) funded through Jordan's Principle	
?ehtseo Ayha	Yes	Yes	Elder funded through ILE budget and the LCC funded through Jordan's Principle	
Chief T'Selehye	Yes	Yes	Elder funded through ILE budget and the LCC funded through Jordan's Principle	
Chief Albert Wright	Yes	Yes	Elder funded through ILE budget and the LCC funded through Jordan's Principle	
Mackenzie Mountain	Yes	Yes	Elder funded through ILE budget and the LCC funded through Jordan's Principle	

E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region’s approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference (if applicable)
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	100%	100%	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	100%	100%	

Type of Residential School Awareness Training offered (e.g. Blanket exercise, ICAST, Conference)	Workshop on Personal perspective of residential schools & resilience (local Elders, knowledge keepers and indigenous leaders)
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation (Planned activities)	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
Colville Lake	Living Well Together: Modules 3 & 5 (day 1) Culture Tent with Elders (day 2)	100%	100%	
?ehtseo Ayha	Living Well Together: Modules 3 & 5 (day 1) Culture Camp and activities (day 2)	100%	100%	
Chief T'Selehye	Living Well Together: Modules 3 & 5 (day 1) Culture Camp and activities (day 2)	100%	100%	

Chief Albert Wright	Living Well Together: Modules 3 & 5 (day 1) Culture Camp and activities (day 2)	100%	100%	
Mackenzie Mountain	Living Well Together: Modules 3 & 5 (day 1) Culture activities (day 2)	100%	100%	

F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Colville Lake	Cultural camp set up on the land.	10	3	Yes	4 months
	On land trip	12	2	Yes	3 days
?ehtseo Ayha	Travel to cabin -work on fish -dry meat making	10	2	Yes	4 days
Chief T'Selehye	Hide camp. Set up tent. Collect traditional medicine. Plucking duck. Cutting up fish.	120 with community	3	Yes	1 week
Chief Albert Wright	Cultural camp- Trapping, gun safety,	30-35	5 hired. 3 volunteers.	Yes	5 days
	On land hunting trip – setting up canvas tent, getting wood and tracking moose	10	2 Elders 1 resource	Yes	4 days
Mackenzie Mountain	Canyon Creek on land event held with Norman	120	All elders hired by Norman	yes	4 days

	Wells Land Corporation – meat cutting, fishing, story telling		Wells Land Corporation		
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The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School- Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Colville Lake	Story telling	20	3	Yes	1 day
	Residential school awareness	15	2	Yes	2 days
	On land survival skills	20	1	Yes	1 day
?ehtseo Ayha	Ice fishing	125	2	Yes	1 day
Chief T'Selehye	Ice fishing	52	1 Elder LCC 1 volunteer	Yes	One week
	Sewing beaver mitts	20	2 Elders	yes	One month
	Dene Games	120	2 Experts volunteered	Yes	One day
Chief Albert Wright	Ice fishing	Grades jk-12	1 Elder LCC	Yes	One week
	Treaty Simulation	Grades 8 & 9	5 resource	yes	3 days
	Drumming	12	1 Elder	yes	1 month
Mackenzie Mountain	Sewing	140	1 Expert	Yes	One week
	Whole school cultural day Handgames	160	4 elders 10 resource	Yes	One day

	Drum dance Traditional cooking Outdoor cooking				
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The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
Colville Lake	Tent, Boards & supplies for on land cabin Canoes Winter gear	Food Gas Sewing supplies	N
?ehtseo Ayha	Skidoo Chainsaw Ice auger	Sewing supplies	N
Chief T'Selehye	Gas Food Axe	Sewing supplies Elk Hide	N
Chief Albert Wright	Canvas tent & boards to set up cultural center outside of school. Wood stove Ice auger	Caribou hides Drums Food Elk hide Sewing supplies	N
Mackenzie Mountain		Moosehide Sewing materials Drums	N

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency-based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>As the Sahtú DEC moves out of restrictions and the ability to gather returns, the SDEC will seek ECE support for the delivery of the OLC, including professional development opportunities for ILEs and other training. Further professional development opportunities will be sought for ILEs to support and sustain the OLC delivery. The SDEC promotes the use of the neurolinguistics second language acquisition approach, using simple sentence interactions and repetition. The key features are ‘listen - speak - read - write’ using authentic situations.</p> <p>Three of the five Sahtú schools will be offering Junior Kindergarten / Kindergarten Dene Kede (North Slavey) Language Immersion classes in 2022-2023.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# of new ILIs in the region	1	1	
Areas of Strength for the region	People who can speak Dene Kede and live their traditions and culture in their daily lives.		

<p>Areas for Development for the region</p>	<p>Aligning daily teaching in classrooms with <i>Our Languages Curriculum</i>.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a ‘whole school approach to language use’ bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
Colville Lake	Yes	Morning prayer Word of the week	Feast Interact with community at events such as carnival
?ehtseo Ayha	Yes	Morning prayer in Dene Kede over intercom.	Lunch with community Feast
Chief T'Selehye	Yes	Work of the week	Feast Partner with local government to do on land cultural camp
Chief Albert Wright	Yes	Morning prayer in Dene Kede followed by prayer song Paired speakers up with non-speakers to learn weekly sentences	-hand games -feast -drum dance at concert
Mackenzie Mountain	Yes	ILL says word of the week over intercom and has it written on board so that all can practise reading and saying the word Promoting Dene Laws	Whole school cultural days where a lot of community people are invited

I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$93,200	\$105,500	On the land activity	\$82,698.30	Budget estimation explains difference.

J. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$137,868	\$160,000	Funding from Indigenous Education has been reallocated to this section.	\$137,141.00	Budget estimation explains difference.

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

School and # of ILIs participating	OLC or ILE Handbook	Specific Focus (ex: assessment)	Training Provider (ex: RILE, ECE, contractor)	Planned Dates and Location	Was this training held as planned? (Y/N) If no, why not?
MMS	ILE Handbook	Arctic Rose	ECE & RILE	August 24 & 25	Yes

		ILE Committee		Norman Wells	
CAWS	ILE Handbook	Arctic Rose ILE Committee	ECE & RILE	Oct. 5 & 6 Tulita	Yes
CTS	ILE Handbook	Arctic Rose ILE Committee	ECE & RILE	August 30 & 31 Fort Good Hope	yes
CLS	ILE Handbook	Arctic Rose ILE Committee	ECE & RILE	Sept. 6 & 7 Colville Lake	yes
EAS	ILE Handbook	Arctic Rose ILE Committee	ECE & RILE	October 3 & 4 Deline	yes

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Alphabet book	Alphabet	80	North Slavey alphabets
Playdough mats	Alphabet playdough	40	North Slavey alphabets
Dene laws workshop	Sahtu Ways of Knowing	150	Majority in Dene Kede and English- workshop with Elders to finalize "Sahtu Ways of Knowing" booklet
Classroom helper	Human resource		

The following table details **regional** funding used to support technological needs that support *OLC* and *ILE* implementation.

Type of technology purchased	# of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation
No technology purchased.	0	

Appendix B: Operating Plan - Operating Budget

Approved and attached.

Appendix C: Annual Report - Audited Financial Statements

Approved and attached.

Consolidated Financial Statements of

Sahtu Divisional Education Council

June 30, 2023

Sahtu Divisional Education Council

Consolidated Financial Statements

June 30, 2023

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Management Discussion and Analysis For the year ended June 30, 2023

INTRODUCTION

This management discussion and analysis is prepared as part of the responsibility of management and the *Sahtú Divisional Education Council* (SDEC) to promote transparency and accountability in its financial reporting.

The Sahtú Divisional Education Council (SDEC) was established in 1989 with a mandate to provide a quality Junior Kindergarten to Grade 12 education to approximately 510 students in the communities of Délı̨ne, Tuli't'a, Norman Wells, Fort Good Hope and Colville Lake. The SDEC is composed of one representative from each of the five community-based District Education Authorities (DEAs). DEAs are elected, appointed or acclaimed at the community-level, and the DEA chooses one of its members to represent them at the regional SDEC meetings. The 2022 - 2023 representatives were as follows:

Heather Bourassa (Chairperson)

Norman Wells - Sarah Baker (Vice-Chairperson)

Délı̨ne - Mary Ann Vital

Tuli't'a - Sally Horassi

Fort Good Hope - Jayda Cottam-Jackson

Colville Lake - Isabel Orlias

Key senior management positions were as follows:

Superintendent - Dr. Renee Closs

Assistant Superintendent - Lorraine Kuer

Supervisor of Business Affairs - Siddik Mohammad (CPA, CMA)

The SDEC and its DEAs are committed to a philosophy of education which is built upon a foundation of enabling and strengthening communities, DEAs, schools, staff members and families to help students reach their full potential.

MISSION

To provide excellent educational environments where students will have the opportunity to experience success and contribute to society.

GROWING FORWARD TOGETHER: STRATEGIC PLAN 2020 - 2025

Taking direction from its mission statement, the Sahtú Divisional Education Council Board of Trustees has set the following Strategic Goals (2020 - 2025):

Increasing Academic Achievement through Advocacy and Support

The SDEC strives to ensure equitable access to learning for all students. We advocate through the District Education Authority (DEA), Divisional Education Council (DEC), the Government of the Northwest Territories, and other political arenas to strengthen equitable access to education for all Sahtú students. Schools will celebrate student success throughout the year. Physical, emotional, spiritual and intellectual aspects of the whole student will be recognized and celebrated.

Becoming a Capable Person in the NWT

The SDEC supports schools in strengthening students in the areas of physical, emotional, spiritual and intellectual wellness. Student wellness will be supported through a balance between in-school support and a strong on-the-land program. In addition to a focus on wellness and identity, schools prepare students with integrated skills, attitudes and capabilities to better make use of post-secondary and work opportunities after grade 12.

Strengthening Language, Culture and Identity

Schools in Sahtú region provide rich on-the-land opportunities to develop traditional skills, building relationships with Elders and Traditional experts and experience life in a cultural camp. To strengthen the Indigenization of education in schools, a whole school approach is implemented where all students and staff are expected to participate. Two of the five Sahtú schools offer a junior kindergarten/kindergarten Dene Kede (North Slavey) Language Immersion program.

Promoting a Respectful and Responsible Learning & Work Environment

The SDEC advocates for equitable access to learning and diverse choices in programming in small schools. Increasing services and providing a safe learning environment is paramount. The SDEC is committed to advocating for school facility improvements in all schools. An open channel between the school and community is a key component of student success. Sahtú schools look to strengthen parental engagement to improve student attendance and to support and improve academic achievement. Parental and community feedback is sought to bring about changes and joint successes, which are continuously identified and celebrated.

OPERATING ENVIRONMENT

Sahtú Divisional Education Council operates five (5) schools in the Sahtú region. The following lists key programming in our schools:

ꞛehtseo Ayha School (Délıne)

- Junior Kindergarten to Grade 12
- Dene Kede (North Slavey) Language classes
- JK - K Dene Kede Immersion class

- Alternate high school program
- Enhanced Dene Kede Language program for high school students
- Naiʔeʔa 15, 25, and 35
- Enhanced on-the-land programming for students in grades 8 - 12
- Northern Distance Learning

Chief Albert Wright School (Tulit'a)

- Junior Kindergarten to Grade 12
- Dene Kede (North Slavey) Language classes
- JK - K Dene Kede Immersion class
- Skills Canada curriculum
- Alternate high school program
- Integrated Dene Kede Language throughout the school
- Naiʔeʔa 15, 25, and 35
- Enhanced Dene Kede Language program for high school students
- Enhanced on-the-land programming for students in grades 8 - 12
- Northern Distance Learning

Mackenzie Mountain School (Norman Wells)

- Junior Kindergarten to Grade 12
- Guided reading and numeracy blocks
- Dene Kede Language classes
- Core French classes
- Increased elective in high school
- Significant offering of -1 courses in high school
- Enhanced on-the-land programming for students in grades 8 - 12
- Northern Distance Learning

Chief T'Selehye School (Fort Good Hope)

- Junior Kindergarten to Grade 12
- Dene Kede (North Slavey) Language classes
- JK - K Dene Kede Immersion class
- Guided reading blocks
- Naiʔeʔa 15, 25, and 25
- Winter on-the-land camp
- Career and Education programming
- Northern Distance Learning

Colville Lake School (Colville Lake)

- Junior Kindergarten to Grade 12
- Dene Kede (North Slavey) Language classes
- Extensive on-the-land programming
- Individualized targets in reading and numeracy through the support of an instructional coach

- Full-time food preparation program
- Northern Distance Learning

Total Student/Teacher Population by Schools

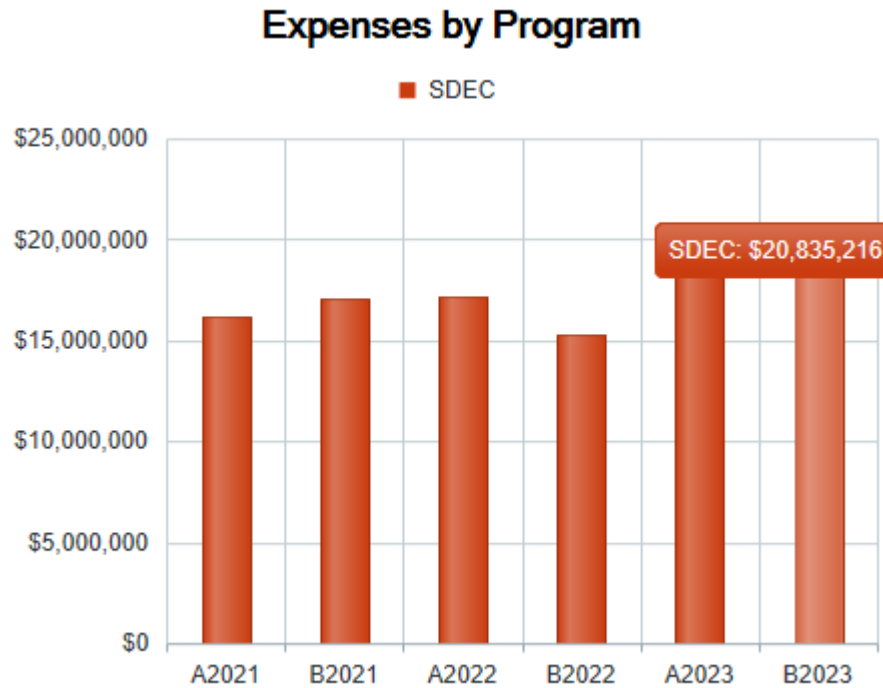
2022 - 2023	Students	Teachers
zehtseo Ayha – Délıne	51.5	11.5
Chief Albert Wright – Tuli't'a	84.5	12
Mackenzie Mountain – Norman Wells	140	14
Chief T'Selehye – Fort Good Hope	119.5	13
Coville Lake – Colville Lake	51.5	8
Totals	501	58

The SDEC received the financial resources for the entire division on an annual basis. This funding is determined by a formula established by the Government of the Northwest Territories, Department of Education, Culture and Employment. Unfortunately, there are several underfunded areas of concern in the funding formula. This letter identifies four main areas of concern:

- *Salaries:* Education Bodies are required to pay staff salaries based on Collective Agreements (UNW and NWTTA) and policy (Excluded Managers and Senior Managers). The GNWT funds Education Bodies at mid-range for all salaries, regardless of the provisions outlined in the Collective Agreements and policy. This results in Education Bodies being underfunded for staff salaries, particularly for long-term employees.
- *Casual wages:* The SDEC currently expends a significant amount of the funding received from the GNWT on casual wages. Although the GNWT provides funding for casual wages, the funding is formula-based rather than based on actual costs. As a result, the SDEC is funding the cost of casual wages from dollars meant for student programming.
- *Student transportation:* The GNWT provides funding for student transportation based on the funding formula. The cost of providing transportation services for students is significantly higher than what is provided by GNWT. As a result, the SDEC is funding the cost of student transportation from dollars intended for student programming.
- *Teacher attrition:* Teacher attrition is a significant concern for the SDEC each school year. Historically, each school year represents approximately 15-20% of teachers leaving the region to seek employment elsewhere in the NWT or in southern Canada. With the onset of the pandemic, the rate of teacher attrition has increased to 20-25% of teachers leaving the region. This poses not only challenges for continuity of learning for students, but also increases the cost of relocation (removal in) as the SDEC hires new teachers to fill vacant positions.

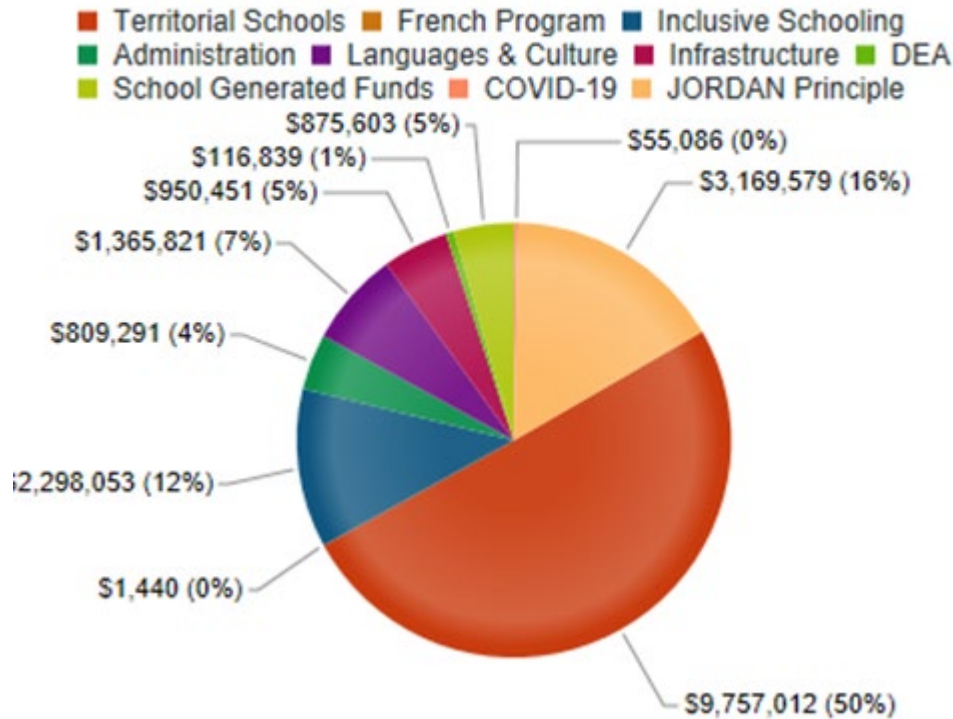
FINANCIAL CONDITION

The bar chart below provides a historical comparison of revenues and expenditures over the past 3 years.



For the year ending June 30, 2023, the SDEC had an operating surplus of \$ 114,296. During the 2023-2023 school year, a few school-based positions remained vacant, employees left their position early or were filled with staff at a lower rate of salary.

Expenses by Function



Funding from the Government of the Northwest Territories, Department of Education, Culture and Employment makes up 84% of the SDEC's revenues and 16% or \$3.169 million revenue is from the Jordan's Principle.

The following are the featured financial metrics of SDEC:

- **Jordan's Principle:** Jordan's Principle was a focused initiative of SDEC in the SY2022-2023. The SDEC administered programs of the Jordan's Principle for \$3.169 million and this trend will be continued in the next school years.

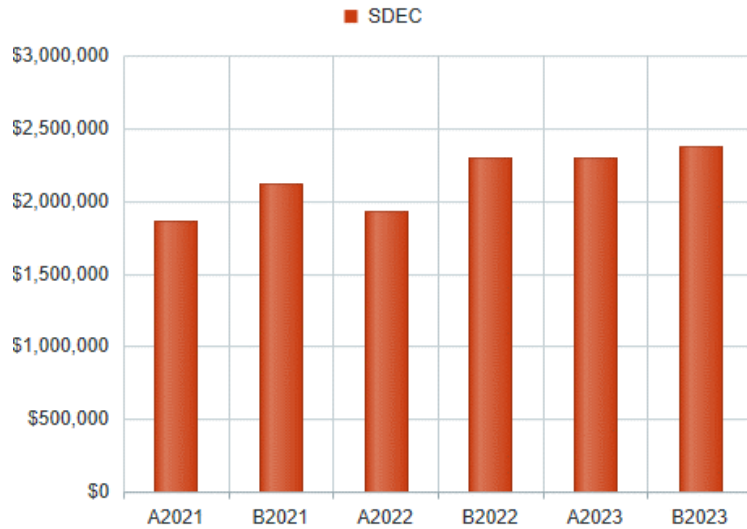
Jordan's Principle's expenses were 16% of total SDEC expenses in SY2022-2023.

The most successful Jordan's Principle's project was Chief Albert Wright – Tulita Culture Instructor program as 98% approved project was fully utilized in SY2022- 2023.

Another featured Jordan's Principle program is Numeracy/ Literacy and Sahtu Educational Council is focusing on the deliverable of this program. The expenses incurred on Numeracy/ Literacy project were \$988,624 in SY 2022-2023.

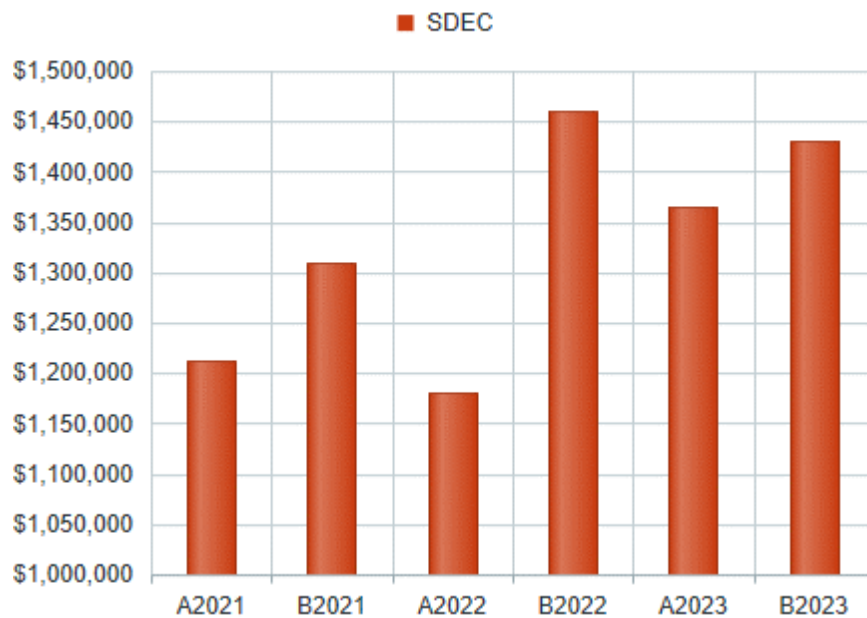
- **Inclusive Schooling:** The approved budget was \$2.38 million for the SY2022-2023 and the actual utilization of budget was \$2.298 million, or 96.95% utilization of the budget. This is a remarkable accomplishment in a difficult school year.

Expenses by Program



- **Indigenous Language & ED:** The ILE approved budget for SY2022-2023 was \$1.431 million and expenses were \$1.365 million or 95.5% utilization of approved budget.

Expenses by Program



- The Indigenous Language Instructor was a success story in SY2022-2023 and the SDEC expenses for this program was \$752,705.29 or utilization of 103 % of approved funds.
- Resource Development was a focused program in SY2022-2023 and 86% of the approved funding was utilized. The funding allocated to the Resource Development was \$160,000 in SY2022-2023 compared to \$76,500 in SY2021-2022.

Summary and Outlook

The SDEC's vision for education has been to provide excellence in teaching and learning within contexts that honours the culture and language of the community. Safe and caring schools allow all students to achieve success, as defined by individual students' dreams, aspirations and abilities. Learning continues beyond secondary school and students are equipped to meet the demands of changing times by having the skills of life-long learners.

Growing Forward Together: Strategic Plan 2020-2025 captures the Sahtú schools' leadership goal to collaborate widely to find innovative solutions to historical challenges in education, while moving forward jointly with community leadership's vision for its children and what the community aspires to become. With the 2022 - 2023 school year coming to a close, the Sahtú DEC looks to further the implementation of *Growing Forward Together* through collaboration between school and community.

In summary, the Sahtú Divisional Education Council is currently in sound financial health and is planning to manage its financial resources effectively and efficiently due to the budget reduction for SY2023-2024 by the Department of Education, Culture and Employment.

The SDEC has implemented approved retention plan SY2022-2023 with a focus on providing quality education programs in the Sahtu Region.

We are seeing an increase in the number of students entering the Sahtú school system with vulnerabilities and complex needs. Our schools have been proactive in applying for and receiving over \$5.093 million dollars for SY 2022-2023 for approved programs through the Jordan's Principle and Child First Initiative. The availability of these funds has been a "game changer" for our region and our schools. We have accessed funding to support individual students with one-on-one classroom support, additional healthy nutritional foods, Speech and Language Pathology and literacy and numeracy resources. It is our hope that the important and vital Federal Government funding continues to be available to Education Bodies, including the SDEC.

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS


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

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

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


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

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



Renee Closs
Superintendent
Sahtu Divisional Education Council

August 29, 2023
Date



Siddik Mohammad
Comptroller
Sahtu Divisional Education Council

August 30, 2023
Date

INDEPENDENT AUDITOR'S REPORT

**To the Minister of Education, Culture and Employment of the GNWT
To the Board of Trustees of the Sahtu Divisional Education Council**

Opinion

We have audited the consolidated financial statements of the Sahtu Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2023, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Sahtu Divisional Education Council as at June 30, 2023, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Qualified Opinion

The Government of the Northwest Territories is responsible for the calculation and distribution of the Education Body's wages and benefits expenditure for public service employees, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Education Body's records. As a result, we were not able to determine whether any adjustments might be necessary to expenditure, liabilities or accumulated surplus.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Education Body's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Education Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Education Body to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

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

The logo for Ashton Chartered Accountants, featuring the word "Ashton" in a stylized, handwritten-style font.

ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
August 30, 2023

Sahtu Divisional Education Council

Consolidated Statement of Financial Position

June 30, 2023

	2023	2022
FINANCIAL ASSETS		
Cash, Note 4	\$ 8,770,318	\$ 8,362,813
Special purpose funds, Note 5	407,096	140,549
Accounts receivable, Note 8	433,572	305,934
	<u>\$ 9,610,986</u>	<u>\$ 8,809,296</u>

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 184,438	\$ 715,890
Payroll liabilities, Note 10	1,224,137	1,732,923
Deferred revenue, Note 11	4,358,325	2,548,911
Other employee future benefits and compensated absences, Note 17	963,212	1,076,788
	<u>6,730,112</u>	<u>6,074,512</u>
Net Financial Assets (Deficit)	<u>\$ 2,880,874</u>	<u>\$ 2,734,784</u>

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ -	\$ 31,794
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ACCUMULATED SURPLUS (DEFICIT)	\$ 2,880,874	\$ 2,766,578
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Contractual obligations, Note 22

Approved on behalf of council:

Heather Ba Chair

De Superintendent

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2023

	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 14,943,672	\$ 15,063,633	\$ 14,971,140
French Language Instruction	-	69,000	71,500
ECE Other Contributions, Note 31	110,000	294,355	181,461
Total ECE	15,053,672	15,426,988	15,224,101
GNWT Other Contributions, Note 32	-	264,586	215,874
Total GNWT	\$ 15,053,672	\$ 15,691,574	\$ 15,439,975
Jordan's Principle	5,093,376	3,169,579	2,615,392
Total Government of Canada	5,093,376	3,169,579	2,615,392
Education council generated funds			
Interest income	25,000	395,372	63,726
Other	483,350	441,072	336,866
Total	508,350	836,444	400,592
Total Revenue	20,655,398	19,697,597	18,455,959
Expenses			
Administration	759,425	929,550	958,732
School programs	10,996,530	11,249,516	10,937,546
Inclusive schooling	2,385,221	2,308,987	1,929,619
Operations and maintenance	174,952	233,080	190,846
Indigenous language and education	1,425,714	1,362,148	1,179,066
Jordan's Principle	5,093,374	3,169,586	2,615,392
Total Expenses	20,835,216	19,252,867	17,811,201
Operating Surplus (Deficit) before other item	\$ (179,818)	\$ 444,730	\$ 644,758
Other item:			
Other employee future benefits and compensated absences, Note 17		113,576	100,784
Surplus retention expenses		(444,010)	(153,988)
Total Other item	\$ (179,818)	\$ 114,296	\$ 591,554
Accumulated surplus (Deficit), beginning of year		\$ 2,766,578	\$ 2,175,024
Accumulated surplus (deficit), end of year		\$ 2,880,874	\$ 2,766,578

Sahtu Divisional Education Council

Consolidated Statement of Changes in Net Assets (Debt)

For the year ended June 30, 2023

	2023	2022
Annual surplus (deficit)	\$ 114,296	\$ 591,554
Change in prepaid expenses	31,794	(24,629)
Increase (decrease) in net financial resources	146,090	566,925
Net financial resources, beginning of year	2,734,784	2,167,859
Net financial resources, end of year	\$ 2,880,874	\$ 2,734,784

Sahtu Divisional Education Council

Consolidated Statement of Cash Flow

For the year ended June 30, 2023

	2023	2022
Cash provided by (used in):		
Operating Transactions		
Operating Surplus (Deficit)	\$ 114,296	\$ 591,554
	114,296	591,554
Change in non-cash assets and liabilities:		
Accounts receivable	(127,638)	48,811
Accounts payable and accrued liabilities	(531,452)	247,214
Payroll liabilities	(508,786)	(1,069,998)
Deferred revenue	1,809,414	1,844,107
Post-employment benefits	(113,576)	(100,784)
Prepaid expenses	31,794	(24,628)
	559,756	944,722
Increase (Decrease) in cash and cash equivalents	674,052	1,536,276
Cash and cash equivalents, beginning of year	8,503,362	6,967,086
Cash and cash equivalents, end of year	\$ 9,177,414	\$ 8,503,362
Consists of:		
Cash	\$ 8,770,318	\$ 8,362,813
Special purpose funds	407,096	140,549
	\$ 9,177,414	\$ 8,503,362

SAHTU DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

For the year ended June 30, 2023

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2023 Total
Salaries					
ALCBE teachers	\$ 787,052	\$ -	\$ -	\$ -	787,052
Language consultants	-	-	-	-	-
Instruction assistants	178,431	-	-	-	178,431
Non-instructional staff	-	-	-	-	-
Honoraria	-	-	-	-	-
Elders in schools	57,276	-	-	188,874	246,150
	<u>1,022,759</u>	<u>-</u>	<u>-</u>	<u>188,874</u>	1,211,633
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	22,570	-	22,570
Travel	-	-	-	-	-
Student transportation (busing)	-	-	13,190	-	13,190
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	-	-	29,284	29,284
	<u>-</u>	<u>-</u>	<u>35,760</u>	<u>29,284</u>	65,044
Materials, Supplies and Freight					
Materials	-	-	-	82,698	82,698
Freight	-	-	-	2,773	2,773
	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,471</u>	85,471
Total	\$ 1,022,759	\$ -	\$ 35,760	\$ 303,629	\$ 1,362,148

Sahtu Divisional Education Council

Inclusive Schooling Expenses

For the year ended June 30, 2023

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 191,339	\$ -	\$ -	\$ -	\$ 191,339
Program Support Teachers	900,802	-	-	-	900,802
Support Assistants	971,216	-	-	-	971,216
	<u>2,063,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,063,357</u>
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional/Technical Services	156,193	-	-	-	156,193
Travel	50,952	-	-	-	50,952
Student Transportation (Busing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rentals/Leases	-	-	-	-	-
Other contracted services	27,551	-	-	-	27,551
	<u>234,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,696</u>
Materials, Supplies and Freight					
Materials	-	-	-	-	-
Freight	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 2,298,053	\$ -	\$ -	\$ -	\$ 2,298,053

Sahtu Divisional Education Council

French Language Programs

For the year ended June 30, 2023

	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	\$ 45,000	\$ 131,169
French Program - Other	19,825	-	1,440
	74,825	45,000	132,609

Sahtu Divisional Education Council

Jordan's Principle

For the year ended June 30, 2023

	Full Year Total			9 and 3 Month Split	
	June 30, 2023 Budget	June 30, 2023 Actual	June 30, 2023 Actual	July 1, 2023 - Mar 31, 2023 Actual	Apr 1, 2022 - Jun 30, 2022 Actual
Revenue					
Government of Canada					
FN and Inuit Health Branch	\$ 5,093,374	\$ 5,069,566	\$ 4,666,604	\$ 4,989,045	\$ 80,521
Carry Forward from Previous Year		2,282,136	230,924	2,282,136	-
Total Revenue	5,093,374	7,351,702	4,897,528	7,271,181	80,521
Expenses					
Administration	-	-	-	-	-
Personnel	4,046,517	2,654,437	2,134,387	1,561,912	1,092,526
Transportation	118,726	130,599	3,711	118,726	11,873
Materials and Supplies	51,954	131,883	189,866	100,059	31,824
Rent and Utilities	-	-	-	-	-
Evaluation	767,448	164,795	281,182	46,293	118,502
Other	108,729	87,865	6,246	87,865	-
Total Expenses	5,093,374	3,169,579	2,615,392	1,914,856	1,254,724
Net Surplus/(Deficit)	-	\$ 4,182,123	\$ 2,282,136	\$ 5,356,326	\$ (1,174,203)
Deferred revenue		\$ 4,182,123	\$ 2,282,136	\$ 5,356,326	\$ (1,174,203)

Sahtu Divisional Education Council

Northern Distance Learning

For the year ended June 30, 2023

	Budget	Tulita	Fort Good Hope	Deline	Colville Lake	Norman Wells	Total	July 1 to March 31	April 1 to June 30	Total
Revenue										
Education, Culture and Employment	\$ -	\$ 35,250	\$ 36,250	\$ 36,250	\$ 37,250	\$ -	\$ 145,000	\$ 97,152	\$ 47,848	\$ 145,000
Other	-	-	-	-	-	-	-	-	-	-
	-	35,250	36,250	36,250	37,250	-	145,000	97,152	47,848.00	145,000
Expenses										
Salaries/Wages										
Instructional Staff	-	-	-	-	-	-	-	-	-	-
<i>Teachers</i>	-	-	-	-	-	-	-	-	-	-
<i>On-site support person</i>	-	-	-	-	-	-	-	-	-	-
Non-Instructional Staff	-	-	-	-	-	-	-	-	-	-
<i>Moodle (Online strategy)</i>	-	-	-	-	-	-	-	-	-	-
<i>DL Coordinator</i>	-	-	-	-	-	-	-	-	-	-
<i>PD - online learning field</i>	-	27,315	39,172	42,568	18,680	-	127,735	76,072	51,663	127,735
Other	-	-	-	-	-	-	-	-	-	-
Services Purchased/Contracted										
Network	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
<i>Coordinator travel</i>	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-	-	-
Communication	-	-	-	-	-	-	-	-	-	-
<i>In-service release</i>	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<i>IT support</i>	-	-	-	-	-	-	-	-	-	-
Materials, Supplies and Freight										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<i>Document cameras</i>	-	-	-	-	-	-	-	-	-	-
<i>Phone</i>	-	-	-	-	-	-	-	-	-	-
<i>Laptop</i>	-	-	-	-	-	-	-	-	-	-
<i>Video (Monopad)</i>	-	-	-	-	-	-	-	-	-	-
<i>Wireless adapters and splitter</i>	-	-	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenses	-	27,315	39,172	42,568	18,680	-	127,735	76,072	51,663	127,735
Net surplus/(deficit)	\$ -	\$ 7,935	\$ (2,922)	\$ (6,318)	\$ 18,570	\$ -	\$ 17,265	\$ 21,080	\$ (3,815)	\$ 17,265

Sahtu Divisional Education Council

Student Success Initiative Projects

For the year ended June 30, 2023

	Budget 2022-2023	Actual 2022-2023
Revenue		
Education, Culture and Employment	\$ 55,000	\$ 55,000
NWTTA	41,062	41,062
Total Revenue	96,062	96,062
Expenses		
Professional Development		
<u>Salaries/Wages</u>		
Facilitator fees (include per diem)	55,000	40,000
Substitute teacher wages	-	-
Staff (p/y)	-	-
<u>Travel</u>		
Facilitator travel	-	19,745
Staff travel	-	-
Accommodation/Daily per diems	-	-
Other expenses	-	-
<u>Workshop Expenses</u>		
Room rental	-	-
Refreshments	-	-
Resources	-	-
Miscellaneous	-	-
Total Professional Development	55,000	59,745
Program Delivery (ECE SSI Funding Only)		
<u>Salaries/Wages</u>		
Facilitator fees (include per diem)	41,062	26,977
Substitute teacher wages	-	5,332
Staff (p/y)	-	-
<u>Other Expenses</u>		
Room rental	-	16,327
Materials and Supplies	-	1,070
Miscellaneous	-	-
Total Program Delivery	41,062	49,706
Total Expenses	96,062	109,451
Net Surplus/(Deficit)	-	(13,389)

Sahtu Divisional Education Council

Consolidated Detail of Expenses

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accom.	Operations & Maintenance	Council Administration	Indigenous Languages and Education	Jordan's Principle	2023 Total	2023 Budget	2022 Total
Salaries										
Teachers' salaries	\$ 7,433,902	\$ 900,802	\$ -	\$ -	\$ -	\$ 787,052	\$ 3,169,586	\$ 12,291,342	\$ 14,474,753	\$ 11,118,973
Instruction assistants	145,572	971,216	-	-	-	178,431	-	1,295,219	1,532,101	1,314,248
Non-instructional staff	1,205,875	191,339	-	-	637,101	-	-	2,034,315	2,072,975	2,171,784
Board/Trustee honorarium	-	-	-	-	43,725	57,276	-	101,001	78,800	74,559
	8,785,349	2,063,357	-	-	680,826	1,022,759	3,169,586	15,721,877	18,158,629	14,679,564
Employee Benefits										
Employee benefits and allowances	3,605	-	-	-	-	-	-	3,605	4,000	1,300
Leave and termination benefits	715,167	-	-	-	-	-	-	715,167	480,000	704,849
	718,772	-	-	-	-	-	-	718,772	484,000	706,149
Services Purchased/Contracted										
Professional services	242,395	156,193	-	-	-	-	-	398,588	325,479	310,548
Postage and communication	47,820	-	-	-	18,439	-	-	66,259	52,305	66,899
Utilities										
Heating	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-	-	-
Travel	106,559	14,853	-	-	98,570	13,190	-	233,172	286,000	124,475
Student transportation (busing)	150,536	-	-	-	-	-	-	150,536	150,536	154,247
Advertising/printing/publishing	-	-	-	-	-	-	-	-	-	2,676
Maintenance and repair	31,906	-	-	7,799	-	-	-	39,705	30,000	46,633
Rentals and leases	-	-	-	225,281	-	-	-	225,281	167,752	184,496
Other contracted services	55,697	-	-	-	37,157	26,431	-	119,285	80,200	241,729
Other	36,568	74,584	-	-	52,377	-	-	163,529	150,583	223,567
	671,481	245,630	-	233,080	206,543	39,621	-	1,396,355	1,242,855	1,355,270
Materials, Supplies and Freight										
Materials	471,124	-	-	-	21,333	296,996	-	789,453	796,823	1,012,731
Freight	25,963	-	-	-	20,848	2,772	-	49,583	36,070	57,487
	497,087	-	-	-	42,181	299,768	-	839,036	832,893	1,070,218
Contributions/Transfers										
Special purpose funds	576,827	-	-	-	-	-	-	576,827	116,839	-
Total	\$ 11,249,516	\$ 2,308,987	\$ -	\$ 233,080	\$ 929,550	\$ 1,362,148	\$ 3,169,586	\$ 19,252,867	\$ 20,835,216	\$ 17,811,201

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2023

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, 2023

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, 2023

(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, 2023

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, 2023

Note 2. **Summary of Significant Accounting Policies (continued)**

(m) Special Purpose Funds

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

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

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

Future Accounting Changes

Effective July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2023

Note 4. Cash and Cash Equivalents

	2023		2022	
Cash	\$	8,770,318	\$	8,362,813
Short term investments		-		-
	\$	8,770,318	\$	8,362,813

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.

	2023		2022	
Colville Lake	\$	32,210	\$	-
Deline		43,953		23,902
Fort Good Hope		83,051		25,169
Norman Wells		78,848		29,998
Tulita		169,034		26,356
SDEC (CJC)		-		35,124
	\$	407,096	\$	140,549

Note 6. Restricted Assets - Not Applicable

Note 7. Portfolio Investments - Not Applicable

Note 8. Accounts Receivable

	Receivables 2023		AFDA 2023		Net 2023		Net 2022	
GNWT - ECE	\$	202,703	\$	-	\$	202,703	\$	151,760
GNWT - HSS		-		-		-		-
GNWT - MACA		-		-		-		26,751
GNWT - Justice		2,034		-		2,034		28,000
GNWT - ENR		19,562		-		19,562		-
Total Due from GNWT		224,299		-		224,299		206,511
WSCC		49,675		-		49,675		70,000
Other		269,865		110,267		159,598		29,423
	\$	543,839	\$	110,267	\$	433,572	\$	305,934

Note 9. Inventories - Not Applicable

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2023

Note 10. Accounts Payable and Accrued Liabilities

	2023	2022
Accounts payable and accrued liabilities		
GNWT	\$ 29,247	\$ 190,155
WSCC	49,375	70,000
Trade payables	105,816	455,735
	<u>184,438</u>	<u>715,890</u>
Payroll liabilities		
To GNWT (A)	14,800	563,969
To Employees (B)	1,127,845	1,045,021
Annual Leave	81,492	111,836
Lieu	-	-
Other	-	12,097
	<u>1,224,137</u>	<u>1,732,923</u>
	<u>\$ 1,408,575</u>	<u>\$ 2,448,813</u>

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

Note B: Amount accrued by the education board for salaries and wages to be paid in July and August.

Note 11. Deferred Revenue

	2023	2022
MACA		
Rainbow Coalition	\$ -	\$ 5,304
Health and Social Services		
CEC Indigenous Health Supplies	-	54,250
Justice		
Community Justice	-	35,124
Education Culture and Employment		
Library	118,013	100,122
Self-regulation	-	2,034
Covid-19 Support Funding	-	63,898
French program	18,385	5,825
Industry Tourism and Investment		
Greenhouse Gas	28,548	-
Other		
Jordan's Principle	4,182,122	2,282,136
MakeWay On the Land Collaborative	11,257	218
	<u>\$ 4,358,325</u>	<u>\$ 2,548,911</u>

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2023

Note 12. **Contribution Repayable - Not Applicable**

Note 13. **Due From and To the Government of Canada - Not Applicable**

Note 14. **Capital Lease Obligations - Not Applicable**

Note 15. **Pension - Not Applicable**

Note 16. **Long-term Debt - Not Applicable**

Note 17. **Other employee future benefits and compensated absences**

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

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

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

Valuation results

The last actuarial valuation was completed as at February 11, 2022. The results were extrapolated to March 31, 2023. The effective date of the next actuarial valuation is March 31, 2025. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the DEC.

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2023

Note 17. Other employee future benefits and compensated absences (continued)

	Severance and removal	Compensated Absences	2023	2022
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 703,102	\$ 139,120	\$ 842,222	\$ 777,454
Current period benefit cost	55,084	14,859	69,943	69,846
Interest accrued	29,419	6,086	35,505	26,329
Benefits payments	(110,489)	(10,936)	(121,425)	(92,522)
Actuarial (gain)/loss	(3,899)	(8,612)	(12,511)	61,942
Plan amendments	-	-	-	(827)
Accrued benefit obligation end of year	673,217	140,517	813,734	842,222
Unamortized net actuarial gain	154,469	(4,991)	149,478	234,566
Net future obligation	827,686	135,526	963,212	1,076,788
Benefits Expense				
Current period benefit cost	55,087	14,862	69,949	69,846
Interest accrued	29,422	6,089	35,511	26,329
Plan amendments	-	-	-	(827)
Amortization of actuarial gains	(89,482)	(8,127)	(97,609)	(103,609)
	(4,973)	12,824	7,851	(8,261)

The discount rate used to determine the accrued benefit obligation is an average of 4.8% (2022: 4.1%). The Expected inflation rate is 2.0% (2022: 2.0%). The Expected average remaining service life of related employee groups (EARSL is 10.3 years (2022: 20.3 years) was applied.

The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	Total
Year 1	\$ 82,931	\$ 11,880	\$ 94,811
Year 2	90,164	13,575	103,739
Year 3	85,424	15,545	100,969
Year 4	73,938	15,954	89,892
Year 5	70,446	15,717	86,163
Next 5 years	331,750	78,656	410,406

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2023

Note 18. Trust Assets and Liabilities under Administration - Not Applicable

Note 19. Tangible Capital Asset - Not Applicable

Note 20. Prepaid Expenses

	2023	2022
Prepaid expenses	\$ -	\$ 31,794

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	Net Book Value	
			2023	2022
Buildings				
Schools and colleges	\$ 67,332,558	\$ 29,891,200	\$ 37,441,358	\$ 39,179,168
Staff Housing	275,800	162,667	113,133	125,475
	\$ 67,608,358	\$ 30,053,867	\$ 37,554,491	\$ 39,304,643

Note 22. Contractual Obligations

The Education Body has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2023.

	Expires in Fiscal Year *	2024	2025 and thereafter	Total
Commercial and residential leases	2026	\$ 106,752	\$ 231,296	\$ 338,048
Contracts	2026	272,422	250,000	522,422

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

The lease on the Council's office expires on August 31, 2026. The annual lease payments are \$106,752. 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, 2023

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. All related parties are 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 30, 2022 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, 2023.

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, 2023

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

	2023 Budget	2023 Actual	2022 Actual
Salaries	\$ 18,158,629	\$ 15,721,877	\$ 14,679,564
Employee Benefits	484,000	718,772	706,149
Services Purchased/Contracted	1,242,855	1,396,355	1,355,270
Materials, Supplies and Freight	949,732	839,036	1,070,218
	\$ 20,835,216	\$ 18,676,040	\$ 17,811,201

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

	2023	2022
Library	\$ 144,000	\$ 144,000
Northern distance learning	145,000	215,500
Self regulation	-	6,000
Less: Deferred revenue & contributions repaid	5,355	(184,039)
	\$ 294,355	\$ 181,461

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2023

Note 32. GNWT - Other Contributions

	2023	2022
Municipal and Community Affairs		
Active After School	\$ 76,500	\$ 76,500
Youth contribution	5,000	-
Volleyball	3,000	-
Regional Youth Sporting Event	15,000	-
Learn to skate	5,000	-
Rainbow	-	10,300
SSI	-	55,000
Environment and Natural Resources		
Take a Kid Trapping	19,562	39,546
Health and Social Services		
Drop The Pop	8,900	8,900
Drop The Pop Award	1,000	-
Nutrition North	29,400	29,400
Industry Tourism and Investment		
Greenhouse supplies	62,240	
Greenhouse supplies		
Justice		
Community Justice	56,000	56,000
Less: Deferred revenue & contributions repaid	(17,016)	(59,772)
	\$ 264,586	\$ 215,874

Note 33. **Contingent Assets - Not Applicable**

Note 34. **Contractual Rights - Not Applicable**

Note 35. **Statement of Remeasurement Gains and Losses - Not Applicable**

Sahtu Divisional Education Council

Schedule A-1 - Statement of Council Operations and Financial Position (Non-Consolidated)

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Government of the Northwest Territories	\$ 15,053,672	\$ 15,691,574	\$ 15,439,975
Jordan's Principle	5,093,376	3,169,579	2,615,392
Other education body generated funds	508,350	836,444	400,592
	<u>20,655,398</u>	<u>19,697,597</u>	<u>18,455,959</u>
Expenditure			
Administration	759,425	810,977	829,789
School programs	10,996,530	11,249,516	10,534,386
Inclusive schooling	2,385,221	2,308,987	1,929,619
Operations and maintenance	174,952	233,080	190,846
Aboriginal languages	1,425,714	1,362,148	1,179,066
Jordan's Principle	5,093,374	3,169,586	2,615,392
	<u>20,835,216</u>	<u>19,134,294</u>	<u>17,279,098</u>
Excess (Deficiency) of Revenue over Expenditure	\$ (179,818)	\$ 563,303	\$ 1,176,861
Accumulated surplus (deficit), beginning of year		6,818,860	5,641,999
Accumulated surplus (deficit), end of year		<u>\$ 7,382,163</u>	<u>\$ 6,818,860</u>

SATHU DIVISIONAL EDUCATION COUNCIL

Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Indigenous Languages and Education	Jordan's Principle	2023 Total
Salaries								
Teachers' salaries	\$ 7,433,902	\$ 900,802	\$ -	\$ -	\$ -	\$ 787,052	\$ 3,169,586	\$ 12,291,342
Instruction Assistant	145,572	971,216	-	-	-	178,431	-	1,295,219
Non Instructional Staff	1,205,875	191,339	-	-	588,212	-	-	1,985,426
Board/Trustee Honoraria	-	-	-	-	12,189	57,276	-	69,465
	8,785,349	2,063,357	-	-	600,401	1,022,759	3,169,586	15,641,452
Employee Benefits								
Employee benefits and allowances	3,605	-	-	-	-	-	-	3,605
Leave and termination benefits	715,167	-	-	-	-	-	-	715,167
	718,772	-	-	-	-	-	-	718,772
Services Purchased/Contracted								
Professional/Technical Services	242,395	156,193	-	-	-	-	-	398,588
Postage/Communication	47,820	-	-	-	18,439	-	-	66,259
Utilities	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-
Travel	106,559	14,853	-	-	98,570	13,190	-	233,172
Student Travel (busing)	150,536	-	-	-	-	-	-	150,536
Advertising/Printing/Publishing	-	-	-	-	-	-	-	-
Maintenance/Repair	31,906	-	-	7,799	-	-	-	39,705
Rentals/Leases	-	-	-	225,281	-	-	-	225,281
Other - Contracted Services	55,697	-	-	-	37,157	26,431	-	119,285
Other - Miscellaneous	36,568	74,584	-	-	14,229	-	-	125,381
	671,481	245,630	-	233,080	168,395	39,621	-	1,358,207
Materials, Supplies and Freight								
Materials	471,124	-	-	-	21,333	296,996	-	789,453
Freight	25,963	-	-	-	20,848	2,772	-	49,583
	497,087	-	-	-	42,181	299,768	-	839,036
Contributions and Transfers								
Special purpose funds	576,827	-	-	-	-	-	-	576,827
Total	\$ 11,249,516	\$ 2,308,987	\$ -	\$ 233,080	\$ 810,977	\$ 1,362,148	\$ 3,169,586	\$ 19,134,294

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-1 District Education Authorities
Statement of Operations - Non-Consolidated

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 116,839	\$ 116,839	\$ 117,914
Other (One-time DEC contribution)	-	4,000	-
Total revenue	116,839	120,839	117,914
Expenditure			
Administration	116,839	118,573	128,943
School programs	-	-	-
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	116,839	118,573	128,943
Surplus (Deficit)	-	2,266	(11,029)
Opening equity		53,268	64,297
Closing equity		\$ 55,534	\$ 53,268
Composition of Ending Accumulated Surplus			
Cash	\$	-	\$ -
Accounts receivable		55,534	53,268
Accounts payable		-	-
	\$	55,534	\$ 53,268

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses
 Non-Consolidated
 For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accom.	Operations and Maintenance	Council Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	-	-	-	-	48,889	-	48,889
Board/Trustee Honorarium	-	-	-	-	31,536	-	31,536
	-	-	-	-	80,425	-	80,425
Employee Benefits							
Employee Benefits and Allowances	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation (busing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Fees	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	38,148	-	38,148
	-	-	-	-	38,148	-	38,148
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 118,573	\$ -	118,573

COLVILLE LAKE

District Education Authority
Statement of Operations

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 18,698	\$ 18,698	\$ 19,644
Other (One-time DEC contribution)	-	4,000	-
	<u>18,698</u>	<u>22,698</u>	<u>19,644</u>
Expenses			
Administration	18,698	25,282	18,191
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>18,698</u>	<u>25,282</u>	<u>18,191</u>
Surplus (Deficit)	-	(2,584)	1,453
Opening equity	-	1,897	444
Closing equity	\$	(687)	\$ 1,897
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		(687)	1,897
Accounts Payable		-	-
	<u>\$</u>	<u>(687)</u>	<u>\$ 1,897</u>

COLVILLE LAKE

District Education Authority
Details of Expenses

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	14,248	-	14,248
	-	-	-	-	14,248	-	14,248
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	11,034	-	11,034
	-	-	-	-	11,034	-	11,034
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 25,282	\$ -	25,282

NORMAN WELLS

District Education Authority
Statement of Operations

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 27,298	\$ 27,298	\$ 27,642
Other	-	-	-
	<u>27,298</u>	<u>27,298</u>	<u>27,642</u>
Expenses			
Administration	27,298	21,810	27,720
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>27,298</u>	<u>21,810</u>	<u>27,720</u>
Surplus (Deficit)	-	5,488	(78)
Opening equity		22,854	22,932
Closing equity	\$	28,342	\$ 22,854
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		28,342	22,854
Accounts Payable		-	-
	<u>\$</u>	<u>28,342</u>	<u>\$ 22,854</u>

NORMAN WELLS

District Education Authority
Details of Expenses

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	11,334	-	11,334
Board/Trustee Honoraria	-	-	-	-	-	-	-
	-	-	-	-	11,334	-	11,334
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	10,476	-	10,476
	-	-	-	-	10,476	-	10,476
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 21,810	\$ -	21,810

DELINE

District Education Authority
Statement of Operations

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 22,912	\$ 22,912	\$ 23,514
Other	-	-	-
	<u>22,912</u>	<u>22,912</u>	<u>23,514</u>
Expenses			
Administration	22,912	23,280	44,072
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>22,912</u>	<u>23,280</u>	<u>44,072</u>
Surplus (Deficit)	-	(368)	(20,558)
Opening equity		597	21,155
Closing equity	\$	229	\$ 597
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		229	597
Accounts Payable		-	-
	<u>\$</u>	<u>229</u>	<u>\$ 597</u>

DELINE

District Education Authority
Details of Expenses

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	11,862	-	11,862
Board/Trustee Honoraria	-	-	-	-	6,529	-	6,529
	-	-	-	-	18,391	-	18,391
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	4,889	-	4,889
	-	-	-	-	4,889	-	4,889
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 23,280	\$ -	23,280

FORT GOOD HOPE

District Education Authority
Statement of Operations

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 25,707	\$ 25,707	\$ 25,105
Other	-	-	-
	<u>25,707</u>	<u>25,707</u>	<u>25,105</u>
Expenses			
Administration	25,707	30,692	23,051
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>25,707</u>	<u>30,692</u>	<u>23,051</u>
Surplus (Deficit)	-	(4,985)	2,054
Opening equity		5,209	3,155
Closing equity	\$	224	\$ 5,209
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		224	5,209
Accounts Payable		-	-
	<u>\$</u>	<u>224</u>	<u>\$ 5,209</u>

FORT GOOD HOPE

District Education Authority
Details of Expenses

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	12,057	-	12,057
Board/Trustee Honoraria	-	-	-	-	9,637	-	9,637
	-	-	-	-	21,694	-	21,694
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	8,998	-	8,998
	-	-	-	-	8,998	-	8,998
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 30,692	\$ -	30,692

TULITA

District Education Authority Statement of Operations

For the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenue			
Contributions from Divisional Council	\$ 22,224	\$ 22,224	\$ 22,009
Other	-	-	-
	<u>22,224</u>	<u>22,224</u>	<u>22,009</u>
Expenses			
Administration	22,224	17,509	15,909
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>22,224</u>	<u>17,509</u>	<u>15,909</u>
Surplus (Deficit)	-	4,715	6,100
Opening equity		22,711	16,611
Closing equity		\$ 27,426	\$ 22,711
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		27,426	22,711
Accounts Payable		-	-
	<u>\$</u>	<u>27,426</u>	<u>\$ 22,711</u>

TULITA

District Education Authority
Details of Expenses

For the year ended June 30, 2023

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	13,636	-	13,636
Board/Trustee Honoraria	-	-	-	-	1,122	-	1,122
	-	-	-	-	14,758	-	14,758
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	2,751	-	2,751
	-	-	-	-	2,751	-	2,751
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 17,509	\$ -	17,509

Approvals

Operating Plan

Heather Ba
Education Body Chair

June 30, 2022
Date

DL

Superintendent

June 30, 2022
Date

Annual Report

Heather Ba
Education Body Chair

November 23, 2023
Date

DL

Superintendent

November 23, 2023
Date

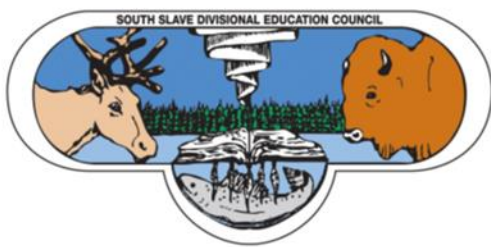
Education Accountability Framework

South Slave

Divisional Education Council

Annual Plan

For the 2022-23 School Year



*Creating
Futures*

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Operating Plan - Executive Summary

The South Slave Divisional Education Council's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the South Slave Divisional Education Council's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

Regional Goals and Priorities 2022 - 2023

To improve student success in literacy.

To increase the percentage of students meeting or exceeding expectations for literacy proficiency.

Targets:

1. At least 70% of students will be reading within grade according to the Fountas and Pinnell reading level chart
2. At least 20% of the students gain at least one stanine increase in reading on the Canadian Achievement Test (CAT-4 or 5 Western and Northern Canada norm)
3. At least 67% of the students reading at or above the Canadian average on the Canadian Achievement Test (CAT-4 Western and Northern Canada norm)
4. At least 80% of SSDEC trustees and staff will be able to engage and respond to greetings (How are you? I'm fine, You?), express a word of appreciation (well done/that's good), say thank you, and use at least three more phrases of salutation / thanks in the local Indigenous language(s) (8 phrases to engage/respond without reminder)
5. A 5% increase in the number of students working at grade level (oral proficiency) in their Indigenous language (baseline in 2022-23)
6. At least 90% of parents say they have been involved in a discussion of their child's strengths and stretches (areas to work on) in reading (with 80% or better response rate)
7. At least 90% of parents say they are satisfied with their child's growth as a reader (with 80% response rate)

To improve student success in numeracy

To increase the percentage of students meeting or exceeding expectations for numeracy proficiency

Targets:

1. At least 20% of the students gain at least one stanine increase in math on the CAT-4 or 5 assessment
2. At least 73% of the students at or above the Canadian average in Math on the Canadian Achievement Test (CAT-4 Western and Northern Canada norm)
3. At least 90% of parents say they have been involved in a discussion of their child's strengths and stretches (areas to work on) in math (with 80% or better response rate)
4. At least 90% of parents say they are satisfied with their child's growth in math (with 80% response)

To increase understanding and practice of socially responsible behaviour by all members of the school community

To increase the percentage of trustees, parents, staff and students demonstrating responsible behaviour

Targets:

1. At least 85% of K-10 students participate in at least 15 lessons (or 10 hours of instruction) of a social responsibility program such as the Dene Laws, 7 Sacred Teachings, WITS (gr 1-3), 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), WITS LEADerS (gr. 4-6), Fourth R (gr 7, 8, 9), Healthy Relationship Plus (gr 7 - 11), or Leadership and Resiliency Program (LRP gr 7-12). Ensure staff are trained to effectively deliver these programs and enhance implementation of such.
2. Average student attendance improved by at least 3%.
3. 85% of parents participate in at least one of the following: CEP days, 3-way conferences, and/or parent workshops (getting info. or giving input)

* Council recognizes that the achievement of these last two targets is a shared responsibility with parents, students and DEAs.

Alignment to Departmental Goals and Priorities (ERI) including Indigenous Language and Education as well as Inclusive Schooling:

Our Community Education Planning Policy and structure, Cultural Orientation days utilizing community resource people (Elders), 3-Way Conferencing, and our Indigenizing education efforts including staff learning local Indigenous language greetings, will all contribute to strengthening School-Community Relationships.

Under the umbrella of Student Wellness, all schools will have updated Safe School Plans that clarify their bullying responses and LGBTQ2S+ support. Social Responsibility is a Regional priority and our RISC and RILE both support our schools in meeting their inclusive schooling and Indigenous language responsibilities.

In the area of Educator Wellness, new staff are paired with mentors, new and existing principals are supported by the Assistant Superintendent, and wellness is always a component of our Regional In-service.

Our Regional goals/targets, and our comprehensive Literacy and Numeracy initiatives, in particular, support effective implementation of the JK-12 curricula in all our schools. Our collaborative work to establish effective Professional Learning Communities (including the identification of essential learning outcomes and implementation of common assessments, and a focus on learning and results) directly supports our commitment to Quality Education in all schools, and our offer to expand NDL further supports our communities and students.

In the area of assessment and accountability we plan to once again engage in systemic assessment (AAT's, CAT-4 or 5 when available, Whole School Writes, Diploma Exams) and analysis. It is our hope that these will not be impacted by any COVID -19 measures which we saw impact the 2020/2021 and 2021/2022 school years with closures and online learning situations at multiple occasions in the year.

Regional and school administrators will continue to provide priority related progress reports to their respective education governing bodies (SSDEC and DEAs) and monthly principal reports will continue to be an expectation.

Having had staff complete the GNWT's Living Well Together program, our focus is to maintain the momentum and highlight DEA priorities throughout schools, staff and wider community as needed.

Annual Report - Executive Summary

The South Slave Divisional Education Council's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

The division continues to enjoy success in many areas leading the territory in many initiatives to maintain or improve on benchmarks established by previous administrators and council. The Council priorities are threefold: Literacy, Numeracy and Social Responsibility. Each of these priorities informed strategic planning to support student achievement. A significant number of interventions had at least one of these themes as rationale for design and implementation.

Literacy and Numeracy: The SSDEC continues to implement region wide literacy interventions to support reading and writing. Student success as measured by the CAT-4 assessment shows students maintaining the hard-earned results from previous years. When taking the Post Pandemic decline in achievement across the country in consideration, the fact that SSDEC Literacy results remained constant is a significant success. Similarly, despite the percentage of students reading within grade according to the Fountas and Pinnell reading level chart being short of target (67.7% vs 70%), in the context of the post pandemic decline, these results are extraordinary.

Numeracy: The numeracy results for the SSDEC as represented by the CAT-4 assessment showed our students at 67%. These numbers are below the target of 75%, but within range of the last iteration of this assessment (2018-2019 at 69%). Once again, given the post COVID expectation of significant decline, these numbers are a testament to the success of SSDEC Numeracy initiatives.

Social Responsibility: Council targets for all three priorities were met. Students taking a variety of lessons from Social Responsibility programs (84.1%), attendance increase (2%) and parents participating in one or more school events (88.6%) were a rousing success for all schools. Social responsibility target will shift for the upcoming year to focus on school specific targets according to student self-perceptions of socially responsible behaviours.

In support of both council priorities, parents reporting satisfaction with the efforts from the schools in regards to Literacy and Numeracy averaged 85%. This is a decline of 5% of intended Pre-Pandemic targets. These statistics are a source of concern as they suggest a disengagement from the process. They are also a symptom of post-Pandemic dissatisfaction with student achievement in general. More effort from schools in reconnecting with their communities is necessary in order to regain the trust of parents and their involvement in the education of their children.

To support students and empower systemic change within schools, SSDEC has made a commitment to engage student voice through the OurSchool survey. This survey, supported by the Learning Bar, is an anonymous survey conducted twice annually to determine student perceptions on a variety of topics from academic, to social and institutional engagement. This survey, piloted this year, will serve as a basis for school improvement to meet student and community needs.

Similarly in an effort to provide relevant and authentic student programming for remote communities, the SSDEC has also made a commitment to partner with TakingitGlobal to provide technology capabilities to live stream educational programming tailor made for the school. This initiative will see more remote schools being able to access supports and services available to more urban locales.

The SSDEC is also engaged in developing a comprehensive mental wellness program for schools that encourages a positive work life balance. This will see support programs developed to provide assistance to staff and students suffering from mental health afflictions. The services could range from self-assessments to support networks and online resources to help find that balance. New policies have been adopted by the SSDEC to support this ethos. Although positive steps have been taken to grow this very significant topic, more resources, more financial support and a large-scale commitment from the territorial government is needed to propel this initiative forward before we reach a pandemic of work burnout, mental health crisis and student and staff drop out.

Staffing continues to be a challenge in our communities in general, but particularly poignant and difficult in rural and isolated communities. This is partly due to housing shortages, lack of amenities and competitive salaries. It is difficult to create and sustain programming when staff turnover necessitates a significant time of onboarding that disrupts long term continuity. The new CYC and student support initiative, given the tardiness of the decision making related to funding, will create a bottleneck of Human Resources, staffing and capacity in rural communities. The tight timeline for staffing given the absence of details regarding funding will create some significant challenges for schools and the board in securing competent and capable support.

Lastly, the implementation of the new curriculum with new pedagogic expectations and assessment guidelines will create some challenges for teacher training, support and mentorship. Once again lack of funding will impact implementation and indirectly compromise student success.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The SSDEC was established in 1991, with a current mandate to provide a quality JK-12 education to approximately 1,200 students in the communities of Fort Smith, Hay River, Fort Resolution, Kát'odeeche, and Łutsel 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 current representatives are as follows:

Fort Resolution	Bess Ann McKay (Chairperson)	2-year term (Dec 2023)
Hay River	Pennie Pokiak (Vice-Chairperson)	3-year term (Oct 2024)
Fort Smith	Crystal McKinnon	3-year term (Oct 2024)
Kátł'odeeche	Crystal Sabourin	3-year term (Oct 2024)
Łutsel K'e	Iris Catholique	3-year term (Jun 2023)

Each member is elected by their respective DEA and the length of the member's term on the SSDEC coincides with the length of their terms on their respective DEA's as per the requirements of the Education Act and 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 school boards 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. Souhail Soujah
- Assistant Superintendent – Cora America
- Comptroller – Darlene Antsey

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.

As per 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.

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. The orientation takes place no more than two months after a DEA election or appointment process.

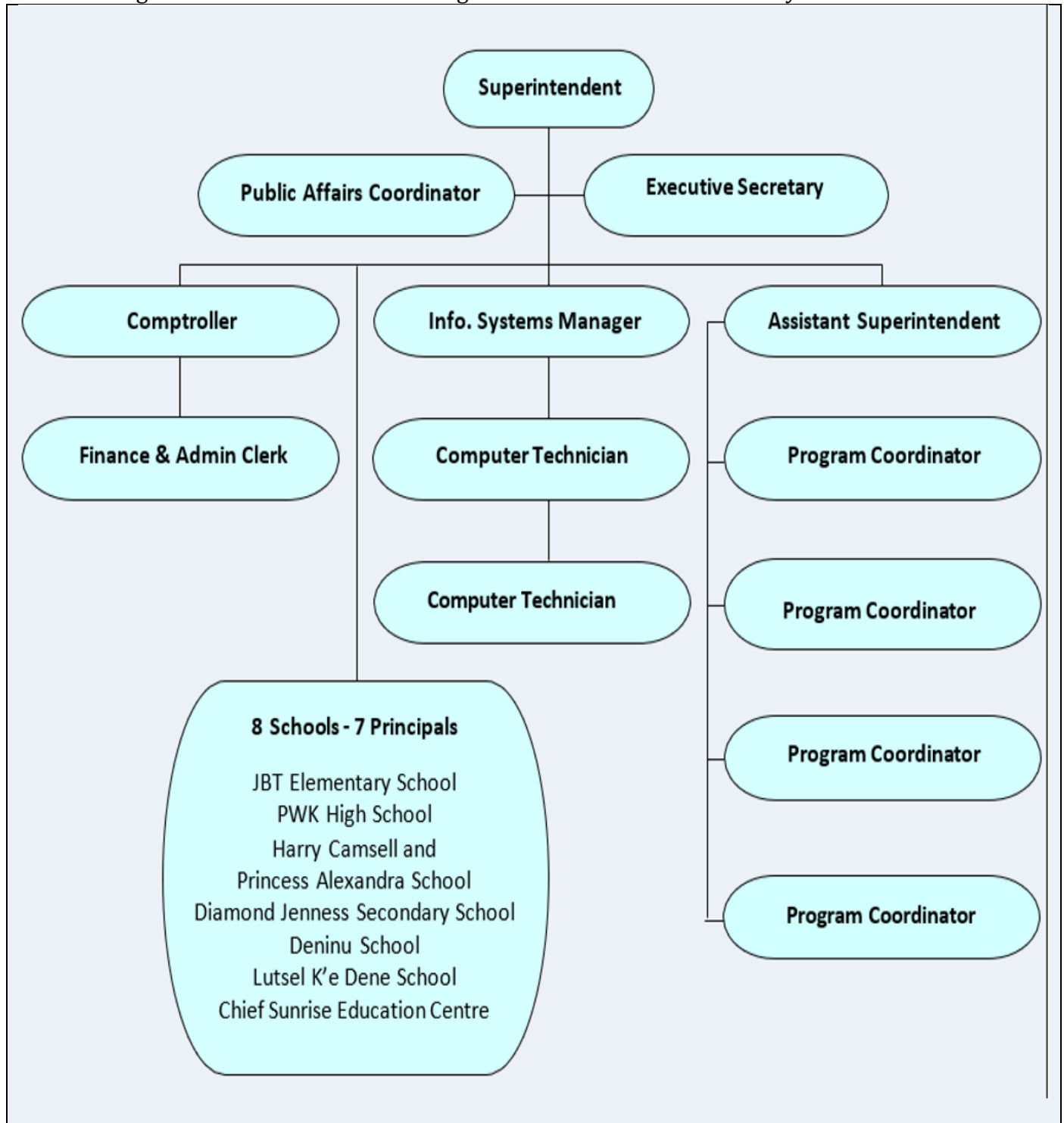
The Formula Funding and Staffing workshops are highly recommended for new DEA members. Other workshops include, but are not limited to: Policy Development, Leadership for Literacy, Community Education Planning, Implications of the Education Act, Harassment Awareness Workshop, Fundraising, Partnerships, 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 provide 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.

DEC members are encouraged to explore additional governance training opportunities, such as through attending conferences or inviting experts to host multi-day workshops (at a cost to the SSDEC).

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in Division	8	Total Anticipated Student Head Count	1200
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School Name	Community	Grades Offered	Programming Highlights
Joseph Burr Tyrrell Elementary School (JBT)	Fort Smith	JK-6	<ul style="list-style-type: none"> ● Single-grade, split-grade & multi-grade classes ● Chipewyan ● Cree ● Core French ● French Immersion
Paul William Kaeser High School (PWK)	Fort Smith	7-12	<ul style="list-style-type: none"> ● Single-grade & split-grade classes ● dēne dédliné yatı ● nēhiyaw ● Français: Core ● Français: Immersion (7-9) ● Phoenix School Program (10-12) ● Trailcross (group home) class
Harry Camsell School (HCS)	Hay River	JK-3	<ul style="list-style-type: none"> ● Single-grade & split-grade classes ● Dene Yatie ● Core French
Princess Alexandra School (PAS)	Hay River	4-7	<ul style="list-style-type: none"> ● Single-grade & split-grade classes ● Dene Yatie ● Core French (4-5) ● Intensive French (6) ● Post-Intensive French (7)
Diamond Jenness Secondary School (DJSS)	Hay River	8-12	<ul style="list-style-type: none"> ● Single-grade, split-grade & multi-grade classes ● Dene Yatie ● Post-Intensive French (8-10)
Deninu School (DS)	Fort Resolution	JK-12	<ul style="list-style-type: none"> ● Multi-grade classes ● Chipewyan ● Northern Distance Learning

Łutselk'e Dene School (LDS)	Łutselk'e	JK-12	<ul style="list-style-type: none"> ● Multi-grade classes ● Chipewyan ● Northern Distance Learning
Chief Sunrise Education Centre (CSEC)	Kát'odeeche FN (Hay River Reserve)	JK-12	<ul style="list-style-type: none"> ● Multi-grade classes ● Dene Yatie and Sandy Creek camps ● Self Regulation and mindfulness ● Self-paced Secondary programming ● Increased Levelled Literacy Intervention (LLI)

D. Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

The 5 communities of the South Slave encompass the following language groups:

- Chipewyan
- Cree
- Dene Yatie
- English
- French

Our Regional student ethnicity breakdown is (78% Indigenous):

- Dene 48%
- Metis 23%
- Inuit 7%
- Other 22%

Individual community demographics are as follows:

Fort Resolution (Chipewyan, English) (98% Indigenous)

- Dene 66%
- Metis 31%
- Inuit 1%
- Other 2%

Fort Smith (Chipewyan, Cree, English, French) (80% Indigenous)

- Dene 39%
- Metis 22%
- Inuit 11%
- Other 28%

Hay River (English, French, Dene Yatie) (68% Indigenous)

- Dene 35%
- Metis 27%
- Inuit 6%
- Other 32%

Kátl'odeeche (English, Dene Yatie) (100% Indigenous)

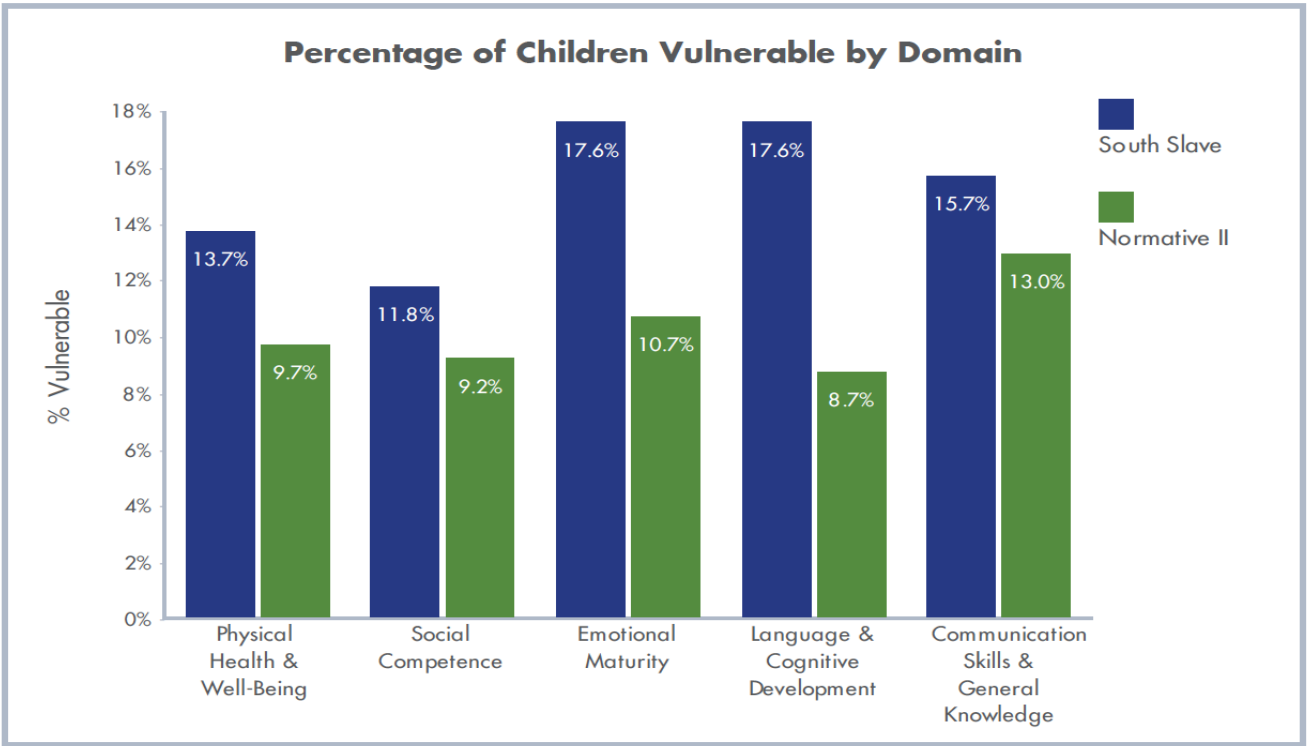
- Dene 94%
- Metis 6%

Łutsel K'e (Chipewyan, English) (100% Indigenous)

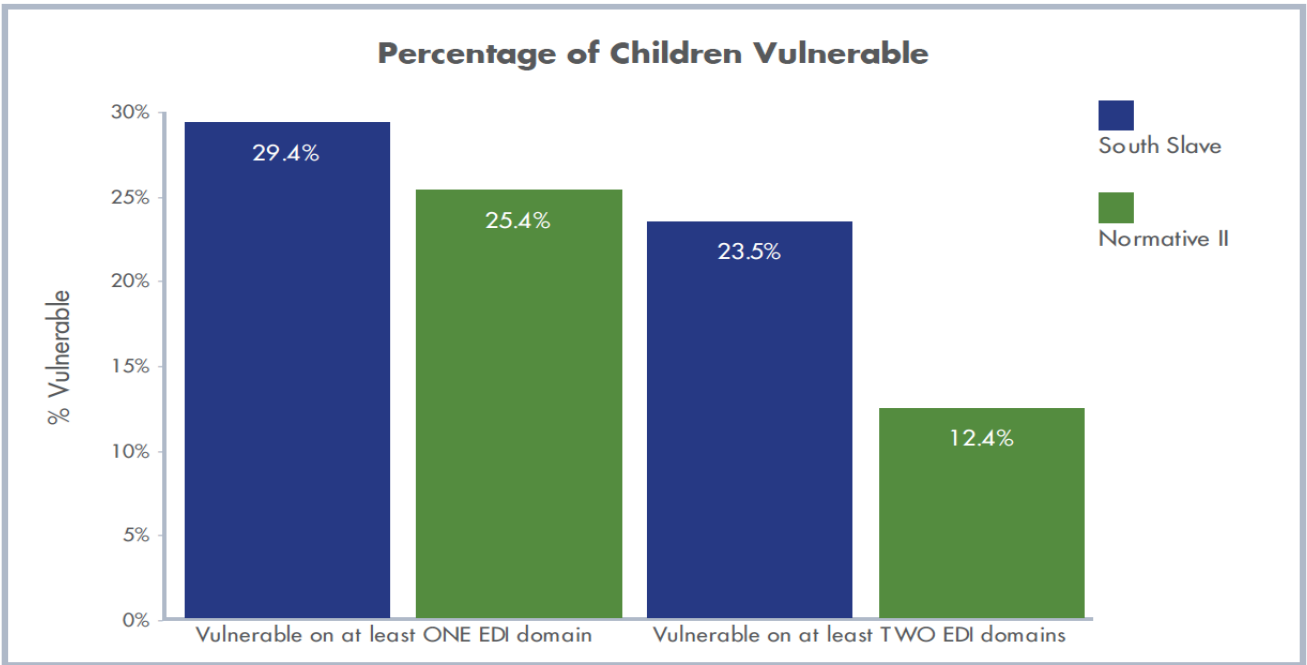
- Dene 100%

Based on previous data we anticipate that 35% of our students will be on Student Support Plans (20% accommodated, 15% modified) and 1% on Individual Education Plans.

Early Development Instrument (EDI) Results for SSDEC & NWT Percentage of Children (5 year olds) Vulnerable at least ONE or TWO domains (School Year 2020/2021) (Taken from Summary Report: Kindergarten Students in the Northwest Territories: South Slave Divisional Education Council School year 2020/2021)

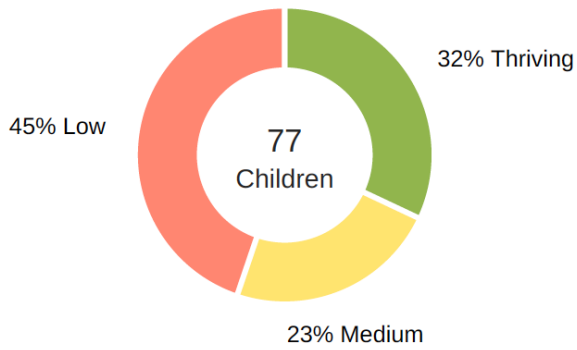


The graph below illustrates South Slave 2020/2021 results for the percentage of children vulnerable on at least one and at least two domains compared to the Normative II population.

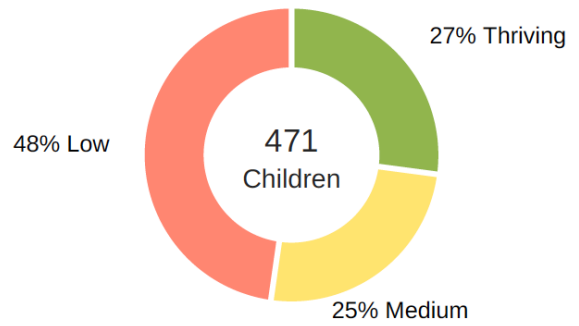


Middle Years Development Index (MDI) - Well-Being Index Results for Grade 4 Students in SSDEC and NWT (School Year 2019/20)

SOUTH SLAVE

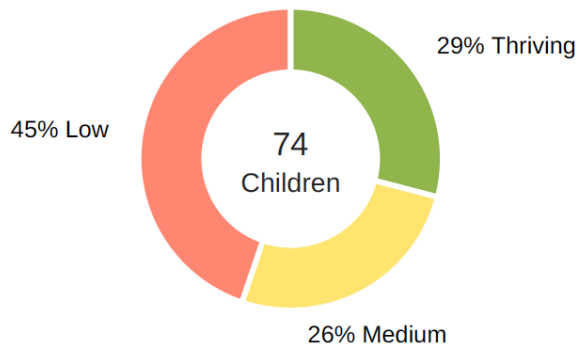


NWT AVERAGE

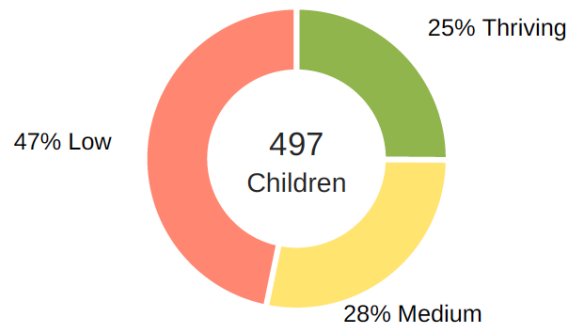


Middle Years Development Index (MDI) - Well-Being Index Results for Grade 7 Students in SSDEC and NWT (School Year 2019/20)

SOUTH SLAVE



NWT AVERAGE



2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional priorities and goals.	<p>To improve student success in <i>literacy</i> To increase the percentage of students meeting or exceeding expectations for literacy proficiency</p> <p>To improve student success in <i>numeracy</i> To increase the percentage of students meeting or exceeding expectations for numeracy proficiency</p> <p>To increase understanding and practice of <i>socially responsible behaviour</i> by all members of the school community To increase the percentage of trustees, parents, staff and students demonstrating responsible behaviour</p> <p>Implement all Health and Safety Protocols as per OCPHO approved school re-entry plans. These were reviewed prior to school start up and throughout to ensure ongoing awareness of safety processes and procedures such as correct mask wearing, hand hygiene, and physical distancing.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
<i>Literacy</i>			
Percentage of students reading within grade according to the Fountas and Pinnell reading level chart	70%	67%	Regrouping from COVID; attendance
Percentage of students gaining at least one stanine increase in reading on the <i>Canadian Achievement Test (CAT-4 Western and Northern Canada norm)</i>	20%	20%	
Percentage of students reading at or above the Canadian average on the	67%	67%	

<i>Canadian Achievement Test (CAT-4 Western and Northern Canada norm)</i>			
Percentage of SSDEC trustees and staff will be able to engage and respond to greetings, express a word of appreciation, and use at least three more phrases of salutation/ thanks in the local Indigenous language(s) – [8 phrases in total]	80%	80%	
Percentage increase in the number of students working at grade level (oral proficiency) in their Indigenous language (baseline in 2022-23)	5%		
Percentage of parents who say they have been involved in a discussion of their child’s strengths and stretches (areas to work on) in reading (with 80% or better survey response rate]	90%	90%	
Percentage of parents who say they are satisfied with their child’s growth as a reader (with 80% or better survey response rate]	90%	90%	
<i>Numeracy</i>			
Percentage of students gaining at least one stanine increase in math on the <i>Canadian Achievement Test (CAT-4 Western and Northern Canada norm)</i>	20%	20%	
Percentage of students at or above the Canadian average on the <i>Canadian Achievement Test (CAT-4 Western and Northern Canada norm)</i> in math	73%	70%	Regrouping from COVID; attendance
Percentage of parents who say they have been involved in a discussion of their child’s strengths and stretches (areas to work on) in math (with 80% or better survey response rate]	90%	90%	
Percentage of parents who say they are satisfied with their child’s growth in math (with 80% or better survey response rate]	90%	90%	

Social Responsibility			
<p>Percentage of K-10 students participating in at least 15 lessons (or 10 hours of instruction) of a social responsibility program such as:</p> <ul style="list-style-type: none"> ● Incredible Flexible You (ages 4-7), ● Zones of Regulation (K-3), ● MindUp (pre K-8) ● Second Step (K-9), ● Mindful Schools (K-adolescent) ● Superflex (3), ● WITS (1-3) ● WITS LEADerS (4-6) ● Fourth R (7-9), ● Healthy Relationship Plus (7-11), or ● Leadership and Resiliency Program (7-12) 	85%	84.81%	
<p>Percentage of parents who participate in at least one of:</p> <ul style="list-style-type: none"> ● Community Education Planning days, ● 3-Way Student-Parent-Teacher Conferences, and/or ● Parent workshops (getting information or giving input) <p><i>Council recognizes that the achievement of this target is a shared responsibility with parents, students and DEA's.</i></p>	85%	88.6%	
<p>Percentage increase in average student attendance</p> <p><i>Council recognizes that the achievement of this target is a shared responsibility with parents, students and DEA's</i></p>	3% more than prior year	75% (+2%)	Post pandemic expectations were not met as students were slow to re-engage with the schools. Lingering fears kept some families away. Base data.
<p>Areas of Strength for the region</p>	<p>Literacy initiatives in the SSDEC have built upon a foundation of strong instruction and pedagogy achieved through innovative thinking, consistency of application and strong research-based frameworks.</p> <p>Board coordinators in the areas of Literacy, Numeracy and STEM, support instructional coaches in honing their skills and develop more robust</p>		

	<p>understandings of practice.</p> <p>OurSchool survey offers insights into student perceptions and understandings of their learning environment.</p> <p>ConnectedNorth offers opportunities for a broader access to instructional materials and human resources for the benefit of students and teachers. Strong cultural values and language instruction Strong programming and work by coordinators to support schools.</p> <p>Schools' flexibility and adaptability</p> <p>Student resilience through chaos and unpredictable schooling due to unforeseen circumstances (evacuations due to flood and fire)</p> <p>Parent engagement and community support Teacher proficiency and professionalism</p> <p>Strong Council and Division leadership.</p>
<p>Areas for Development for the region</p>	<p>Needs in the areas of student mental well-being are critical in a post-COVID era</p> <p>Teacher wellness and the pursuit of a positive work/life balance are an ongoing process with shifting needs</p> <p>Large scale assessments that accurately assess student learning</p> <p>Teacher training and development in preparation for the impending curriculum renewal</p> <p>Maintenance of student achievement in the face of budget reductions</p> <p>Maintenance of student success with staff shortages and support</p> <p>Meeting the needs of students with special needs and challenges given the unpredictability of CYC staffing and mental health supports</p>

<p>Additional Comments for the region</p>	<p>Responsive funding is critical</p> <p>Staffing shortages which compromise educational quality</p> <p>We need territorial leadership in a number of areas that directly impact student achievement i.e. Staffing, Housing, Teacher Training, school calendars, etc...</p> <p>All these disturbances affect student success.</p>
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B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>The South Slave Divisional Education Council believes the key to an effective school is an ongoing school improvement process which the school principal coordinates with the DEA, the school staff and students, and other school partners. This process involves the identification of priorities based on agreed program and operational strengths and needs. Updated annually, a Community School Education Plan includes goals, action items, responsibilities, timeline and expected outcomes.</p> <p>SSDEC Policy AEA – School Community Education Plans requires that schools plan two Community Education Planning (CEP) days per year (dates submitted to the Board Office when calendars are developed). Students, parents/guardians, and community groups are encouraged to participate and provide feedback on current programming and to suggest future areas of focus. Agendas (including any survey instruments) are developed by the principal and approved by the Superintendent prior to the planning days.</p> <p>The resulting plans, along with the school’s Focus & Alignment document is updated and submitted to the Superintendent bi-annually. The latter summarizes each schools’ data in relation to regional goals and allows for the setting of school specific targets in relation to the regional targets.</p> <p>Our Community Education Planning structure and our Social Responsibility priority, contributes to the Departmental priorities, strengthening School-Community relationships and Student Wellness.</p>
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	<p>Our Regional goals/targets and our comprehensive Literacy and Numeracy initiatives, in particular, support effective implementation of the JK-12 curricula in all our schools. Our collaborative work to establish effective Professional Learning Communities directly supports our commitment to Quality Education and Educator Wellness.</p> <p>Our engagement in systemic assessment (AAT's, CAT-4, Whole School Writes, Diploma Exams) and analysis, and providing regular reporting to our respective education governing bodies (SSDEC and DEAs) promotes our commitment to accountability.</p>
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<p>Areas of Strength for the region</p>	<p>Literacy and Numeracy Coordinators work side-by-side with Instructional Coaches and Numeracy Leads to disseminate the most recent best instructional practices in reading, writing, and mathematics to teachers in our schools. Through ongoing, embedded PD with teachers, coaches and leads guide teachers to implement strategies and skills appropriate to grade level with significant consideration to differentiated instruction and accommodations for students operating on the cusp of Tier 2 intervention.</p> <p>The Literacy Coordinator and Coaches developed an “Instructional Coaches Playbook” which has the current strategies, framework, and examples for coaches to use with teachers as they develop their lesson plans, learning sequences, and inquiries. Supported by outside experts, they have spent time in-servicing the coaches on inquiry and elements of the gradual release of responsibility models embedded into the L4L initiative. Working side by side with teachers to develop expertise in learning sequences has provided insight and direction in how to navigate the renewed curriculum with an eye toward inquiry learning.</p> <p>The Numeracy Coordinator and outside consultant work with teachers and Numeracy Leads in schools to develop confidence and competency with students and teachers in areas of mathematics. They have developed year plans for all aspects of mathematics learning across the grade levels, including tracking of growth with particular support and emphasis on students whose learning has been compromised because of the COVID</p>
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	<p>years, sporadic attendance, and accommodated learning.</p> <p>Currently, both the Literacy and Numeracy Coordinators are focusing much of their attention on the implementation of renewed NWT curriculum the content areas which will be trialed in grades 4-6 and 9 in 2023-2024. They are developing new resources to use in the schools, and have found ways to ensure that multi-grade and multi-level classrooms can navigate the nuances of the curriculum with fidelity and ease.</p>
<p>Areas for Development for the region</p>	<p>Literacy:</p> <ul style="list-style-type: none"> - new coaches in at least 6 of the 8 schools... playbook implementation to support all coaches as they work with teachers - new curriculum implementation, not just in grades 4-6 and 9, but also preparation for grades 7-8 and 10, and grades 1-3 as many schools want to implement across the board - decisions around how the L4L will continue to be implemented, monitored, and reviewed including the use of CAT-4 as a standardized measure of success because FSAs in Grades 4 and 7 are not yet ready for use become critical points for the coming year <p>Numeracy:</p> <ul style="list-style-type: none"> - preparation of new resources for use in classrooms to assess student progress - year plan adjustments to include shifts in curricula from WNCP to renewed NWT trialing documents (corrections to the trialing curriculum have been sent to ECE for comment and action) - introduction of the STEM component to pure Math. <p>Continued work with teachers to provide in-servicing, PD, and support with curriculum</p> <p>Large scale assessments that are aligned with Curriculum renewal learning goals</p> <p>Responsive curriculum renewal training for teachers</p> <p>The shift from outcomes to competency-based instruction and assessment</p>

Additional Comments for the region	Timeline constraints and limitations in the implementation of the curriculum renewal have caused undue anxiety and concerns in schools and the communities.
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C. Staff Evaluations

All education staff are required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>The regional office tracks (for each school) those staff members who are up for evaluation each year. This list is confirmed with the principals at the beginning of the school year. All UNW and Excluded employees are evaluated using ePerformance every year, while NWTTA staff are evaluated per the required schedules and in tandem with their submitted and approved Professional Growth plans. All staff also identify, in consultation with supervisor approval, annual improvement goals, whether or not they are undergoing formal evaluation that year, to ensure ongoing coaching, mentorship and support of all staff. On occasion (staff leaving mid-way through the year, teachers retiring, etc.) the evaluation may be waived. Each principals’ mid-year and year-end checklists reference how many of the required evaluations are completed.</p>
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<p>Areas of Strength for the region</p>	<p>Comprehensive staff evaluation process that is competency-based that leverages the strength of the individual Opportunities for staff development and capacity increase to lessen deficiencies and build upon professional strength</p> <p>Each school Principal is provided with a list at the beginning of the school year that clearly shows which staff members are due for an evaluation. All UNW staff were evaluated using ePerformance by year end and any NWTTA staff evaluations were also completed to be signed off by the Superintendent</p> <p>Classroom walkthroughs, formal observations, professional conversations and job-0embedded PD support a cohesive evaluation process</p>
<p>Areas for Development for the region</p>	<p>Expedient timelines that are administrator-friendly and flexible to permit genuine and authentic evaluations</p> <p>Developmental evaluations that are not summative in nature but progressively formative</p>
<p>Additional Comments for the region</p>	<p>N/A</p>

D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.) The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>The SSDEC’s annual regional 2-day 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. For 2022/ 2023 the focus is on Collaborative Common Assessments (How will we know if students have learned?) and Vince Bustamante has been contracted to facilitate our collaborative learning teams on these days in August 2022. This build on the work undertaken in 2021/2022 with Katie White in the same topic area.</p> <p>Over the past twelve years of the Leadership for Literacy (L4L) initiative, we have added many research-based practices that have benefited our students and staff in their learning. 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 (Focus 2017) reminds us to do less but do it better (coherence). Utilizing the collaborative time available through STIP, schools will be going deeper with PLCs to ensure teachers hone in on ELOs and know how to collaboratively assess and analyze results to inform instruction and interventions for improved results. We are also reinvigorating strategies that brought forth the greatest impact on results earlier on in the award-winning L4L initiative, such as Balanced Literacy (inc. guided reading), SmartLearning (evidence-based instructional process that works in all grade levels), and Reading Apprenticeship. A focus on developing phonological awareness in the JK-2 division using the work of Heggerty is being explored as are the research-based practices around the Science of Reading.</p> <p>We are reminded of four key questions to help us all focus individually and in collaboration (professional learning communities):</p> <ol style="list-style-type: none"> 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 already learned it? <p>In addition, we encourage professional self reflection around the PLC+ model which adds further questions for consideration - most notably the questions of who benefitted from my instruction today and who didn’t, and how can I drive learning forward in line with high expectations?</p>
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	<p>Regional PD (to select groups) will primarily focus in the following areas:</p> <ul style="list-style-type: none"> · Collaborative Learning Teams (Common Assessments), · Literacy, · Numeracy, · Indigenous Languages, Indigenizing Education, · Trauma Sensitive Schools, · Program Support/Inclusive Schooling, · STEM (Science/Technology/Engineering/Math), and · Leadership <p>Due to the previous 2 years' challenges and impacts of the Covid-19 pandemic, greater supports and focus may be needed to enhance social and emotional learning as one of our divisional priorities, and regional staff who have expertise and skills in these areas will make themselves available to support all schools at the request of the principal/DEAs.</p> <p>The 2.5 Administration Days are planned by the individual schools and generally focus on school start-up, semester transition, and year-end training and tasks.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2.5	2.5	
Areas of Strength for the region	<p>Consistent and genuine professional engagement from staff On-going and sustained support throughout the year Focused professional development on critical instructional practices including indigenizing education</p> <p>Embedded Professional Development delivered by Program Coordinators and external contractors, frequently throughout the year</p>		
Areas for Development for the region	<p>Sustainable leadership within long term strategic plan for leadership</p> <p>Further in-service and professional Development for administrators, teachers, support assistants in competency assessment and understanding of the renewed NWT Curriculum</p>		

Additional Comments for the region	Collaborative planning, timetabling, and use of STIP time need to be carefully considered to best support the transition from outcome to competency-based assessment.
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E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.5	0.5	1.0		1.0	

** As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.*

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Regional Literacy Action Plan in place.</p>	<p>The Regional Literacy Coordinator’s role will be to continue to mentor and support the in-school instructional/literacy coaches, and administrators, and to provide ongoing job-embedded professional development and support to teachers who are learning and mastering the implementation of evidence-based instructional practices. They will provide intensive training to school coaches in how to instruct, and assess, reading achievement and how best to coach and support teachers in the classroom.</p> <p>School Principals set high expectations for staff to keep up with current research to function with flexibility in their diverse environments. The principals also receive training, from the Regional Literacy Coordinator, so that are aware of what they should be observing in classrooms and what their Coaches should be doing</p> <p>Pandemic related duty travel limitations previously experienced will not be an issue in 2022/2023 (we hope) and as such, more on site, face to face and in-classroom supports will be offered along with on demand video-conferencing support.</p>
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<p>Areas of Strength for the region</p>	<p>The SSDEC’s Leadership for Literacy Framework and Guidelines continued to provide a foundation for the focus of our region and schools, aligned with the Council’s targets for improvement.</p> <p>Our strong cadre of school-based instructional coaches, one in each school, continued to support our teachers and maintain effective instruction and assessment in our division, even while not at full strength.</p> <p>Experienced and committed Coordinators that truly understand the meaning of literacy has helped mentor the next generation of Literacy Support</p> <p>Strong research foundation for instruction and assessment that extends beyond summative and spot evaluations.</p>
<p>Areas for Development for the region</p>	<p>Transition to new Literacy Coordinator (Retirement) means a new learning curve for support</p> <p>Continued collaboration between instructional coaches and Coordinator means funding challenges</p> <p>Support from ECE that is genuine and consistent is key for sustainable growth</p>
<p>Additional Comments for the region</p>	<p>Literacy is a critical foundation for learning. More support is needed to allow schools to experiment with new approaches and programs that are aligned with ECE’s expectations as we move towards a renewed curriculum</p>

F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students. The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>The SSDEC recognizes that nutrition plays an integral role in supporting student learning. All schools offer a combination of programs that offer sugar-free, unprocessed food, hot meals and snacks. In addition, schools also offer one-off/special activities, like hot dog days and other celebratory activities such as those focused on traditional foods e.g. Bannock days. These offerings do fluctuate depending on the availability of food in the community that meet these criteria.</p>
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	<p>Snack programs tend to be universal (available to all students), while breakfast and lunch programs are smaller in nature (open to all but offered before school and during lunch break so there is less participation).</p>
<p>Areas of Strength for the region</p>	<p>The generosity of Communities – very giving and accommodating</p> <p>Resourcefulness of School Administrators</p> <p>Interagency collaboration and cooperation</p> <p>Regional/ Divisional support</p> <p>100% of schools offer healthy foods programming – daily snack programs and breakfast programs are well established.</p>
<p>Areas for Development for the region</p>	<p>Funding is scarce and diminishing</p> <p>Needs outpace resources</p> <p>Continue to promote awareness of the benefits of healthy foods (including traditional foods) and actively participate in campaigns such as Drop-the-Pop</p>
<p>Additional Comments for the region</p>	<p>N/A</p>

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
JBT	Snack	280	Open to all students	Catholic Women's league \$300, Legion \$5000, Food First \$1760, Town of Fort Smith \$500, Metis Local \$3500
PWK	Breakfast Lunch Snack/Open Cupboard	Breakfast – 60 Lunch – 30 Snack – 60	Open to all students	Food First \$3000
HC	Breakfast Snack Lunch	Breakfast – 10 Snack – 130 Lunch – 20	Breakfast (on demand) Lunch (on demand) Snacks available to all	Community donations accepted
PA	Breakfast Snack Lunch	Breakfast – 10 Snack – 150 Lunch – 20	Breakfast (on demand) Lunch (on demand) Snacks available to all	Community donations accepted
DJ	Breakfast Snack Lunch Care Package Open Cupboard After School	Breakfast - 25 Snack - 35 Lunch - 25 Care Package -4-5 wkly After School – 15-20	Open to all students	Community donations accepted
DN	Breakfast Snack	Breakfast – 25 Snack - 70	Open to all students.	Food First Dene Kue Band
LK	Breakfast Snack	Breakfast – 25-30 Snack – 50	Open to all students	Funding from Glassco Foundation
CSEC	Breakfast 2 snacks AM/PM	Breakfast - 50 AM/PM Snacks - 50 Lunch - 15	Everyone welcome (Breakfast/Snacks) Lunch for Off-Reserve and on demand	Community donations welcome Recycling program

* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction. The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language (Chipewyan, Cree, English, French, or South Slavey)	Type of SL program (core, immersion, intensive, post-intensive)	Grades of program (per program type)	Frequency of Program (min/week)	Actual Frequency of SL Program (min/week)	Explanation for difference (if applicable)
JBT	Chipewyan	Core	K-6	150	150	
	Cree	Core	K-6	150	150	
	French	Core	K-6	150	150	
	French	Immersion	K-6	1125	1125	
PWK	dëne dédliné yati	Core	7-12	200	200	
	nēhiyaw	Core	7-12	200	200	
	French	Core	7-12	200	200	
	French	Immersion	7-9	700	700	
HC	South Slavey	Core	JK-3	150	150	
	French	Core	JK-3	120	120	
PA	South Slavey	Core	4-7	120	120	
	French	Core	4-5	90	90	
	French	Intensive	6	s 1 - 1152 s 2 - 390	S1 1152 S2 390	
	French	Post-Intensive	7	315	315	
DJ	Dene Yatie	Core	8-12	Jr. 213 Sr. 398	Jr. 213 Sr.398	
	French	PIF	8-12	Jr. 336 Sr. 398	Jr. 336 Sr. 398	

School Name	Language <i>(Chipewyan, Cree, English, French, or South Slavey)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of program <i>(per program type)</i>	Frequency of Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
JBT	Chipewyan	Core	K-6	150	150	
	Cree	Core	K-6	150	150	
	French	Core	K-6	150	150	
	French	Immersion	K-6	1125	1125	
DN	Chipewyan	Core	JK-12	JK-9: 150 10-12: 250	JK-9 150 10-12 250	
LK	Chipewyan	Core	JK-12	225	225	
CSEC	South Slavey	Core	JK-9	180	180	

**Please include a row per school /per language /per type of instruction*

H. Northern Distance Learning

Northern Distance Learning (NDL) provides opportunities for small community high school students to have equitable access to higher-level academic courses. Schools participating in NDL are responsible for ensuring that an In-Class Support Person (ISP) is retained to support students during their NDL classes, all classroom supplies are purchased and to ensure a classroom with access to a long distance telephone and document camera is provided. All other equipment and supplies for the NDL program are provided.

The following tables detail the number of allocated, budgeted and actual (ISPs) in place to provide support to Northern Distance Learning program, and the explanation for any variance between each.

School Name	Allocated (\$)	Education Body Contribution (\$)	Total Budgeted (\$)	Actual (\$)	Explanation for Difference (if applicable)
Deninu	\$62,500	in kind and CUSO volunteer	\$62,500	\$62,500	
Lutsel K'e	\$0	\$0	\$0	\$0	
TOTAL	\$62,500	\$62,500	\$62,500	\$62,500	

School	Number of ISPs in place	Number of years at the school per ISP	Source of each ISP (CUSO volunteer, local hire, etc.)	Successes and challenges related to ISPs
Deninu	2	N/A	CUSO	Difficulty finding people who are interested in volunteering in NWT; difficulties with retention. Many ISPs drop out about half way through the year.
Lutsel K'e	N/A	N/A	N/A	

The following tables detail regional and school specific reporting related to Northern Distance Learning, along with the noted areas of strength and areas for development.

Regional Performance Indicators	# of Eligible High Schools	# of NDL High Schools	Explanation for variance <i>(if applicable)</i>
Out of the total number of eligible high schools, how many offered NDL programming in the school year. If not all, please explain the variance including which schools.	1	1	

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	<p>Higher graduation rates</p> <p>Availability of a diverse array of courses to create flexibility</p> <p>Student retention</p> <p>NDL serves a need for the more academically inclined and independent students and promotes another graduation pathway for these students</p>
Areas for Development for the region	<p>Schedule that fits the model offered by NDL</p> <p>Support for students taking NDL</p> <p>Staffing the program continues to be a challenge in remote communities</p>
Additional Comments for the region	Model needs to fit the school and student needs- a hybrid model that is flexible and adaptive

School Specific Reporting	School	School level Reporting
Top one or two NDL successes at each participating school.	Deninu	About 70% of students who complete NDL go on to further education, usually to university. This year's NDL grad has been accepted at U of A. NDL, together with the ISPs, has been very effective for neurodivergent (autistic) students
	Lutsel K'e	N/A

Top one or two challenges experienced with the implementation of NDL at each participating school.	Deninu	About 90% of NDL students struggle with the greater academic, organizational and attendance demands. Much of this situation is alleviated by one-on-one attention from ISPs; however, some students are unable to make the transition. NDL itself does not offer a wide enough variety of courses such as the Math -2 series which is acceptable for university entrance. Offering Art 10,20,30 is an ineffective use of student time; this is a course that is easily offered face-to-face.
	Lutsel K'e	Our students are not independent enough to be successful in NDL
Top one or two supports that would help schools better implement NDL next year at each participating school.	Deninu	Staffing and flexibility of scheduling
	Lutsel K'e	N/A

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.0	1.0		1.0	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
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% of RISCs allocated as less than a 1.0 FTE	0	0	
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B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
JBT	4.06	2.3	1 PST & 2 Coaches - 0.6 Coach is also VP, other 0.8 Coach is also teacher	1 PST 1 IC/VP (0.8) 1 LLI/Coach (0.5)	2.3	
PWK		4.1	2 PSTs, 2 alternate program teachers, & 1 coach - 0.8 PST & 0.8 alternate teacher also VPs		5.0	School surplus and third-party funding to support additional PST for severe needs intervention. Coach - transition to Inquiry/BC curriculum
HC	4.12	1.2	0.4 PST/VP and 0.8 PST/LC	VPs are part time PST	1.2	School surplus to support student needs
PA		1.2	0.6 PST/VP and 0.6 PST/LC/VP	VPs are part time	1.2	
DJ		2.0	added 0.2 to make 2 full time PSTs		2.0	
DN	1.0	1.2	0.8 PST/VP, and 0.8 Coach		1.0	
LK	1.0	1.0			1.0	
CSEC	1.0	1.0			1.0	

TOTAL	11.18	14	Coaches are only half coded to IS Funding reallocated within Inclusive Schooling			
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C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan's Principle and Children's First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
JBT	7.52	3.2 (+8)	SA funding used for 2 Phoenix alternative program teachers 11 * 0.8 Jordan's Principle Funded PYs	3.2 (+8)	JP funding covers additional SAs working 1:1
PWK		2.4 (+0.8)		4.0 (+0.8)	JP funding covers additional SAs working with targeted students
HC	7.63	3.3 (+3.2)	12 * 0.8 Jordan's Principle Funding	6.5	JP funding covers additional SAs working with targeted students
PA		3.2 (+3.2)		6.5	JP funding covers additional SAs working with targeted students
DJSS		3.3 (+3.2)		6.5	Additional JP funding to cover a new 1:1 JP funded SA
DN	1.47	1.4 (+4.0)	5 * 0.8 Jordan's Principle Funding	4.4	JP funding covers additional SAs working with targeted students
ŁD	1.07	3 (+0.8)	1 * 0.8 Jordan's Principle Funding	3.8	JP Funding covers additional SA working with targeted students

CSEC	1.04	1.4 (+0.8)	1 * 0.8 Jordan's Principle Funding	1.6	JP Funding covers additional SA working with targeted students.
JBT	7.52	3.2 (+8)	SA funding used for 2 Phoenix alternative program teachers 11 * 0.8 Jordan's Principle Funded PYs	4	JP funding covers additional SAs working 1:1
PWK		2.4 (+0.8)		4.8	JP funding covers additional SAs working with targeted students
TOTAL	18.73	22.1 (+24.2)	32 P/T JP funded SA's	46.3	

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$76,763	\$76,763		\$76,763	

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
4 * 2 day meetings on a range of emergent topics	PST's,	RISC and fellow PSTs depending on topic	Sept.8 th -9 th : New PST Training Yellowknife October 2022 Hay River Feb.6 th -7 th Joint PST/Principals Meeting Hay River Feb.21 st - 23 rd PST Spring in-service Yellowknife April 2023 Fort Smith June 2023	YES to five training sessions	

			Hay River		
SA Handbook, Growth Planning	SA's	RISC	Aug 27-28 Hay River	NO	RISC was working remotely and In-service was remote
PLC Pilot	Teaching staff at LKDS and RISC	The Summit on PLC at work	Feb.28 th - March 2 nd , 2023 Phoenix, Arizona	YES Only 4 teachers attended	The funding was not secured for travel and PD funds were used by the teachers
Complex Cases	PST's, SA's, Teachers	ECE and Contractors	As needed / Upon request	YES	
Trauma-informed practice	PST's, SA's, Teachers	RISC, ECE, contractors	Upon request	YES	
Response to intervention	PST's, SA's, Teachers	RISC, contractors	Upon request	YES	
Learning Achievement gaps	PST's, SA's, Teachers	RISC, ECE, contractors	Upon request	YES	
Competency Based IEPs	PSTs	RISC and ECE	Upon request	YES	This was done by PSTs and RISC at the PST meeting in April, 2023
Reading Interventions	PST's, SA's, Teachers	Math Coordinator	Upon request	YES	

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
Randall Symes Psychological Services	Ed Psych assessments, reports and debriefs	None available	5 schools 15 students	1 month	\$37,500
Northstar Centre for Counselling and Psychological Services	Ed Psych assessments, reports and debriefs	None available	1 school 4 students	1 week	\$10,000

* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type <i>(# of classrooms / individual student / etc.)</i>	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$103,276	\$103,276	100 headsets	All schools in the SSDEC	\$3239	Funding was allocated to schools individually

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose (materials, positions, contracts, etc.)	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$145,860	JBT -	Support for PST and instructional support.	Services range from entire week to classroom sessions or one on one services for single students, groups, or entire school Examples: Weekly check-ins with each student in the school (small schools) Daily check-ins with referrals that need more intense support JK-1: Three times per week classroom sessions. On-demand crisis, counseling. Weekly support for students on the land at Culture camps.	\$22,447	
	PWK -	Operational needs to support counselling.		\$19,120	
	HC -	Healthy Food initiatives		\$11,749	
	PA -	Active after-school funding (beyond allocated monies)		\$12,396	
	DJSS -	Trauma crisis intervention, preventative work: Self-regulation, mindfulness, daily/regular check ins, classroom sessions daily/weekly, small group sessions		\$16,373	
	DN -			\$19,141	
	CSEC -			\$14,392	
	LK -	Classroom teachers work in conjunction with Counsellors for small group and class sessions. Resources - MindUp, Mindfulness, 4th R, WITS, etc... Northern Counselling and Therapeutic Services (NCTS) with visits approximately every two months of a week in length.		\$17,919	

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year). The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>The RISC, in collaboration with the PSTs, reviews all SSPs and IEPs to ensure support is aligned with the stated goals. The regional office and schools consult and work with outside agencies such as SLP, OT and Ed Psych to ensure recommendations are being written into SSPs and IEPs.</p>
<p>Areas of Strength for the region</p>	<p>The PSTs are developing a common approach to how SSPs are being written with meaningful and appropriate accommodations and /or modifications.</p> <p>The way in which we are assessing the SSPs is being developed. This is also filtering into the IEP process.</p>
<p>Areas for Development for the region</p>	<p>The lack of S-LP and OT services impedes programming for some of our students requiring specialized services and documentation into SSPs and IEPs.</p>
<p>Additional Comments for the region</p>	<p>It is very difficult to have a wrap-around for our most unique needs when we are not provided with specialized services from OT and S-LP. Needs are not getting met in most cases.</p>

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>Principals ensure the staffing and supervision of a Program Support Teacher and an Instructional/Literacy Coach in their schools. Principals also conduct regular classroom walk-throughs in order to reinforce and celebrate teacher use of evidence-based instructional practices, namely small group, differentiated guided instruction/reading that have been required of them and supported by the Coach and the PST through the year. Principals also sit on and/or chair SBST meetings. Most Principals delegate the scheduling, meeting and conducting of class reviews to PST’s.</p>
<p>Areas of Strength for the region</p>	<p>The use of Differentiated Instruction and evidence-based practices are being used to meet all diverse needs.</p> <p>Instructional Coaches work with teachers to develop the current best research-based practices. Our instructional playbook is readily available for coaches to use with teachers to support student learning</p>
<p>Areas for Development for the region</p>	<p>The continued collaboration between PSTs and the LCs is being targeted so that strategies and best practices through modelling and coaching contribute to our student’s success.</p> <p>Focus on renewed NWT curriculum implementation-competency assessment foremost and proficiency scale. Literacy Coordinator working with new coaches to develop expertise in inquiry and gradual release of responsibility models for use in the classroom.</p> <p>Differentiation and response to instruction is multilayered, focusing on small group, individual and whole class instruction</p>

<p>Additional Comments for the region</p>	<p>The PSTs have been supporting teachers and SAs in best practices in Differentiated Instruction and Differentiated assessments, however, some additional training may be required with the newer PSTs in the buildings for the renewed NWT curriculum</p>
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I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students' needs and to reduce barriers to students' success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region's approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.	Our RISC reviews expectations with Principals and PST's (individually and at team meetings) and PST's notify the RISC if services/resources are required. The RISC attends SBST meetings upon request. The intention to create timeous, seamless wrap-around support has been a focus and will continue into 2022/2023.
Areas of Strength for the region	SBSTs are being scheduled in on a regular basis and teams are meeting to discuss and make adjustments so that students' needs are being addressed and met.
Areas for Development for the region	Principal engagement in these meetings is required for schools to move forward and rely on their guidance as leader of the team.
Additional Comments for the region	The decisions made at the SBST meetings must be acted on and reviewed regularly.

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the NWT *Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>The RISC reviews all SSPs and IEPs to ensure they have been reviewed, updated and finalized every term (3 or 4 times/year depending on the school). The regional office and schools consult and work with outside agencies such as SLP, OT and Ed Psych to ensure recommendations are being written into SSPs and IEPs and that they are reviewed at least 2 times/year. Parents are always informed of and have the opportunity to consult as part of the review process.</p>
<p>Areas of Strength for the region</p>	<p>PSTs are continuing to work diligently with the classroom teachers, parents and available outside agencies to ensure that accommodations/modifications are put in place and followed.</p>
<p>Areas for Development for the region</p>	<p>Without the support or service from S-LP and OT services, some of our unique needs of students are not receiving the services they deserve and require for success.</p>
<p>Additional Comments for the region</p>	<p>The PSTs are working very hard to fill in the gaps without specialized services and therefore, more Jordan’s Principle proposals are being written if these services are not restored.</p> <p>With the IEP renewal, PSTs with IEPs in the building may require additional time to prepare for these documents, using the multiple tools that come with this renewal.</p>

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST's time should be devoted to ***teacher support activities***
- no more than 25% of the PST's time should be spend working ***directly with students*** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for ***other*** functions

The following table details the region's approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>At every RISC/PST regional meeting, time alignment and support are discussed and any concerns are addressed. The expectation for direct working both with teachers, staff and with students is discussed during at least one regional Principal meeting each year as well as individually with each principal in the process of developing their staffing plans (January/February) for the coming school year.</p>
<p>Areas of Strength for the region</p>	<p>PSTs do well to balance the demands of the use of their time. They go above and beyond with their time for additional meetings, extra- curricular, etc.</p>
<p>Areas for Development for the region</p>	<p>Smaller settlements require the PSTs to wear multiple hats in our region.</p> <p>PSTs that have multiple responsibilities, i.e., VPOs, Instructional Coaches, Numeracy leads, etc... have to manage a very real balancing act to get all their responsibilities done.</p> <p>Support from the school administration and Board should continue to be available to them.</p>
<p>Additional Comments for the region</p>	<p>N/A</p>

L. Magnet Facilities

The Trailcross Group Home provides services to students with very challenging needs. This facility is deemed a ‘magnet facilities’ and has been identified as requiring additional supports. The following table details the allocated, budgeted and actual teacher and support assistant positions in place to support education in Magnet Facilities, and the explanation for any variance between each.

Positions	Allocated (PY)	Budgeted (PY)	Explanation for variance (if applicable)	Actual (PY)	Explanation for variance (if applicable)
Teachers	1.0	1.0			
Support Assistants	1.0	0.8	See below		
TOTAL	2.0	1.8	Remaining funding allocated to PWK as students at Trail Cross transition to regular classes as part of their educational plans		

The following table details the total amount of allocated, budgeted and actual funding spent on O&M for Magnet Facilities, and the explanation for any variance between each.

Allocated (\$)	Budgeted (\$)	Explanation for variance (if applicable)	Actual (\$)	Explanation for variance (if applicable)
\$10,000	\$9,694	Funding reallocated within Inclusive Schooling to offset underfunding (partial PY and mid-point funding) of UNW positions		

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.0	1.0		1.0	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school's ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools. The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
JBT	ILE teachers, admin (P), interested staff	Once a month	
PWK	IL Instructors (2), Leadership Team (P, VPs, IC, PST) and staff (Teachers/SAs)	Team: bi-weekly All staff: 1/month	
HC	Principal, PST, IC, ILE, Teachers	Once per Month	
PA	Principal, PST, IC, ILE, Teachers	Once per Month	
DJ	Principal, Vice Principal, PSTs, Instructional Coach, ILE Teacher and interested Jr. and Sr. High staff	Once per month - whole group. Numerous break out groups for planning ILE events/ camps	
DN	Principal, PST, IL Instructor, IL Trainee	Monthly	
LK	IL Instructors, Principal, PST, teachers, SAs	Monthly	
CSEC	Principal, PST, IL instructor, IL support, teachers, SA	8 times per year	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
JBT	3.65	2	2 full time	2.0	Cree and Chipewyan
PWK		2	2 full time	2.0	Cree and Chipewyan
HC	2.93	1.4	1 full time and 0.4 ILE trainee	1.4	
PA		1.4	1 full time and 0.4 ILE trainee	1.4	
DJ		1.3	1 full time and 1 part time	1.3	Part time is 0.3 ILE trainee
DN	1.11	1.2	1 full time and 1 part time	1.0	
LK	1.0	1.45	1 full time and 1 part time	2.0	1 teaches JK-4; 1 teaches grades 5-12
CSEC	1.0	1.2	1 full time and 1 part time	1.0	
TOTAL	9.69	11.95	allocations supplemented from surplus	11.0	

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

Accommodations made to maintain Indigenous language instruction in the region, if any?	The SSDEC has had to amend its language expectations of its IL teaching staff. Not all IL staff members are fully fluent but	The SSDEC has had to amend its language expectations of its IL teaching staff. Not all IL staff members are fully fluent but these
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	these teachers are participating in programs (MAP) to further develop their fluency.	teachers are participating in programs (MAP) to further develop their fluency.
Plans to recruit and retain language teachers, if any?	The SSDEC has developed and implemented an IL Trainee program where trainees participate in job-embedded training to gain competency in language fluency and instructional skills.	The SSDEC has developed and implemented an IL Trainee program where trainees participate in job-embedded training to gain competency in language fluency and instructional skills.
The # of anticipated New ILIs and which schools they are in.	HC/PA Trainee now DJSS ILI New HC/PA trainee for 2022-23	HC/PA trainee now DJSS ILI New HC/PA trainee for 2022-23
Challenges and/or barriers faced in the region	More than a handful of our existing ILI's are within a few years of retirement	More than a handful of our existing ILI's are within a few years of retirement

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3 rd Party Funding (\$) / Source (If applicable)
JBT	\$64,800	36,149	Contributing to full 2nd IL teacher position in each school	36,149		10,000 Take A Kid Trapping 10,000 On The Land Collaborative

PWK		40,000		55,000	Received extra 3rd party funding	14,000 Take A Kid Trapping 41,000 On The Land Collaborative
HC	\$93,600	31,000	Contributing to IL apprentice position	31,000		6,000 Take A Kid Trapping 7500 On The Land Collaborative
PA		31,000		31,000		6,000 Take A Kid Trapping 7500 On The Land Collaborative
DJ		29,500		31,000	Received extra 3rd party funding	8,160 Take a Kid Trapping
DN		\$37,500		25,000	Contributing to 2nd part time IL teacher position	25,000
LK	\$32,250	15,000	Contributing to 2nd part time IL teacher position	15,000		
CSEC	\$26,000	25,000	Contributing to 2nd part time IL teacher position	25,000		
TOTAL	\$254,150	\$211,500	Summary of funds reallocated for additional IL positions from above	218,149	Third party funding to support programming	

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
JBT	N	N	ILI funded when Elders and Knowledge Keepers available	Elders and Knowledge Keepers are hired on an as and when basis
PWK	N	N	ILI funded when Elders and Knowledge Keepers available	Elders and Knowledge Keepers are hired on an as and when basis
HC	N	N	ILI funded when Elders and support are available	Elders and Knowledge Keepers are hired on an as and when basis
PA	N	N	ILI funded when Elders and support are available	Elders and Knowledge Keepers are hired on an as and when basis
DJ	N	Y	.3 of SA funded through ILI	
DN	N	N	ILI funded when Elders and support are available	Elders and Knowledge Keepers are hired on an as and when basis
LK	N	N	ILI funded when Elders and Knowledge Keepers available	Elders and Knowledge Keepers are hired on an as and when basis
CSEC	Y	Y	JP/Dehcho FN funding Third-party funds and ILE	

E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region's approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	8	8	
# of schools offering Dene Kede training and support to all staff members.	8	8	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	Conference, Winter and Spring Culture camps, Curriculum based, speakers (survivors), Connected North.
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
JBT	Traditional Cultural sewing while learning about Indigenous history in NWT (1) Year End all day cultural experiences including cultural camp, dene games, food prep, local crafts, outdoor cultural activities and learning	100%	100%	
PWK	On-the-land experiences, local history, food preparation, dene games, drumming ...	100%	100%	
HC	Elders lead traditional fire feeding ceremonies, drumming, local history, food preparation, dene	100%	100%	

	games, local crafts, sharing of ideas to include in year plans ...			
PA	Elders lead traditional fire feeding ceremonies, drumming, local history, food preparation, dene games, local crafts, sharing of ideas to include in year plans ...	100%	100%	
DJ	Feeding the Fire ceremonies, culture camp activities, dene games, traditional food preparation and sampling, story telling and sharing of local history/music/drumming	100%	100%	
DN	Elders or other Dene lead traditional fire feeding ceremonies, drumming, local history, food preparation, dene games, local crafts, sharing of ideas to include in year plans, etc.	100%	100%	
LK	Feeding the Fire ceremony, on the land activities led by ILE instructors and community experts.	100%	100%	
CSEC	Feeding the Fire, On-the-land experiences, local history, food preparation, dene games, drumming, fishing, traditional medicine, Sandy Creek school cabin	100%	100%	

F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year. The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated ? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
JBT	Winter On the Land, Spring Fish Camp	270	10	Y	1 week each, each class attended 1 day
PWK	Thebacha Culture Camp Grade 7 & 8, fish camp grades 10-12 cultural experiences on the land, Winter Camp Grades 10-12, Ice Safety Camp grades 7-12, traditional games grades 7-12, food harvesting and prep grade 7-12, on the land survival skills grades 7-12	240	9	Y	Ranging from hours to a week depending on the activity
HC	Trapping Camp, fishing, cultural experiences on the land, snowshoeing, traditional games, food harvesting and prep, on the land survival skills, drumming, sewing	116	7		1 week fall and 1 week spring
PA	Trapping Camp, fishing, cultural experiences on the land, snowshoeing, traditional games,	140	7		

Annual Plan

	food harvesting and prep, on the land survival skills, drumming, sewing,				1 week fall and 1 week spring
DJ	Gr 8 Trapping Camp Gr 9 ice Fishing Camp Gr 11 Dry Meat/Fish Camp Gr 12 Coming of Age Camp	36 students 28 Students 29 Students 6 students	2 3 1 1	Y in all camps	2 days 2 days 1 day 1 day 1 afternoon/evening
DN	Fall fishing camp, traditional games, hand Games, drumming, jigging, sewing, oratory, various on the land activities (ice fishing, survival skills, hunter safety)	75+	6	Y	Various ranging to hours to two days depending on the activity
LK	Fall hunt Canoe trip Camping trip Hide Camp	50+	4-6	Y	Fall hunt - 1 week Canoe trip - 5 days Camping trip - 3 days Hide camp - 8 days
CSEC	On the land experiences at the school cabin. Fishing, trapping, meat prepping, setting snares, cooking traditional foods, canoeing, berry picking, drumming, sewing, survival skills.	45	7	Y	Once a week, one class would get to spend the day at the school cabin. This rotated with all classes all year.

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
JBT	Winter Camp - snowshoeing, making Bannock outside, preparing fish. Fish Camp - catching & harvesting fish	270	10	Y	Each class went out for one day for each cultural experience
PWK	Drumming grades 7-12, sewing grades 7-12, fire ceremony grades 7-12, traditional games, grades 7-12, food, harvesting and prep, grade 7-12, ConnectEd cultural, crafts, Rock your, Mocs	240	9	Y	80 min periods approximately 3 times per term half day events random 80 min periods throughout the year (ie ConnectEd)
HC	Trapping camps, fishing, snowshoeing, traditional games, food harvesting and prep, on the land survival skills	116	7		1 week fall and 1 week spring
PA	Trapping camps, fishing, snowshoeing, traditional games, food harvesting and prep, on the land survival skills	140	7		1 week fall and 1 week spring
DJ	Gr 10 Beaver Mitt Making	49	1	Y	1 semester every Monday for 2 hr and 20 min
DN	drumming grades 7-12; sewing	75+		Y	

	grades 7-12, jigging grades JK-12; fire ceremonies grades 7-12; Bannock grades 3-12; traditional games grades JK-12; hand games grades JK-12; oratory grades JK-12; fall fish camp grades 7-12; survival skills grades 7-12; hunter education grades 10-12; ice fishing grades 10-12				
LK	Fish Camp Rabbit Camp Duck/Muskrat Camp	50+		Y	Each camp was a week in length. Each class spent a day at each camp
CSEC	On the land, experiences at the school cabin. Fishing, trapping, meat prepping, setting snares, cooking traditional foods, canoeing, berry picking, drumming, sewing, survival skills	45	7	Y	Once a week, one class would get to spend the day at the school cabin. This rotated with all classes all year

The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
JBT	Culture camp expansion	Materials to build outdoor camp structures	NN
PWK	Culture camp expansion	Materials to build outdoor camp structures	N
HC	canvas, wire snares, groceries, gas, wood, beads, fishing supplies	transportation, misc sewing supplies	N
PA	canvas, wire snares, groceries, gas, wood, beads, fishing supplies	transportation, misc sewing supplies	N
DJ	fencing, fire extinguishers, first aid and other camp supplies, gas, groceries, moose & beaver hide,	transportation, wood, boots, mitts toques, ski-pants, snowshoes, ice fishing gear, craft supplies	N
DN	Culture camp expansion	Support with maintaining school-based culture camp	N
LK	furs, groceries, gas, wood, traps	Sewing supplies	N
CSEC	Culture camp expansion	Support with maintaining school-based culture camp	N

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency-based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region's approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>The SSDEC has set students up for success using research proven instructional strategies such as the Neurolinguistic approach to second language acquisition. This approach emphasizes the development of full sentence and meaningful conversations between students that are both functional and authentic. The approach is literacy based (listen-speak-read-write) with an early emphasis on oral language acquisition. We encourage students to take their language home and have specific strategies that promote the use of the language at home and in the community. Our IL staff members are trained in the latest assessment strategies and are collecting fluency data from all IL students. ILIs are supported in-school by literacy coaches, regionally by the RILE (inc. school visits and 2 x 2-day workshops each year).</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# of new ILIs in the region	11		
Areas of Strength for the region			<p>Strong mentorship program with RILE.</p> <p>Supports for ILIs through collaborative work across the region.</p> <p>Commonality of purpose that transcends school boundaries, strong community involvement</p> <p>Opportunities for Professional Development and further advancement in understanding pedagogy of</p>

	language acquisition through Board supported workshops and training
Areas for Development for the region	<p>Assessment tools to effectively measure language acquisition progress</p> <p>Greater localized support for indigenous language in the community without detriment to the other languages i.e. South Slavey in Hay River</p> <p>Sustainability for the future – new speakers who are proficient</p>
Additional Comments for the region	RILE support for specific languages in the community given our plurality of languages is limited given their proficiency with the language. Need for two RILE to properly support languages.

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a **‘whole school approach to language use’** bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
JBT	Y	<p>Staff language activity at each staff meeting</p> <p>Family Literacy Day celebrating Indigenous stories & other cultures</p> <p>Celebrated <i>Indigenous Languages Month</i> through school and in classes</p>	<p>Welcome back</p> <p>Bannock on a Stick and Talk in the school cultural area</p> <p>Brown bag lunch inviting families to read stories celebrating culture & heritage</p> <p>CEP days inviting feedback on cultural signage</p> <p>IL awards at year-end for language acquisition</p>
PWK	Y	<p>Staff language activity at each staff meeting</p>	<p>Feed the fire ceremony</p> <p>Drum dance, prayer and jigging</p>

		<p>Monthly ILE meetings</p> <p>Cultural Restorative practices workshop</p> <p>Rock Your Mocs Week (using IL)</p> <p>IL contest</p> <p>Integration of Language at whole school assemblies (ie Remembrance Day)</p>	<p>Meet the teacher/parent event</p> <p>Indigenous culture week</p> <p>Every Child Matters event</p> <p>CEP day tea and Bannock in our Yurt</p> <p>IL awards at year end for language acquisition</p>
HC	Y	<p>Family Literacy Day celebrating Indigenous stories & other cultures</p> <p>Dene Yatie Word/greeting of the month on family calendars</p> <p>Beginning and ending of school year family culture days</p> <p>Subject integration across the curriculum</p> <p>Metis jigging and history</p> <p>Authentic use of Dene Yatie Language in the classrooms and during culture camp activities</p>	<p>Drum dance and prayer</p> <p>Feed the Fire Ceremony</p> <p>Awards for Language acquisition</p> <p>Invitations to families to share lunch at school</p> <p>Jigging performances</p> <p>Creating a welcoming school atmosphere with traditional displays of artifacts and crafts</p>
PA	Y	<p>Family Literacy Day celebrating Indigenous stories & other cultures</p> <p>Dene Yatie Word/greeting of the month on family calendars</p> <p>Beginning and ending of school year family culture days</p> <p>Subject integration across the curriculum</p> <p>Metis jigging and history</p> <p>Authentic use of Dene Yatie Language in the classrooms and during culture camp activities.</p>	<p>Drum dance and prayer</p> <p>Feed the Fire Ceremony</p> <p>Awards for Language acquisition</p> <p>Invitations to families to share lunch at school</p> <p>Jigging performances</p> <p>Creating a welcoming school atmosphere with traditional displays of artifacts and crafts.</p>
DJSS	Y	<p>Staff Language based activity at our monthly ILE Meetings</p>	<p>IL awards given to students for language acquisition</p>

		<p>Period 1 teachers reviewing regularly and tracking student's ability to Dene Yatie phrases once per term</p> <p>Family Literacy Day Dene Yatie Station</p> <p>February Jr vs Sr high Indigenous Language Challenge</p> <p>Metis jigging & history</p>	<p>Remembrance Day Assembly</p> <p>Christmas Feast Prayer</p> <p>Christmas Talent Show student performances & Dene Language Kahoot</p> <p>Grad Prayer song incorporated into 2023 convocation</p> <p>Mural project tile paint nights</p>
DN	Y	<p>Staff language activities</p> <p>Family literacy day</p> <p>Indigenous authors and books, jigging, traditional games, hand games, oratories</p>	<p>Meet the Teacher night</p> <p>Remembrance Day</p> <p>Traditional atmosphere with displays of artifacts and crafts; use of Chipewyan language signage, Dene Laws</p> <p>Jigging</p> <p>Drumming</p> <p>Hand games</p> <p>Traditional games</p>
LK	Y	<p>Staff language activity at each staff meeting</p> <p>Family Literacy Day</p> <p>Various stations including elder's storytelling, indigenous authors/books, Jigging, Traditional games</p> <p>Monthly language challenges</p> <p>Indigenous Language Month activities and celebrations</p>	
CSEC	Y	<p>Language promoted and used throughout the school.</p> <p>Morning greetings.</p> <p>Family Literacy Day, students read a book in Dene Yatie to their family.</p>	<p>Sandy Creek Thursdays, family and friends are invited to the school cabin to share in the cultural activities.</p> <p>Take a Family on the Land, day trips to school cabin with</p>

		Inviting Elders into the classrooms for story-telling, sharing of experiences, hand games, cooking, dancing.	Language Teacher and Elders. School Opening/Fire Feeding at school cabin.
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I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$96,231	JBT - \$13,890	Seasonal Culture camps, elders in the school, community language presentations, resources to support language programming from the community	\$94,835	Resources were donated by various community organizations which lessened the demand on the budget. Capacity in each community to meet funded support needed.
	PWK - \$12,226			
	HC - \$7,587			
	PA - \$7,911			
	DJSS - \$9,899			
	DN - \$15,678			
	CSEC - \$12,334			
	LK - \$15,310			

J. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$141,483	\$141,483		141,483	

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

School and # of ILIs participating	OLC or ILE Handbook	Specific Focus (ex: assessment)	Training Provider (ex: RILE, ECE, contractor)	Planned Dates and Location	Was this training held as planned ? (Y/N) If no, why not?
8 Schools and 11 ILI's	OLC	OLC assessment and the proficiency scales	RILE	September - Hay River	Y

7 Schools and 11 ILI's	OLC	Lesson Planning	RILE	December - Zoom	Y
6 Schools and 10 ILI's	OLC	Long Range Planning and Assessment	RILE	March - Fort Smith	Y
8 Schools and 12 ILI's	OLC	Long Range Planning and Data gathering	RILE	May - Fort Smith	Y

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Books	TRC Books with Calls to Action	200	English
Game	UNO Reprint	20X3 ILs	Cree, Chipewyan, and Slavey
Signage	Dene Laws posters, Classroom language posters	60	Chipewyan

The following table details **regional** funding used to support technological needs that support OLC and ILE implementation.

Type of technology purchased	# of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation
iPads	5	3 iPads will be purchased for ILI trainees
Laptops	4	Used for student support in the classroom

Appendix B: Operating Plan - Operating Budget

Budget Summary

	<u>2021/22 Budget</u>		<u>2021/22</u>	<u>2022/23</u>
	<u>Original</u>	<u>Revised</u>	<u>Projections</u>	<u>Budget</u>
<u>Revenues</u>				
<i>Government of the NWT</i>				
Regular Contributions	\$24,102,384	\$24,102,384	\$24,102,384	\$24,869,156
Special Contributions	418,000	528,220	698,241	418,000
Total GNWT	\$24,520,384	\$24,630,604	\$24,800,625	\$25,287,156
<i>Federal Contributions</i>	\$2,181,815	\$2,403,595	\$2,403,595	\$ 0
<i>Council Generated Funds</i>				
Non-GNWT Contributions	\$70,000	\$70,000	\$70,000	70,000
Donation Revenue	0	0	0	0
Investment Income	50,000	50,000	55,000	50,000
Miscellaneous Revenue	0	0	30,000	0
Total Council Generated Funds	\$120,000	\$120,000	\$155,000	\$120,000
Total Revenues	\$26,822,199	\$27,154,199	\$27,359,220	\$25,407,156
<u>Expenditures</u>				
School Operations	\$16,447,414	\$16,471,634	\$16,439,432	\$16,853,777
Inclusive Schooling	7,047,843	7,375,123	7,634,309	4,334,761
Indigenous Language and Education	2,085,120	2,085,120	2,104,892	1,830,921
Administration	2,247,036	2,287,036	2,524,721	2,387,697
Total Expenditures	\$27,827,413	\$28,218,913	\$28,703,354	\$25,407,156
Surplus/(Deficit)	(\$1,005,214)	(\$1,064,714)	(\$1,344,134)	\$0

School Operations

This category includes salaries, benefits and casual wages for Teachers, Consultants, Secretaries and Custodians as well as bussing, staff & program development and implementation, and materials and supplies/duty travel.

	<u>2021/22 Budget</u>		<u>2021/22</u>	<u>2022/23</u>	<u>PY's</u>
	<u>Original</u>	<u>Revised</u>	<u>Projections</u>	<u>Budget</u>	
Teachers	\$13,186,367	\$13,191,087	\$12,053,150	\$13,748,682	86.2
Custodians	901,207	901,207	1,167,639	937,693	11.7
Secretaries	624,673	624,673	619,760	344,977	3.7
Consultants	333,406	333,406	342,642	326,046	2.0
Bussing	280,793	300,293	300,293	310,920	
Staff/Pgm. Development	200,000	200,000	200,000	200,000	
Casual Wages	707,401	707,401	707,401	229,126	
Materials & Supplies	213,567	213,567	1,048,547	756,333	
Total	\$16,447,414	\$16,471,634	\$16,439,432	\$16,853,777	103.6

Inclusive Schooling

This category includes salaries and benefits for Program Support Teachers (PST), Support Assistants (SA), Consultants, Student Counsellors and magnet facility staff, materials and supplies/duty travel, southern placements and staff and program development and implementation

	<u>2021/22</u>		<u>2021/22</u>	<u>2022/23</u>	<u>PY's</u>
	<u>Original</u>	<u>Revised</u>	<u>Projections</u>	<u>Budget</u>	
Pgm. Support Teachers	\$1,789,154	\$1,789,154	\$1,905,879	\$1,703,660	11.2
Support Assistants	4,408,683	4,630,463	4,870,236	1,769,474	18.6
Magnet Facilities	149,720	149,720	165,177	245,198	2.0
Consultants	166,703	166,703	170,736	163,023	1.0
Materials & Supplies	533,583	639,083	522,281	453,406	
Total	\$7,047,843	\$7,375,123	\$7,634,309	\$4,334,761	32.8

Indigenous Language and Education

This category includes salaries and benefits for Indigenous Language Teachers and Specialists and Classroom Assistants as well as Elders in the School, Cultural Orientations and materials and supplies.

	<u>2021/22 Budget</u>		<u>2021/22</u>	<u>2022/23</u>	<u>PY's</u>
	<u>Original</u>	<u>Revised</u>	<u>Projections</u>	<u>Budget</u>	
ILE Teachers/Assistants	\$1,542,805	\$1,542,805	\$1,606,923	\$1,144,526	9.7
ILE Coordinator	166,703	166,703	147,597	163,023	1.0
Materials & Supplies	375,612	375,612	350,372	523,372	
Total	\$2,085,120	\$2,085,120	\$2,104,892	\$1,830,921	10.7

Administration

This category includes salaries, benefits and materials & supplies of central office and DEA staff as well as Council travel and meeting costs and infrastructure costs such as office lease and personnel costs.

	<u>2021/22</u>		<u>2021/22</u>	<u>2022/23</u>	<u>PY's</u>
	<u>Original</u>	<u>Revised</u>	<u>Projections</u>	<u>Budget</u>	
Regional Office Staff	\$1,255,000	\$1,255,000	\$1,279,976	\$1,365,000	9.00
Materials & Supplies	355,013	395,013	607,722	355,079	
Council Meetings	30,000	30,000	30,000	30,000	
Personnel Costs	300,000	300,000	300,000	300,000	
Office Lease	163,610	163,610	163,610	163,610	
DEA Administration	143,413	143,413	143,413	174,008	
Total	\$2,247,036	\$2,287,036	\$2,524,721	\$2,387,697	9.00

Appendix C: Annual Report - Audited Financial Statements

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
FORT SMITH, NT**

**CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2023**

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Management Discussion and Analysis For the year ended June 30, 2023

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 quality pre-kindergarten (4 yr olds) to grade twelve education to approximately 1,200 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 2022/23 representatives were as follows:

Fort Smith – Crystal McKinnon
Fort Resolution – Bess Ann McKay (Chairperson)
Hay River – Pennie Pokiak (Vice-Chairperson)
K’atlodeeche – Crystal Sabourin
Lutsel K’e – Iris Catholique

Key senior management positions were as follows:

Superintendent – Dr. Souhail Soujah
Asst. Superintendent – Cora America
Comptroller – Shawn Brace, CPA and Darlene Anstey (started June 5, 2023)

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.

Below is a summary of student and staff levels at each school for the 2022/23 year.

School	Students (FTE's)	Staffing (PY's) *
Joseph Burr Tyrrell	272.5	27.6
Paul William Kaeser	274.75	30.1
Sub-total (Fort Smith)	547.25	57.7
Harry Camsell	121.5	14.9
Princess Alexandra	140.0	15.1
Diamond Jenness	196.5	26.0
Sub-total (Hay River)	458.0	56.0
Chief Sunrise Education Centre (K'stloedeeche)	79.5	10.8
Deninu School (Fort Resolution)	98.5	12.9
Lutsel K'e Dene School (Lutsel K'e)	64.5	11.6
Overall Totals	1247.75	149.0

- Includes staff hired with Jordan's Principle funding.

Operating Environment

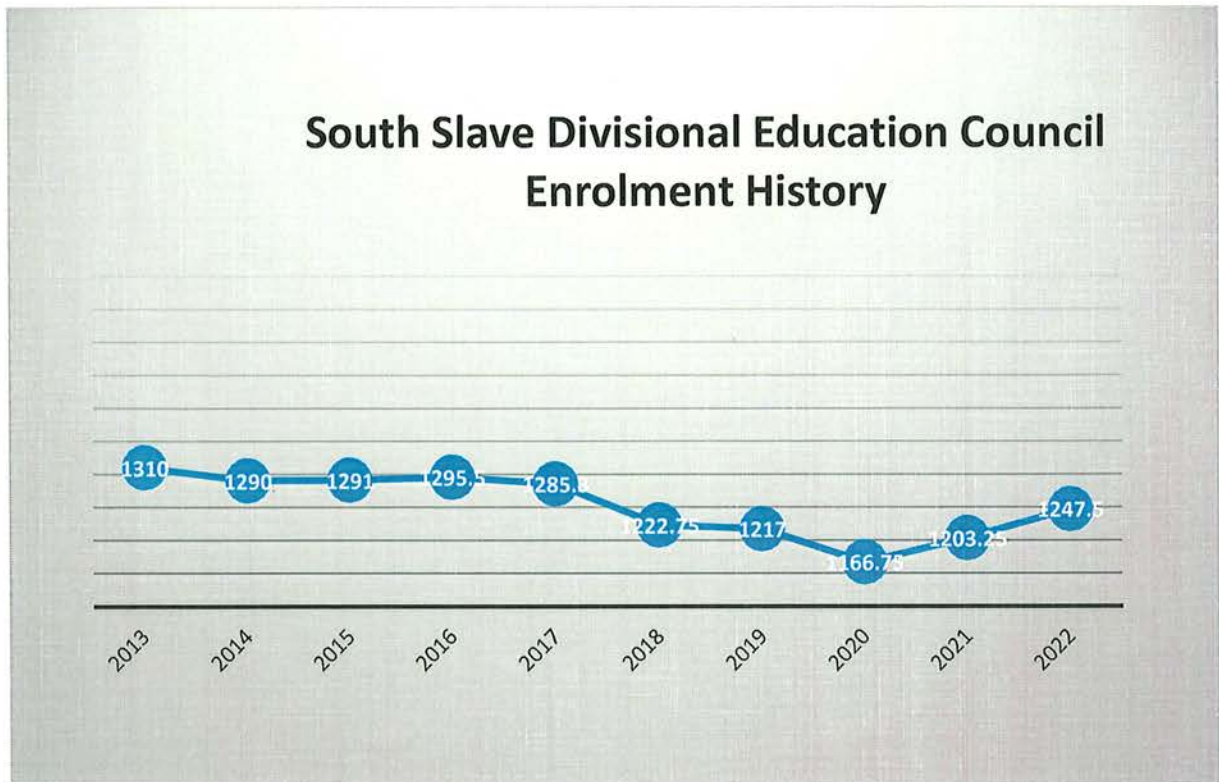
The SSDEC receives the financial resources for the entire division on an annual basis, largely through a funding formula established by the *GNWT Department of Education, Culture and Employment (ECE)*. Unfortunately, there are a number of unfunded and underfunded areas in the formula. For example:

- 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
- School boards are funded for homeschooling the year following the enrollment of the home-schooled students, creating a temporary deficit
- ECE confirms that they are underfunding school boards by more than \$1 million per year for the hiring of casuals resulting from staff leave provisions in the collective agreements
- some of the funding formula line items are not indexed to keep up with inflation and have not increased in over 15 years

Per student ECE allocations for inclusive schooling have also decreased over the past several years.

Shrinking enrolment has also brought significant challenges over the last several years. South Slave student enrolment is now less than 70% of what it was fifteen years ago (1247.75 now vs. over 1800 previously). Both Paul William Kaeser and Chief Sunrise Education Center recorded an increase in enrolment for the 22-23 school year.

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 1150-1200 students for the last few years, with a slight increase in 2022. Whether this stability continues into the future is an uncertainty that we deal with by allowing schools to maintain staffing surpluses. These surpluses allow schools to smooth out any potential wrinkles caused by sudden drops in enrolment and make for an easier transition to having fewer students going forward.

Finalizing the GNWT's policy on surpluses clarifies what Education Bodies are allowed to retain. The policy encourages and allows a surplus of up to 7% of the last audited figure for overall revenue. This is inclusive of any school and DEA surpluses. The 2021/22 financial audit results, including the revised GNWT actuarial calculations, leave the SSDEC above the maximum allowable surplus. The planned deficit for 2022/23 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, 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. The recent disruption to schooling resulting from the COVID-19 pandemic has exacerbated the equity of access and engagement issues.

In an effort to improve the life chances of more and more children, since 2007 the SSDEC has focused on a few key priorities, with carefully chosen research based strategies, and a long term and relentless commitment to results:

To improve student success in <i>literacy</i>	To increase the percentage of students meeting or exceeding expectations for literacy proficiency
To improve student success in <i>numeracy</i>	To increase the percentage of students meeting or exceeding expectations for numeracy proficiency
To increase understanding and practice of <i>socially responsible behaviour</i> by all members of the school community	To increase the percentage of trustees, staff and students demonstrating responsible behaviour

Accordingly, Council has remained committed to funding the *Leadership for Literacy* initiative that places and trains experienced teachers in instructional coach roles in their respective schools. These coaches provide training and in-classroom support to other teachers and support staff so that more students will achieve success in literacy and math, the essential skills required for success in school and in life.

In *Literacy*, we saw a maintenance in the percentage of students reading at or above acceptable levels (at 63%) compared to 2018-2019. Each school continued to maintain a full-time Literacy Coach who in turn is supported by our Regional Literacy Coordinator. Our *Numeracy* project also has each school with an identified Math Lead who worked closely with our Regional Coordinator. Overall, the number of students meeting an acceptable standard in math decreased slightly from 69% in 2018-2019 to 67%. In the area of *Social Responsibility*, the targets for 2021/22 (student attendance, parent participation, and social-emotional learning) were not able to

be assessed effectively, given the pandemic and its continuing effects this past year. The targets for 2022-2023 were met or exceeded (75%, 87%, and 85%, respectively).

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 the *Premier's Award for Collaboration* for the *South Slave Healthy Communities Partnership*.

Further, the SSDEC's Leadership for Literacy initiative has been recognized nationally as well, being awarded *Indspire's (aka National Aboriginal Achievement Awards) Indigenous Education Organization Award* in 2016, the *Canadian Education Association (CEA) and Reader's Digest Canadian Innovators in Education Award* 2015, and runner up for the CEA's "*Innovation that Sticks*" *Award and Case Study Program*. This is on the heels of the SSDEC becoming the first school board in Canada to win Gold in the education category of the *Public Sector Leadership Awards*, as selected by the *Institute of Public Administration of Canada (IPAC)* and Deloitte in 2014.

South Slave staff and students are excelling and benefitting accordingly as well. Aside from the recognition of the Council and the impressive recipients of the *SSDEC Excellence in Education Awards*, Six of the South Slave school principals have now been selected to the exclusive National Academy of *Canada's Outstanding Principals (The Learning Partnership)*. The SSDEC Superintendent was the first northern recipient of the *Canadian Superintendent of the Year* award (*Canadian Association of School System Administrators (CASSA) & American Association of School Administrators (AASA)*). Two of the five SSDEC trustees received the *Queen's Diamond Jubilee* medals for exemplary service to their communities. The South Slave DEC also has 13 NWT Education Hall of Fame inductees.

Three of the South Slave's educators have also received *Inspire Indigenous Educator Awards*; another Indigenous 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 Indigenous language programs in Cree, Slavey and Chipewyan, in addition to English and French. The SSDEC recently had an Indigenous Language educator receive the *Premier's Award of Excellence*, while another received the *NWTTA Indigenous Educator Award*.

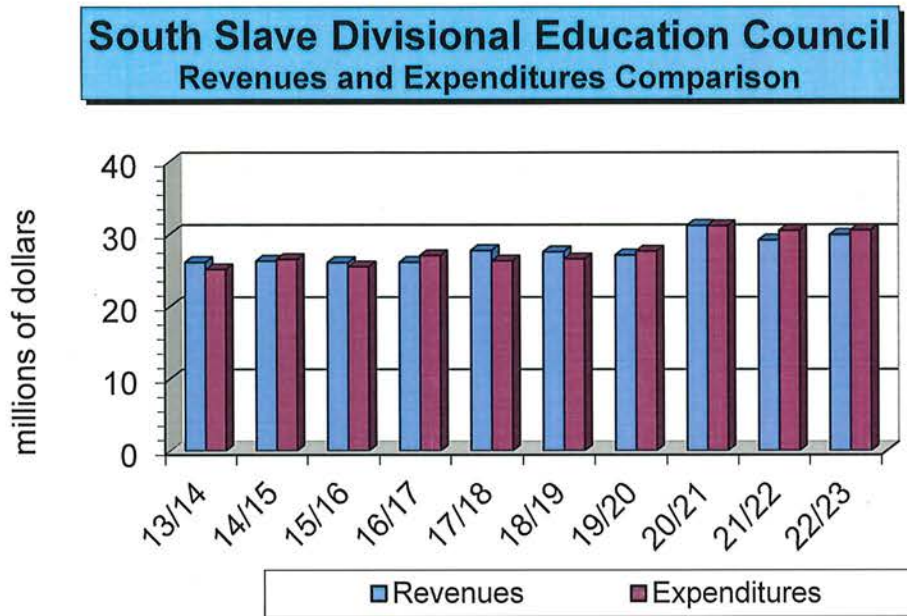
There has also been an increase in staff use of short and long-term leave requests due to mental health issues. As we are unsure when staff will be able to return to their classrooms, we increasingly find ourselves hiring unqualified substitutes for repeated one and two-month periods. This is disruptive to the classroom routine, compromises the quality of student's education, and is costly for the SSDEC.

Teacher turnover, compounded by the shortage of suitable applicants, means there is a need to engage in more formalized transition planning. Specialist positions are continuing to be difficult to fill, particularly Indigenous Language teachers, shop teachers, French Immersion and senior Math/Science, as well as teachers for remote communities (Lutsel K'e and Deninu)

ECE’s *Education Renewal and Innovation* initiative also includes aspects that look to help educate and support the mental health and wellness of staff and students. Recent SSDEC strategies and targets are also intended to improve student attendance, ownership of 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, 2023, the Council had an operating deficit of **\$615,058** inclusive of DEA surpluses and deficits. This was lower than the projected deficit of \$957,006 due mostly to an adjustment to the Council’s employee future benefits liability amount of \$412,055. Other reasons for the result include but are not limited to, an unexpected 2022 WSCC Billback of \$103,998, decreased duty travel, and general expenditures being lower. As well, the Council recorded approx. \$2.96 million in Jordan’s Principle funding this past year.

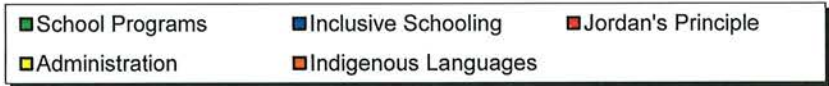
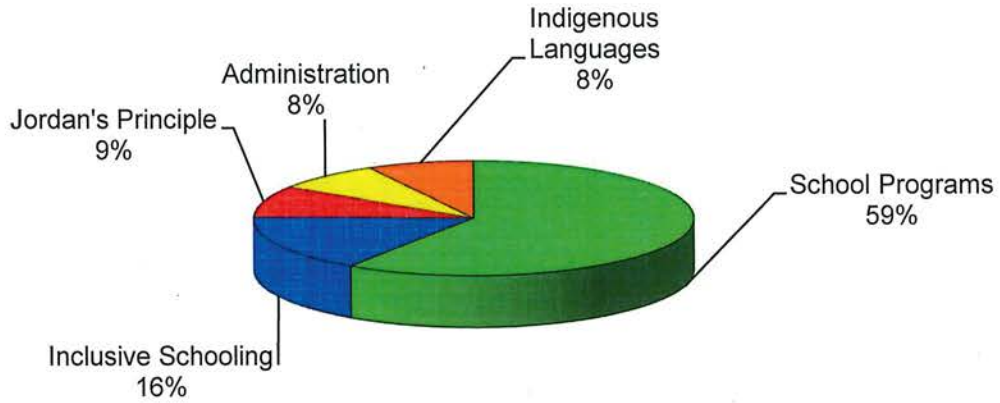
The accumulated uncommitted fund balance for the Council now sits at \$625,348 (see chart below), which is \$125,348 above the Council’s minimum fund balance of **\$500,000** and \$1,212,211 below the Council’s maximum fund balance of **\$1,837,559** spelled out in policy DFAA – Financial Surplus. The Council’s budget for 2022/23 is a deficit budget of \$957,006 that, if realized, would bring the Council’s accumulated fund balance down to \$1,675,354.

	<u>2023</u>	<u>2022</u>
Accumulated Fund Balance at beginning of year	\$2,632,360	\$3,938,157
Operating Surplus/(Deficit) for year	<u>(667,090)</u>	<u>(1,305,797)</u>
Accumulated Fund Balance at end of year	\$1,965,270	\$2,632,360
Commitments against Fund Balance (incl. bus purchase)	<u>(1,339,922)</u>	<u>(1,217,999)</u>
Uncommitted Fund Balance at end of year	<u>\$ 625,348</u>	<u>\$ 1,414,361</u>

Currently, the Council's liquidity position is good, but given ECE's back-end loading of allocations to school boards, there is still the concern that funds could be short around the end of March. Given that about 85% (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 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 16% of the Council's expenditures in 2022/23. Indigenous Languages Education expenditures were also above what was funded by ECE.

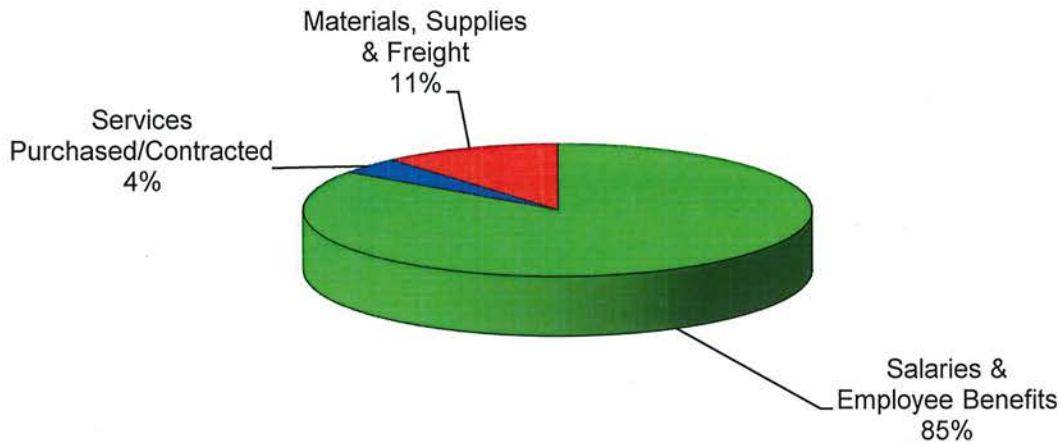
During the 2022/23 year, the Council was reimbursed a total of \$123,233 for termination costs related to the 2021/22 fiscal year, covering three retirements/resignations).

**South Slave Divisional Education Council
Expenditures by Function
For the Year Ended June 30, 2023**



The chart below breaks down the Council's expenditures into three main categories: Salaries and Employee Benefits, Materials/Supplies and Freight and Purchased/Contracted Services.

**South Slave Divisional Education Council
Details of Expenditures
For the Year Ended June 30, 2023**



■ Salaries & Employee Benefits ■ Services Purchased/Contracted ■ Materials, Supplies & Freight

Summary and Outlook

In summary, the SSDEC is currently in a positive financial position although. However, the SSDEC is challenged with balancing its' annual budget and meeting the operating needs of the district. Increased expenditures will have a negative impact on the SSDEC's positive financial position.

It should also be noted that in the last four years, our accumulated surplus has decreased largely due to planned deficits to comply with the Council's Financial Surplus Policy. The DEC is

currently near the minimum amount required for compliance with this policy and will have little room to incur a deficit for 23-24.

We are also seeing an increase in the number of students entering the system with complex needs and vulnerabilities. At the same time, our core Inclusive Schooling funding has decreased. Our schools have proactively applied for and received additional funding through the Jordan's Principle initiative. It is hoped that initiatives like Jordan's Principle will continue to provide supplemental funding for psychological testing for students and increased support in the classroom that will help address some of the causes and impacts of mental health issues in students, including attendance and behavioural issues.

Council is concerned that the significant progress that has been made in the South Slave in the past several years could be undone with any further efforts to reduce local input and centralize, combined with any further reductions in allocations, compounded by existing unfunded and underfunded expenses (salary increments, casual costs, etc.) and cost increases (several formula funding lines not indexed to keep up with inflation), resulting in a decrease in the quality and quantity of education programs and services that can be offered.



Creating Futures

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of 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, CPSAS, 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

Superintendent

Comptroller



VERY COOPER & Co. LTD.

Chartered Professional Accountants

4918—50th Street, P.O. Box 1620
Yellowknife, NT X1A 2P2
www.averycooper.com

Telephone: (867) 873-3441
Facsimile: (867) 873-2353
Toll-Free: 1-800-661-0787

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying consolidated financial statements of South Slave Divisional Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2023 and the Consolidated Statements of Changes in Net Financial Assets (Debt), Statement of Operations and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the South Slave Divisional Education Council as at June 30, 2023 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

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

Other matter

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

INDEPENDENT AUDITORS' REPORT - cont'd.

Other Information

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

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

INDEPENDENT AUDITORS' REPORT - cont'd.

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

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

Report on Other Legal and Regulatory Requirements

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

Avery Cooper & Co. Ltd.

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

November 19, 2023


SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 June 30, 2023

Statement I

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 7,894,566	\$ 8,722,676
Restricted Assets (Note 6)	77,217	77,740
Accounts Receivable (Note 8)	<u>220,160</u>	<u>134,219</u>
	<u>8,191,943</u>	<u>8,934,635</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	121,585	162,285
Payroll Liabilities (Note 10)	2,437,125	2,683,276
Deferred Revenue (Note 11)	2,268,524	1,810,058
Post-Employment Benefits (Note 17)	1,461,448	1,781,424
Trust Liabilities (Note 6)	<u>77,217</u>	<u>77,740</u>
	<u>6,365,899</u>	<u>6,514,783</u>
NET FINANCIAL ASSETS (Statement III)	<u>1,826,044</u>	<u>2,419,852</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	<u>191,257</u>	<u>212,508</u>
ACCUMULATED SURPLUS	<u>\$ 2,017,301</u>	<u>\$ 2,632,360</u>

Approved:


 _____ Superintendent


 _____ Council Member

See the accompanying notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Statement II

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2023

	2023 Budget <u>(Unaudited)</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 24,433,292	\$ 25,402,554	\$ 24,914,033
Other ECE contributions (Note 31)	418,000	676,724	1,017,921
Other GNWT contributions	<u>-</u>	<u>171,566</u>	<u>251,221</u>
Total Government of the NWT	<u>24,851,292</u>	<u>26,250,844</u>	<u>26,183,175</u>
Government of Canada			
Jordan Prinicpal	1,076,314	2,964,735	2,204,639
Other Government of Canada	<u>-</u>	<u>-</u>	<u>(1,000)</u>
Total Government of Canada	<u>1,076,314</u>	<u>2,964,735</u>	<u>2,203,639</u>
Board Generated Funds			
Investment Income	50,000	337,426	68,814
Sales	-	1,100	3,186
Other	-	249,265	593,865
Non-GNWT Contributions	<u>70,000</u>	<u>111,091</u>	<u>110,000</u>
Total Board Generated Funds	<u>120,000</u>	<u>698,882</u>	<u>775,865</u>
TOTAL REVENUE	<u>26,047,606</u>	<u>29,914,461</u>	<u>29,162,679</u>
EXPENSES (Schedule 1)			
Indigenous Languages and Education	2,130,501	2,414,720	2,433,774
Administration	2,377,380	2,414,122	2,476,832
Inclusive Schooling	5,851,671	4,872,278	5,902,760
School Programs	16,645,060	18,151,533	17,803,593
Jordan's Principle	<u>-</u>	<u>2,676,866</u>	<u>1,851,517</u>
TOTAL EXPENSES	<u>27,004,612</u>	<u>30,529,519</u>	<u>30,468,476</u>
OPERATING DEFICIT	(957,006)	(615,058)	(1,305,797)
OPENING ACCUMULATED SURPLUS	<u>2,632,360</u>	<u>2,632,360</u>	<u>3,938,157</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,675,354</u>	<u>\$ 2,017,302</u>	<u>\$ 2,632,360</u>

See the accompanying notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Statement III

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

June 30, 2023

	2023 Budget <u>(Unaudited)</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
OPERATING DEFICIT	\$ (957,006)	\$ (615,058)	\$ (1,305,797)
DECREASE IN NET FINANCIAL ASSETS	<u>(957,006)</u>	<u>(615,058)</u>	<u>(1,305,797)</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>2,632,361</u>	<u>2,632,361</u>	<u>3,938,158</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 1,675,355</u>	<u>\$ 2,017,303</u>	<u>\$ 2,632,361</u>

See the accompanying notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Statement IV

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2023

Cash provided by (used in):	<u>2023</u>	<u>2022</u>
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (615,058)	\$ (1,305,797)
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(85,941)	56,823
Increase (decrease) in accounts payable	(40,700)	(3,666)
Increase (decrease) in payroll liabilities	(246,152)	289,349
Increase (decrease) in deferred revenue	458,466	105,924
Increase (decrease) in trust liability	-	145
Increase (decrease) in post-employment benefits	<u>(319,976)</u>	<u>(413,111)</u>
Cash provided by operating transactions	<u>(849,361)</u>	<u>(1,270,333)</u>
Amortization	<u>21,251</u>	<u>23,612</u>
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 (828,110)	 (1,246,721)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,722,676</u>	<u>9,969,397</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 7,894,566</u>	<u>\$ 8,722,676</u>

See the accompanying notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 NATURE OF ORGANIZATION

The South Slave Divisional Education Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister dated July 1, 1991. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the member communities of the South Slave 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 South Slave Divisional 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 Fort Resolution, Fort Smith, Hay River, K'atlodeeche First Nations and Lutsel K'e.

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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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 South Slave Divisional 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 South Slave Divisional 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 South Slave Divisional 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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 South Slave Divisional 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 South Slave Divisional 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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 South Slave Divisional 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 South Slave Divisional Education Council are not included even if custody of the funds is held by the South Slave Divisional Education Council. Examples of excluded funds might be student clubs or associations for which the South Slave Divisional Education Council has no ongoing responsibility of liability for losses.

(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 South Slave Divisional 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 South Slave Divisional Education Council.

The budget may be amended within a given fiscal year in accordance with South Slave Divisional 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 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 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 South Slave Divisional Education Council are treated as expenses 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 South Slave Divisional 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 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 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) Asset retirement obligations

Asset retirement obligations are recognized for (examples: buildings containing asbestos, contamination of land housing fuel tanks, disposal of medical equipment, and restoration of landfill and sewage lagoon sites). Management's best estimate of the future expenditures required to settle the legal obligations are recognized to the extent that they can be reasonably estimated and are calculated based on the estimated future cash flows necessary to discharge the legal obligations, discounted using the Education Board's cost of borrowing for maturity dates that coincide with the expected cash flows.

The estimated asset retirement obligation (ARO) is recorded as a liability with a corresponding increase to tangible capital assets. The liability for AROs is increased annually for the passage of time by calculating accretion on the liability based on the discount rates implicit in the initial measurement. changes in the obligation resulting from revisions to the discount rate are recognized as an increase or decrease in the related carrying amount of the related tangible capital asset.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(n) 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 measure at fair value are expensed.

Financial assets subsequently measured at amortized cost include cash and cash equivalents, due from the Government of Canada, accounts receivable, and loans receivable. Financial assets subsequently measured at fair value include portfolio investments.

Financial liabilities subsequently measured at amortized cost include short term loans, accounts payable and accrued liabilities, due to the Government of Canada, capital lease obligations, and long-term debt.

At the end of each reporting period, management assesses whether there are any indications that financial assets measure 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 lessees 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 FUTURE ACCOUNTING CHANGES AND ADOPTION OF NEW ACCOUNTING STANDARDS

(a) Adoption of New Accounting Standards

Financial Instruments

Section PS 3450, Financial Instruments, is effective for years beginning on or after April 1, 2022. The standard provides guidance on how to account for and report financial instruments. The adoption of this standard has resulted in a change in how portfolio investments are accounted for. The Education Body applied the policy in accordance with the transitional provisions described in paragraphs PS 3450.97-100. Therefore, recognition, derecognition, and measurement policies have not been reversed, and prior year's financial statements, including comparative information, have not been restated. It was identified that portfolio investments are required to be measured at fair value, therefore, the difference between the fair value and amortized cost was adjusted to accumulated remeasurement gains and losses.

Other New Standards

Effective July 1, 2022, Education Bodies will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period. Government organizations that apply PSAS were required to adopt these standards effective April 1, 2012, however there is no impact on the financial statements as a result of these applications.

(b) Future Accounting Changes

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

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

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

Effective July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 FUTURE ACCOUNTING CHANGES, continued

standards on the financial statement is currently being assessed.

Effective July 1, 2023, Education Bodies will be required to adopt PSG-8 Purchased Intangibles. The standard provides guidance on how to account for and recognize intangibles. The Education Body is assessing the impact of this standard on the consolidated financial statements and there is no significant impact as a result of its application.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Cash	\$ <u>7,894,566</u>	\$ <u>8,722,676</u>
	<u>\$ 7,894,566</u>	<u>\$ 8,722,676</u>

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

NOTE 6 RESTRICTED ASSETS

The Council received a bequest to establish the Piche Scholarship 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>2023</u>	<u>2022</u>
Comprised of:		
Short-term Fort Smith Piche Trust Account	\$ <u>77,217</u>	\$ <u>77,740</u>
	<u>\$ 77,217</u>	<u>\$ 77,740</u>
Piche Scholarship Fund:		
Principal proceeds received	\$ 71,117	\$ 71,117
Interest earned to date	12,296	9,628
Expenses to date	<u>(6,196)</u>	<u>(3,005)</u>
	<u>\$ 77,217</u>	<u>\$ 77,740</u>
TOTAL RESTRICTED ASSETS	<u>\$ 77,217</u>	<u>\$ 77,740</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>2023</u>	<u>2022</u>
Government of the Northwest Territories:				
- Education, Culture and Employment	\$ 28,498	\$ -	\$ 28,498	\$ 610
- Health and Social Services	8,848	-	8,848	6,765
- Finance	39,223	-	39,223	13,829
- Various schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,788</u>
Due from GNWT	<u>76,569</u>	<u>-</u>	<u>76,569</u>	<u>39,992</u>
Other Accounts receivable	51,708	-	51,708	32,325
Due from Government of Canada	2,000	-	2,000	2,000
Payroll Chargeback Recoveries	<u>89,883</u>	<u>-</u>	<u>89,883</u>	<u>59,902</u>
	<u>\$ 220,160</u>	<u>\$ -</u>	<u>\$ 220,160</u>	<u>\$ 134,219</u>

NOTE 9 INVENTORY

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Accounts payable	\$ 91,592	\$ 162,285
Accrued payables	<u>29,993</u>	<u>-</u>
	<u>121,585</u>	<u>162,285</u>
 Payroll Liabilities		
To GNWT (A)	2,362,863	2,566,360
Annual Leave	<u>74,262</u>	<u>116,916</u>
Payroll Liabilities	<u>\$ 2,437,125</u>	<u>\$ 2,683,276</u>

NOTE 11 DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
Government of the Northwest Territories Education, Culture & Employment		
Government of Canada		
- Jordon Prinicpal	\$ <u>2,268,524</u>	\$ <u>1,810,058</u>
Other		
Total Deferred Revenue	<u>\$ 2,268,524</u>	<u>\$ 1,810,058</u>

NOTE 12 CONTRIBUTION REPAYABLE

(Not applicable)

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)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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

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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2023</u>	<u>2022</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,406,748	\$ 378,189	\$ 1,784,937	\$ 1,778,557
Current period benefit cost	81,963	26,835	108,798	121,889
Interest accrued	57,674	16,016	73,690	58,158
Benefit payments	(339,618)	(28,789)	(368,407)	(444,159)
Plan amendments	-	-	-	10,366
Actuarial (gains)/losses	<u>112,351</u>	<u>(22,024)</u>	<u>90,327</u>	<u>260,126</u>
Accrued benefit obligations				
end of year	1,319,118	370,227	1,689,345	1,784,937
Unamortized net actuarial				
gain	<u>(173,061)</u>	<u>(54,839)</u>	<u>(227,900)</u>	<u>(3,504)</u>
Net future obligation	<u>1,146,057</u>	<u>315,388</u>	<u>1,461,445</u>	<u>1,781,433</u>
Total employee future				
benefits and compensated				
absences	<u>1,146,057</u>	<u>315,388</u>	<u>1,461,445</u>	<u>1,781,433</u>
Benefits Expense:				
Current period benefit cost	81,963	26,835	108,798	121,889
Interest accrued	57,674	16,016	73,690	58,158
Plan amendments	-	-	-	10,366
Amortization of actuarial				
gains	<u>(142,135)</u>	<u>8,076</u>	<u>(134,059)</u>	<u>(159,356)</u>
	<u>(2,498)</u>	<u>50,927</u>	<u>48,429</u>	<u>31,057</u>

The discount rate used to determine the accrued benefit obligation is an average of 4.10%. No inflation rate was applied. The expected payments during the next five fiscal years are:

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
2024	\$ 159,096	\$ 27,308	\$ 186,404
2025	157,145	31,559	188,704
2026	146,384	30,726	177,110
2027	153,690	36,315	190,005
2028	157,363	44,449	201,812
Next 5 years	<u>673,852</u>	<u>212,494</u>	<u>886,346</u>
Total	\$ <u>1,447,530</u>	\$ <u>382,851</u>	\$ <u>1,830,381</u>

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

	<u>Opening Cost</u>	<u>Additions</u>	<u>Disposals</u>	<u>Opening Accumulated Amortization</u>	<u>Amortization Expense</u>	<u>Closing Accumulated Amortization</u>	<u>NBV, June 30, 2023</u>	<u>2022</u>
Equipment								
Buses	262,356	-	-	49,848	21,251	71,099	191,257	212,500

NOTE 20 PREPAID EXPENSES

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2023 <u>Net Book Value</u>	2022 <u>Net Book Value</u>
Joseph Burr Tyrrell School	\$ 10,354,269	\$ 6,431,046	\$ 3,923,223	\$ 4,208,604
Paul William Kaeser School	8,070,058	6,404,197	1,665,861	1,913,726
Deninu School	5,447,087	6,258,333	(811,246)	205,408
Lutsel K'e Dene School	16,791,305	4,443,028	12,348,277	12,916,014
Princess Alexandra School	7,762,885	6,641,135	1,121,750	1,405,083
Diamond Jenness School	34,440,620	16,107,392	18,333,228	19,154,789
Harry Camsell School	6,949,011	4,850,324	2,098,687	2,227,328
Chief Sunrise Education Ctr.	3,342,966	1,633,488	1,709,478	1,841,247
DJSS Trades Building	2,423,804	769,056	1,654,748	1,715,287
PWK High School Seacan	687,229	561,237	125,992	171,807
PWK Welding Shop	<u>389,368</u>	<u>84,363</u>	<u>305,005</u>	<u>314,739</u>
	<u>\$ 96,658,602</u>	<u>\$ 54,183,599</u>	<u>\$ 42,475,003</u>	<u>\$ 46,074,032</u>

NOTE 22 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2023:

	<u>Expiry Date</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
Equipment Leases	Xerox Altalink B8065	\$ 4,066	\$ 4,066	\$ 8,132
Commercial Leases	Fort Smith Construction	<u>54,538</u>	<u>-</u>	<u>54,538</u>
Total		<u>\$ 58,604</u>	<u>\$ 4,066</u>	<u>\$ 62,670</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 23 COVID-19

Before the year end, there was a global outbreak of a novel coronavirus known as COVID-19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID-19 outbreak may have on the Organization will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The Organization's activities have not been significantly impacted thus far, however, the Organization continues to assess the impact COVID-19 will have on its operations.

NOTE 24 RELATED PARTIES AND INTER-ENTITY TRANSACTIONS

The South Slave Divisional 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.

	<u>2023</u>	<u>2022</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Payroll Liabilities:		
Government of the Northwest Territories	\$ <u>2,437,125</u>	\$ <u>2,683,206</u>
Due to Related Parties	\$ <u>2,437,125</u>	\$ <u>2,683,206</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

	<u>Accounts</u> <u>Receivable</u>	<u>Allowance</u>	<u>Net 2023</u>	<u>2022</u>
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Education, Culture & Employment	\$ 28,498	\$ -	\$ 28,498	\$ 610
Department of Health and Social Services	8,848	-	8,848	6,765
Department of Finance	<u>39,223</u>	<u>-</u>	<u>39,223</u>	<u>13,829</u>
Other Related Parties:				
Diamond Jenness	-	-	-	12,288
Chief Sunrise	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,500</u>
Due from Related Parties	<u>\$ 76,569</u>	<u>\$ -</u>	<u>\$ 76,569</u>	<u>\$ 39,992</u>

	<u>2023</u>	<u>2022</u>
Revenues from related parties		
Regular Operational Contributions	\$ 25,402,554	\$ 25,949,839
Department of Education, Culture & Employment	683,854	1,017,921
Department of Health and Social Services	16,695	15,112
Department of Municipal & Community Affairs	144,872	-
Department of Environment and Natural Resources	<u>10,000</u>	<u>-</u>
	<u>\$ 26,257,975</u>	<u>\$ 26,982,872</u>

	<u>2023</u>	<u>2022</u>
Expenses paid to related parties		
Department of Finance	\$ <u>28,923,366</u>	\$ <u>28,376,877</u>
	<u>\$ 28,923,366</u>	<u>\$ 28,376,877</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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 South Slave Divisional 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 South Slave Divisional Education Council.

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

NOTE 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 South Slave Divisional 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 28 EXPENSES BY OBJECT

	2023 Budget <u>(Unaudited)</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
Compensation	\$ 23,077,326	\$ 25,635,140	\$ 25,834,793
Amortization	-	23,612	23,612
Other	<u>3,927,286</u>	<u>4,870,767</u>	<u>4,610,071</u>
	<u>\$ 27,004,612</u>	<u>\$ 30,529,519</u>	<u>\$ 30,468,476</u>

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

NOTE 31 ECE OTHER CONTRIBUTIONS

	2023	2022
Career Coordinator	\$ 156,724	\$ 154,720
Northern Distance Learning	62,500	-
French (FSL) Funding	352,000	313,500
Trades Awareness	105,500	64,802
Self-Regulation resources	-	9,000
COVID-19 funding	-	475,899
Library Funding	<u>-</u>	<u>1,626</u>
	<u>\$ 676,724</u>	<u>\$ 1,017,921</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 32 GNWT OTHER CONTRIBUTIONS

	<u>2023</u>	<u>2022</u>
Child/Youth Resiliency (MACA)	27,371	27,191
Youth Paddling (MACA)	-	15,000
Active After School (MACA)	107,000	107,100
Drop the Pop (H & SS)	16,695	15,112
Take a Kid Trapping (ENR)	10,000	42,818
Drumming (MACA)	-	5,000
Take a Kid Trapping (MACA)	-	39,000
Youth Contribution Program (MACA)	9,000	-
Regional Sports Events Program (MACA)	<u>1,500</u>	<u>-</u>
	<u>171,566</u>	<u>251,221</u>

NOTE 33 CONTINGENT ASSETS

(Not applicable)

NOTE 34 CONTRACTUAL RIGHTS

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

NOTE 35 FINANCIAL INSTRUMENTS - RISK MANAGEMENT

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

(a) Credit Risk

Credit risk is the risk of financial loss to the Education Board if a debtor fails to make payments of interest and principal when due. The Education Board is exposed to this risk relating to its cash and cash equivalents, portfolio investments, due from the Government of Canada, accounts receivable and loans receivable.

The Education Board 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 Education Board's cash in accounts are insured up to\$-.

Credit risk related to accounts receivable is mitigated by controls over arrears accounts for ultimate collection and policies in place for debt collection. The Education Board's maximum exposure to credit risk at Friday, June 30, 2023 is as follows:

	<u>2023</u>
Cash and Cash Equivalents	7,894,566
Restricted Assets	77,217
Accounts Receivable	220,160

At Friday, June 30, 2023, the following accounts receivable were past due but not impaired:

	<u>30 days</u>		<u>60 days</u>		<u>90 days</u>
\$	715	\$	-	\$	77,837

At Friday, June 30, 2023, the Education Board does not have any impaired accounts receivable.

The Education Board does have concentration of credit risk in 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 the Education Board in the event of a default. At June 30, 2023, receivables from GNWT Dept of Education \$28,498 (2022 - X), and GNWT Dept of Finance \$39,223 (2022 - X), customers comprised 31% (2022 - XX%) of the total outstanding receivables. The Education Board reduces 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

(b) Liquidity risk

Liquidity risk is the risk that the Education Board will not be able to meet all cash outflow obligations as they come due. The Education Board 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.

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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 1

CONSOLIDATED DETAILS OF EXPENSES

For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Jordan's Principle</u>	<u>Total</u>
SALARIES:						
Teachers	\$ 532	\$ 1,802,955	\$ 1,198,754	\$ 13,823,153	\$ -	\$ 16,825,394
Instruction Assistants	16,275	2,433,497	214,137	29,129	2,514,088	5,207,126
Non-instructional Staff	1,261,688	74,695	138,863	1,763,341	-	3,238,587
Board/Trustee Honoraria	30,467	10,233	14,900	6,750	-	62,350
EMPLOYEE BENEFITS						
Employee Benefit/Allowance	-	-	-	14,853	-	14,853
Leave and Termination	-	-	23,238	263,592	-	286,830
SERVICES PURCHASED/ CONTRACTED						
Professional/Technical Services	206,330	206,336	1,500	80,544	-	494,710
Postage/Communication	49,415	-	-	94,079	-	143,494
Utilities & Leases	-	-	3,212	4,000	-	7,212
Travel	127,019	99,447	25,827	22,174	-	274,467
Student Travel	9,310	-	200	28,468	-	37,978
Advertising/Printing/Publishing	13,925	6,433	4,297	-	-	24,655
Maintenance/Repair	15,896	-	5,569	8,069	-	29,534
Rentals/Leases	197,504	844	1,250	72,220	-	271,818
Contracted Services	75,334	84,419	107,788	367,408	151,417	786,366
MATERIALS/SUPPLIES/FREIGHT						
Materials	385,282	153,141	674,883	1,544,822	11,361	2,769,489
Freight	3,894	278	302	28,931	-	33,405
AMORTIZATION	<u>21,251</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,251</u>
Total	<u>\$ 2,414,122</u>	<u>\$ 4,872,278</u>	<u>\$ 2,414,720</u>	<u>\$ 18,151,533</u>	<u>\$ 2,676,866</u>	<u>\$ 30,529,519</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 2

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

For the Year Ended June 30, 2023

<u>FUNCTION</u>	<u>General Inclusive Schooling</u>	<u>Staff Development</u>	<u>Assistive Technology</u>	<u>Magnet Facilities</u>	<u>Total</u>
<u>SALARIES</u>					
Program Support Teachers	\$ 1,618,685	\$ 14,226	\$ -	\$ 170,044	\$ 1,802,955
Non-instructional	2,433,497	-	-	-	2,433,497
Non Instructional Staff	74,695	-	-	-	74,695
Honoraria	10,233	-	-	-	10,233
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	206,336	-	-	-	206,336
Travel	-	99,447	-	-	99,447
Advertising/Printing/Publishing	6,433	-	-	-	6,433
Rentals/Leases	844	-	-	-	844
Other Contracted Services	84,419	-	-	-	84,419
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	141,014	11,279	848	-	153,141
Freight	-	-	278	-	278
TOTAL	\$ 4,576,156	\$ 124,952	\$ 1,126	\$ 170,044	\$ 4,872,278

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 3

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION EXPENSES**

For the Year Ended June 30, 2023

<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	\$ 1,198,753	\$ -	\$ -	\$ -	\$ 1,198,753
Instruction Assistants	214,137	-	-	-	214,137
Non Instructional Staff	-	138,863	-	-	138,863
Honoraria	-	-	-	14,900	14,900
<u>EMPLOYEE BENEFITS</u>					
Leave and Termination	23,238	-	-	-	23,238
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	-	1,500	-	-	1,500
Travel	7,528	8,358	9,941	-	25,827
Student Transportation (bussing)	-	-	-	200	200
Advertising/Printing/Publishing	-	4,297	-	-	4,297
Maintenance/Repair	-	-	-	5,569	5,569
Rentals/Leases	-	-	-	1,250	1,250
Other Contracted Services	-	107,788	-	-	107,788
Others	-	-	-	3,212	3,212
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	-	674,883	-	-	674,883
Freight	-	302	-	-	302
TOTAL	\$ <u>1,443,656</u>	\$ <u>935,991</u>	\$ <u>9,941</u>	\$ <u>25,131</u>	\$ <u>2,414,719</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 4

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

For the Year Ended June 30, 2023

	ECE Contributions July <u>1 to June 30</u>	Commitment from South Slave Divisional <u>Education Council</u>	Total Expenses <u>July 1 to June 30</u>
Bilateral Agreement Funding			
Special Projects as listed in the agreement:			
Core French 1-12 (Salary)	\$ -	\$ 397,700	\$ 306,540
Immersion Pioneer Class (Salary)	273,000	305,500	599,893
Intensive and Post-Int. French Salary	-	289,200	461,070
French Resources	-	15,000	3,045
Professional Development	-	5,000	-
French Monitor	-	5,000	-
Partnership with YK1	15,000	-	15,000
Additional Language Coach/Assistant	50,000	-	-
Expend and Extend Partnership (Resource Purchase)	4,000	-	-
Support Teacher Shadowing Between Educational Bodies	<u>10,000</u>	<u>-</u>	<u>-</u>
Total	\$ <u>352,000</u>	\$ <u>1,017,400</u>	\$ <u>1,385,548</u>
Regular GNWT Funding			
Total	\$ <u>-</u>		

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 5

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

JORDAN'S PRINCIPLE

For the Year Ended June 30, 2023

	<u>Full Year Total</u>			<u>9 and 3 Month Split</u>	
	June 30, 2023 Budget <u>Unaudited</u>	June 30, 2023 <u>Actual</u>	June 30, 2022 <u>Actual</u>	July 1, 2012 - March 31, 2023 <u>Actual</u>	April 1, 2023 - June 30, 2023 <u>Actual</u>
Revenue					
First Nations and Inuit Health Branch	\$ 1,076,314	\$ 4,987,193	\$ 2,204,639	\$ 3,833,420	\$ 953,047
Carry Forward from Previous Year	<u>1,810,058</u>	<u>(41,803)</u>	<u>-</u>	<u>1,810,058</u>	<u>-</u>
Total Revenue	<u>2,886,372</u>	<u>4,945,390</u>	<u>2,204,639</u>	<u>5,643,478</u>	<u>953,047</u>
Expenses					
Administration	-	2,525,449	2,230,111	1,924,240	595,763
Personnel	-	-	1,109	-	-
Transportation	-	151,417	15,222	97,727	-
Evaluation	<u>7,815</u>	<u>5,441</u>	<u>-</u>	<u>-</u>	<u>5,441</u>
Total Expenses	<u>7,815</u>	<u>2,682,307</u>	<u>2,246,442</u>	<u>2,021,967</u>	<u>601,204</u>
Net Surplus (Deficit)	<u>\$ 2,878,557</u>	<u>\$ 2,263,083</u>	<u>\$ (41,803)</u>	<u>\$ 3,621,511</u>	<u>\$ 351,843</u>
Deferred Revenue	<u>\$ -</u>	<u>\$ 2,261,023</u>	<u>\$ (41,803)</u>	<u>\$ 3,621,511</u>	<u>\$ 346,402</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 6

NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2023

Contribution Agreement <u>Northern Distance Learning (NDL)</u>	<u>Budget</u>	<u>July 1 to March 31</u>	<u>April 1 to June 30</u>	<u>Total</u>
Revenue				
Education, Culture and Employment	<u>62,500</u>	<u>41,875</u>	<u>20,625</u>	<u>62,500</u>
Expenses				
Salaries/Wages				
Instructional Staff				
On Site Support Person	<u>62,500</u>	<u>47,795</u>	<u>15,932</u>	<u>63,726</u>
Non-Instructional Staff				
Services Purchased/ Contracted				
Hardware and software				
Computer Equipment				
Total Expenses	<u>62,500</u>	<u>47,795</u>	<u>15,932</u>	<u>63,726</u>
Net Surplus (Deficit)	<u>-</u>	<u>(5,920)</u>	<u>4,693</u>	<u>(1,226)</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 7

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

STUDENT SUCCESS INITIATIVE

For the Year Ended June 30, 2023

NWT Student Success Initiative

Professional Development Initiative

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

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
Revenue	\$ <u>70,000</u>	\$ <u>75,570</u>	\$ <u>55,000</u>
Expenses:			
Salaries/Wages			
Salaries	598,880	909,763	1,044,702
Facilitator Fees	75,570	75,570	169,456
Travel			
Facilitator Travel	20,000	-	98
Staff Travel	2,000	12,100	3,241
Accommodation	5,000	9,022	3,804
Daily Per Diems	2,500	5,215	2,105
Workshop Expenses			
Refreshments	3,000	414	291
Resources	62,500	35,128	115,419
Miscellaneous	<u>15,000</u>	<u>33,175</u>	<u>920</u>
Total Expenses	<u>784,450</u>	<u>1,080,387</u>	<u>1,340,036</u>
Net Surplus (Deficit)	<u>\$ (714,450)</u>	<u>\$ (1,004,817)</u>	<u>\$ (1,285,036)</u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 189,185	\$ 58,886
Accounts Receivable	15,545	-
Restricted Assets	<u>77,217</u>	<u>77,740</u>
	<u>281,947</u>	<u>136,626</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	47,319	(3)
Deferred Revenue	52,953	-
Trust Liabilities	<u>77,217</u>	<u>77,740</u>
	<u>177,489</u>	<u>77,737</u>
ACCUMULATED SURPLUS	<u>\$ 104,458</u>	<u>\$ 58,889</u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Regular contributions	\$ 586,239	\$ 586,239	\$ 498,414
Other ECE contributions	-	301,375	594,500
Other contributions	-	35,776	-
Other GNWT contributions	-	51,600	81,600
Jordan Principal	-	668,081	19,870
Investment Income	-	2,668	286
Other	-	<u>38,939</u>	<u>129,171</u>
TOTAL REVENUE	<u>586,239</u>	<u>1,684,678</u>	<u>1,323,841</u>
EXPENSES			
Indigenous Languages and Education	-	280,200	234,746
Administration	53,727	128,836	175,333
Inclusive Schooling	-	84,147	92,526
School Programs	426,574	994,506	754,015
Jordan's Principle	-	-	61,199
Operations & Maintenance	<u>105,938</u>	<u>151,417</u>	<u>-</u>
TOTAL EXPENSES	<u>586,239</u>	<u>1,639,106</u>	<u>1,317,819</u>
OPERATING SURPLUS	-	45,572	6,022
OPENING ACCUMULATED SURPLUS	<u>58,886</u>	<u>58,886</u>	<u>52,864</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 58,886</u>	<u>\$ 104,458</u>	<u>\$ 58,886</u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Jordan's Principle</u>	<u>Total</u>
SALARIES:						
Non-instructional Staff	\$ 44,881	\$ -	\$ -	\$ -	\$ -	\$ 44,881
SERVICES PURCHASED/ CONTRACTED						
Postage/Communication	3,782	-	-	34,040	-	37,822
Maintenance/Repair	-	-	-	3,384	-	3,384
Rentals/Leases	1,158	-	-	10,426	-	11,584
Contracted Services	-	-	-	102,860	151,417	254,277
MATERIALS/SUPPLIES/FREIGHT						
Materials	<u>79,015</u>	<u>84,147</u>	<u>280,200</u>	<u>843,796</u>	<u>-</u>	<u>1,287,158</u>
Total	\$ <u>128,836</u>	\$ <u>84,147</u>	\$ <u>280,200</u>	\$ <u>994,506</u>	\$ <u>151,417</u>	\$ <u>1,639,106</u>

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 63,872	\$ 39,578
Accounts Receivable	<u>19,141</u>	<u>-</u>
	<u>83,013</u>	<u>39,578</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	1,907	2,158
Deferred Revenue	<u>39,535</u>	<u>-</u>
	<u>41,442</u>	<u>2,158</u>
NET FINANCIAL RESOURCES	<u>41,571</u>	<u>37,420</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	<u>191,258</u>	<u>212,508</u>
	<u>191,258</u>	<u>212,508</u>
ACCUMULATED SURPLUS	<u>\$ 232,829</u>	<u>\$ 249,928</u>

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Regular contributions	\$ 535,153	\$ 535,153	\$ 506,880
Other ECE contributions	-	309,156	524,842
Other GNWT contributions	-	25,948	84,900
Jordan Prinicpal	-	85,985	-
Investment Income	-	4,738	-
Other	-	<u>2,115</u>	<u>46,877</u>
TOTAL REVENUE	<u>535,153</u>	<u>963,095</u>	<u>1,163,499</u>
EXPENSES			
Administration	53,435	140,561	145,251
Inclusive Schooling	-	158	27,266
Indigenous Languages and Education	-	151,907	141,560
School Programs	397,680	687,569	860,465
Operations & Maintenance	<u>84,038</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>535,153</u>	<u>980,195</u>	<u>1,174,542</u>
OPERATING DEFICIT	-	(17,100)	(11,043)
OPENING ACCUMULATED SURPLUS	<u>249,929</u>	<u>249,929</u>	<u>260,972</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 249,929</u>	<u>\$ 232,829</u>	<u>\$ 249,929</u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY
 DETAILS OF EXPENSES
 For the Year Ended June 30, 2023**

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:					
Teachers	\$ -	\$ -	\$ -	\$ 37,888	\$ 37,888
Non-instructional Staff	108,448	-	-	-	108,448
Board/Trustee Honoraria	5,550	-	-	-	5,550
SERVICES PURCHASED/ CONTRACTED					
Postage/Communication	2,871	-	-	58,744	61,615
Maintenance/Repair	-	-	-	983	983
Rentals/Leases	-	-	-	37,677	37,677
Contracted Services	-	-	-	155,598	155,598
MATERIALS/SUPPLIES/FREIGHT					
Materials	2,441	158	151,907	388,075	542,581
Freight	-	-	-	8,604	8,604
AMORTIZATION	<u>21,251</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,251</u>
Total	<u>\$ 140,561</u>	<u>\$ 158</u>	<u>\$ 151,907</u>	<u>\$ 687,569</u>	<u>\$ 980,195</u>

K'ATLODEECHE FIRST NATION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 161,188	\$ 90,841
Accounts Receivable	<u>7,360</u>	<u>33,023</u>
	<u>168,548</u>	<u>123,864</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	86,860	121,291
Deferred Revenue	<u>15,106</u>	<u>1,185</u>
	<u>101,966</u>	<u>122,476</u>
ACCUMULATED SURPLUS	<u>\$ 66,582</u>	<u>\$ 1,388</u>

K'ATLODEECHE FIRST NATION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Regular contributions	\$ 175,874	\$ 175,874	\$ 127,194
Other ECE contributions	-	10,835	187,089
Other GNWT contributions	-	75,992	33,936
Jordan Principial	-	-	16,748
Investment Income	-	3	3
Sales	-	1,100	1,186
Other	-	<u>13,388</u>	<u>130,629</u>
TOTAL REVENUE	<u>175,874</u>	<u>277,192</u>	<u>496,785</u>
EXPENSES			
Administration	20,023	47,330	69,851
Inclusive Schooling	-	-	5,995
Indigenous Languages and Education	-	36,699	60,836
School Programs	155,851	127,973	345,475
Jordan's Principle	-	-	<u>15,563</u>
TOTAL EXPENSES	<u>175,874</u>	<u>212,002</u>	<u>497,720</u>
OPERATING SURPLUS	-	65,190	(935)
OPENING ACCUMULATED SURPLUS	<u>1,392</u>	<u>1,392</u>	<u>2,327</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,392</u>	<u>\$ 66,582</u>	<u>\$ 1,392</u>

K'ATLODEECHE FIRST NATION DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Instruction Assistants	\$ 16,275	\$ 12,155	\$ 1,522	\$ 29,952
Board/Trustee Honoraria	7,350	14,900	6,750	29,000
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	10,570	-	-	10,570
Postage/Communication	2,699	-	1,056	3,755
Travel	-	7,452	-	7,452
Student Travel	-	-	611	611
Maintenance/Repair	-	2,192	3,702	5,894
Rentals/Leases	6,383	-	2,736	9,119
Contracted Services	450	-	14,150	14,600
MATERIALS/SUPPLIES/FREIGHT				
Materials	<u>3,603</u>	<u>-</u>	<u>97,446</u>	<u>101,049</u>
Total	<u>\$ 47,330</u>	<u>\$ 36,699</u>	<u>\$ 127,973</u>	<u>\$ 212,002</u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ <u>110,279</u>	\$ <u>73,313</u>
	<u>110,279</u>	<u>73,313</u>
LIABILITIES		
Payroll Liabilities	1,471	1,836
Deferred Revenue	<u>10,624</u>	<u>-</u>
	<u>12,095</u>	<u>1,836</u>
ACCUMULATED SURPLUS	<u>\$ 98,184</u>	<u>\$ 71,477</u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Regular contributions	\$ 126,423	\$ 126,423	\$ 106,418
Other ECE contributions	-	108,508	102,878
Other GNWT contributions	-	-	15,300
Investment Income	-	570	29
Other	-	<u>63,629</u>	<u>186,259</u>
TOTAL REVENUE	<u>126,423</u>	<u>299,130</u>	<u>410,884</u>
EXPENSES			
Indigenous Languages and Education	-	47,713	135,267
Administration	21,587	123,293	120,737
School Programs	<u>104,836</u>	<u>101,416</u>	<u>138,786</u>
TOTAL EXPENSES	<u>126,423</u>	<u>272,422</u>	<u>394,790</u>
OPERATING SURPLUS	-	26,708	16,094
OPENING ACCUMULATED SURPLUS	<u>71,476</u>	<u>71,476</u>	<u>55,382</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 71,476</u>	<u>\$ 98,184</u>	<u>\$ 71,476</u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Instruction Assistants	\$ -	\$ -	\$ 27,607	\$ 27,607
Non-instructional Staff	3,940	-	-	3,940
Board/Trustee Honoraria	8,923	-	-	8,923
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	7,648	1,500	-	9,148
Postage/Communication	10,140	-	239	10,379
Utilities & Leases	-	3,212	4,000	7,212
Travel	3,558	-	1,155	4,713
Student Travel	9,310	200	-	9,510
Advertising/Printing/Publishing	2,226	337	-	2,563
Maintenance/Repair	1,511	-	-	1,511
Rentals/Leases	3,443	-	17,160	20,603
Contracted Services	7,548	5,120	23,600	36,268
MATERIALS/SUPPLIES/FREIGHT				
Materials	62,670	37,042	25,016	124,728
Freight	<u>2,376</u>	<u>302</u>	<u>2,639</u>	<u>5,317</u>
Total	<u>\$ 123,293</u>	<u>\$ 47,713</u>	<u>\$ 101,416</u>	<u>\$ 272,422</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ <u>73,584</u>	\$ <u>176,903</u>
	<u>73,584</u>	<u>176,903</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	223	27,655
Deferred Revenue	<u>9,832</u>	<u>-</u>
	<u>10,055</u>	<u>27,655</u>
ACCUMULATED SURPLUS	<u>\$ 63,529</u>	<u>\$ 149,248</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Regular contributions	\$ 123,353	\$ 123,347	\$ 129,649
Other ECE contributions	-	-	184,236
Other GNWT contributions	-	115,310	20,373
Sales	-	-	2,000
Other	<u>-</u>	<u>92,723</u>	<u>75,064</u>
TOTAL REVENUE	<u>123,353</u>	<u>331,380</u>	<u>411,322</u>
EXPENSES			
Indigenous Languages and Education	-	844	59,870
Administration	9,919	13,688	10,338
Inclusive Schooling	-	209,659	8,168
School Programs	113,434	192,908	264,561
Jordan's Principle	<u>-</u>	<u>-</u>	<u>1,659</u>
TOTAL EXPENSES	<u>123,353</u>	<u>417,099</u>	<u>344,596</u>
OPERATING DEFICIT	-	(85,719)	66,726
OPENING ACCUMULATED SURPLUS	<u>149,248</u>	<u>149,248</u>	<u>82,522</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 149,248</u>	<u>\$ 63,529</u>	<u>\$ 149,248</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:					
Board/Trustee Honoraria	\$ 3,894	\$ -	\$ -	\$ -	\$ 3,894
SERVICES PURCHASED/ CONTRACTED					
Postage/Communication	3,730	-	-	-	3,730
Student Travel	-	-	-	27,857	27,857
Maintenance/Repair	-	-	3,377	-	3,377
Rentals/Leases	-	844	1,250	4,221	6,315
Contracted Services	-	-	93,731	-	93,731
MATERIALS/SUPPLIES/FREIGHT					
Materials	6,064	-	111,301	143,340	260,705
Freight	-	-	-	17,490	17,490
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,490</u>	<u>17,490</u>
Total	<u>\$ 13,688</u>	<u>\$ 844</u>	<u>\$ 209,659</u>	<u>\$ 192,908</u>	<u>\$ 417,099</u>

**NON CONSOLIDATED SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION**

For the year ended June 30, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 7,296,458	\$ 8,260,212
Due from the GNWT	121,735	90,576
Accounts Receivable	<u>121,091</u>	<u>80,578</u>
	<u>7,539,284</u>	<u>8,431,366</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	67,354	58,994
Payroll Liabilities	2,435,665	2,679,458
Deferred Revenue	2,268,524	1,810,058
Post-Employment Benefits	<u>1,461,448</u>	<u>1,781,424</u>
	<u>6,232,991</u>	<u>6,329,934</u>
NET FINANCIAL RESOURCES	<u>1,306,293</u>	<u>2,101,432</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>128,050</u>	<u>-</u>
ACCUMULATED SURPLUS	<u>\$ 1,434,343</u>	<u>\$ 2,101,432</u>

NON CONSOLIDATED SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2023

	2023 Budget (Unaudited)	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 24,433,292	\$ 25,402,554	\$ 24,914,033
Other ECE contributions	418,000	676,724	1,035,806
Other GNWT contributions	<u>-</u>	<u>171,567</u>	<u>15,112</u>
Total Government of the NWT	<u>24,851,292</u>	<u>26,250,845</u>	<u>25,964,951</u>
Government of Canada			
Jordan Principal	1,076,314	2,525,443	2,167,021
Other Government of Canada	<u>-</u>	<u>-</u>	<u>-</u>
Total Government of Canada	<u>1,076,314</u>	<u>2,525,443</u>	<u>2,167,021</u>
Board Generated Funds			
Investment Income	50,000	329,447	68,496
Other #2	70,000	111,076	110,000
Other	<u>-</u>	<u>38,471</u>	<u>25,865</u>
Total Board Generated Funds	<u>120,000</u>	<u>478,994</u>	<u>204,361</u>
TOTAL REVENUE	<u>26,047,606</u>	<u>29,255,282</u>	<u>28,336,333</u>
EXPENSES			
Indigenous Languages and Education	2,130,501	1,688,542	1,818,792
Administration	2,377,380	1,960,414	1,955,322
Inclusive Schooling	5,851,671	4,787,129	5,774,805
School Programs	16,645,060	16,047,161	15,442,441
Jordan's Principle	-	2,525,449	1,773,096
Operations & Maintenance	<u>-</u>	<u>2,913,677</u>	<u>2,954,538</u>
TOTAL EXPENSES	<u>27,004,612</u>	<u>29,922,372</u>	<u>29,718,994</u>
OPERATING DEFICIT	(957,006)	(667,090)	(1,382,661)
OPENING ACCUMULATED SURPLUS	<u>2,101,433</u>	<u>2,101,433</u>	<u>3,484,094</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,144,427</u>	<u>\$ 1,434,343</u>	<u>\$ 2,101,433</u>

NON CONSOLIDATED SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
DETAILS OF EXPENSES
For the Year Ended June 30, 2023

	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Operations & Maintenance</u>	<u>Jordan's Principle</u>	<u>Total</u>
SALARIES:							
Teachers	\$ 532	\$ 1,802,955	\$ 1,198,754	\$ 13,785,265	-	\$ -	\$ 16,787,506
Instruction Assistants	-	2,433,497	201,982	-	-	2,514,088	5,149,567
Non-instructional Staff	1,104,419	74,695	138,863	1,763,341	-	-	3,081,318
Board/Trustee Honoraria	4,750	10,233	-	-	-	-	14,983
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	-	-	-	14,853	-	-	14,853
Leave and Termination	-	-	23,238	263,592	-	-	286,830
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	188,112	206,336	-	80,544	-	-	474,992
Postage/Communication	26,193	-	-	-	-	-	26,193
Travel	123,461	99,447	18,375	21,019	-	-	262,302
Advertising/Printing/Publishing	11,699	6,433	3,960	-	-	-	22,092
Maintenance/Repair	14,385	-	-	-	-	-	14,385
Rentals/Leases	186,520	-	-	-	-	-	186,520
Contracted Services	67,336	84,419	8,937	71,200	-	-	231,892
MATERIALS/SUPPLIES/FREIGHT							
Materials	231,489	68,836	94,433	47,149	-	11,361	453,268
Freight	1,518	278	-	198	-	-	1,994
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	-	-	-	-	2,913,677	-	2,913,677
Total	<u>\$ 1,960,414</u>	<u>\$ 4,787,129</u>	<u>\$ 1,688,542</u>	<u>\$ 16,047,161</u>	<u>\$ 2,913,677</u>	<u>\$ 2,525,449</u>	<u>\$ 29,922,372</u>

Approvals

Operating Plan

Education Body Chair

Superintendent

Date

Date

Annual Report



Education Body Chair

Superintendent

October 20th, 2023
Date

October 20th, 2023
Date

Education Accountability Framework

Tłıchǫ Community Services Agency

Annual Report

For the 2022-23 School Year

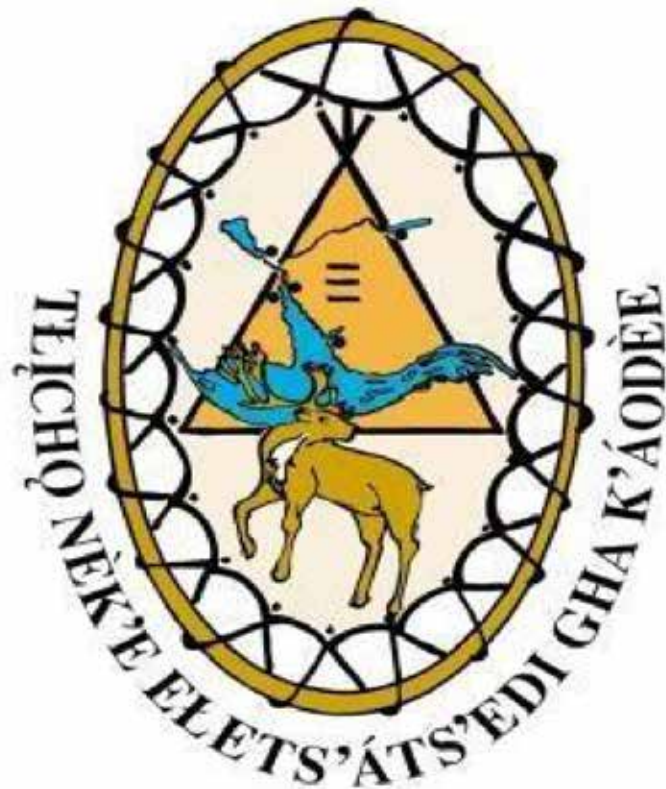


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Operating Plan - Executive Summary

The Tłıchǫ Community Services Agency’s Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education’s direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the Tłıchǫ Community Services Agency’s priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

The TCSA consists of 5 schools that house approximately 887 students. Our schools serve students from JK-12 and our programs include Tłıchǫ Immersion, regular and transitional programs, and Northern Distance Learning. “Strong Like Two People” is the mission of the agency, each school, and the intent of all educational programming.

In response to the TCSA strategic plan, education has set the following goals and priorities for 2022-2026.

1. Student Achievement: Supporting high quality instruction, interventions, and training for oral language, reading, and numeracy.
2. Wellness and Student Support: Ensure all students have equal opportunity to succeed.
3. Lifelong Learning: Developing capable lifelong learners.
4. Culturally Responsive Programs and Services: Indigenizing education in the support of developing capable Tłıchǫ people.

In response to regional student achievement data the TCSA has developed a comprehensive plan to improve oral language, literacy, and mathematics that includes:

- Literacy and Math Curriculum Coordinators to strengthen instruction, analyse student achievement data; and
- Student Success Initiative (SSI) proposal to provide support for Professional Learning Communities (PLC) and Response to Intervention (RTI) through onsite coaching to build capacity in our educators.

Due to the significant number of students with support plans, and in response to the results of the Early Development Instrument (EDI), and Middle Years Development Instrument (MDI), the TCSA will focus on:

- Creating a healthy environment for our students through a variety of healthy food, counselling, recreation, and rehabilitation (SLP/OT) programs;
- All schools within the TCSA adhere to Safe Schools Plans and Emergency Response Plans (ERP) that are reviewed annually to ensure the safety of our students;
- Improving SSPs and IEPs goals to be responsive to assessments and providing corresponding programming for students with complex needs;
- Supporting the Indigenous Health and Wellness Elders (IHWE), Child and Youth Care Counsellors (CYCCs) and Northern Counselling and Therapeutic Services (NCTS) in providing healing and counselling services to our students; and
- Aligning school and regional policies and procedures with a trauma informed lens.

To prepare students and support staff to be lifelong learners, the TCSA will:

- Foster lifelong learning through purposeful coaching and in-servicing for educators specifically in the areas of reading, mathematics, and Tłıchǵ language;
- Expanding on Information Technology instruction and capacity through the region with a focus on Google workspace; and
- Support quality career path programming for students in grades 7-12 (such as CPP, myBlueprint, and working with Career Education Advisors (CEA)).

As language and culture is such a vital part of the identity of our agency, staff, and community, the TCSA strives to be innovators and leaders in Tłıchǵ language, culture, and way of life. As such the TCSA will continue to and expand on several key initiatives:

- All schools in the TCSA region offer Tłıchǵ as a second language, and one school offers Tłıchǵ immersion in K-2;
- The Elders in Schools Program and Indigenous Health and Wellness Elder provides activities such as storytelling, on-the-land camps, celebration days, and heritage fair, and most importantly create Tłıchǵ identity within the schools;
- TCSA schools plan events using the strengths of the educators, support assistants, students, and community members to promote a positive relationship between community and school. These include culture orientation days which are held throughout the year at each school;
- The Tłıchǵ region has a long and rich history of offering innovate and unique language programming and intends on continuing that practice by developing age-appropriate resources (songs and books); and
- The TCSA will continue to support indigenizing education through regionally developed resources including Culture Based Integrated Planning (CBIP), locally developed courses, Tłıchǵ History, and numerous Tłıchǵ language books.

The TCSA has embraced Chief Jimmy Bruneau’s vision: “a school to be built... on my land... and that school will be run by my people, and my people will work at that school and our children will learn both ways, our way and the white man’s way”. To our future we look to Elizabeth Mackenzie’s belief that the old Chief Jimmy Bruneau looked far ahead for us, so that our children will be ‘strong like two people’.

Annual Report - Executive Summary

The Tłıchǫ Community Services Agency's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

The Tłıchǫ Community Services Agency (TCSA) consists of 5 schools that house approximately 857 students. Our schools serve students from JK-12 and our programs include Tłıchǫ Immersion, regular programs, and Northern Distance Learning. "Strong Like Two People" is the mission of the agency, each school, and the intent of all educational programming. All of our schools also house public libraries except Alexis Arrowmaker School (AAS) in Wekweètì.

In response to regional literacy and oral language development data the TCSA has developed a multiyear comprehensive plan to improve oral language, and literacy that includes:

- Providing training for JK-2 teachers and support assistants in promoting oral language development;
- Work in collaborative Professional Learning Communities to improve student success through systemic approaches to data including using early reading behaviours as indicators of reading readiness;
- Improve tier 2 and 3 approaches to literacy particularly in phonological awareness and reading behaviours;
- Applied to and received Jordan's Principle to support Speech and Language Therapy using an online therapy site and increased support assistant positions, and staff Literacy Interventionists;
- Community engagement activities that promote oral language and literacy development; and
- Accessing literacy experts to consult with, and direct the professional growth of all educators specifically in the area of reading instruction, assessment, and intervention.

This consistent approach has yielded positive results in oral language and literacy:

- Teacher Rating of Oral Language and Literacy (TROLL) – over the last 7 years the TCSA has reported significant improvement (in 2016 15% of kindergarten students were in the expected range, by 2023 43.2% were in the expected range); and
- Reading (measured using Fountas & Pinnell Benchmark Assessments) – over the last 5 years we have seen a growth in the % of students who gain more than one full grade level in reading (2018 - 28.5%, 2019 - 28.6%, 2020 – 14.6%*, 2021 – 54%*, and 2022 - 36.2%*, 2023 - 34.6%). *COVID interrupted years

In 2022-2023, the TCSA continued to focus on mathematics instruction:

- Aligning mathematics resources including manipulatives and supporting resources with the BC Curriculum;

- Coaching teachers in math talks, use of manipulatives, planning, use of resources, and instructional practices;
- Formed a mathematics PLC with a group of teachers; and
- Collected baseline data on student achievement and growth to drive further decisions around improving student achievement in math.

The TCSA has always prioritized Tłchq language and culture to fulfill our mission, however this year we were able to more deeply embed several key projects and initiatives:

- Culturally Responsive Mental Health Supports through Health and Wellness Elders and Peer Support Workers (JP funded);
- Locally Developed Courses (such as Drumming, Gonawoke, Beading and Embroidery, Tłchq Parenting) are in process of updates to align with BC Curriculum;
- We continued to offer key cultural experiences at every school several times a year, supported locally developed initiatives such as Tłchq History Project and Culture Based Integrated Programming, as well as created a 'Camp Guidebook - Dechı nı ts'ò Ts'eedè' to make connections between key cultural experiences on the land and in the classroom; and
- Tłchq schools have always embraced the whole school approach to language, and were able to further embed these practices by using the approach that 'everyone is a Tłchq language instructor'.

In response to the high number of Student Support Plans (SSPs), high vulnerability in the EDI and MDI, and other locally used assessments, the TCSA focused on several key partnerships, and priorities to address these challenges:

- Improved transition programming through 'Making a Plan' (MAP) and other transitional supports for students at key stages (JK/K, grade 6, 9, and 12);
- PSTs have adopted a student-centered approach using student assessments to better drive instruction and interventions; and
- Partnered with several key stakeholders like Tłchq Government, and Jordan's Principle to improve access to support services such as Speech and Language, Occupational Therapy, Education Psychology Assessments, counselling, and other school support services.

The TCSA continues to be challenged with retention and recruitment of teachers, and to find available and maintained housing for staff in our communities.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

The TCSA was established under the Tłıchǫ Agreement effective August 4, 2005. It 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 health and social services as well as education programs under one entity as defined under the *Tłıchǫ Community Services Agency Act*. A copy of this legislation is available on the GNWT website at <http://www.justice.gov.nt.ca/>.

As a result of the Agency delivering the health and social services as well as education programs, it is accountable to the Government of the Northwest Territories Department of Health and Social Services and the Department of Education, Culture and Employment. The deliveries for both health and education programs operate under two different year ends: March 31 and June 30, respectively. The Agency prepares annual audited financial statements for the combined health and education programs as of March 31 for the Government of the Northwest Territories fiscal year end, as well as audited statements solely for the education program year ending June 30.

The Agency, unlike other Education and Health & Social Services authorities in the NWT, has three dimensions, as outlined in Figure 1.

Figure 1: Three Dimensions of the TCSA



The Agency is governed by a Board made up of four members and a chairperson. The Tłıchǫ Community Governments (Behchokò, Gamètì, Wekweètì and Whatì) each appoint one

member to represent their community on the Agency Board. The GNWT Minister of Aboriginal Affairs appoints the chairperson after consultation with the Agency appointees and the Tłı̨chǫ Government. The term for Agency Board members is determined by the entity appointing them and may not exceed four years. Members may be reappointed for consecutive terms. The TCSA Board meets quarterly throughout the year; additional meetings are scheduled as/when the need arises.

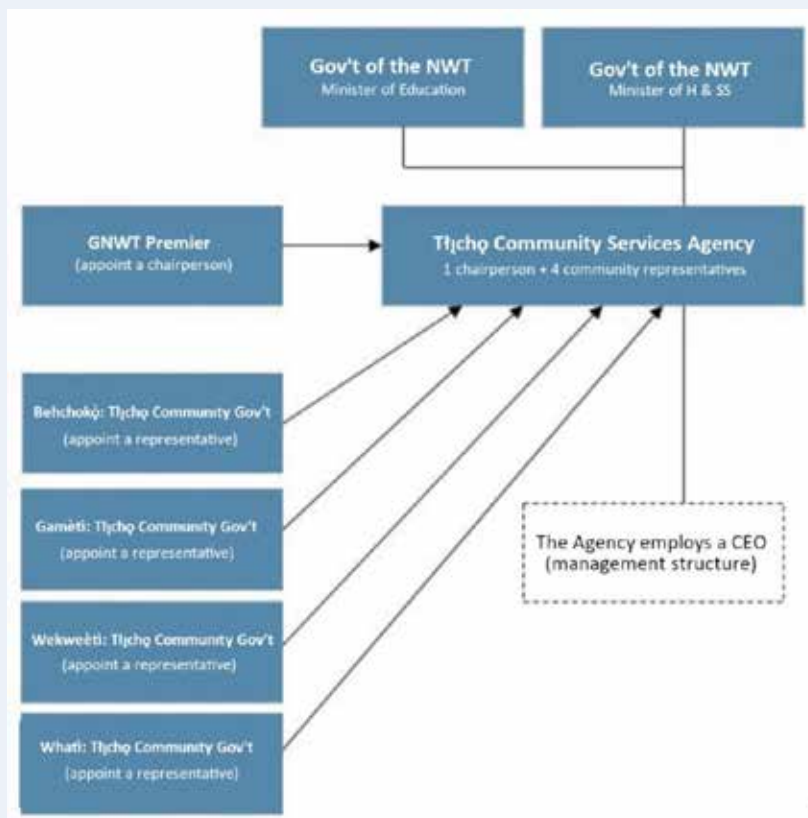
The current TCSA Board members include:

- Chairperson – Ted Blondin
- Behchokó Representative – Rosa Mantla
- Whatì Representative – Alex Nitsiza
- Gamèti Representative – Irene Mantla
- Wekweèti Representative – Marie Adele Football



The term for the current Chairperson was extended on July 19, 2021 for three years. The terms for each of the current TCSA Board members end in the 2025-2026 school year (June 2026) and a new board will be appointed by July 2026.

Figure 2: Governance Structure of the Tłı̨chǫ Community Services Agency



The TCSA is an intergovernmental services agency and delivers programs in the areas of Education, and Health and Social Services. Thus, the administrative structure is different from that of other education authorities. The Agency employs a Chief Executive Officer who is responsible to direct the work of a management team consisting of a Director of Education, a Director of Health and Social Services, and a Director of Corporate Services as outlined below:

- Chief Executive Officer – Kevin Armstrong
- Director of Education – Linsey Hope
- Executive Director of Health and Social Services - Sara Nash
- Director of Health and Social Services – Rebecca Nash
- Director of Finance and Corporate Services – Rose Jiang

The CEO fulfills legislated roles under GNWT legislation including that of “Deputy Head” for the public service, and “Superintendent” under the Education Act. The Early Childhood and First Nations Social Programs, initially transferred to the TCSA by the Tłı̨chǫ Government, were returned to the Tłı̨chǫ Government in 2012 as a step towards self-government.

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:

Tłchq Community Services Agency Functional Organizational Chart

Figure 3: Management and Program Function Structure of the Tłchq Community Services Agency



All senior management positions of the TCSA are indeterminate. Each senior manager undergoes a performance evaluation annually.

C. School Profiles

The following table details the total number of schools in the District, the expected student headcount for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	5	Total Anticipated Student Head Count	887
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School Name	Community	Grades Offered	Programming Highlights
Mezi Community School (MCS)	Whati	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Tłchq language whole school approach - Single grade, multi-grade and split-grade programming - NDL School
Chief Jimmy Bruneau School (CJBS)	Behchokò	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - NDL School - Tłchq language whole school approach - Single grad, multi-, and split-grade programming - Transitional Program (new in 2021-22)
Elizabeth Mackenzie Elementary School (EMES)	Behchokò	JK – 6	<ul style="list-style-type: none"> - Tłchq Immersion (K-2) - Culturally responsive programming - Tłchq language whole school approach - Split-grade programming
Jean Wetrade Gamètì School (JWGS)	Gamètì	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Tłchq language whole school approach - Multi- and split- grade programming - NDL School
Alexis Arrowmaker School (AAS)	Wekweètì	JK – 10	<ul style="list-style-type: none"> - Culturally responsive programming - NDL School - Tłchq language whole school approach - Multi-grade programming

D. Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

The Tłıchǵ Community Services Agency (TCSA) consists of 5 schools with approximately 887 students for the 2022-2023 school year. Our schools house students from JK – 12 and include Tłıchǵ Immersion, and English programs. The student population is 99% Tłıchǵ; the remaining students are non-Indigenous, or Inuit. The students strive to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. “Strong Like Two People” is the mission of the agency, each school, and the intent of all educational programming.

The Tłıchǵ region of the Northwest Territories is located between Great Bear Lake and Great Slave Lake, of which only three of five communities (Whatì, Behchokò and Edzo) are located on a year-round road. All other Tłıchǵ communities are geographically isolated, fly in communities with limited access by ice road in winter.

Table 1: Enrolment (FTE) by School as of September 30, 2021.

School	Total FTEs	Indigenous FTEs
Chief Jimmy Bruneau School	391.5	389.5
Elizabeth Mackenzie Elementary School	212	206
Jean Wetrade Gamèti School	52	49
Alexis Arrowmaker School	23	21
Mezi Community School	164.5	163.5

Table 2: Student Supports for Grade 1-9 as of April 2022

Program Type	# of Students
Regular Program	13
Regular Program with Accommodations for Difficulty	219
Modified Program	215
Individual Education Plan	14
Total	461 (463 in Powerschool)

Table 3: Student Supports for Grade 10-12 as of April 2022

Program Type	# of Students
Regular Program	248
Regular Program with Accommodations for Difficulty	68
Individual Education Plan	17
Total	333 (334 Powerschool)

We are a Professional Learning Community (PLC) region, with a focus on increasing our student's oral language and reading levels with the intention to support more students to work in regular programming through a Response to Intervention (RTI) approach.

The TCSA experienced a decrease in actual enrollment during the COVID pandemic. Particularly, students over 19 experienced a significant change in attendance patterns with many students struggling with distance/blended learning.

Like many school boards we have experienced a decrease in student attendance over the last two years. The decrease is likely related to the COVID screening tool that strictly limits students' attendance if they have any of the symptoms of COVID and decisions by families to limit their exposure. Community engagements have indicated that poor sleep and electronic use patterns are significantly impacting students' ability to attend and participate in their education. While attendance is a significant risk to student achievement, it also has a direct impact on our funding amounts for the following year. The TCSA board has directed the Education Division to work closely with community partners to improve attendance with strategies that are unique to each school and responsive to each family.

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals.</p>	<p>The guiding principles and values of the TCSA strategic plan acknowledge Elders as keepers of the living memory, and value the cooperation and self-sufficiency which comes from knowledge of our history, culture, and language. The foundational principles include the development of strong, capable, healthy Tłchq communities, providing quality integrated programs and services in an effective, efficient, and timely manner, and enabling people to take responsibility for their own health, education, and well-being.</p> <p>The overarching Strategic Plan for the TCSA was published in the TCSA Strategic Plan in 2022.</p> <p>Strategic Plan Priorities:</p> <ol style="list-style-type: none"> 1. Deliver Responsive Quality Programs and Services 2. Be Innovators in Strengthening Tłchq Identity 3. Strengthening Partnerships 4. Implementing Operational Sustainability 5. Ensuring Integrated Accessible Standards and Services for All <p>In response to the strategic plan, education has set the following goals and priorities for 2022-2026:</p> <ol style="list-style-type: none"> 1. Culturally responsive programs and services: Indigenizing education in the support of developing capable Tłchq people. 2. Student Achievement (Literacy and Mathematics): Supporting high quality instruction, interventions, and training for oral language, reading, and numeracy through innovative and responsive strategies.
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	<ol style="list-style-type: none"> 3. Wellness and Student Support: Ensure all students have equal opportunity to succeed by adapting programming in response to student centered decision making. 4. Lifelong Learning: Developing capable lifelong learners by providing professional development that supports innovative teaching, and quality career focusing.
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
<p>Culturally Responsive Program and Services</p> <ol style="list-style-type: none"> 1. Support for ‘Our Languages’ Curriculum Implementation 2. Strengthen ILE teams in every school to support whole school approaches to language. 3. Develop local resources and courses to support a high level of cultural instruction. 	<ol style="list-style-type: none"> 1. Mentoring for every ILI through onsite planning, modeling, and coaching with the resources and assessments developed to support the OLC. 2. Fully functional ILE teams in every school that develop and enhance the whole school approach to Tłıchǵ language, integrated studies, and camps. 3. Update and/or develop at least 2 locally developed courses and develop teacher resources to support the Drumming course. 	<ol style="list-style-type: none"> 1. Met 2. Met 3. Delayed 	<p>3. As part of the transition to BC curriculum the TCSA has opted to focus on updating all LDC to the new GNWT LDC guidelines. Work has begun to align the LDC with BC and is expected to be completed in 23-24.</p>
<p>Student Achievement</p> <p>Work towards Canada standards in/through:</p> <ol style="list-style-type: none"> 1. Oral Language Initiative 2. Reading and Early Literacy Initiatives 	<ol style="list-style-type: none"> 1. TROLL: by Spring 2023, 60% of kindergarten students at or above the 25th percentile with 25% above the 50th percentile 2. F&P Close the Gap: by Spring 2023, 60% of students will close their reading gap by improving more than one grade level. 	<ol style="list-style-type: none"> 1. TROLL 43.2% at 25th or higher with 15.9% above the 50th 2. F&P 34.6% of students have gained at least one grade level. 3. CTBS 40% of students 	<p>Poor attendance and chronic absenteeism decreases student achievement. The TCSA has an attendance strategy however attendance is a complex issue that is not easily addressed.</p>

<p>3. Mathematics Instruction and Assessment</p>	<p>3. CTBS Close the Gap: by Spring 2023, 50% of students will close their numeracy gap by improving more than one grade level.</p>	<p>improved one or more grade levels.</p>	
<p>Lifelong Learning</p> <p>1. Purposeful coaching and in-servicing for staff including building capacity in all staff.</p> <p>2. Quality career path support for students in grades 7-12.</p> <p>3. Increase the capacity to utilize technology across the region.</p>	<p>1. Ensure every staff receives a variety of onsite and virtual coaching throughout the year to meet individual needs and develop local capacity through individualized on-the-job training and collaborative professional development.</p> <p>2. Career Focused Programming: 70% of students in grade 7-12 will have a career portfolio using myBluePrint developed in conjunction with partners (school staff, TG, GNWT – CEA, and Regional Coordinators).</p> <p>3. Expand on IT instruction and capacity through the region with a focus on Google Workspace.</p>	<p>1. Met 2. Not met - 44% - (CJBS 57%; AAS 17%; JWGS 18%; MCS 17%) 3. Partially met</p>	<p>2. Chronic absenteeism impacts students progress on their career planning. 3. Considerable effort is required to maintain the IT systems including evergreening and staff training. Student IT proficiency is a work in progress. Current infrastructure and GNWT services are inadequate for current usage and need.</p>
<p>Wellness and Student Support</p> <p>1. Integrated SSPs, IEPs, MEPs, and SBSTs that respond and drive referrals and supports.</p> <p>2. Provide responsive programming for students with complex needs.</p>	<p>1. The RISC will work with PSTs to establish and provide on-going monitoring protocols and conduct an annual audit for compliance.</p> <p>2. Increase access to services and programming that support the delivery of SSP, MEP and IEP goals.</p> <p>3. Align school and regional policies and procedures with a trauma informed lens.</p>	<p>1. Met 2. Met 3. Met</p>	

<p>3. Expand on systemic approaches to Trauma Sensitive Instruction.</p>			
<p>Areas of Strength for the region</p>	<p>Culturally responsive programs and services – School camps built on the success of the Camp Guidebook, which has included better integration, more hands-on activities, and increasing language instruction on the land. The TCSA is a leader in the NWT in cultural programming through our innovative initiatives including Culture Based Integrated Planning, Tłıchǫ History Project, and the Camp Guidebook, as well as classroom resources for integrated lessons.</p> <p>Student achievement – The progress made in student achievement in oral language, literacy, and mathematics is directly impacted by attendance, COVID, and student wellness. Student achievement has improved within each year (fall to spring growth) and all but oral language are consistent or improving year to year. (Oral Language at or above 25th percentile: 43.2% in 2023, 42% in 2022, 47.7% in 2021, 55.3% in 2020, Reading growth of more than 1 year: 34.6% in 2023, 36% in 2022, 54.4% in 2021, 13.5% in 2020, and Mathematics students at level: 40% in 2023, 17.2% in 2022, 12.9% in 2021, and 2.5% in 2020). Considering the dramatic impact of chronic absenteeism in 2022-2023 these results speak to the consistent and sustained instruction and interventions provided, and to the investment the region has made into student achievement through instruction.</p> <p>Wellness and Student Support – Schools saw a dramatic increase in access to services such as SLP, OT, Behaviour Support, Literacy Interventions, and Educational Psychology to ensure that all students receive programming that is individualized and responsive. These services were funded through Jordan's Principle funding agreements.</p> <p>Lifelong Learning – The TCSA has prioritized building capacity in local staff as an agency-wide effort to reduce reliance on southern hiring and address staffing shortages. An individualized approach has been developed that ensures staff have access to job embedded training, and post-secondary coursework.</p>		
<p>Areas for Development for the region</p>	<p>Culturally responsive programs and services – The TCSA has considerable resources to support this area (both material and human resources) however they are not always utilized to their full potential. Working to improve access and integration is key to all staff using the resources at their disposal. Accessible storage of the extensive materials and resources including digitizing resources is a critical element to successful programming.</p> <p>Student Achievement – The region must continue to focus on literacy to ensure that students meet grade level requirements needed to transition to post-</p>		

	<p>secondary programs. In addition, the TCSA math coach will continue to support teachers to utilize math resources, including manipulatives and interventions to improve in this area.</p> <p>Student Wellness – A holistic and community based approach to addressing the results of the Early Development Index (EDI) and Middle Year Development Instrument (MDI) is vital. Most Tłıchǵ youth report that they are vulnerable in these measures. Increased support, programs, and services to address these vulnerabilities require an integrated approach that focuses on the community as a strong partner. The TCSA must look to alternative solutions to meet significant student mental health and wellness needs.</p> <p>Lifelong learning - Career focused education is a priority including improved relationships with Career Advisors from both Tłıchǵ Government and GNWT. The region has moved to the Google platform to increase 21st century skills, and continued training is required in technology, as well as academic skills such as organization, time management, and other executive functioning skills.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Attendance – There has been a significant reduction in attendance since COVID interruptions. Attendance is the number one factor in student achievement. Community and family based strategies are essential to improve attendance in all grades in the future. Missing 1 day a week results in being over 2.5 years behind by grade 12. Tłıchǵ students have an average attendance rate of 65.7%. This means that they lose ONE WHOLE YEAR of school each 3 years, and by grade 12 are at least 4 YEARS BEHIND.</p> <p>Staffing / Housing – There are teacher shortages across the country and we continue to have challenges to staff teachers and other school positions. Housing has been identified as a major barrier to recruiting and retention; in the last 3 years the region has seen an increase in the market units available to teachers with the support of Tłıchǵ and Community Governments. We are working with several teacher programs to have more teacher placements and to provide opportunities to existing support staff to get their degrees, however continued improvement to availability of market units, and regular maintenance on the units is critical to ensure staff have safe and reliable housing.</p> <p>Quality and Accountability – Each school has a Parent Advisory Committee and we are currently looking to expand and develop these committees. Each school has a School Improvement Plan that parents and community members provide feedback and direction on. Each year one school is selected for a review, in 2022-23 the review for AAS in Wekweeti was completed and EMES has been selected for 2023-24.</p>

	<p>Jordan's Principle – Thanks to support from Jordan's Principle the TCSA will be able to continue to offer: increased services such as SLP/OT/counselling, a tutor at CJBS, alternative high school program at CJBS (transition program), behavioural supports (learning centers), literacy interventions, one-on-one support assistants for many students, continued support for the Indigenous Health and Wellness Elders, and now Peer Support Workers to support a multitiered system approach to mental health.</p>
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B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning (SIP) and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>All TCSA schools review and adapt their School Improvement Plans annually, under consultation with community, and staff. Each year schools consider previous year’s growth, challenges, regional and territorial priorities to create responsive plans. The SIP reflects the regional strategic priorities, which align with territorial initiatives such as Our Languages Curriculum, Indigenizing Education, and Inclusive schooling. Specifically, schools target student achievement, Tłıchǫ culture and language, student wellness, attendance, and lifelong learning. The school improvement process is linked to the school review process.</p> <p>The Annual School Review is based on the Strategic Plan, Operating Plan, and School Improvement Plans. Each school reviews their progress against the regional and school targets. TCSA has developed an ‘Annual School Review’ process in consultation with the TCSA board. The TCSA will conduct a school review of each school on a rotating basis (1 school each year) and may review additional schools as necessary. The Annual School Review will include inspections of safety protocols, OHS, building safety, climate and culture, culture, and language programming, and focuses on the school’s ability to deliver effective education programs.</p>
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<p>Areas of Strength for the region</p>	<p>Principals are regular members of the Community Government meetings and Interagency Community meetings. Along with Parent Advisory Committees, these community meetings serve as an opportunity for principals to have meaningful relationships with parents, community leaders, local governments, and other stakeholders. The collaborative relationships in these settings have ensured community direction in the</p>
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	<p>School Improvement Plans (SIP) and partnerships such as work placements. Attendance has become a regular agenda item on these meetings to continue to bring awareness to the issue of chronic absenteeism.</p> <p>There is a strong sense of purpose across the region in committing to our goals. The goals require a consistent and persistent effort thus do not change much from year to year.</p> <p>Literacy is another strength within the region. All staff are committed to and part of the plan to improve literacy at all levels. The region has consistent growth through the use of PLC teams, strengthening instructional practice, using evidence to make decisions, and a committed focus.</p> <p>The annual school review process that was developed in the region was a successful model to determine if the curricular learning outcomes for all students are within or above the range of reasonable expectation. The annual review was a process of continuous growth; thus it was expected that through the annual review cycle schools will review, assess, celebrate, and refocus on targets. Using a rotating schedule ensures schools can meaningfully engage in the improvements they set for themselves with the Director and other regional staff.</p>
<p>Areas for Development for the region</p>	<p>The TCSA has a strong vision for integrating language and culture programming. However, the region needs to continue to expand on fully integrated, rigorous, and authentic language and culture programming. The TCSA also needs to build up local resources to enhance the language and culture experience.</p> <p>Career and Lifelong Learning continues to be an area in which the TCSA is developing a plan based on emerging evidence. The TCSA favours individualized coaching for staff over common workshops and in-services. This approach has improved teaching and learning in the region. The region continues to look for opportunities to expand career focused programming for students. This is challenging in remote communities with limited employment, limited post-secondary training, and where centralized approaches are rarely successful.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Attendance is a significant concern, and barrier to student success. Since the onset of COVID-19 TCSA schools have had a significant reduction in attendance in all grades. Chronic absenteeism is where a student is absent for more than 10% of the time and is linked to future absenteeism, poor academic achievement, particularly in social skills and reading, as well as poor health outcomes. Between 68 -93% of TCSA students are considered to have chronic absenteeism.</p>

C. Staff Evaluations

All education staff are required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>The TCSA encourages a rotational schedule, whereby staff evaluations are provided for: 1) new staff in their first and second year, 2) returning staff every 5 years, and 3) upon request of the teacher or principal. The TCSA follows the process outlined in the <i>Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)</i> and <i>Direction on Principal Growth and Evaluation in the Northwest Territories (2012)</i> in conducting the evaluations. Where operational requirements (limited managers for large staff) priority will be placed on completing evaluations for 1st and 2nd year staff. The TCSA is part of the PD and Training territorial sub-committee working on updating the teacher evaluation process.</p> <p>The Union of Northern Workers (UNW) (school support staff) are evaluated using the GNWT’s E-Performance tool. Education, unlike many other GNWT divisions, has an increasing number of staff with limited number of managers/supervisors (only principals) resulting in pressure on limited management resources to complete UNW employee evaluations.</p>
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<p>Areas of Strength for the region</p>	<p>Teacher and support staff evaluation targets were met despite the considerable workload on the limited number of principals/supervisors. Evaluations are all tied to the operating goals of the agency and closely aligned with the TCSA mission/vision.</p>
<p>Areas for Development for the region</p>	<p>Due to a relatively high turnover, and a high number of UNW staff that require annual evaluations there is a considerable workload concern in this area. Education has relatively few managers for the number of staff they oversee. The TCSA looks forward to the development of the updated NWT Teachers Evaluation and Growth Guides.</p>
<p>Additional Comments for the region, including any specific information</p>	<p>There has been an increase in the use of sick and other leave requests which can make it difficult to complete evaluations.</p>

related to the COVID-19 pandemic.	
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D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>The TCSA dedicates considerable resources to provide training and in-servicing to our educators. For the 2022-2023 school year this includes: a regional conference, one language instructor in-service, two cultural orientation days, and nearly 20 hours collaborative STIP time. In addition to these training activities, the TCSA also offers extensive onsite coaching and workshops in PLCs, literacy, numeracy, and Indigenizing education. Due to internet bandwidth, in person training is preferred, however virtual options are becoming more common. Administrative days are used to complete administrative tasks not in-servicing or training. The TCSA also utilizes the GNWT myHR course offerings to support all GNWT staff in areas such as supervisor training, working safely, cultural sensitivity, IT and information security.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	0	0	
Areas of Strength for the region	<p>A clear strength has been the region’s move towards job embedded, personalized coaching. Feedback from staff, coaches, mentors, and supervisors is the approach works well given the variety of experience staff bring to their positions. For example, support assistants who work directly to support SLP or early childhood receive coaching and</p>		

	<p>workshops that directly support their students' and program's needs. Teachers have a wide range of experience and education, thus personalized coaching draws on their strengths and supports growth. The region uses evidence from student assessments to provide targeted coaching.</p>
<p>Areas for Development for the region</p>	<p>While the region has improved its systemic approach to literacy, providing consistent instruction to students with such a wide range of needs is challenging given many teachers are inexperienced in early reading instruction. Expertise in foundational oral language, phonological awareness, and early reading instruction must be provided. The TCSA has recognized that education staff in leadership positions require more training to become proficient in how to use the data to guide in deeper conversation during the PLCs. The TCSA is a small education body with limited capacity to provide this support to an ever changing staff.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Online coaching is not ideal for many reasons. One size fits all programs, such as online video databases, are not effective for the majority of our staff.</p>

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teachers to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.5	0.5	1.0		1.0	

** As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.*

The following tables detail the region’s role as their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Regional Literacy Action Plan in place.</p>	<p>The Literacy Coordinator position is directly related to the reading and oral language regional priorities and goals which are stated in the strategic plan as “Literacy: Supporting high quality instruction, interventions, and training.” Through peer coaching, literacy through the disciplines, and by using evidence-based approaches to drive instruction and prioritize supports, the TCSA has set oral language, reading targets:</p> <ul style="list-style-type: none"> - TROLL: by Spring 2023, 60% of kindergarten students at or above the 25th percentile with 25% above the 50th percentile - F&P Close the Gap: by Spring 2023, 50% of students will close their reading gap by improving more than one grade level. <p>Supporting oral language development in JK-2 classrooms in response to baseline data from the EDI, SLP screening, and early language assessments is critical. The TCSA will continue to support teachers with onsite coaching for reading instruction, and intervention, as well as, strengthening instruction through Reading in the Disciplines. The TCSA has a Literacy Action Plan as well as an Oral Language Strategy to guide implementation in these critical areas.</p>
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<p>Areas of Strength for the region</p>	<p>The TCSA had a strong systemic approach to reading instruction, assessment and intervention. Tier 1 reading instruction (from oral language to reading comprehension) was a priority driven by PLC teams, Multi-tiered Systems of Support (MTSS), coaching and resource purchasing and development. The TCSA has maintained an unwavering focus on using an evidence based approach to strengthen reading instruction. The TCSA continues to embrace the coaching model while introducing new resources purchased to support literacy development across the disciplines within tier 1. Our evidence has indicated that a strong focus on oral language is crucial in JK-2 programs so an Oral Language initiative was developed in partnership with contract providers and Tłchq Government.</p>
<p>Areas for Development for the region</p>	<p>While the region has seen growth in closing the literacy gap there still remains a significant need in literacy. This is an area where teachers and support assistants will continue to require significant investment from the region. Our literacy action plan encompasses not only reading and writing, but precursor skills such as oral language, phonological awareness, and early reading behaviours. The region continues to work towards embedding literacy practices in all grades and subjects for maximum effectiveness.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Results (copied from p16):</p> <ol style="list-style-type: none"> 1. TROLL - 43.2% at 25th or higher with 15.9% above the 50th 2. Reading Level Growth - 34.6% of students have gained more than one grade level.

F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>The Tłchq Community Services Agency offers Healthy Food programming in all our schools, all programs are free for all students to access. Currently, the programs we offer are:</p> <table border="1" data-bbox="544 604 1317 932"> <thead> <tr> <th>Program Name</th> <th>Schools Involved</th> </tr> </thead> <tbody> <tr> <td>Breakfast programs</td> <td>All Schools</td> </tr> <tr> <td>Drop the Pop</td> <td>All Schools</td> </tr> <tr> <td>Lunch Program</td> <td>CJBS</td> </tr> <tr> <td>Traditional Food Day</td> <td>All Schools</td> </tr> </tbody> </table> <p>The TCSA will continue to explore opportunities to provide healthy foods to our student population. The agency has both a Healthy Foods in School Policy, as well as Traditional Foods Policy. Traditional foods are an important part of the daily lives for many of Tłchq people. It is essential for their health, culture, and identity. Food and the way it is prepared carries significant meaning for all people; it acknowledges traditions, appreciates the experiences and diverse preferences of a group of people. Thus, healthy traditional foods are encouraged in all Tłchq schools and camps.</p>	Program Name	Schools Involved	Breakfast programs	All Schools	Drop the Pop	All Schools	Lunch Program	CJBS	Traditional Food Day	All Schools
Program Name	Schools Involved										
Breakfast programs	All Schools										
Drop the Pop	All Schools										
Lunch Program	CJBS										
Traditional Food Day	All Schools										

<p>Areas of Strength for the region</p>	<p>The TCSA schools receive a variety of healthy food funding that support breakfast and snack programs for all students. The TCSA has developed an Indigenous Food Policy to encourage and support traditional foods in schools. Another strength for the TCSA has been identifying high need families who require additional support to deal with food insecurities. This has been successful with partnerships and additional contribution agreements.</p>
<p>Areas for Development for the region</p>	<p>As the need grows it requires additional funding sources to meet the demand. This becomes an administrative burden to the system. In addition, many of the schools are not equipped to deliver food programs, nor do they have staff exclusively to deliver the programs and often rely on volunteers. This approach is not sustainable given the high need.</p>

Additional Comments for the region, including any specific information related to the COVID-19 pandemic.

High quality healthy food is expensive and often difficult to store in schools without food preparation areas. These areas should be a requirement in future infrastructure projects.

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
AAS	Breakfast	10	Everyone welcome	Foods First Foundation \$4519.81 (carried forward)
AAS	Snack	10	Everyone welcome	
EMES	Breakfast	200	Everyone welcome	Foods First Foundation \$8000 PC Children's Charity Nutrition \$6192 Breakfast Club \$66,899 (portion was carried forward)
EMES	Snack	200	Everyone welcome	
CJBS	Breakfast	250	Everyone welcome	Breakfast Club \$120,500 (portion was carried forward)
CJBS	Lunch	250	Everyone welcome	
CJBS	Snack	250	Everyone welcome	
JWGS	Breakfast	60	Everyone welcome	Breakfast Club \$38,412

JWGS	Snack	60	Everyone welcome	
MCS	Breakfast	100	Everyone welcome	Food First Foundation \$7800
MCS	Snack	100	Everyone welcome	

** Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.*

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłıchǫ)</i>	Type of SL program <i>core, immersion, intensive, post-intensive</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
AAS	Tłıchǫ	Core	JK to 10	150 min/week	150 min/week	N/A
EMES	Tłıchǫ	Core	JK to 6	90 min/week	105 min/week	Prioritized schedule to increase Tłıchǫ language courses
	Tłıchǫ	Immersion	SK to 2	330 min/week	375 min/week	
CJBS	Tłıchǫ	Core	JK - 9 10-12	150 min/week 375 min/week	150 min/week 375 min/week	N/A
JWGS	Tłıchǫ	Core	JK-9 10-12	150 min/week 225 min/week	150 min/week 300 min/week	Prioritized schedule to increase Tłıchǫ language courses
MCS	Tłıchǫ	Core	JK-9 10-12	150 min/week 400 min/week	150 min/week 375 min/week	Bell Schedule reduced SH time slightly

**Please include a row per school /per language /per type of instruction*

H. Northern Distance Learning

Northern Distance Learning (NDL) provides opportunities for small community high school students to have equitable access to higher-level academic courses. Schools participating in NDL are responsible for ensuring that an In-Class Support Person (ISP) is retained to support students during their NDL classes, all classroom supplies are purchased and to ensure a classroom with access to a long-distance telephone and document camera is provided. All other equipment and supplies for the NDL program are provided.

The following tables detail the number of allocated, budgeted and actual (ISPs) in place to provide support to Northern Distance Learning program, and the explanation for any variance between each.

School Name	Allocated (\$)	Education Body Contribution (\$)	Total Budgeted (\$)	Actual (\$)	Explanation for Difference (if applicable)
AAS	\$31,250	in kind	\$31,250	\$31,250	
CJBS	\$26,000	in kind	\$26,000	\$26,000	
JWGS	\$31,250	in kind	\$31,250	\$31,250	
MCS	\$31,250	in kind	\$31,250	\$31,250	
TOTAL	\$119,750		\$119,750	\$119,750	

School	Number of ISPs in place	Number of years at the school per ISP	Source of each ISP (CUSO volunteer, local hire, etc.)	Successes and challenges related to ISPs
AAS	1	1	UNW Support Assistant	Lack of qualified local staff to support the NDL program.
CJBS	1	1	Teacher	Lack of qualified local staff to support the NDL program; Few available

				housing to house the NDL support staff.
JWGS	1	1	UNW Support Assistant	Fluctuating number of students each year in NDL make it difficult to staff ISP
MCS	1	1	UNW Support Assistant	Lack of qualified local staff to support the NDL program;

The following tables detail regional and school specific reporting related to Northern Distance Learning, along with the noted areas of strength and areas for development.

Regional Performance Indicators	# Of Eligible High Schools	# Of NDL High Schools	Explanation for variance <i>(If applicable)</i>
Out of the total number of eligible high schools, how many offered NDL programming in the school year. If not all, please explain the variance including which schools.	4	4	

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	The NDL program allowed students in remote communities to take courses the school might not otherwise be able to offer. For example, in Gameti, a student was able to graduate with all academic courses and be accepted directly into university. This was a first for the community.
Areas for Development for the region	It is often difficult to offer specialized courses such as Northern Studies, French, Art, CTS, or Career and Life Management in very small schools due to a lack of teacher experience, limited course offerings, or reduced student need. An expanding NDL program that included such courses would be beneficial.

<p>Additional Comments for the region including any specific information related to the COVID-19 pandemic.</p>	<p>The TCSA is looking forward to how NDL will evolve with the move to the implementation of the BC curriculum.</p>
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School Specific Reporting	School	School level Reporting
<p>Top one or two NDL successes at each participating school.</p>	<p>AAS</p>	<p>Students were able to access NDL coursework that was otherwise unavailable/not offered at AAS (Art 10). Students were able to acquire their requisite course credits that supported their eventual goals of high school graduation.</p>
	<p>CJBS</p>	<p>Students were able to access courses we could not provide in our school.</p>
	<p>JWGS</p>	<p>JWGS had one full time grade 12 NDL student who did exceptionally well academically. This student is the first student in the school's history to meet all the prerequisite courses necessary to be accepted directly into university for fall 2023.</p>
	<p>MCS</p>	<p>MCS students were able to access NDL for courses not offered locally.</p>
<p>Top one or two challenges experienced with the implementation of NDL at each participating school.</p>	<p>AAS</p>	<p>Staffing the ISP proved to be a challenge - it was difficult to find qualified local staff to support our students through the NDL coursework.</p>
	<p>CJBS</p>	<p>Schedule does not match our school schedule despite attempts to align. Difficult to find staff to supervise students.</p>
	<p>JWGS</p>	<p>Schedule did not match our school schedule which made it very challenging in being able to support our student during certain times of the school year despite attempts to align. It is challenging in trying to find qualified academic support staff.</p>
<p>Top one or two supports that would help schools better implement NDL next year at each participating school.</p>	<p>AAS</p>	<p>Increase flexible funding to allow for regional support/approaches.</p>
	<p>CJBS</p>	<p>Schedule is difficult to match with school schedules. Ex: lunch hours, start times, community preference for holidays, STIP.</p>

	JWGS	Our school has changed our school timetable to more align with the 2023-24 NDL schedule and timetable. Continued misalignment with start times, lunch, holidays, STIP.
	MCS	Increase funding to offset costs to hire qualified local staff or housing costs.

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted, and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.0	1.5	Non-compliance request use of partial PST position to over staff RISC due to high need	1.5	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	Full FTE allocated	Full FTE allocated	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
AAS	0.50	0.50	Itinerant position with JWGS with high travel costs		0.25	Itinerant PST took another position duties reassigned to regional staff
CJBS	3.25	3.00	Unable to staff a partial position. Limited housing.		2.0	PST took another position within the school
EMES	1.66	2.00	High level of complex needs		2.0	
JWGS	1.00	0.5	Itinerant position with AAS with high travel costs	0.5 PST 0.5 Literacy Coach	0.5	Itinerant PST took another position duties reassigned to school staff
MCS	1.37	1.00	Unable to staff a partial position. Limited housing		1.0	
TOTAL	7.78	7.00	Non-compliance request to use partial position towards RISC		5.75	RISC position over staffed to support smaller schools

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan’s Principle and Children’s First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
AAS	0.19	0.87 *2.61	One full time SA position *JP funded	0.87 *2.61	
CJBS	6.3	5.2 12.18*	*JP funded	5.2 12.18*	
EMES	3.07	4.35 10.44*	*JP funded	4.35 10.44*	
JWGS	0.84	1.74 3.48*	*JP funded	1.74 3.48*	
MCS	2.54	2.61 4.35*	*JP funded	2.61 4.35*	
TOTAL	12.94	14.77 33.06*	SA are placed based on student need *JP funded	14.77 33.06*	

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$57,295	\$57,295		\$124,127	Higher duty travel to cover for PST and Itinerant PST, regional orientation in person, offered Aurora College Early Childhood courses to Support Assistants

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
Onsite coaching Literacy Intervention and Reading Behaviours	PSTs / Literacy coaches/ LLI	Literacy Coordinator, Contractor (F&P)	2 sessions planned and 1 virtual (Sept. winter spring) Date: TBD Location: All schools	Yes	
Workshop: SSP writing IEP writing	PSTs / Educators	RISC	Dates: TBD Location: YK	Yes	Supplemented with one-on-one support
Workshop: Self-Regulation	PSTs	RISC and Regional Student	Dates: TBD Location: YK	No	Extended leave of position

		Transition Service Coordinator			
Workshop for complex needs	PSTs/ Teachers	RISC and Contract provider	Dates: TBD Location: virtual/YK	No	Virtual by school (typically as debriefings)
Video conferencing: SLP/OT Training	Support Assistants	SLP Coordinator, EMES SLP, and Contractors (Stanton and TinyEye)	2 Thursdays a month. Date will depend on SLP availability	partially	Twice a month on Monday mornings 1 Thursday a month As needed
Onsite / video conferencing: Assistive Technology	Support Assistants / PSTs / Educator	RISC or Contractor (as needed)	As needed	No	As needed - introduced in PST meetings
Peer Mentoring	PSTs	RISC	TBD/regional schools	Yes	

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
Heinmann / Pearson (F&P)	20 days job-embedded coaching for classroom teachers, PSTs' and LLI teachers	F&P expertise and coaching, no literacy focused GNWT service available	EMES, CJBS	4 1-week long events (fall and spring)	\$56,000
Aurora College	Coursework (2 semesters)	Early Childhood and Personal Support Workers Programs	CJBS	Fall and Winter Semester 2022-23	\$3420

* This table refers to contractors procured using Inclusive Schooling funding and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual students/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$78,647	\$10,231.75	Amazon: Sensory and communication materials, manipulatives	SLP referred students (~350)	\$79,628.35	High need across the region, set up several sensory rooms
	\$1,137.78 (coded to JP)	Shoebox Auditory system	JK/K Students (~100) and those referred (~10)		
	\$10,668.44	Pearson: Math resources for Oral Language Development Online resources	JK-3 Students (~250) and 14 Classrooms		
	\$3,128.02	Flaghouse: OT resources	JK/K Student (~100)		
	\$1,579.49	Got-Special- Kids: Sensory and communication resources	JK/K Student (~100)		
	\$7,839.61	Quality Classrooms: OT equipment	OT referred students (~100)		
	\$3915.71	Scholar's Choice: Sensory Tools, OT items	OT referred students (~100)		
	\$20,149.44	School Speciality: OT equipment/resources	OT referred students (~100)		
	\$14,406.17	TFH Special Needs Toys	Sensory referred students (~50)		

	\$4,101.49	Wintergreen: Sensory equipment	Sensory referred students (~50)		
	\$307.91	Dollarama: JK-K Open House take home kits	JK/K Open House (~25 students)		
	\$37.98	Creative Basic: JK-K Open House take home kits	JK/K Open House (~25 students)		
	\$8.92	WalMart: JK-K Open House take home kits	JK/K Open House (~25 students)		
	\$4,213.33	Learning A-Z Grades SORA	Grades 1-9 Grades 10-12 (~600 students)		
	\$3221.62	Learning Apps for IPADs	Selected students (~15)		
	\$300.00	Tłchq Retail Operations	Delivery Charges for OT resources		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose <i>(Materials, positions, contracts, etc.)</i>	User Group Type <i>(# of classrooms / individual students/ etc.)</i>	Total (\$)	Explanation for Difference <i>(if applicable)</i>
\$113,062	\$67,407	Dean Educational Psychological Consulting	Individual	\$89,232	GNWT provided \$23,404 for sensory room supplies
	\$1,050	Continuum North - Ed Psych	Individual		
	\$17,775	Material and Supplies	All schools		
	\$3000	Trauma Workshops	Staff Training		

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student support is aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>As part of our strategic goals, the TCSA has set a priority to ensure all students have equal opportunity to succeed. This will be achieved through regular reviews and audits of SSPs and IEPs by the School Based Support Team (SBST), Regional Inclusive Schooling Coordinator (RISC), Program Support Teachers (PST), teachers, parents, and students. The TCSA approach is further discussed in Section J of this plan. Through regular reviews and revisions of the SSPs and IEPs, teachers will be responsive in creating differentiated instruction.</p> <p>SSPs and IEPs are reviewed with parents at the start of the year, and whenever changes are suggested. Copies are sent home to parents in the first report card (if not already shared) for signatures.</p> <p>An area of continued focus for the region will be a wrap-around, collaborative approach when writing and implementing the recommendations from assessments (ex: SLP, OT, ASD, Ed Psych, TROLL, Reading and oral language, math, etc.) to set targeted goals in SSPs and IEPs. Then, the targets adjust as the individual benchmarks become more attainable and students meet with regular success.</p> <p>‘Making a Plan’ (MAP) sessions are a vital piece of SSP and IEP programming particularly for students in transition. Regional staff, including the Student Transition Coordinator, Child and Youth Care Counsellors, and the Career Education Advisor, who are invited to support these transition meetings with families.</p>
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<p>Areas of Strength for the region</p>	<p>The TCSA uses evidence from the IEP/SSP audit to target improvements in these plans. The TCSA continues to support school specific training in developing SSPs and IEPs that are consistent within the region and specific to the student. The TCSA prides itself on providing teachers support to implement IEP/SSP support and recommendations through a systemic model of ‘Multi Tiered System of Support’ (MTSS) as the needs within classrooms are exceptionally high. The MTSS approach ensures alignment throughout assessments, development of plans, instructional practice, and interventions.</p>
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	<p>The TCSA enhanced the JK/K transition planning for children entering school with ‘open house screenings’ in preparation for an integrated services model in response to our EDI data, and ensured programming is aligned with student needs.</p> <p>The TCSA Literacy Action Plan and Oral Language Initiative use universal design learning principles such common cueing systems, a variety of instructional and assessment strategies to ensure a wide variety of evidence based approaches to literacy instruction.</p> <p>The TCSA has had a greater focus on transitional planning to prepare teachers and schools, as well as ensuring parental input for students on SSP/MEP/IEP.</p>
<p>Areas for Development for the region</p>	<p>Class profiles are under-utilized in some schools. As teachers continue to use an evidence based approach to planning, classroom profiles will become more readily used. A classroom assessment record was developed by the region in 2022-23 for piloted use in 2023-24; this tool is aimed to provide teachers with information on their students assessments to support instructional planning.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Without Jordan’s Principle the region would not be able to provide the extensive support recommended for students in their program plans.</p>

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>As part of our regional strategic goals the TCSA has set a priority to foster lifelong learning and provide individualized coaching and mentoring. Thus, the TCSA takes the approach that not all staff need the same support. Personalized coaching, small group workshops, and mentorship approaches have replaced a one size fits all approach.</p> <p>Principals use student achievement data to create conditions for each teacher to receive support in the area they need. This is most often provided by the PSTs, but often supported by the Literacy Coordinator, Math Coach, RISC, Curriculum Coordinator, SLP Coordinator, TBST, or a contract provider. This is a tiered approach to strengthening instructional practices.</p> <p>Regardless of the support provider– the approach is to use evidence to make informed instructional decisions. This includes use of classroom profiles, creating responsive SSPs/IEPs, flexible and dynamic assessments and observations, and oral language focused lessons.</p> <p>Through the PLC process the region has identified that strengthening Tier 1 instruction is a priority. The TCSA is supporting education staff by digging deeper into analyzing reading assessments and explicitly targeting how to plan for reading instruction and moving beyond ability reading groups to better target specific gaps in reading. Explicit, targeted, and structured literacy instruction have been the most effective instructional strategies and thus the main area for staff training.</p> <p>The region continues to visit essential learning outcomes (ELOs) to prioritize outcomes to drive instruction based on the evidence from the assessments from oral language to reading comprehension.</p>
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<p>Areas of Strength for the region</p>	<p>Purposeful collaboration times were embedded into teacher and support assistant schedules to work with the PST to support Tier 1, Tier 2 and Tier 3 instruction/interventions. Increased professional development for SAs in the areas of complex needs, speech and language (SLP), self regulation (Interoception Curriculum) sensory skills, and Occupational Therapy and programming allows them to support flexible learning strategies in the classroom.</p> <p>The TCSA strives to embed explicit literacy instruction based on student assessments in all grade levels. TCSA focuses on the primary grades on oral language through our Oral Language and Literacy Strategies. All measures of literacy have improved using the PLC and MTSS model.</p>
<p>Areas for Development for the region</p>	<p>Evidence based instructional planning is the foundation of creating learning environments that foster independence. The TCSA has identified instructional planning as an area for development.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The TCSA continues to support SAs with professional development in the areas of complex needs to include: SIVA, SLP, behavioural, occupational therapy, early childhood development, sensory and self-regulation. The TCSA has developed an approach to building capacity in local staff to reduce reliance on southern hires. This is difficult given the short amount of time to provide training within school year, and the high needs of the region.</p>

I. School-based Support Team

The School-Based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>The TCSA has set a strategic priority to ensure all students have equal opportunity to succeed. This will be achieved in part by providing wrap-around services for students that are developed in effective SBST meetings. SBSTs have been established in every school. Efficient and collaborative processes will continue to be reinforced in the 2022-23 school year to include refining the referral process, record keeping, and procedures associated with the SBST.</p> <p>Based on the evidence from the 2021-22 tracking sheet (minute log) most referrals to the SBSTs focus on solving specific problems. The Regional Inclusive Schooling Coordinator will continue to have the expectation of SBSTs including all parties to support students. Thus, support for SBSTs will focus on ensuring priority referrals, refining SSPs/IEPs goals, and access to appropriate interventions.</p> <p>The TCSA will continue to support SBSTs to enhance the discussion and implementation of transitioning between supporting documents such as analyzing assessments, reports and other data when moving a student from an SSP to an IEP.</p>
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<p>Areas of Strength for the region</p>	<p>All schools implemented a referral system and allocated time for their School Based Support Team (SBST) meetings. SBST accessed additional support when needed (ex. SLP, OT, counselling, Child Development Team (CDT). SBST took on student centered conversations based on diagnostic and formative assessments. All TCSA schools have expanded programming for students with IEPs.</p>
<p>Areas for Development for the region</p>	<p>The TCSA continues to reinforce referral protocols and promote the benefits of a SBST to staff. The TCSA continues to strengthen territorial and community partnerships to the SBST meetings through an integrated services approach. The TCSA supported schools to fill out a minute log to record the purpose for each meeting and record pertinent information. SBSTs are working towards</p>

	<p>supporting teachers to use student assessment information and recommendations to drive instruction.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>The TCSA continues to advocate that documentation from SBST meetings be kept on TIENET to ensure notes and actions logs are kept in one area for individual students. This change to systemic record keeping practices requires support from ECE as they administer that system.</p>

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>The TCSA has set a strategic priority to ensure all students have equal opportunity to succeed. This will be achieved through regular reviews and audits of SSPs and IEPs by the Regional Inclusive Schooling Coordinator (RISC), Program Support Teachers (PST), teachers, parents, and students. Through regular reviews and revisions of the SSPs and IEPs, teachers will be responsible for creating responsive and appropriate support for students. The TCSA will continue to improve communication on the distinction and interpretation of program types (SSPs and IEPs) with parents/guardians. The region will continue a team approach involving family and other partners to build supports and develop transition planning for students with complex needs which beyond teachers, support assistants, and administration may include Child and Youth Care Counsellors, Student Transition Coordinator, Community Liaisons, Health and Wellness Elders, contractors, territorial partners (TBST and/or Child Development Team), and health partners.</p> <p>The region requires all SSPs and IEPs to be signed annually and IEPs to be resigned when updated. This is most often achieved with home visits during the start of the school year and overseen by PSTs. Regular contact between the school and family is facilitated by PSTs.</p>
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<p>Areas of Strength for the region</p>	<p>All TCSA schools continue to do home visits at least once a year. Supporting documentation such as SSPs and IEPs are reviewed during these visits with the student and parents/guardian, and consent forms are also signed to allow the student to access other services.</p> <p>All schools participated in Making a Plan (MAPs) sessions with students well below grade level, moving onto an IEP or in transition. This is a collaborative approach that includes parents, students, teachers and community partners to develop a comprehensive plan to support the student’s individual plan moving forward.</p>
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<p>Areas for Development for the region</p>	<p>TCSA recognizes the value of work experience and will continue to support students with gaining hands-on practical experience. Reviewing SSPs and IEPs with a post-secondary and career pathway lens is an area the TCSA needs to continue to focus on. The TCSA recognizes that student involvement in support and future planning is critical. Each student in grades 7-12 was given support to become more involved in considering different pathways and developing their associated support plans. MyBlueprint training was provided to all education staff (grades 7-12) to enhance students' awareness of career paths and academic requirements, however was not as widely adopted as intended.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Authentic parental involvement can be challenging to achieve. The TCSA will need to continue to encourage early, regular, and rich parental involvement in student support planning.</p>

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to ***teacher support activities***
- no more than 25% of the PST’s time should be spend working ***directly with students*** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for ***other*** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>Based on data from the Early Development Instrument (EDI), Middle Year Development Instrument (MDI), speech and language assessments, reading and oral language assessments, and the high number of students on SSPs and IEPs, the demands on PSTs are extremely high. The complex needs of our students make it difficult to comply with the priority use guidelines. This is due to a large administrative load to support teachers in the development of SSPs and IEPs, and coordinate additional student supports (speech, OT, educational and psychological assessments) for a very large percent of our population (see Table 2 and 3). The PSTs are also an integral part of the tier 2 and 3 intervention blocks that support student achievement in reading and literacy. As a result, the PSTs are working directly with students more than the recommended 25%.</p> <p>While we have increased the number and availability of service providers which is a benefit to our students (ex: SLP, OT, ASD, TBST, CDT, reading intervention, educational psychology, etc.), the increase has put additional responsibility on the PSTs to coordinate and administer these services (ex: referrals, parental permissions, reports, debriefs, record keeping, communication with other staff, etc.). As a result, the PSTs are working to support teachers through the administration of these services more than the recommended 15% of other duties.</p> <p>Schools with more than 1 PST often share the priority use targets unequally; PSTs that have strengths in coaching spend more time coaching, and those with certifications/experience in interventions spend more time directly supporting students.</p>
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<p>Areas of Strength for the region</p>	<p>PSTs and teachers did increase the scheduled collaborative coaching time to support teachers with the implementation of recommendations from service providers for individual programming. Due to the high number of students with complex needs PSTs coached support assistants in areas such as child development, oral language, and trauma informed approaches. Schools with multiple PST positions took a strength based approach to support student achievement minimizing overlap and allowing PSTs to focus in different areas.</p>
<p>Areas for Development for the region</p>	<p>The region needs to continue to advocate for a more flexible funding model and approach to Inclusive Schooling support given the diverse needs and strengths of the region.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.0	1.0		1.0	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school’s ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
AAS	Principal, Indigenous Language Instructor, teacher, SAs and secretary	Monthly	Met more frequently than planned (weekly).
CJBS	Principal, Vice Principal, PE teacher, Indigenous Language Instructors, Culture Instructor, Elders, Bus Drivers, SAs	Monthly	Met more frequently than planned (weekly).
EMES	Administration, Tłıchǫ Immersion teachers and support assistants, Indigenous Language Instructor, PE teacher	Monthly	Met more frequently than planned (weekly).
JWGS	Indigenous Language Instructor, Elder, PST, SA	Monthly	Met more frequently than planned (weekly).
MCS	Principal, Indigenous Language Instructor, Elder, Teachers (5), PST, SA	Monthly	Met more frequently than planned (weekly).

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
AAS	0.50	1.0	Position supports language and cultural programming.	1.0	
CJBS	3.94	2.0	The school staffs a full-time culture instructor who does language programming on the land.	2.0	Moving to land based language programming to supplement classroom instruction.
EMES	2.05	3.0	Tłıchǫ Immersion program and core. The school staffs a full-time culture instructor and 2 SA for the immersion classrooms.	3.0	
JWGS	0.75	1.0	Unable to hire part time	1.0	Hired mid-year
MCS	1.8	1.5	Core Tłıchǫ and cultural programming.	1.5	
TOTAL	9.04	8.5 (ILI) 12.11 (culture and lang staff)	Some positions are shared across region to allow for full positions and programming at each school.	8.5 (ILI) 12.11 (culture and lang staff)	

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

<p>Accommodations made to maintain Indigenous language instruction in the region, if any?</p>	<p>We have accepted several young Tłıchǫ language speakers with experience working in our schools, that require a strong commitment from the TCSA to provide mentorship and coaching. The TCSA regularly supports language instructors to participate in professional development not only provided by the territory and region, but through programs like Canadian Indigenous Language and Literacy Development Institute (CILLDI), Program for the Education of Native Teachers (PENT), and the Mentor-Apprentice Program (MAP). Our Elders in schools (both Indigenous Health Wellness Elders (IHWE) and other Elders) are an additional level of support in schools for mentoring these new language instructors.</p>	<p>As planned, considerable effort and resources were directed to supporting new Tłıchǫ Language Instructors. In particular, a weeklong workshop was offered to language instructors with University of Victoria Linguist, Dr. Lesley Saxon provided ILI the opportunity to learn about the structure of the Tłıchǫ language, improve their reading and writing, and collaborate on classroom resources.</p>
<p>Plans to recruit and retain language teachers, if any?</p>	<p>Continued support for language instructors and school staff to access the above listed programs. Improving the quality of the Tłıchǫ language programs, including offering longer language rich camps to ensure new graduates have strong Tłıchǫ language where ILI and other language support staff use on the land opportunities to enhance programming. Working with partners to encourage university and college programs that prepare a new workforce who are equipped with strong pedagogy and language skills.</p>	<p>Continued support and partnerships as described.</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>None for 2022-2023</p>	<p>1 new ILI at JWGS</p>
<p>Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?</p>	<p>Many of the new young Tłıchǫ language Instructors have less confidence in their oral, and written language. Another challenge identified through coaching is instructional pedagogy; many instructors require support beyond language acquisition extending into instructional areas such as assessment, inclusive schooling, and reporting. Many ILI find it difficult to participate in online learning and training models that have become more prevalent since the start of the COVID-19 pandemic.</p>	<p>Training ILI in language improvement and teaching skills (ex: planning, assessing) to build confidence and success in language instruction.</p>

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3rd Party Funding (\$) / Source (If applicable)
AAS	\$31,250	\$31,250		\$24,545.65		Ekati \$25,000 TAKT \$10,000
CJBS	\$41,600	\$41,600		\$115,343.76		Ekati \$25,000 TAKT \$8,000 Ab. Sports Circle \$3,400, \$22,530, \$5,270 Tlicho Gov \$15,000 MACA \$5,000, \$20,000
EMES	\$31,200	\$31,200		\$34,240.15		Ekati \$25,000 TAKT \$8,000 On-the-land Collaborative \$15,000
JWGS	\$31,250	\$31,250		\$30,953.19		Ekati \$25,000 TAKT \$10,000
MCS	\$37,500	\$37,500		\$48,271.54		Ekati \$25,000 TAKT \$10,000
TOTAL	\$172,800	\$172,800		\$253,354.29		

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no, to either of these positions, why not?
AAS	Y	N	Jordan Principle - Elder	Small school and no specific funding
CJBS	Y	Y	Jordan Principle - Elder Culture Support - ILE ECE	
EMES	Y	Y	Jordan Principle - Elder Culture Support - ILE ECE	
JWGS	Y	N	Jordan Principle - Elder	Small school and no specific funding
MCS	Y	N	Jordan Principle - Elder	Considering cultural support worker for MCS, lack of specific funding

E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region’s approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# Of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	5	5	
# Of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	5	5	

Type of Residential School Awareness Training offered (e.g. Blanket exercise, ICAST, Conference)	Indigenous Culture Awareness and Sensitivity Training (ICAST) is part of the TCSA on-boarding checklist, and is strongly encouraged for all staff to complete often as part of their culture and PD days. The TCSA has 63.5% of staff enrolled and 50.7% have completed ICAST.
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
AAS	Living Well Together (ICAST); Feeding of the Fire; Camp based on culture related activities; Dene Kede	100%	100%	
CJBS	Living Well Together (ICAST); Feeding of the Fire;	100%	100%	

	Camp based cultural activities; Dene Kede			
EMES	Feeding of the Fire, Living Well Together (ICAST), Culture Based Integrated Planning, On the Land camp activities	100%	100%	
JWGS	Feeding of the Fire; Living Well Together (ICAST); Fall Fish Camp; Spring Camp; School-based cultural activities; Dene Kede	100%	100%	
MCS	Living Well Together (ICAST); Feeding of the Fire; on the land Camp and school based cultural activities; Dene Kede	100%	100%	
TCSA	1-day regional cultural orientation: for all staff feeding of the fire, camp based cultural activities, Living Well Together Training	100%	100%	Winter culture day including snowshoeing and dog sledding, in addition to ICAST

F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# Of Participants	# Of Cultural Resources Experts / Elders Hired	Was an Ind. lang. incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
AAS	Fall Fish Camp Spring Camp Summer Camp	All JK-10 students and staff = ~25	1 per camp	Y	2 days 1 day 1 day
CJBS	Feeding of the Fire – School Start, Truth & Reconciliation (Orange Shirt Day), Community Healing Ceremony Traditional Medicine Camp Fish Camp Bison Harvest including Hide preparation, food preparation Moose Hunt Ekwò Nàxoèhdee K'è: Boots on the Ground caribou monitoring program at Point Lake (Partnership with Tłı̨chų Government Culture and Lands Protection Department) Hide Camp Drum-making	All JK - 12 students and staff participated in larger camps. Select students (10 - 20 Senior High students) trained and chosen to participate in leadership & mentorship roles at larger camps	Cultural SA, in house Elders and support staff coordinated most camps. 2 Elders hired for drum-making 1 culture resource person hired for bison hide 2 Elders hired for Coming of Age Camps Multiple Elders & culture resource people coordinated through partnership with Tłı̨chų Government Camps 1 culture resource person hired for Moose Hide Camp	Y	Camps varied from 1 day to 1 week long.

	<p>Caribou Fish Camp Duck Leadership Camp Handgames Dog Sledding Muskrat Winter Camp Traditional Sewing Hand Games McKay Lake Caribou Hunt (Partnership with Tłıchǫ Government Culture and Lands Protection Department) Lutselk'e Coming of Age Camps Traditional Moose Hide Camp</p>				
EMES	<p>Back to School Feeding of the Fire, Berry Picking/ Medicine Walk, Rabbit Snaring, Caribou Harvesting, Fish Camp, Muskrat Trapping, Ducks/Geese, Boating Camp</p>	200	7	Y	September 2022 to June 2023
JWGS	<p>School Fish Nets (two locations) Year round culture/on the land camps Gonawoke Course</p>	<p>All JK-12 students and staff = 85 participants All JK-9 students and staff = 65 participants Grades 10-12 students = 15 students</p>	School Staff	Y	<p>Mid Sept 2022 to end of June 2023/ two fish net sites checked every two days throughout entire school year. All JK-9 students are on the land for ½ day per week (approximately 3 hours/week) all school year. This is a 5 credit 125 hour locally developed course that was</p>

					offered in our first semester. Much of this course takes place on the land.
MCS	<p>Cranberry Picking and Medicine Walks</p> <p>Fall, Winter, and Spring Camps (Trapping, Fishing, Traditional Skills)</p> <p>School Fish Nets</p> <p>Dry Meat and Fish Making</p>	JK-12 Students = 134 students	School staff	Y	September 2022 to June 2023

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# Of Participants	# Of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
AAS	<p>Community Feasts (holidays and statutory dates)</p> <p>Feeding of the Fire (monthly occurrences)</p>	All JK-10 students and staff members of the community = ~25-50	1 per event	Y	1 afternoon/ 1 evening
CJBS	<p>Feeding of the Fire</p> <p>Food Preparation</p> <p>Fish, Caribou, Bison, Rabbit, Muskrat</p> <p>Preparation</p> <p>Drum-making</p>	All JK - 12 students & staff	<p>Cultural SA, in house Elders and support staff</p> <p>1 culture resource person hired for bison hide</p>	Y	September 2022 to June 2023

	Beading & Sewing		1 culture resource person hired for Moose Hide Camp		
EMES	Feeding of the Fire, Bannock Making, Beading & Sewing, Preparing Fish, Rabbit Harvesting, Caribou Harvesting, Muskrat Harvesting,	200	7	Y	September 2022 to June 2023
JWGS	<p>Monthly Feeding of the Fire Ceremony</p> <p>Drum Dancing Lessons for female students</p> <p>Drumming Lessons / Hand Game Lessons</p>	<p>Entire School: staff and students= 85 people</p> <p>15 JK-6 female students</p> <p>30 grades 4-12 male students and 4 male staff</p>	School Staff	<p>Tłchq Yati is incorporated in all school based cultural experiences. All the drum songs are in Tłchq Yati</p> <p>All the drumming is in Tłchq Yati (no English)</p>	<p>Feeding of the Fire Ceremony is the first Friday of each month from 11:00 am -12:00 pm =1 hour/month</p> <p>Approximately 10 hours first semester</p> <p>3-4 hours per week all school year</p>
MCS	<p>Cranberry Picking and Medicine Walks</p> <p>Fall, Winter, and Spring Camps (Trapping, Fishing, Traditional Skills)</p> <p>School Fish Nets</p> <p>Dry Meat and Fish Making</p> <p>Hand Games</p> <p>Drumming</p>	JK-12 Students = 134 students	School staff	Y	September 2022 to June 2023

The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
AAS	Outdoor Clothing and kitchen wear Maintenance on equipment	Sewing and Beading materials	N
CJBS	Replacement of Outdoor Clothing and/ or equipment as needed Snowmobile Boat		N
EMES	Outdoor Clothing and camp gear Outboard motor (boat)	Beaver mitten project (sewing and furs) Food for traditional food day	N
JWGS	Outdoor Winter Clothing for JK-12 students Trailer for transporting school snowmobiles.	Art supplies (including beading and sewing materials) Safety training (Food preparation and maps)	Y
MCS	Outdoor Winter Clothing for JK-12 Students Fishing Nets Chainsaws		N

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency-based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>As part of the TCSA strategic plan, the TCSA prioritizes our role in contributing to the revitalization, maintenance, and promotion of Tłıchǫ Language and Culture. Targets are set to mentor every Indigenous Language Educator (ILE), and for every school to have a fully functioning ILE team that develops and enhances the whole school approach to Tłıchǫ language.</p> <p>The region has developed extensive resources to support language instruction in all classrooms. Every school actively promotes culture and language rich instruction, heritage fairs, and culturally integrated classrooms. Other resources include books, posters, artifacts, and culture kits created to support Dene Kede units. Literacy resources are being digitized and moved into libraries to allow for greater access. In addition, common lesson/unit plans are developed to support new Language Instructors. Regional and territorial coordinators, PSTs, and Elders provide mentorship and support instruction as required. Often this includes not only language development but support for unit and lesson planning, differentiating for student needs, and in class resource development. As the Tłıchǫ immersion program continues to grow additional classroom resources are supported for the program.</p> <p>The regional approach to supporting the delivery of Indigenous language instruction is aligned and supported through the region’s Professional Learning Communities (PLC) as well as targeted oral language instruction. Immersion teachers work as a PLC using evidence to make informed instructional decisions.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# Of new ILIs in the region	None	1	Due to an unexpected leave
Areas of Strength for the region	All ILIs are from the school community with support from home, community and the region. Some of the ILIs have family members who had been Tłıchǫ language instructors. By building connections with one another ILIs have been able to collaborate.		
Areas for Development for the region	The TCSA increased awareness of the extensive Tłıchǫ language resources through coaching and digitalization. However, there is a need to align the vast materials and resources to OLC and High School LDCs and put inventory on the TCSA website to make it accessible. This along with developing additional resources to support LDCs and updating LDC to the GNWT guidelines (a part of the BC Curriculum transition) has been identified for the 2023-24 operating targets.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a ‘**whole school approach to language use**’ bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
AAS	Y	Whole School Morning Prayer Circle. Daily Tłıchǰ language instruction.	Monthly Feeding of the Fire, Community Feasts, Christmas Concert
CJBS	Y	Morning Prayer, National Anthem, Basic Words & Phrases posted in classroom and hallways	Feeding of Fire, social media engagements, host community events (ex: Youth Gathering)
EMES	Y	Morning & afternoon greetings, Basic Words/ Phrases posted in each classroom, Students sing O Canada and say Tłıchǰ morning prayer on intercom each day, EMES ILE Board in staff room supports whole school approach to language	Back to School Feeding of the Fire, Elizabeth Mackenzie Day, Facebook Posts promoting and sharing EMES Tłıchǰ Immersion programming, Our large wall calendars share the whole school language focus with our family/community members that enter the school.
JWGS	Y	Daily at 8:45 am: National Anthem, Prayers and School Announcements (all in Tłıchǰ Yati)	Monthly Feeding of the Fire Ceremony attended by all JK-12 students and staff and conducted in Tłıchǰ Yati. The Community is invited.
		All JK-12 students have a minimum of 30 minutes of Tłıchǰ Yati instruction per school day, all school year long.	In March 2023, the school helped to host the community Annual Gameti Hand Games Tournament.
		First semester Sept 2022-Jan 2023 approximately 12 senior high grades 10-12 students took the 125 hour (5 credit) Tłıchǰ Yati OLC course.	July 10-14, 2023, the school will be used for the annual Tłıchǰ Gathering.
MCS	Y	Daily at 9:10: National Anthem, Prayer, and School Announcements (student led and spoken in Tłıchǰ) All JK-12 students have a minimum of 30-40 minutes of Tłıchǰ Yati	Monthly Feeding of the Fire Ceremony attended by all JK-12 students and staff and conducted in Tłıchǰ Yati. The Community is invited.

		<p>instruction per school day, all school year long</p> <p>HS students have the option to take locally developed courses (Beading and Embroidery, Tłıchǫ Agreement, and Drumming)</p>	
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I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$85,681	\$1,748.95	Regional Orientation materials	\$68,729.87	RILE on extended leave, reallocated to schools to spend on on-the-land activities and resources
	\$341.10	Sewing Project		
	\$1,821.01	Gas for School Trips		
	\$1,028,16	Satellite Phone (Behchoko)		
	\$20,899.65	Wilderness First Aid Training		
	\$29,175.00	Bush Kids Training		
	\$10,466	Travel for Cultural Staff		
	\$3,250	Contractor for Drum Making		

J. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated <i>(\$)</i>	Budgeted <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$114,737	\$114,737		\$81,647.42	RILE on extended leave, reallocated program expenses to schools for language resource and support

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

	OLC or ILE Handbook	Specific Focus <i>(ex: assessment)</i>	Training Provider <i>(Ex: RILE, ECE, contractor)</i>	Planned Dates and Location	Was this training held as planned?

School and # of ILIs participating					(Y/N) If no, why not?
All	ILE and OLC	Varies monthly	RILE	Monthly meeting for ILI	No - unavailability of staff and RILE
All	OLC	Language Development, Planning, Use of Resources and Assessment	RILE, other regional staff, and Linguist	YK Spring 2023	Yes
CJBS, JWGS	OLC	Use of the curriculum, planning, and resources	ECE	Varied	Yes

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (of texts)	# Of Copies Produced	Language Produced In
Translations and research for classrooms	Not specific publications (ex: poems, drumming units, OLC unit plans, assessment examples, common phrases)	Digital	Tlicho

The following table details **regional** funding used to support technological needs that support OLC and ILE implementation.

Type of technology purchased	# Of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation
None		

Appendix B: Operating Plan - Operating Budget

Tłicho Community Services Agency Statement of Operations Annual Budget - Consolidated

	2022-2023 Budget	2021-2022 Approved Budget	2021-2022 Projected Actual
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
ECE Regular Contributions	17,885,011	17,905,791	18,407,993
Northern Distance Learning	119,750	121,250	89,500
ECE Other Contributions	258,000	140,000	541,430
Sub-Total ECE	18,262,761	18,167,041	19,038,923
GNWT Other Contributions	154,775	125,750	181,506
Total GNWT	18,417,536	18,292,791	19,220,429
Federal Government Jordan's Principle Education Body Generated Funds			
Investment Income	25,000	25,000	36,000
Other	135,000	10,000	410,441
Total Generated Funds	160,000	35,000	446,441
TOTAL REVENUES	26,714,179	24,373,072	24,689,811
<u>EXPENSES</u>			
Administration	1,406,314	1,427,078	1,363,512
School Programs	12,549,429	12,503,948	13,025,279
Operations and maintenance			
Inclusive Schooling	3,174,238	3,157,102	2,920,071
Indigenous Languages and Education	1,980,992	2,034,286	1,892,875
Student/Staff Accomodations			
Debt Service			
Jordan's Principal	8,136,643	6,045,281	5,022,941
Sub-Total Expenses Before Amortization	27,247,617	25,167,695	24,224,678
Amortization	56,565	56,565	56,565
TOTAL EXPENSES	27,304,182	25,224,260	24,281,243
ANNUAL OPERATING SURPLUS (DEFICIT)	(590,003)	(851,188)	408,568
ACCUMULATED SURPLUS (DEFICIT) OPEN *	2,097,110	1,688,542	1,688,542
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	1,507,107	837,354	2,097,110

*Accumulated Operating Surplus exclusive of investment in TCAs and LED Reserve. CSFTNO excludes liability to GNWT.

Reconciliation of Total Closing Accumulated Surplus:

Closing Operating Surplus from above	1,507,107	837,354	2,097,110
Closing Tangible Capital Assets (YK1, YCS, TCSA, SSDEC)	(169,695)	(226,260)	(226,260)
Closing LED Reserve (YK1 Restricted)	-	-	-
Closing Liability to GNWT (CSFTNO)	-	-	-
Total Closing Accumulated Surplus	1,337,412	611,094	1,870,850

Appendix C: Annual Report - Audited Financial Statements

Statement I

Tłıchō Community Services Agency Education Division		Statement I		
Statement of Operations				
For the Year Ended June 30, 2023				
	2023	2023	2022	
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	
Operating Fund - Revenue				
Government of the Northwest Territories				
ECE Regular Contributions	\$ 17,885,011	\$ 18,033,873	\$ 18,407,993	
Teaching and Learning Centres	-	-	-	
ECE Other Contributions	263,750	507,694	719,400	
Total ECE (Note 9)	<u>18,148,761</u>	<u>18,541,567</u>	<u>19,127,393</u>	
GNWT Other Contributions (Note 10)	154,275	157,500	181,006	
Total GNWT	<u>18,303,036</u>	<u>18,699,067</u>	<u>19,308,399</u>	
Government of Canada - Jordan's Principle	<u>8,136,643</u>	<u>7,390,919</u>	<u>4,987,233</u>	
Generated Funds				
Investment Income	25,000	153,157	44,788	
Donation				
Other (Note 11)	249,500	577,779	343,098	
Total Generated Funds	<u>274,500</u>	<u>730,936</u>	<u>387,886</u>	
Total Revenue	<u>26,714,179</u>	<u>26,820,922</u>	<u>24,683,518</u>	
Operating Fund - Expenses				
Aboriginal Language/Cultural Programs (Schedule 2)	1,980,992	2,094,089	1,757,075	
Administration (Schedule 1)	1,406,314	1,214,075	1,021,714	
Inclusive Schooling (Schedule 3)	3,174,238	2,892,367	3,131,526	
School Programs (Schedule 1)	12,549,429	13,943,062	13,398,737	
Amortization (Schedule 1)	56,565	58,925	56,565	
Jordan's Principle (Schedule 5)	8,136,643	7,390,919	4,987,233	
Total Expense (Note 16)	<u>27,304,181</u>	<u>27,593,437</u>	<u>24,352,850</u>	
Operating Surplus/(Deficit)	<u>(590,003)</u>	<u>\$ (772,515)</u>	<u>\$ 330,668</u>	
Opening Accumulated Surplus	2,019,210	2,019,210	1,688,542	
Closing Accumulated Surplus	<u>\$ 1,429,207</u>	<u>\$ 1,246,693</u>	<u>\$ 2,019,210</u>	
Amortization	226,260	228,621	169,695	
Capital acquisitions	(395,955)	(657,592)	(395,955)	
Closing Operating Accumulated Surplus	<u>\$ 1,259,512</u>	<u>\$ 817,724</u>	<u>\$ 1,792,950</u>	

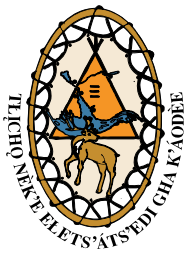
**Tlicho Community Services Agency
Education Division
Behchoko, NT**

**Non-Consolidated Report on Revenues and Expenses
and Accumulated Surplus
For the Year Ended June 30, 2023**

**Tlicho Community Services Agency
Education Division
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Management Discussion and Analysis

June 30, 2023

Introduction:

The Tłıchq Community Services Agency (TCSA) was established under the Tłıchq Agreement effective August 4, 2005, and it 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 Tłıchq people. Secondly, the Agency is the only one in the Northwest Territories to deliver Health and Social Services as well as Education programs under one entity as defined under the *Tłıchq Community Services Agency Act*.

The Agency Vision "Do Nake Lani Nats'etso...Strong like Two People"

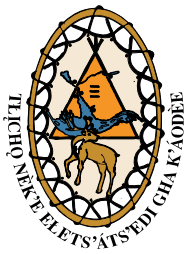
In 1971 a frail Chief Jimmy Bruneau officially opened the new Edzo School that was to bear his name. On this occasion, he spoke of the importance of a model of bicultural and bilingual education where equal emphasis must be given to educating children in two cultures.

The TCSA serves a population of approximately three thousand people (3,000) in the communities of Behchokq, Whati, Gameti, and Wekweeti. The TCSA delivers its education programs through five schools from junior kindergarten to grade 12. In fiscal 2022-2023, we had 887 students (FTE) enrolled in school.

The Agency is accountable to the Departments of Health and the Department of Education which have two different fiscal year ends. The Agency prepares annual audited financial statements for health and education as of March 31 which is the Government of the Northwest Territories fiscal year end, as well as these audited reports for the department of education's fiscal year ending June 30.

Operating Environment:

The Agency faces many challenges. Society is changing, our workforce is changing, so to ensure our children and youth have everything they need to become productive, self-sufficient, and successful members of society our schools must change as well: we must teach students how to think, how to analyze, and how to solve problems. In the Northwest Territories, and within the Tłıchq 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 TCSA is part of the larger GNWT move to British Columbia curriculum which aligns well with the agency's goal to develop strong, capable, healthy Tłıchq individuals, families, and communities.



Management Discussion and Analysis

June 30, 2023

Staff retention and recruitment is a critical issue for the Agency. National teacher shortages, qualified support staff shortages, staff housing availability and quality, influence retention for demanding positions. It is difficult to maintain programs and services within schools due to staffing retention and recruitment.

Our staff members are at the heart of our programs and services: we remain committed to supporting their continued development and learning. Creating a workplace culture that is safe, inspiring, and collaborative weaves through every priority area and is an overarching goal of the operating environment. Only by investing in our workforce can we provide truly excellent services for our communities.

The Tłıchqo Nation need capable people who are strong in their culture and prepared for a changing economic landscape. Indigenized education programs reflect the culture, language, and histories of the Tłıchqo citizens our schools serve. Supporting the development of capable Tłıchqo students through culturally responsive spaces, pedagogies, and programs, continues to be the foundation of the education system in the Tłıchqo region. In addition, the Agency is working toward Canadian standards in academic achievement. To accomplish this the Agency has established specific measurable goals and objectives to reach its targets.

These goals can be summarized under the four main priorities of education in the Tłıchqo region:

- *Student Achievement: Supporting high quality instruction, structures, and training.*
- *Wellness and Student Support: Ensure all students have equal opportunity to succeed.*
- *Lifelong Learning: Developing capable lifelong learners.*
- *Culturally responsive programs and services: Indigenizing education in the support of developing capable Tłıchqo citizens.*

Financial Condition:

Education funding for the Agency is based on a formula, with enrollment numbers each year being the key driver. The annual education budgeted revenue for the fiscal 2022-2023 was \$26,714,179 and budgeted expenses were \$27,304,182 and the budgeted deficit of \$590,003. As of June 30, 2023, the Agency had an operating deficit of \$772,515.

The Agency has a dedicated workforce of approximately 200 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 80 % of total expenditures.

Education programs are delivered under the main categories of territorial schools, Indigenous languages, inclusive schooling, administration, and infrastructure.



Management Discussion and Analysis

June 30, 2023

Summary:

In school year 2022-2023, the Agency celebrated the graduation of 39 students obtaining their grade 12. We will continue to work with the Government of the Northwest Territories and the Tłıchǫ Government on improving education results by following our strategic plan and the four priorities of education.

Kevin Armstrong
Chief Executive Officer
Tłıchǫ Community Service Agency
October 24, 2023



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

**Management Responsibility for Financial Reporting with respect to the school year ended
June 30, 2023**

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

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; those 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 Tłıchǫ Community Services Agency Education Division have been conducted within the statutory powers of the Education Authority.

The operations and administration of the Education Authority as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives, and policies including but not limited to the *Education Act*, *Financial Administration Act*, FAM, FAMEA, *Human Resources Manual*, Ministerial Directives, and the policies of the Education Authority. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

Management hereby asserts that EPR Yellowknife Accounting Professional Corporation has 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.



Tłıchǫ Community Services Agency
Do, Nake Lani Nats'etsa – Strong Like Two People

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 during 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 Tłıchǫ Community Services Agency

Kevin Armstrong
Chief Executive Officer
Tłıchǫ Community Services Agency
October 24, 2023



**YELLOWKNIFE
ACCOUNTING**
PROFESSIONAL CORPORATION

CHARTERED PROFESSIONAL
ACCOUNTANTS

P.O. Box 20072,
4910 – 50th Street
2nd Floor
EPR Yellowknife Building
Yellowknife, NT X1A 3X8

Phone: (867) 669-0242
Fax: (867) 669-7242

www.epryellowknife.ca

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INDEPENDENT AUDITOR'S REPORT

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

Qualified Opinion

We have audited the Non-Consolidated Report on Revenues and Expenses and Accumulated Surplus of the Tlicho Community Services Agency – Education Division, and a summary of significant accounting policies and other explanatory information (together “the financial statement”) for the year ended June 30, 2023.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Non-Consolidated Report on Revenues and Expenses and Accumulated Surplus present fairly, in all material respects, the results of operations for the year ended June 30, 2023 in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

The GNWT is responsible for the calculation and distribution of the salaries and wages that appear on the statement of operations, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was accurately reflected in the Agency’s records.

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

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

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

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, continued

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Financial Administration Act, in our opinion, proper books of account have been kept by the Tlicho Community Services Agency, the non-consolidated financial statement is in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Agency.

Other Matters

Our audit was conducted for the purposes of forming an opinion of the non-consolidated financial statement of Tlicho Community Services Agency – Education Division, taken as a whole. The supplementary information included on Schedules 1 to 24 is presented for purposes of additional information and is not a required part of the non-consolidated financial statement. Such supplementary information has been subjected to the auditing procedures only to the extent necessary to express an opinion on the audit of the non-consolidated financial statement taken as a whole.

EPR Yellowknife Accounting Prof. Corp.

Yellowknife, NT
October 30, 2023

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants

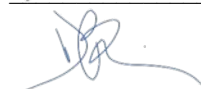
**Tlicho Community Services Agency
Education Division
Statement of Operations
For the year ended June 30, 2023**

	Unaudited 2023 Budget	2023 Actual	2022 Actual
Operating Fund - Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 17,885,011	\$ 18,033,873	\$ 18,407,993
ECE Other Contributions	263,750	507,694	719,400
Total ECE (Note 9)	<u>18,148,761</u>	<u>18,541,567</u>	<u>19,127,393</u>
GNWT Other Contributions (Note 10)	154,275	157,500	181,006
Total GNWT	<u>18,303,036</u>	<u>18,699,067</u>	<u>19,308,399</u>
Government of Canada - Jordan's Principle	<u>8,136,643</u>	<u>7,390,919</u>	<u>4,987,233</u>
Generated Funds			
Investment Income	25,000	153,157	44,788
Other (Note 11)	249,500	577,779	343,098
Total Generated Funds	<u>274,500</u>	<u>730,936</u>	<u>387,886</u>
Total Revenue	<u>26,714,179</u>	<u>26,820,922</u>	<u>24,683,518</u>
Operating Fund - Expenses			
Indigenous Languages/Cultural (Schedule 2)	1,980,992	2,094,089	1,757,075
Administration (Schedule 1)	1,406,314	1,214,075	1,021,714
Inclusive Schooling (Schedule 3)	3,174,238	2,892,367	3,131,526
School Programs (Schedule 1)	12,549,429	13,943,062	13,398,737
Jordan's Principle (Schedule 5)	8,136,643	7,390,919	4,987,233
Amortization (Schedule 1)	56,565	58,925	56,565
Total Expenses (Note 15)	<u>27,304,181</u>	<u>27,593,437</u>	<u>24,352,850</u>
Operating Surplus/(Deficit)	<u>\$ (590,003)</u>	<u>\$ (772,515)</u>	<u>\$ 330,668</u>
Opening Accumulated Surplus	<u>2,019,210</u>	<u>2,019,210</u>	<u>1,688,542</u>
Closing Accumulated Surplus	<u>\$ 1,429,207</u>	<u>\$ 1,246,695</u>	<u>\$ 2,019,210</u>
Amortization	226,260	228,621	169,695
Capital acquisitions	(395,955)	(657,592)	(395,955)
Closing Operating Accumulated Surplus	<u>\$ 1,259,512</u>	<u>\$ 817,724</u>	<u>\$ 1,792,950</u>

Approved



Chief Executive Officer



Chairperson

See the accompanying notes and schedules

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

1. Nature of Organization

The Tlicho Community Services Agency (TCSA) was established under the *Tlicho Government Act* by order of the Minister dated August 4, 2005. Its purpose is to administer and maintain the standards of Health and Educational programs defined under the respective Acts in the Member communities of the Tlicho Region.

The Agency was formally the Dogrib Community Services Agency and all assets and liabilities of the DCSB were transferred to the TCSA effective August 4, 2005.

Member communities have formed Community Services Authorities (CSA) which have assumed responsibility to provide sufficient educational programs within their respective communities of Behchoko, Gameti, Wekweeti and Whati. The financial report includes the accounts of the Tlicho Community Services Agency - Education Division (TCSA), and the five schools of the CSA's including Chief Jimmy Bruneau School, Elizabeth Mackenzie Elementary School, Mezi Community School, Jean Wetrade Gameti School, and Alexis Arrowmaker School. All inter-entity balances have been eliminated.

2. Significant Accounting Policies

a) Basis of Accounting

This financial report has been prepared in accordance to Canadian public sector accounting standards relevant to the report of revenue and expenses. The financial report has, in management's opinion, been properly prepared within reasonable limits of materiality. Requirements of the *Education Act* are also taken into consideration in preparation of the statement and related notes. The basis of accounting refers to the timing of when revenue and expense items are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is utilized for all funds. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

b) Non-Consolidated Report

This report includes only the revenue and expenses of TCSA - Education Division. Asset, Liability and Equity balances of the organization are not reflected herein. The operations of Health and Social Services are not included in these reports and as such are non-consolidated.

c) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$50,000 and purchased with the GNWT capital funds are the property of the GNWT. The Minister grants to the Agency full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division. Capital assets with a value of less than \$50,000 are recorded as a current expenditure. Capital assets with a value in excess of \$50,000 provided by the GNWT at no cost are reported at cost and amortized in accordance with the Financial Administration Manual guidelines by the GNWT. Other capital assets with a value in excess of \$50,000 are reported at cost and amortized at the following rates:

Class and Rate: Mobile and Heavy Equipment (School Buses): 7-15 years

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

2. Significant Accounting Policies (cont'd)

d) Budget Data

The *Education Act* of the NWT requires that the Agency prepare an annual budget as outlined in Sections 128 and 129.

The priorities and funding allocations are determined by the Agency and the budget is then legally adopted by a motion of the Agency in accordance with Section 135 (3) of the *Education Act*.

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

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

The budget may be amended within a given fiscal year in accordance with Agency policy, regulations and approved budget procedures. The budget data presented in the non-consolidated statement reflects the Minister approved budget for the school year.

e) Measurement Uncertainty

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

f) Revenue Recognition

Government Transfers:

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

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

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

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

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

2. Significant Accounting Policies (cont'd)

g) Revenue Recognition (cont'd)

GNWT - Regular Contributions:

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

Other Contributions:

The Agency follows the deferral method of accounting for other contributions. Unrestricted 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.

g) Deferred Revenue

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

h) Investment Income

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

i) Payroll Liabilities

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

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

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

j) Post-Employment Benefits, Compensated Absences, and Termination Benefits

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

Tlcho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023

2. Significant Accounting Policies (cont'd)

k) 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.

l) Financial Instruments

The Agency classifies its financial instruments at cost or amortized cost. The Agency's accounting policy for this financial instrument category is as follows:

Financial instruments held at cost or amortized cost 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.

3. Future Accounting Changes and Adoption of New Accounting Standards

(a) Adoption of New Accounting Standards

Asset Retirement Obligations

Section PS 3280, Asset Retirement Obligations, was issued by the Public Sector Accounting Standards Board (PSAB or the "Board") August 2018. It is effective for fiscal years beginning on or after April 1, 2022. The standard provides guidance on how to account for and report a liability for asset retirement obligations ("AROs"). The Agency is not impacted by this new standard.

Financial instruments

Section PS 3450, Financial Instruments, is effective for years beginning on or after April 1, 2022. The standard provides guidance on how to account for and report financial instruments. The Agency is not impacted by this new standard.

Other new standards

Effective July 1, 2022, the Agency will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period. Government organizations that apply PSAS were required to adopt these standards effective April 1, 2012, however there is no impact on the financial statements as a result of this application.

Future Accounting Changes

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

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

3. Future Accounting Changes and Adoption of New Accounting Standards (cont'd)

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

This standard is applicable only to those Education Bodies that are able to acquire, and required to report, tangible capital assets in its financial statements. The Agency is not expected to be impacted by this new standard.

Effective July 1, 2023, the Agency will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the financial statements is currently being assessed.

4. Tangible Capital Assets

	Cost	Addition	Accumulated Amortization	Net Book Value 2023	Net Book Value 2022
School Buses	\$ 569,273	\$ 261,637	\$ 401,938	\$ 428,972	\$ 226,260

The Agency has purchased buses from operating fund provided by the ECE. These vehicles are being amortized over a straight-line basis over 7 years.

5. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	Net Book Value 2023	Net Book Value 2022
Alexis Arrowmaker School	\$ 2,412,271	\$ 1,674,266	\$ 738,005	\$ 807,209
Chief Jimmy Bruneau School	9,459,123	8,857,640	601,483	712,059
Elizabeth MacKenzie School	5,637,997	4,365,630	1,272,367	1,458,914
Jean Wetrade School	10,360,806	5,059,402	5,301,404	5,629,309
Mezi School	6,310,511	5,677,456	633,055	780,121
Lease Improvement - Nishi Khon	190,000	190,000	-	-
Total	\$ 34,370,708	\$ 25,824,394	\$ 8,546,314	\$ 9,387,612

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

6. Post-Employment Benefits, Compensated Absences and Termination Benefits

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

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

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

Valuation results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2023. 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	2023	2022
Changes in Obligation				
Accrued Benefit Obligation Beginning of Year	\$ 492,036	\$ 179,071	\$ 671,107	\$ 809,013
Current Period Benefit Cost	43,550	17,783	61,333	67,391
Interest Accrued	20,077	7,781	27,858	27,302
Benefits Payments	(128,435)	(14,135)	(142,570)	(311,022)
Plan Amendment	-	-	-	45,884
Actuarial (Gain)/Loss	7,777	(12,566)	(4,789)	32,539
Accrued Benefit Obligation End of Year	435,005	177,934	612,939	671,107
Unamortized Net Actuarial Gain	82,589	(51,220)	31,369	95,816
Net Future Obligation	517,594	126,714	644,308	766,923
Other Employee Future Benefits	-	-	-	-
Other Compensated Absences	-	-	-	-
Total Employee Future Benefits and Compensated Absences	\$ 517,594	\$ 126,714	\$ 644,308	\$ 766,923
Benefits Expense				
Current Period Benefit Cost	\$ 43,550	\$ 17,783	\$ 61,333	\$ 70,427
Interest Accrued	20,077	7,781	27,858	24,063
Plan Amendments	-	-	-	-
Amortization of Actuarial Gains	(72,681)	3,444	(69,237)	(95,837)
	\$ (9,054)	\$ 29,008	\$ 19,954	\$ (1,347)

The discount rate used to determine the accrued benefits obligation is an average of 4.8%. No inflation rate was applied.

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

6. Post-Employment Benefits, Compensated Absences and Termination Benefits (cont'd)

The expected payments for the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
2024	\$ 27,031	\$ 12,708	\$ 39,739
2025	30,970	13,901	44,871
2026	36,172	15,187	51,359
2027	42,253	16,246	58,499
2028	44,378	15,390	59,768
	\$ 180,804	\$ 73,432	\$ 254,236

7. Contributions Repayable

Nil Report

8. Deferred Revenue

	2023	2022
Ekati Cultural Programs	\$ 45,729	\$ 50,000
Breakfast Club	58,197	168,612
Food First Foundation	-	4,520
Jordan's Principle	-	1,095,290
Indigenous Health & Wellness Elders	-	24,129
Youth Corp.	20,000	-
Other	48,987	10,119
	\$ 172,913	\$ 1,352,670

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

9. ECE Revenue

	Budget 2023	2023	2022
Territorial Schools	\$ 12,287,395	\$ 12,436,257	\$ 12,680,782
Inclusive Schooling	2,905,127	2,905,127	2,997,856
Admin. and School Service	998,996	998,996	992,627
Indigenous Languages & Culture	1,693,493	1,693,493	1,736,728
	17,885,011	18,033,873	18,407,993
Teaching and Learning Centres	-	-	-
Public Library	144,000	129,644	129,530
Self-Regulation	-	-	4,835
Northern Distance Learning	119,750	119,750	70,430
Covid-19 Support	-	258,300	514,605
	263,750	507,694	719,400
	\$ 18,148,761	\$ 18,541,567	\$ 19,127,393

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

10. GNWT Other Revenue/Contribution

		Budget 2023	2023	2022
GNWT - Health and Social Services	Drop the Pop	\$ 10,000	\$ 10,000	\$ 10,000
GNWT - Industry, Tourism & Investment	Harvesting/Trapping	67,775	46,000	67,775
GNWT - Municipal and Community Affairs	Active After School/Youth	76,500	76,500	103,231
GNWT - Municipal and Community Affairs	Sewing Program	-	5,000	-
GNWT - Municipal and Community Affairs	Youth Corp.	-	20,000	-
		\$ 154,275	\$ 157,500	\$ 181,006

11. Other Revenue

		Budget 2023	2023	2022
BHP/Dominion Diamond Ekati Corp.		\$ 125,000	\$ 129,271	\$ 91,570
APPLE School		-	-	1,372
PC Children Charity Snack		10,000	6,192	16,210
Food First Foundation		-	20,320	43,535
NWTTA - Student Success Initiatives		114,000	53,100	57,897
Tide Canada Culture (On the Land Collaborative)		-	15,000	16,134
Tlicho Government - Handgame/Drumming		-	15,000	-
Tlicho Government - Indigenous Health/Wellness Elders		-	24,129	27,276
Breakfast Club		-	167,615	30,679
Aboriginal Sport Circle of the NWT - Handgame/Drumming		-	22,530	-
Aboriginal Sport Circle of the NWT - Dogmushing		-	3,400	-
Aboriginal Sport Circle of the NWT - Hide Tanning		-	5,270	-
Miscellaneous		500	115,952	58,425
		\$ 249,500	\$ 577,779	\$ 343,098

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

12. Related Party Transactions

The Agency is related, in terms of common ownership, to all GNWT created departments, agencies and corporations. The Agency enters into transactions with these entities in the normal course of operations. The Agency is provided with various administrative services by the GNWT, the value of which is not reflected in this non-consolidated financial statement. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance and utilities and maintenance by Public Works and Services. Transactions with related parties not disclosed elsewhere in the non-consolidated financial statement is disclosed in this note if applicable.

	2023	2022
Revenue From Related Parties:		
Government of Northwest Territories		
Department of Education, Culture & Employment	\$ 18,541,557	\$ 19,127,393
Department of Health and Social Services	10,000	10,000
Department of Industry, Tourism & Investment	46,000	46,000
Department of Municipal and Community Affairs	101,500	76,500
Expense from Related Parties	-	-
Accounts Payable to Related Parties		
Department of Education, Culture & Employment	28,683	308,220
Department of Finance (Payroll Liabilities)	7,212,872	5,596,858
Accounts Receivable from Related Parties		
Government of Northwest Territories		
Department of Education, Culture & Employment	\$ 130,849	\$ 110,486

13. Budget Amounts

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Agency.

The annual budget includes estimates of revenue and expenses. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Agency.

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

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2023**

14. Economic Dependence

The Tlicho Community Services Agency - Education Division receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Tlicho Community Services Agency - Education Division operations would be significantly affected.

15. Expense By Object

	<u>2022</u>	<u>2021</u>
Compensation	\$ 22,467,443	\$ 20,606,265
Other	5,067,068	3,690,020
Amortization	58,925	56,565
Total	<u>\$ 27,593,436</u>	<u>\$ 24,352,850</u>

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.

(ii) Concentration of credit risk

Concentration of credit risk is the risk that a customer(s) has a significant portion (more than ten percent) of the total accounts receivable balance and thus there is a higher risk to the Agency in the event of a default. The Agency does have concentration risk. At June 30, 2023, receivables from the GNWT and related parties accounted for 50% of the total outstanding accounts receivables. The Agency reduces this risk by monitoring overdue balances.

The Agency also has concentration risk of credit risk as deposits are held in one Canadian chartered bank.

(iii) Liquidity Risk

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

**Tlicho Community Services Agency
Education Division
Schedule of Expenses
For the Year Ended June 30, 2023**

	Indigenous Languages	Administration	Inclusive Schooling	School Programs	Jordan's Principle	Total
Salaries						
Teachers	\$ 1,105,176	\$ -	\$ 895,852	\$ 8,243,720	\$ 1,773,701	\$ 12,018,449
Instructional Asst.	367,835	-	1,330,887	223,252	3,572,075	5,494,049
Non-Instructional Staff	217,343	819,390	221,986	2,300,266	369,700	3,928,685
Board Honoraria	-	41,930	-	-	-	41,930
Employee Benefits						
Employee	-	2,846	-	489,176	-	492,022
Benefits/Allowance Leave & Termination	-	(73,865)	-	-	-	(73,865)
Services						
Purchased/Contracted						
Professional/Technical Services	-	21,735	-	-	-	21,735
Postage/Communication	1,028	19,487	-	39,761	-	60,276
Travel/Training	97,657	123,613	124,128	194,932	-	540,330
Student Transportation	-	-	-	760,273	-	760,273
Maintenance/Repairs	4,297	4,720	-	54,534	-	63,551
Rentals/Leases	1,455	5,435	-	28,951	-	35,841
Other Contract Services	67,826	143,116	202,138	139,632	1,445,012	1,997,724
Materials/Freight						
Materials	229,207	103,495	108,218	1,423,944	230,431	2,095,295
Freight	2,265	2,173	9,159	44,621	-	58,218
Amortization						
	-	-	-	58,925	-	58,925
Total Expenses	\$ 2,094,089	\$ 1,214,075	\$ 2,892,367	\$ 14,001,987	\$ 7,390,919	\$ 27,593,437

**Tlicho Community Services Agency
Education Division
Indigenous Languages and Culture-Based Education Expenses
For the Year Ended June 30, 2023**

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries/Honoraria					
ALCBE Teachers	\$ 1,105,176	\$ -	\$ -	\$ -	\$ 1,105,176
Language Consultants	-	-	-	189,404	189,404
Instruction Assistants	367,835	-	-	-	367,835
Non-Instructional staff	27,939	-	-	-	27,939
Employee Benefits					
Employee Benefits/Allowance	-	-	-	-	-
Leave & Termination	-	-	-	-	-
Services Purchased/ Contracted					
Professional/Technical Services	-	-	-	1,028	1,028
Travel/Training	5,020	32,096	-	60,541	97,657
Maintenance/Repair	4,297	-	-	-	4,297
Rental/Leases	1,455	-	-	-	1,455
Other Contracted Services	27,400	37,176	-	3,250	67,826
Materials/Supplies/Freight					
Materials	212,920	12,375	-	3,911	229,206
Freight	2,265	-	-	-	2,265
Total Expenses	\$ 1,754,307	\$ 81,647	\$ -	\$ 258,134	\$ 2,094,089

**Tlcho Community Services Agency
Education Division
Inclusive Schooling Expenses
For the Year Ended June 30, 2023**

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 221,986	\$ -	\$ -	\$ -	\$ 221,986
Program Support Teachers	895,852	-	-	-	895,852
Support Assistants	1,330,887	-	-	-	1,330,887
Employee Benefits					
Employee Benefits/Allowance	-	-	-	-	-
Leave & Termination	-	-	-	-	-
Services Purchased/Contracted					
Professional/Technical Services	-	-	-	-	-
Travel/Training	55,108	69,020	-	-	124,128
Student Transportation (Bussing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rental/Leases	-	-	-	-	-
Other Contracted Services	202,138	-	-	-	202,138
Materials/Freight					
Materials	108,218	-	-	-	108,218
Freight	9,159	-	-	-	9,159
Total Expenses	\$ 2,823,347	\$ 69,020	\$ -	\$ -	\$ 2,892,367

**Tlich Community Services Agency
Education Division
COVID-19 Support
For the Year Ended June 30, 2023**

	<u>2023</u>	<u>2022</u>
Revenue		
GNWT - Education, Culture and Employment	\$ 286,984	\$ 801,589
GNWT - Education, Culture and Employment - A/P	(28,683)	(286,984)
Total Revenue	<u>258,301</u>	<u>514,605</u>
Expenses		
Salaries	189,379	410,601
Materials & Supplies	68,922	104,004
Total Expenses	<u>258,301</u>	<u>514,605</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Jordan's Principle
For the Year Ended June 30, 2023**

	Fiscal Year		9 Months		3 Months
	June 30, 2023	June 30, 2023	June 30, 2022	July 1,2022 - March 31, 2023	April 1, 2022 - June 30, 2023
	Budget				
Revenue					
Government of Canada - First Nations and Inuit Health Branch	\$ 7,618,266	\$ 6,536,792	\$ 4,304,470	\$ 4,502,298	\$ 2,034,494
Carry forward from Previous Year	518,377	1,095,290	1,778,053	1,095,290	-
Government of Canada					
- First Nations and Inuit Health Branch - AP (2020/21)	-	(696,509)	-	(696,509)	-
Governmentt of Canada					
- First Nations and Inuit Health Branch - AR	-	455,346	-	302,960	152,386
Total Revenue	8,136,643	7,390,919	6,082,523	5,204,039	2,186,880
Expenses					
Personnel	6,596,297	5,715,476	4,064,334	3,952,436	1,764,397
Materials and Supplies	141,000	230,431	97,797	216,046	14,385
Other	1,399,346	1,445,012	825,102	1,035,556	408,098
Total Expenses	8,136,643	7,390,919	4,987,233	5,204,039	2,186,880
Excess Funding over Expenses	-	-	1,095,290	-	-
Deferred Revenue	\$ -	\$ -	\$ 1,095,290	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Northern Distance Learning
For the Year Ended June 30, 2023**

	Budget	Behchoko	Whati	Gameti	Wekweeti	Total	July 1 to March 31	April 1 to June 30	Total
Revenue									
GNWT - Education, Culture and Employment	\$ 119,750	\$ 17,420	\$ 20,938	\$ 20,938	\$ 20,937	\$ 80,233	\$ 80,233	\$ -	\$ 80,233
GNWT - Education, Culture and Employment - AR	-	8,580	10,312	10,312	10,312	39,516	10,312	29,204	39,516
Total Revenue	119,750	26,000	31,250	31,250	31,249	119,749	90,545	29,204	119,749
Expenses									
Salaries and Wages	119,750	26,000	31,250	31,250	31,249	119,749	90,545	29,204	119,749
Total Expenses	119,750	26,000	31,250	31,250	31,249	119,749	90,545	29,204	119,749
Excess Funding over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Student Success Initiatives
For the Year Ended June 30, 2023**

	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Revenues			
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000	\$ 55,000
NWTTA	59,000	-	57,897
NWTTA - A/R	-	53,100	-
Total Revenues	<u>114,000</u>	<u>108,100</u>	<u>112,897</u>
Expenses			
Professional Development			
Salaries/Wages			
Facilitator Fees (including per diem)	59,000	53,100	54,736
Travel			
Facilitator Travel	-	-	2,632
Staff Travel	-	-	169
Workshop Expenses			
Miscellaneous	-	-	360
Total Professional Development	<u>59,000</u>	<u>53,100</u>	<u>57,897</u>
Program Delivery (ECE SSI Funding only)			
Salaries/Wages			
Staff (p/y)	55,000	55,000	55,000
Total Program Delivery	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
Total Expenses	<u>114,000</u>	<u>108,100</u>	<u>112,897</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tlich Community Services Agency
Education Division
Schedule of Specific Program
PC Children Charity Snack Program
For the Year Ended June 30, 2023

	<u>EMES</u>	<u>2023</u>	<u>2022</u>
Revenue			
PC Children Charity	\$ 6,192	\$ 6,192	\$ 16,210
Expenses			
Materials & Supplies	6,192	6,192	16,210
Excess Funding over Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Drop the Pop
For the Year Ended June 30, 2023**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2023	2022
Revenues							
GNWT - Health & Social Services	\$ 3,000	\$ 2,100	\$ 1,300	\$ 2,000	\$ 1,600	\$ 10,000	\$ 10,000
Expenses							
Material & Supplies	3,000	2,100	1,300	1,218	1,600	9,218	8,496
Contract Services	-	-	-	782	-	782	1,500
Total Expenses	3,000	2,100	1,300	2,000	1,600	10,000	9,996
Excess Funding over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
On the Land Collaborative
For the Year Ended June 30, 2023**

	<u>EMES</u>	<u>2023</u>	<u>2022</u>
Revenues			
NWT on the Land Collaborative	\$ 15,000	\$ 15,000	\$ -
TIDES Canada Foundation Deferred - PY	-	-	16,133
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>16,133</u>
Expenses			
Casual - Support Staff	-	-	7,062
Material & Supplies	15,000	15,000	2,729
Contract Services	-	-	6,342
Total Expenses	<u>15,000</u>	<u>15,000</u>	<u>16,133</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping
For the Year Ended June 30, 2023**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2023	2022
Revenue							
GNWT - ENR	\$ 8,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ 46,000	\$ 67,775
Expenses							
Casual - Support Staff	-	-	-	-	-	-	18,650
Material & Supplies	8,000	10,000	10,000	7,619	10,000	45,619	34,732
Gasoline	-	-	-	381	-	381	1,625
Capital Equipment >\$5,000<\$50,000	-	-	-	-	-	-	12,000
Total Expenses	8,000	10,000	10,000	8,000	10,000	46,000	67,007
Excess Funding over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Active After School Program
For the Year Ended June 30, 2023**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2023	2022
Revenues							
GNWT - MACA	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 76,500	\$ 76,500
GNWT - MACA Deferred - PY	-	-	-	-	-	-	26,731
Total Revenues	15,300	15,300	15,300	15,300	15,300	76,500	103,231
Expense							
Material & Supplies	15,300	15,300	15,300	15,300	15,300	76,500	103,233
Excess Funding over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2)

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast Club Program
For the Year Ended June 30, 2023**

	CBJS	JWGS	EMES	2023	2022
Revenues					
Breakfast Club of Canada	\$ 24,000	\$ 5,300	\$ 15,900	\$ 45,200	\$ 155,800
Breakfast Club of Canada - AR	12,000	-	-	12,000	-
Breakfast Club of Canada Deferred - PY	84,500	33,112	51,000	168,612	43,491
Breakfast Club of Canada Deferred - CY	-	(11,240)	(46,957)	(58,197)	(168,612)
Total Revenues	120,500	27,172	19,943	167,615	30,679
Expense					
Material & Supplies	120,500	27,172	19,943	167,615	30,679
Excess Funding over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services
For the Year Ended June 30, 2023**

	CJBS	MEZI	JWGS	EMES	2023	2022
Revenues						
GNWT - Education, Culture and Employment	\$ 25,963	\$ 17,722	\$ 25,963	\$ 21,764	\$ 91,412	\$ 83,925
GNWT - Education, Culture and Employment - A/P	-	-	-	-	-	(6,983)
GNWT - Education, Culture and Employment - A/R	5,683	21,123	-	11,427	38,233	52,588
Total Revenues	31,646	38,845	25,963	33,191	129,645	129,530
Expenses						
Salaries & Benefits	25,151	32,845	-	33,191	91,187	72,981
Materials & Supplies	6,495	6,000	25,963	-	38,458	56,549
Total Expenses	31,646	38,845	25,963	33,191	129,645	129,530
Excess Funding over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation
For the Year Ended June 30, 2023**

	MEZI	EMES	Wekweeti	2023	2022
Revenues					
Food First Foundation	\$ 7,800	\$ 8,000	\$ -	\$ 15,800	\$ 26,710
Food First Foundation Deferred - PY	-	-	4,520	4,520	21,345
Food First Foundation Deferred - CY	-	-	-	-	(4,520)
Total Revenues	7,800	8,000	4,520	20,320	43,535
Expense					
Materials & Supplies	7,800	8,000	4,520	20,320	43,512
Excess Funding over Expense	\$ -	\$ -	\$ -	\$ -	\$ 23

**Tlich Community Services Agency
Education Division
Schedule of Specific Program
APPLE School
For the Year Ended June 30, 2023**

	<u>2023</u>	<u>2022</u>
Revenue		
APPLE School Foundation	\$ -	\$ 1,372
Expense		
Materials & Supplies	-	1,372
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Ekati Mine (Cultural Program)
For the Year Ended June 30, 2023**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2023	2022
Revenues							
Ekati Mine	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	\$ 125,000
Ekati Mine Deferred - PY	-	-	25,000	25,000	-	50,000	16,570
Ekati Mine Deferred - CY	-	-	(25,000)	(9,352)	(11,377)	(45,729)	(50,000)
Total Revenues	25,000	25,000	25,000	40,648	13,623	129,271	91,570
Expenses							
Materials & Supplies	25,000	25,000	25,000	40,648	13,623	129,271	86,650
Minor Equipment <\$5,000	-	-	-	-	-	-	4,406
Contract Services	-	-	-	-	-	-	1,351
Total Expenses	25,000	25,000	25,000	40,648	13,623	129,271	92,407
Excess Funding over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (837)

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Self-Regulation
For the Year Ended June 30, 2023**

	<u>2023</u>	<u>2022</u>
Revenue		
GNWT - Education, Culture & Employment	\$ -	\$ 7,000
GNWT - Education, Culture & Employment - A/P	-	(2,165)
	-	<u>4,835</u>
Expense		
Materials & Supplies	-	<u>4,835</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Travel Club CJBS
For the Year Ended June 30, 2023**

	<u>2023</u>	<u>2022</u>
Revenue		
Bingo Fundraising	\$ 107,960	\$ -
Parents' Contribution	15,942	-
GNWT - Health and Social Services Transfer	9,327	-
GNWT - Health and Social Services	500	-
GNWT - Municipal and Community Affairs	4,000	-
Deferred Revenue	(43,826)	-
Total Revenues	<u>93,903</u>	<u>-</u>
Expenses		
Materials & Supplies	11,603	-
Client Travel	82,300	-
	<u>93,903</u>	<u>-</u>
Excess Funding over Expenses	<u>\$ -</u>	<u>\$ -</u>

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Cultural Program (Aboriginal Sports Circle) CJBS
For the Year Ended June 30, 2023

	Dogmushing	Handgame	Hide Tanning Camp	2023	2022
Revenue					
Aboriginal Sports Circle NWT	\$ 3,400	\$ 22,530	\$ -	\$ 25,930	\$ -
Aboriginal Sports Circle NWT - AR	-	-	5,270	5,270	-
Tlicho Government	-	15,000	-	15,000	-
Total Revenue	3,400	37,530	5,270	46,200	-
Expenses					
Client Travel	-	37,530	5,270	42,800	-
Contract Services	3,400	-	-	3,400	-
Total Expenses	3,400	37,530	5,270	46,200	-
Excess Funding over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlichon Community Services Agency
Education Division
Schedule of Specific Program
Sewing Program CJBS
For the Year Ended June 30, 2023**

	2023	2022
Revenue		
GNWT - Municipal and Community Affairs	\$ 5,000	\$ -
Expense		
Materials & Supplies	5,000	-
Excess Funding over Expense	\$ -	\$ -

**Tlichon Community Services Agency
Education Division
Schedule of Specific Program
Youth Corp. Program CJBS
For the Year Ended June 30, 2023**

	<u>2023</u>	<u>2022</u>
Revenue		
GNWT - Municipal and Community Affairs	\$ 40,000	\$ -
GNWT - Municipal and Community Affairs - Deferred	(20,000)	-
Total Revenue	<u>20,000</u>	<u>-</u>
Expenses		
Salaries & Benefits	11,432	-
Materials & Supplies	8,568	-
Total Expenses	<u>20,000</u>	<u>-</u>
Excess Funding over Expenses	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Greenhouse CJBS
For the Year Ended June 30, 2023**

	2023	2022
Revenue		
Tlicho Government	\$ 2,511	\$ -
Jane Goodall Foundation	1,000	-
Ecology North	2,000	-
Deferred Revenue	(959)	-
Total Revenue	4,552	-
Expense		
Materials & Supplies	4,052	-
Contract Services	500	-
Total Expenses	4,552	-
Excess Funding over Expense	\$ -	\$ -

**Tlich Community Services Agency
Education Division
Schedule of Specific Program
Fitness Program CJBS
For the Year Ended June 30, 2023**

	<u>2023</u>	<u>2022</u>
Revenue		
PHE-EPS Canada	\$ 5,000	\$ -
Expense		
Materials & Supplies	5,000	-
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>

Approvals

Operating Plan



Education Body Chair

June 28, 2022

Date



Superintendent

June 28, 2022

Date

Annual Report



Education Body Chair

November 1, 2023

Date



Superintendent

November 1, 2023

Date

Education Accountability Framework

Yellowknife Catholic Schools

Annual Report

For the 2022-23 School Year



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Operating Plan - Executive Summary

The Yellowknife Catholic Schools' Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the Yellowknife Catholic Schools' priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

Yellowknife Catholic Schools (YCS) has developed a three-year strategic plan; ***Developing Capable People Together*** to develop the characteristics and skills we want for our students, now and in the future. Realizing that thinking, well-being, and relationships are the core of our work, our strategic plan is built on our *Vision of a Learner for YCS*. As a learning community, we are always looking forward and thinking about the many ways our world is changing, to ensure our students are prepared to adapt to these changes as they emerge. As such we are excited that our strategic plan has three key priorities - ***to inspire thinking, cultivate well-being, and build relationships through the lens of our Catholic faith.***

Inspiring Thinking

Our learning community will inspire critical thinking through inquiry and innovation.

- Students will engage in discovery and exploration opportunities.
- Educators will design a culture of resilience that supports making mistakes to promote growth.
- The district will nourish socially responsible people that can think critically about their ideas and explore their faith.

Cultivating Well-Being

Our learning community will promote empathy and a commitment to well-being.

- Students will nurture their spiritual, physical, social-emotional, cultural, and intellectual well-being.
- Educators will foster a faith community of socially responsible individuals with the ability to adapt and apply new knowledge.
- The district will prioritize faith, dignity, and equity in inclusive classrooms.

Building Relationships

Our learning community will value relationship building as the foundation for students to thrive.

- Students will recognize that feelings and emotions impact every area of life.
- Educators will build safe and caring classroom cultures that promote collaboration.
- The district will strengthen partnerships with the parish, our families, community members, Education, Culture, and Employment, and the Indigenous people of the NT.

Annual Report - Executive Summary

The Yellowknife Catholic Schools' Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

Weledeh Catholic School:

Successes: Implemented a Numeracy Coach through Jordan's Principle funding to help support math instruction through instructional coaching and classroom support. In addition, math screening assessments (MIPI) were completed as a foundation for focused numeracy instruction. This led to increased teacher and student engagement in numeracy and a celebration of numeracy through a school-wide event called Mathapalooza. As a result 66% of our Indigenous students showed growth in math. This was a priority that was named as an area of growth in the annual report of 2021/2022.

A revitalization of the student-led technology leadership team, the TechSperts, as well as additional support in the MakerSpace and technology instruction led to increased use of technology for learning. This was named as an area for growth in the annual report of 2023/2022.

Areas for Improvement: student attendance, continued support for families experiencing food insecurity, and implementation of the grade 4 - 6 curriculum renewal pilot.

Ecole St. Joseph School:

Successes: Continued focus on self-regulation and social emotional support of students has resulted in ability to better support all learners. Increased support for literacy and numeracy instruction through additional professional development and targeted intervention. Math screening assessments (MIPI) were completed to provide baseline data for numeracy instruction. Numeracy support was named as an area for growth in the 2021/2022 annual report.

Areas of Improvement: Implementation of a Numeracy Coach to support math instruction at the classroom level as well as a numeracy support intervention.

Ecole St. Patrick School:

Successes: Development of Student Wellness Plan process for students requiring additional support to be successful at school including mental health awareness and social-emotional support. Return to full extra-curricular and co-curricular offerings. Indigenous Language and Culture celebrations; Traditional Games, student leadership for elementary culture and on-the-land experiences, Feeding of the Fire Ceremonies, school-wide Spring Camp, Indigenous Languages Month.

Areas of Improvement: Continuing to find ways to support our students' diverse needs and mental health challenges and implementing trauma-informed practices to encourage success for all students. Reframing the Student Services Model as a wrap-around alignment of services. The CYC program has not been successful at ESPHS, which has impacted our ability and capacity to support our students outside of the classroom with their personal health.

Yellowknife Catholic Schools:

Successes: Implemented Observable Impact Plans, and Team Impact Plans in alignment with our three-year Vision of a Learner. Collaborative Teams worked across the district on focused strategies within Inspiring Thinking, Cultivating Well-Being, and Building Relationship. Celebrations of Impact were presented in June. District Literacy Plan was successful in streamlining literacy instruction and acquiring baseline data for early literacy skills. Created Vision of Leader in alignment with district strategic plan and Vision of a Learner.

Held a successful Board of Trustee election and resulting board orientation program. Ratified a four-year contract with the NWTTA and negotiated a four-year collective agreement with the UNW. Began transition to new pension plan (NEBS). Created a draft District Assessment Plan to streamline and address student assessment and achievement.

Increased communication to parents through monthly ThoughtExchange to engage parents in feedback. Promotion and communication of Curriculum Renewal to parents, and professional development and in-service for staff

Areas of Improvement: Addressing the high levels of mental health in our students, especially in the area of anxiety and trauma. Supporting the mental health of our staff and ensuring staff wellness is a priority. Determine ways to support student learning through staff absenteeism. Mitigate the impact of COVID 19 on student engagement, social-emotional support, and at-school behaviour.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles.

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, and current membership:

Yellowknife Catholic Schools is governed by a District Education Authority of seven trustees, who were elected in October 2021. This is a one-year term with the next election scheduled in October 2022. DEA members may choose to run in elections as many times as they wish. There is no limit to the number of years an individual can serve as a School Board Trustee.

The current DEA is made up of the following individuals:

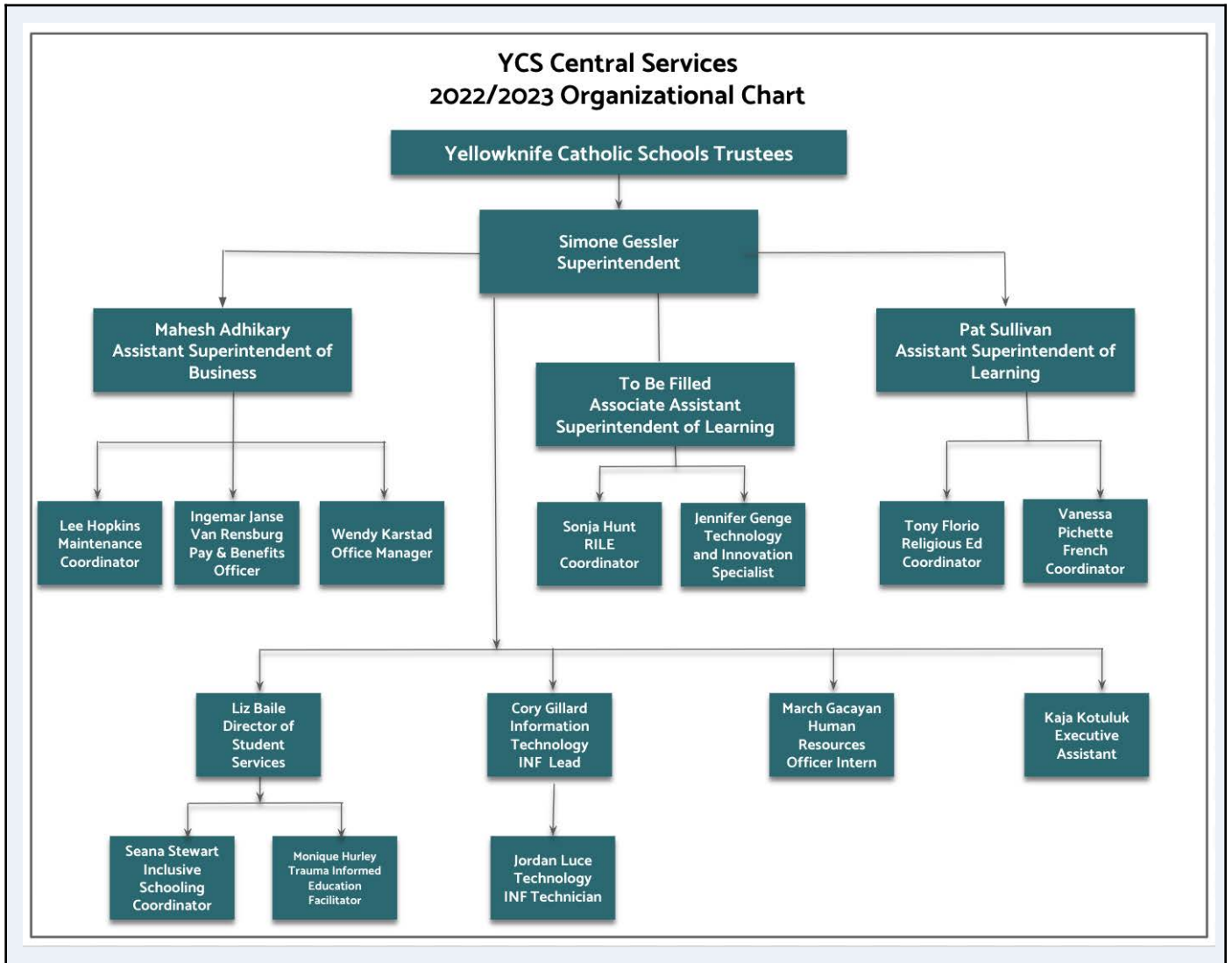
- > Tina Schauerte (Chair)
- > Susan Waddell (Vice-Chair)
- > Ainsley Dempsey
- > Christine Lewandowski
- > Steven Voytilla
- > Melanie Williams
- > Andy Young

The Superintendent is the only YCS employee under the Board's direction.

The DEA meets once a month for the regular scheduled public meeting that takes place on the third Wednesday of the month in the evening, except for the March meeting that takes place at noon. The DEA also has monthly lunchtime committee meetings. The committees are the Finance and Facilities Committee, Policy Committee, and Committee of the Whole. Yellowknife Catholic Schools has also created a COVID19 Committee for the purpose of research and recommendation in relation to the pandemic. This committee will only exist until no longer required and only meets when necessary. As such, it was created as an Ad Hoc Committee rather than a standing committee.

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of Schools in District	Three	Total Anticipated Student Head Count	YCS - 1,500 ESJS - 604 WCS - 370 ESPHS -526
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School Name	Community	Grades Offered	Programming Highlights
Ecole St. Joseph (ESJS)	Yellowknife	JK-7	French Immersion, Learning Through the Arts, Willideh Yati language instruction, Bilingual JK (French/English), Options, MakerSpace
Weledeh Catholic (WCS)	Yellowknife	JK-7	Early French Immersion, Bilingual JK(French/English), Willideh Yati language instruction, Genius Hour, Literacy Intervention, MakerSpace, Wolves On The Land (Nōdı Dechıta Nāgedé).
Ecole St. Patrick (ESPHS)	Yellowknife	8-12	Trades, MakerSpace, Alternative Learning Centre, FLEX, French Immersion, Willedeh Yahti, Coding, Music Production and Recording/String and Percussion Program.

D. Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

Our schools are multicultural with families from all over the world. YCS will have an estimated Indigenous population of 35% next year.

Based on our present student profiles, our Indigenous population per school is predicted to be as follows:

Ecole St. Joseph School 21%
 Ecole St. Patrick School 39%
 Weledeh Catholic School 53%

Based on TieNet 2021/2022 data, YCS has in Tienet a total population of 1666 with **JK** -2 High Needs with 22 profiles, 21 Gr. 3-12 students on IEPs, 56 students on Modified Programs and **471** students on Regular programs with Accommodations. A continuing trend of students entering junior kindergarten with significant language and emotional challenges remains. The increase of students with specific needs at this developmental level requires an increase of either educational assistants and daily planning as well as supporting parents in their awareness and understanding of what schools can provide. YCS will start a new process next year where all students who require specific support in JK/Kindergarten, Grade One will be placed either on a formal SSP or IEP. This was not done in the past.

Limitations to Health and Mental Health Services (Speech-Language Pathology, Occupational Therapy, Audio and Psychiatric Care) is a challenge to provide a multidisciplinary approach for those students who are complex. YCS Student Services will work with school teams, TBST and southern contractors to identify what areas can be realistically addressed.

YCS has 4 students with low incidence complex needs who will be placed in grades one and two. Due to the nature of their disability, these students will now require highly structured prescribed literacy and communication programming. This will be the first year that YCS will be required to implement these interventions and will have to depend heavily on southern experts to ensure implementation.

Child and Youth Care Counselors are providing support to the ever-increasing population of students with mental health challenges and diagnoses of trauma. We are experiencing an increase regionally as well as within our transient student populations having complex profiles in the area of Trauma, Fetal Alcohol Spectrum Disorder, Learning Disabilities, and emotional mood disorder regulation.

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals.</p>	<p>Leading to a collective vision of developing capable people together, YCS stakeholders developed three priority areas for 2021 - 2024.</p> <p>Strategic Priority Areas:</p> <p>Inspiring Thinking: <i>Our learning community will inspire critical thinking through inquiry and innovation.</i></p> <p>Cultivating Well-Being: <i>Our learning community will promote empathy and a commitment to well-being.</i></p>
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Building Relationships: *Our learning community will value relationship building as the foundation for students to thrive.*

Three goals have been created under each priority to guide the work of district staff, and to ensure that the impact is observable. In addition, there will be an emphasis on creating and integrating supporting documents that detail the observable impact of teaching practices that lead to improved student learning. Finally, Yellowknife Catholic Schools has been committed to integrating the five NWT shared priority areas into this work:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

YCS will strategically align PD, STIP collaborative time, and SSI projects to ensure success in priority areas.

Integration of Priority Areas

Our literacy focus will continue to be on standardizing literacy practices across the district, furthering the work that has been done on the application of universal assessment tools. Dr. Leyton Schnellert and Dr. Donna Kozak will serve as facilitators for this work, based on ensuring that collectively developed common beliefs about literacy instruction will be evident in classrooms.

Work will continue on the district literacy assessment plan for 2022 - 2023. Staff PD on the use of these tools will continue virtually and in-person in the fall. Similarly, staff training on Daily 5 will continue in 2022-2023.

In response to staff feedback and research on effective PD, the YCS administration will revise the process for collaborative teams for 2022 - 2023. This change is designed to more closely align collaborative time with the strategic plan. Generally, collaborative teams will consist of staff from the same grade or subject-specific area, who will then determine their team’s focus areas from the three priority areas. A significant shift in future collaborative time is a direct result of a major change in our 2022 - 2023 calendar. One-half day per month will now be dedicated to collaborative time, allowing for increased, uninterrupted learning time.

	<p>YCS administrators will continue to explore the use of RULER in the district. We will work towards revising the leadership team charter and integrating the concept into the collaborative team structure.</p> <p>YCS Indigenous Language and Culture programs will continue to be a priority for our schools. School ILE teams are committed to finding ways to integrate a whole school approach to Indigenous Language and build common phrases in Wiliideh Yati. The tent frames, key cultural culture camps, resources such as videos, books and kits, and co-planning support for teachers with the ILE Coordinator will continue.</p> <p>This year, time was provided for all staff to independently explore the GNWT’s Living Well Together. Although we could only dedicate enough time for staff to reasonably complete 2-3 modules from the Living Well Together program, approximately 25% of our staff had completed at least 5 modules by March 2022. We will build on staff participation in this program in 2022 - 2023.</p> <p>Given that our new strategic plan is designed to create capable people together, there will be a natural link between our plan and the shared priority of recognizing the importance of developing key competencies.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of regional priorities and goals that align with the 5 Shared Priorities.	100%	100%	
% of all classroom teachers involved in professional development and collaboration in literacy and numeracy learning	100%	50 - 75%	
% of teachers involved in student and educator wellness	100%	100%	A higher than anticipated need for supporting student and staff wellness, particularly after COVID 19, was reported by school administration.
Areas of Strength for the region	<p>Similar to the 2021 - 2022 school year, success in this area was largely due to the development of the <i>Developing Capable People Together, 2021 - 2024 Strategic Plan</i>. It served as the foundation for work done in multiple areas, including the integration of ECE’s Shared Priorities.</p> <p>Dr Donna Kozak continued to support staff in literacy instruction. The emphasis was on equipping our literacy</p>		

	<p>teachers to work directly with classroom teachers on supporting the District’s literacy plan, and building capacity from within. This was deemed a success as we were able to train new and beginning staff on the principles of Daily 5 and K - 3 teachers on how to administer and capitalise on the results from the Early Literacy Essential Skills Profile.</p> <p>YCS was successful in hiring a numeracy coach in one school (WCS) for the up-coming year, but were unable to fill the position at ESPHS. Feedback from WCS staff indicates that there are many benefits to having an in-house math support, that provides direct collegial support, as well as arrange for a collaborative approach to math instruction. This was highly evident in WCS’s Mathapooloza event in June. Again, Carole Fullerton, an expert in numeracy instruction from BC supported select staff in exploring the research on the pedagogy required in developing a conceptual understanding of mathematics.</p> <p>As a result of funding through Jordan’s Principle, additional staff are in place to support student wellness, especially those who may have been impacted by trauma. In addition, Jessica Minahan, author of <i>The Behavior Code: A practical Guide to Understanding and Teaching the Most Challenging Students</i>, facilitated a PD day for all staff on how to best respond to the current behaviors displayed in schools.</p> <p>As an optional activity, and as a way to build staff morale and contribute to staff wellness, the YCS Wellness Committee continued to offer a variety of activities for staff to engage in throughout the year.</p>
<p>Areas for Development for the region</p>	<p>Cale Birk will continue to support YCS on achieving the goals outlined in the strategic plan. The collaborative team process will also continue in a similar fashion to the previous year, with a few minor changes in response to staff feedback. There will be an additional focus on creating attributes of a leader, in a similar process to that done to create attributes of a learner.</p> <p>Dr Schnellert was unable to support the high school staff in 2022 - 2023, however, Dr Kozak worked with the high school literacy teachers on how to best support teachers at this level with literacy instruction.</p> <p>With the support of Ms Fullerton, who will work with YCS in 2023 - 2024, the emphasis will be on building math champions in all schools, especially those who do not have the support of a numeracy coach.</p>

	<p>In response to the increasing student needs across the district, including student wellness, YCS will be revising team structures within schools to best capitalize on a team approach to student wellness.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Based on information from other school jurisdictions, YCS was not alone in witnessing an increase in staff absenteeism in 2022 - 2023. In fact, school administrators often had to scramble to provide basic educational services. As a result, in-house staff training opportunities were often impacted, rescheduled or canceled.</p>

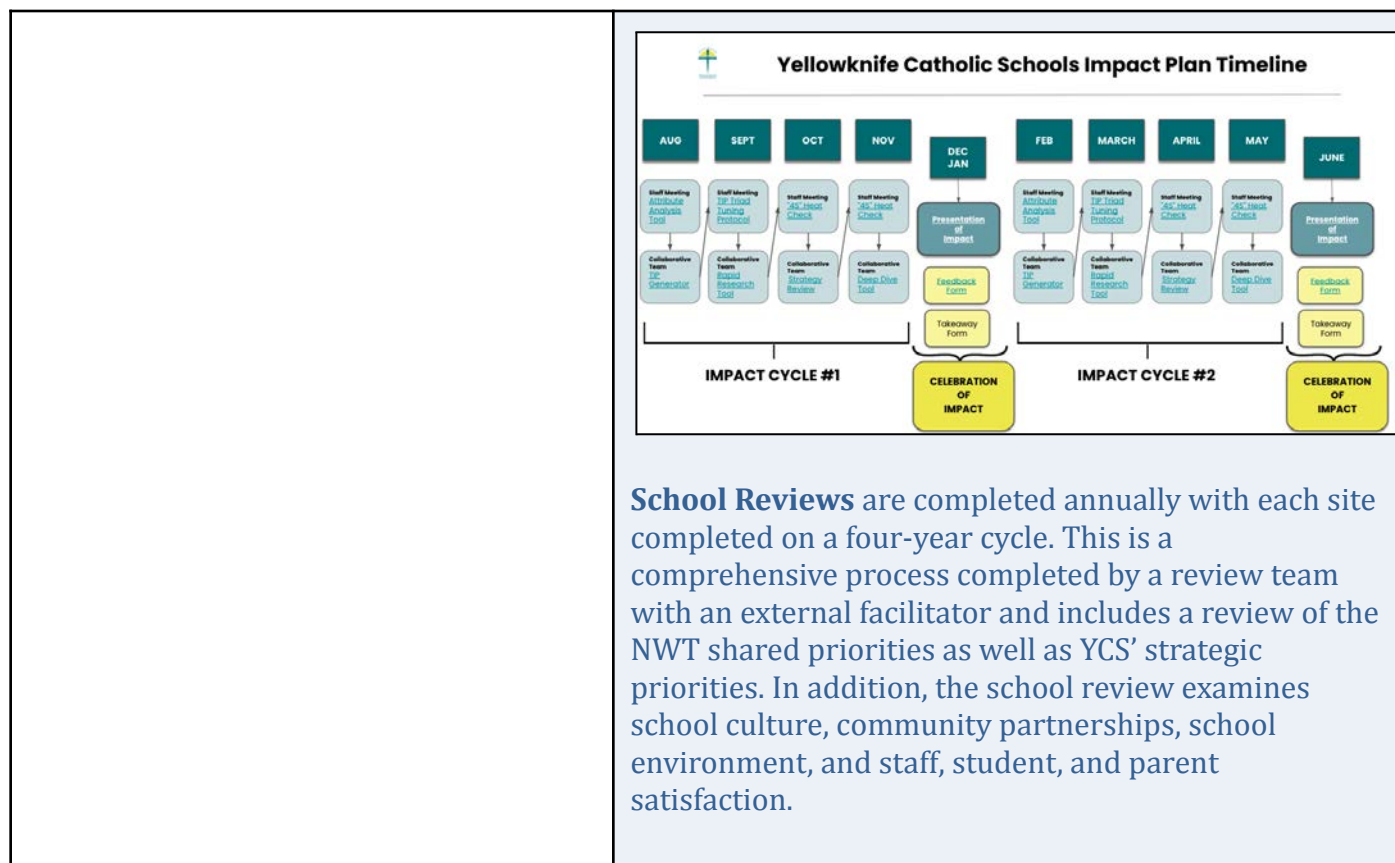
B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>School Impact Plans are developed and aligned with regional priorities and departmental priorities. The approach that will be used is as follows:</p> <ul style="list-style-type: none"> ● School leadership teams in conjunction with their staff will create School Impact Plans (SIP) to measure evidence of priorities ● Draft SIPs will be presented at the public board meeting in September ● Final plans will be submitted to Superintendent by October 15th ● School Impact Plans will reflect Team Impact Plans developed by collaborative teams ● Team Impact Plans will be presented in January and May ● School Presentations of Impact will be reported at the public board meeting in June 2023
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<p>Areas of Strength for the region</p>	<p>The implementation of Personal Impact Plans (PIP) and School Impact Plans (SIP) as well as Team Impact Plans (TIP) in relation to the Vision of a Learner and strategic priorities. The development and implementation of a new evaluation tool that is aligned with district priorities. Development of a Vision of a Leader in alignment with the Vision of a Learner and the strategic priorities.</p>
<p>Areas for Development for the region</p>	<p>Understanding and implementing the Vision of a Leader to support staff and students and sharing the Celebration of Impact.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>This year is the end of our three-year strategic plan so the board will be undergoing the process of review for our district priorities and strategies for the new strategic plan.</p>

C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>Teaching and administrative staff are evaluated every five years, as per the collective agreement. Teachers are evaluated by the school administration. YCS’ <i>Professional Impact Plan</i> is based on the priorities of the district using a collaborative approach between the staff member and the administration as well as a process of reflection on growth. Staff are required to identify their goals for growth and tie them to their <i>Personal Impact Plans</i>. Throughout the process, discussions take place between the teacher and evaluator. At the end of the process, the teacher provides their presentation of impact. There is also a professional standards expectation domain. Completed <i>Professional Impact Plans</i> are provided to the Superintendent for review and filing.</p>
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<p>Areas of Strength for the region</p>	<p>This year we piloted new evaluation tools for all of our positions with the exception of administration. The new tools allowed for more relevant and purposeful feedback and aligned the district priorities, ECE shared priorities, as well as professional practice and expectations.</p>
<p>Areas for Development for the region</p>	<p>Development of an administration evaluation tool based on the Vision of a Leader and in alignment with the district priorities and the ECE shared priorities.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>In addition to the staff training in language and culture and inclusive schooling, which is scheduled throughout the year, YCS will continue to build on the training that began in 2021 - 2022.</p> <p>The main focus will be on supporting teachers in developing or improving upon teaching methods and strategies that will have the greatest impact on student learning. YCS's new strategic plan, with an emphasis on observable impact, will serve as the guiding document for this work. Once again, Cale Birk will be facilitating these sessions, and staff will continue to build on these skills while meeting with their designated collaborative team.</p> <p>Similarly, Dr. Donna Kozak and Dr. Leyton Schnellert will continue to support staff from all grades in literacy-related topics, including universal assessment strategies and literacy across the disciplines. The focus differs slightly depending upon the grade level.</p> <p>For the first time in many years, YCS will have numeracy coaches in two schools. The positions are currently up for competition, but the focus will be on supporting teachers in math instruction.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2.0	2.0	
Areas of Strength for the region	The revised schedule to allow for more concentrated staff training time was successful and will continue in 2023 -24. We continued to align the work of our collaborative		

	<p>teams with our SSI projects and strategic plan. We capitalised on the support of outside expertise, to build continuity and capacity from within.</p> <p>Over the years, YCS has built very strong relationships with outside facilitators, who have come to know our administration and staff well. We will continue to work with the majority of these experts and are building connections with others as we move to BC's curriculum.</p>
Areas for Development for the region	We will continue to strive to support staff training in a manner that does not contribute to staff wellness in a negative manner. This will involve aligning our district goals with ECE's priority areas and honoring school improvement goals and STIP time.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	As mentioned, staff absenteeism impacted training in 2022 - 2023. As well, finding opportunities to work with staff involved in the transition to the BC curriculum, after the training calendar had been developed, was a challenge.

E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	1.5	2.0		2.0	

* As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.

The following tables detail the region's role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

<p>Regional approach to how the Literacy Coordinator role will be used in the upcoming school year.</p> <p>Please indicate whether or not there is a Regional Literacy Action Plan in place.</p>	<p>YCS does not have a Literacy Coordinator. Our Assistant Superintendent of Learning is responsible for this area. However, the literacy coordinator funding is used to support .5 of two teaching positions. One position at ESJS and one position at WCS. In addition, funding has been received through Jordan’s Principle for 3 literacy support facilitators, one at each of our three schools. This role is specifically designed to support Indigenous students in overcoming barriers that may be impacting literacy development.</p> <p>All teachers serving in these roles are expected to work with small groups of students requiring intervention support and to assist/coach classroom teachers in further developing skills in this area.</p> <p>YCS has created a literacy plan to be implemented in 2022 and will continue for the next three years.</p>
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<p>Areas of Strength for the region</p>	<p>With support from Donna Kozak and a consistent literacy team from the previous year, we were able to build on the work of our literacy plan. We were able to make considerable progress with our district literacy plan largely due to the fact that the district literacy team had remained unchanged from the previous year, and we were able to resume the work that we had begun with Dr Kozak. This was evident in how this team supported their colleagues with the implementation of the YCS Literacy Plan.</p> <p>Another strength in this area is the additional literacy position at each school, funded through Jordan’s Principle funding, in response to increased literacy needs at all schools.</p>
<p>Areas for Development for the region</p>	<p>Due to literacy staff changeover, some time will have to be dedicated to re-visiting YCS beliefs about literacy and the necessary structures required to support these beliefs.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Again, staff absenteeism and sub availability did impact some of this work.</p>

F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>YCS recognizes the negative impact of food insecurity on student learning. All three schools have well-established food programs to ensure that no student goes hungry. Although these programs are designed to support an identified population, no child in need is turned away. YCS has a healthy food policy that meets the standards of Canada’s Food Guide.</p>
<p>Areas of Strength for the region</p>	<p>The food programs offered at all schools have become an integral part of the school. In addition to the regular daily offerings, students experiencing food insecurity issues are well aware that at no time do they have to go without food. It is safe to say that there is no stigma attached to the food programs. Our Community Liaison workers also have the discretion to provide food cards to those they work with on an individual basis.</p> <p>Staff take pride in the quality and variety of the food provided to students, as well as the emphasis on making healthy food choices.</p> <p>Finally, the school-wide Christmas dinner and Weledeh Feast, have become a well-loved tradition at each school.</p>
<p>Areas for Development for the region</p>	<p>With the increased costs in food and program related expenses, administrators have expressed concern about the ability to meet needs in the future. Further, additional funding, through outside sources, especially during COVID, allowed schools to broaden the service. However, some of these funds are no longer accessible and staff will have to look to other funding sources or partnerships.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>Supporting families during COVID has led to an increase in families requesting support.</p>

<p>School Name</p>	<p>Type of food program(s) offered</p>	<p>Average number of children / youth served daily</p>	<p>Criteria to participate <i>(Low income, fee,</i></p>	<p>Non-GNWT Funding Received <i>(\$ Amount / Source)</i></p>
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	<i>(Breakfast, Lunch, Snack, etc.)</i>		<i>Everyone welcome, etc.)</i>	
Weledeh Catholic School	Breakfast	20 - 25	All	
	Snack	50 - 60	All	
	Lunch	50 - 60	All	
	FoodBag Friday	40	Family/student need	
	On demand & CLS	Varies	Supported by CLS staff	
Ecole St. Joseph School	Breakfast	15 - 20	All	
	Snack	40 - 50	All	
	Lunch	25 - 30	All	
	Foodbag Friday	20	Family/student need	
	On demand & CLS	Varies	Supported by CLS	
Ecole St. Patrick School	Breakfast	40 - 50	All	
	Snack	100 - 120	All	
	Lunch	120 - 140	All	
	Foodbag Friday	15	Family/student need	
	On demand & CLS	Varies	Supported by CLS	

** Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.*

G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłıchǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
ESJS	Wilı̄deh Yatı (Tłı cho)	Core	Jk-2	3 times 35 min per 6 day cycle	3 times 35 min per 6 day cycle	
ESPHS	Wilı̄deh Yatı (Tłı cho)	Core	8-9	Daily, 6 week blocks 84 minutes daily	Daily, 6 week blocks 84 minutes daily	
WCS	Wilı̄deh Yatı (Tłı cho)	Core	Jk-7	3 times 40 mins per 6 day cycle	3 times 40 mins per 6 day cycle	
ESJS	French	Bilingual	JK	1880 min./cycle (6 days cycle)	1880 min./cycle (6 days cycle)	
ESJS	French	Immersion	K-2	1880 min./cycle (6 days cycle)	1880 min./cycle (6 days cycle)	
ESJS	French	Immersion	3-7	1520 min./cycle (6 days cycle)	1520 min./cycle (6 days cycle)	
WCS	French	Bilingual	JK	1880 min./cycle (6 days cycle)	1880 min./cycle (6 days cycle)	

WCS	French	Immersion	K-2	1880 min./cycle (6 days cycle)	1880 min./cycle (6 days cycle)	
ESPHS	French	Immersion	8-9	420 min./cycle (2 days cycle)	420 min./cycle (2 days cycle)	
ESPHS	French	Immersion	10-12	166 min./cycle (2 days/cycle)	166 min./cycle (2 days/cycle)	
ESJS	French	Core	1-7	120 min./cycle (6 days cycle)	120 min./cycle (6 days cycle)	
WCS	French	Core	1-7	120 min./cycle (6 days cycle)	120 min./cycle (6 days cycle)	
ESPHS	French	Core	8-9	70 min./cycle (2 days cycle)	70 min./cycle (2 days cycle)	
ESPHS	French	Core	10-12	70 min./cycle (2 days cycle)	70 min./cycle (2 days cycle)	

**Please include a row per school /per language /per type of instruction*

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.0	1.0		1.0	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	0	0	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
St. Joseph	9.61	4.00			4.0	
Weledeh		2.00			2.0	
St. Patrick		3.5			3.5	
TOTAL	9.61	9.5	.11 is used to provide teacher coverage for planning and working with PSTs		9.61	

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan’s Principle and Children’s First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
St. Joseph	23.33	23.00	12 IS 8 JP 1 FI 2 JK	23	
Weledeh		23.00	7 IS 15 JP 1 JK	23	
St. Patrick		20.00	4 IS 16 JP	20	

TOTAL	23.33	23.0	YCS keeps .33 of a classroom assistant at the district level for fall allocation depending on needs within the schools with incoming unknown students.	66	
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D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$61,736	\$61,736		\$13,706	Staff development under inclusive schooling was funded and supported under a general inclusive schooling program.

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?
YCS CA Orientation, YCS Standards for Care, Visuals Safety for All Gradual Release Child Abuse	Classroom Assistants (CA) PSTS Teachers	RISC/ Director of Student Services	Over the year Schools District	Yes	

Protocol Observation/Data Collection Transition Plans					
YCS Personal Care Procedures Standards & Safety	PSTs, CAs Teachers	Director /RISC	As Required	Yes	
Autism Challenging Behaviour	Staff	Robyn Combres	October January May Schools	Yes	
<u>YCS IMPACT FOR LEARNING</u> PST Teams	PSTS	Liz Baile Seana Stewart Mentors		Yes	
<u>YCS IMPACT FOR LEARNING</u> <i>Classroom Assistant Teams</i> Literacy PECS/Visuals SLPA Autism Challenging Beh./Observation Self Regulation Trauma Complex Needs Work Experience Learning Disabilities Douglas College Executive Functioning	CAs Leads Liz Baile Seana Stewart Trauma Facilitator	Donna Zoark PREP Calgary CNIB Calgary Merril Dean NT Inclusion Robyn Combres Sonderly Online TBST Mehrit Centre Stanton SLP YCS Database on IS Douglas College ECE	Half day /month Schools/all year. Online In-Person	Yes	

Hearing Loss	Selected Staff	Barb Neufeld	Schools October April	Yes	
Literacy and Language Programming for Children with Downs Syndrome	Selected Staff	PREP Calgary Education Planner OT SLP Reading Specialists	October Onsite Jan April Online 20 minute Zoom meetings - 10 months Online Schools	Yes	
Literacy and Apraxia for students with CVI and Apraxia	Selected Staff	Pathways Tanya Sloane SLP	Sept Jan April Online 20 minute Zoom meetings - 10 months Online Schools	Yes/No	We did this with a local private speech in a different format.
ABC Observation and Behaviour Planning	SBST teams	Robyn Combres	October January May District	No	Case consult only was provided.
Trauma Informed Education Practices	SBST Teachers CAs	Student Services TBST Online		Yes	In person/online
CBIEP Assessment Evidence	PST/Teacher Teams	Shelley Moore Liz Baile	November March District	No	Contractor was unable to do it in the time allotted.
Instructional	PSTs/Teac	Leyton	April	No	Contractor was unable

Design	hers	Schellernt	District		to do it in the time allotted.
Assessment Level B	French Immersion PSTs	Evelyne Collins-Leveque	October March	No	Change of direction with this initiative.

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or days of consultation)</i>	Reason for using a contractor rather than a GNWT-provided service <i>(GNWT service unavailable, etc.)</i>	School(s) impacted by Service	Length of Contract	Total (\$)
Combres Autism	Autism: Caseload, PD, Training 3 times Oct. Feb. May/5 days	GNWT Service Not available	District Sept	Sept -June	25,000
Wendy Macdonald	SLP Every week/2 times a week	GNWT Service Not available	Students/CAs /PSTs	Sept.-June	20,000
Merril Dean	Assessment PD Thursday PM 8 times for PD Ed Psych 1.5 days /assessment	Student Programming	District Staff Students	As required	38,000
Continuum North	OT	School Age Assessment Student	Student, Staff, PST	As required	15,000

		Programming			
PREP Calgary	Caseload Nov/May 2 days/visit	Student Programming	Student, Staff, PST, Family	Nov-May	8,000

* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan’s Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$84,190	25,761	Personalized FM Systems + parts	Individual	87,115	More identification of needs.
	6,000	IPADs, Autism AT	Individual		
	36,854	Laptops, PEC printers,	Individual		
	500.00	Sound Filters	Individual		
	4,000	Apps, Apple Cards,	Individual, Group		
	14,000	Digital Masters Systems & Repair RWG License	Group		

F. Healing and Counselling

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose (materials, positions, contracts, etc.)	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$80,180	\$18,875	Materials for Social Emotional Coach, CSL Worker, and resources, trauma training	ESJS	\$80,180	
	\$26,940	Materials for Social Emotional Coach, CSL Worker and resources, trauma training	WCS		
	\$34,365	Materials for Social Emotional Coach, CSL Worker, Student Wellness Support Worker and resources, trauma training	ESPHS		

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>YCS PSTs are supported by the district to use effective IS processes which will assist teachers ensuring all students can access the curriculum. Each month the PSTs work on tool development and discuss clarity of processes. This helps to align and facilitate the coordination of support and instructional design. The RISC will conduct 3 district-wide audits of SSP/IEP in TIENET as well as random audits with feedback to each school over the year.</p>
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SSP and IEP processes are reviewed 3 times a year. The YCS PST team and Student Services Team worked on standardizing and outlining, in detail, the specific areas of the SSP writing process to assist PSTs and teachers in completing SSPs with accuracy. All schools in the 2022-23 year will be working on and ensuring all student information is relayed with the agreed-upon standards, language and details required. The areas streamlined in language and content are a) statement of purpose b) outcomes c) strategies d) other comments. Teachers, PSTs and principals are expected to follow the YCS revised processes and timelines.

The YCS PSTs team in-district meetings will focus on deepening 3 areas of SSP alignment: 1) UDL and trauma accommodations and how this is to be translated on SSPs/IEPs. 2) tightening the process for teachers and administrators at the elementary /high school for modified programming “placement” and 3) outlining the necessary evidence for a student to be given a scribe/reader on an SSP/IEP.

Some YCS classes will be heavily weighted with a wide range of student profiles, SSPs and IEPs with very large class sizes. SBSTs will work with the RISC on a specialized process throughout the school year to provide systematic and proactive support to those targeted classrooms. Classroom wraparounds processes were not done last year to COVID. SBSTs and the RISC will begin this process to yield a coordinated approach and impact on learning.

YCS will fully implement the revised NT CBIEP. The Director of SS and the RISC will closely monitor the success rate in the implementation process and communicate the information back to the YCS leadership team for consideration.

Specialists will be coordinated throughout the year to support staff with instructional strategies and special needs techniques for effective IEP/SSP programming and UDL planning. This year’s plan is to target only a few recommendations suggested ensuring fidelity, sustainability of the said support by doing data collection, impact to learning reflections and scaffolding next steps.

The YCS RISC has been tasked to develop an SBST support and accountability process for each student being provided with an educational psychological assessment. This is also to ensure follow-through and action on SSP/IEPs. This data collection and accountability format will continue and be analyzed in December 2022 by the Director of Student

	<p>Services and reported back to Senior Leadership and Principals.</p> <p>YCS Student Services will initiate more formal assessments for French Immersion students with neurodiverse profiles and analyze the barriers and successes of FI supports in YCS's current programming. This new data collection will be launched in June 2022 until June 2023 as the first phase of data collection to assist FI decision-making and instruction.</p>
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<p>Areas of Strength for the region</p>	<p>YCS School Based Support Teams are strong, predictable and effective in their school based operational procedures in the areas of SSP, Class Reviews, IEP and teacher support. The District Student Services Team meets with principals and school teams on a scheduled basis and coordinate contractors where appropriate and with rigor with accountability systems in place.</p> <p>The district team ensures schools are supported, student achievement and growth is evident and documented.</p> <p>Multi-disciplinary case conferences continue to be a strong practice and welcomed by families who have children with complex needs. Scheduling School Based Support Team facilitations to help teams reflect on, "what is working, what is not," has assisted YCS in being active in understanding how strong the alignment of programming and resources actually are. Supporting teams to keep boundaries and their focus on what they are required and actually able to provide, and what is not ours to deliver has been challenging.</p> <p><i>This practice was increased this year due to the changing of health resources and lack of services for children and youth.</i></p>
<p>Areas for Development for the region</p>	<p>Supporting PSTs with student programming that requires significant mental health components took place over the course of the year. Student Wellness Plans were developed and implemented this year in every school. The district worked on a mental health framework with principals and PST. YCS is in its early stages of development as we ensure there is consensus and ability to implement the new plans and integrate school-based programming.</p> <p>PST time use and development of skills has been an area of focus for the RISC/Director time with data gathered this year to set up specific goals for the next school year. There is still a concern that PSTs do not have enough time in the day to do all that is required to support teachers with effective SSP, IEP and Student Wellness and Safety Behaviour Plans.</p>

<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>More than ever, the residual effects of COVID give way to many students still struggling with social isolation, social media addictions, school avoidance and weak academic stamina. Lack of sleep, improper nutrition, anxiety, depression and family trauma rank high in our data collection for the middle school years. (YK MDI 2022) Student and staff absenteeism weakens programming consistency and the relationships between teachers, assistants and children/youth. The city of Yellowknife appears to have hit a new level concerning inflation, poverty, lack of housing, youth addictions, homelessness, crime, and the continued lack of treatment and healthcare services. These factors and family transiency are just some of the issues that are being manifested at a micro level in our schools.</p> <p>Supporting teams to keep boundaries and their focus on what they are required and able to provide, and what is not ours to deliver has been challenging. More work is needed to help schools keep a clear vision on supporting the whole child within our purview with the available resources.</p>
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H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.</p>	<p>YCS Administration teams are leaders of Inclusive Schooling and Instruction. SBSTs are active and work to support teachers with a range of diverse learners in all domains.</p> <p>The YCS Pyramid of Supports Visual tool guides all staff in understanding tiered levels of instruction and support for different learners. The new YCS Pyramid of PROCESSES which are defined pathways for using YCS Student Services Resources has been agreed upon by Leadership and will be activated in the fall.</p> <p>In 2022-23, each SBST will revisit this visual anchor tool with school staff. Principals will lead and promote the Pyramid and how to use the tiered levels of essential strategies that</p>
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	<p>support teachers' choices, approaches, and strategies for their classroom. The RISC will support the SBSTs to ensure they are using the anchor tool to help them prioritize and match responses to struggling and/or advanced learners.</p> <p>YCS Principals have committed to providing dedicated monthly Teacher/CA planning time on designated Thursdays throughout the entire year. This year YCS started a Teacher/CA Communication Agreement and this process will be extended by furthering the time for Teachers and CAs to have meaningful conversations about strategies.</p> <p>Principals work with the RISC /PSTS in supporting teachers by coordinating planning time for staff for SSP, IEP and social-emotional planning. Administrators are present and actively participate in some or all of the various types of meetings and planning processes. The Director and RISC will meet with principals on a regular basis to discuss ways to specifically support new teachers and create an action plan together to meet teachers' needs to implement effective instructional strategies.</p> <p>Assistive technology strategies (high and low) will continue to be offered, promoted and outlined as important flexible tools for learning. Principals will support the RISC by committing to inservices that will take place in the classroom, during PD sessions and when scheduling individualized training sessions are required for specific staff.</p>
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<p>Areas of Strength for the region</p>	<p>The YCS Student Services Team continues to refine and support staff on how best to be responsive to all learners. The team spends significant chunks of time coordinating support for teacher/PST planning and classroom assistant planning in order to implement strategies effectively. This year's focus was to strengthen the relationship and communication between teachers and CAs and the core strategies to be used as a team. PSTs are supported by consultants to offer various strategies to meet the needs of challenging learners. This year, the Director and RISC spent more direct one-on-one time to assist school teams on taking time to reflect areas of strength, areas to tweak and areas to let go and change up . YCS continues to develop and focus on "student transitioning challenges" data as well as transfer of information data to help inform instruction and growth.</p>
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<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> ● Revision of PSTs’ District Data Bank of Information ● Student Wellness Plans ● Literacy for Students who have complex needs ● UDL training ● Trauma Informed Education/Pyramid of Supports Phase 2 ● Transition documentation and procedures for Instructional Strategies Phase 3
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>All PSTs and Admin are committed to meeting weekly. The RISC visits the SBSTs for observation, contribution when invited to help with specific yearly issues and/or stressors. Principals set up specific team times in the school timetables. Principals and PSTs invite staff to refer students to the team. Principals meet with PSTs on a regular basis to move programming forward. The Director ensures Principals are committed to SBST time.</p> <p>YCS Student Services developed May 2022, a district standardized team referral form for all schools. All schools will be working on increasing teacher participation in referring students to the team over the course of this year.</p> <p>Principals will work with PSTs twice a year to determine how often teachers are referring students or not, what are the trends and patterns of the referrals. SBST will be asked to SBST the yearly schedules of how SBST will be used. Student Services will request how many team referrals were made and ask SBST to also provide that data at staff meetings.</p>
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<p>Areas of Strength for the region</p>	<p>Each school has an active SBST with one administrator as the lead. Each team approaches their time differently and are trying different ways to address the range of needs. This year, school team time was set aside for the elementary school teams to revise their Speech Language model and rethink how to support students with mild-severe speech language development. Using this dedicated time is productive, increases clarity of activities, assessment, identification and sets the course of intentional planning.</p> <p>Data and minutes are seen as pivotal for each team. More emphasis has been put on “intensive team planning” processes with Admin, teachers, CAs, PSTs with the RISC/Director to ensure challenging students are getting the interventions they need. Other members such as the CYCC and Social Emotional Coaches join at various times.</p>
<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> ● Development of a district standard SBST referral form. ● To delineate and coordinate which students need SBST, other processes formats for meetings and which students need to come to team but are not. ● To incorporate external people to be part of the SBST process. ● Director/RISC will work on modelling and facilitating this for SBST next year. This was started this year especially at the Highschool level.
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to **ensure that IEPs and SSPs are updated and reviewed in consultation** with parents, students, SBST members, education body staff, and other professionals as required.

The YCS PST team has worked hard, under the ECE training plan, to understand and gain confidence in facilitating the revised IEP with teachers for 2022-2023. YCS Leadership was presented with the depth and breadth of the new process and is clear about the significant changes in PST time management to carry out this classroom-based IEP.

YCS will launch the revised IEP process in October with teachers and parents. IEP programming timelines are now identified in the yearly calendar in every school.

The district is working on a new IEP assessment report card and mid-year updates for parents based on visual digital evidence and student voice of I CAN. This report card and observation data sheet will be used for all students on IEPs in 2022-2023.

Parent participation is a top priority for YCS. The level of involvement from parents and staff in school transitioning, especially from a new school is critical to IS. Parent meetings whether in person, online or by phone are the many ways YCS connects to families. Principals or designate continue to lead SBSTs and attend parent meetings around IEP development, challenges and success. The Student Service Team also supports families and SBSTs for the best possible pathways to equity and student achievement.

Parents of mature, aged out students at the high school level are invited to several meetings in Grade 11, and 12 till the student leaves high school (age 21) to understand the complexity of school to work transitioning / community living, pathway barriers and limitations. These transition meetings have been well received and appreciated by parents and will continue at the high school level.

Transition meetings will take place in August, January and May for specific students on IEPs. This will be school-based but with participation from southern contractors and district personnel. Transition meetings identify the next steps for student achievement with family, school, experts and district personnel taking on different responsibilities to ensure progress in learning. The district has scheduled transition training and time to do the transfer of information.

As mentioned in 2022 -2023 placing students on modified programming at the elementary level will be a priority focus this year to ensure the placement is backed up with solid evidence and clearly defined on the SSP. SBST's will review their roles and responsibilities for this placement and ensure parents understand the decision as much as possible.

<p>Areas of Strength for the region</p>	<p>SSP/IEP development is a priority in district operations. The Director and RISC continue to assess PSTs' confidence levels and understanding of the revised NTIEP. The RISC does regular audits to assist us in strengthening our practice and models for PSTs specific components in IEP writing and implementation. Families are active participants in SSP/IEP processes and PSTs are involving parent input a lot early with the revised IEP process. The PSTs have finished their second year of working as a collaborative team on building resource banks that align with the IEP process. This process has been successful and reaping other benefits of sharing and mentoring each other.</p>
<p>Areas for Development for the region</p>	<p>How to support teachers in the SSP process is always under review and discussed. YCS will continue to find ways to create more ways for teachers to act on this requirement of programming. Teacher handbook and training is still under development. Increased accountability and authentic assessment of how the SSP/IEP is translated into the classroom needs is still in development. Visible evidence of process and product is still a focus for the district and will hopefully help assist in achieving this depth and fidelity.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST's time should be devoted to **teacher support activities**
- no more than 25% of the PST's time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region's approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>The YCS Superintendent and principals understand and provide flexibility with the yearly pressure points for PSTs. The Director, RISC and PSTs follow a pre-planned yearly schedule of timelines and schedules for school and district</p>
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	<p>events. The Director, RISC and PSTs will meet regularly to review time-management; design ways to problem solve and work with principals to ensure effectiveness. The Student Services team will mentor PSTs on the standards of practice in a variety of ways. Time use and management will be discussed and analyzed at every monthly district meeting. PSTs will be required to use the District PST database and digital hub of tools, procedures and resources all year to decrease wait times and dependencies. The RISC will continue to work with PSTs to revise and use checklists and tools that streamline and align the different duties and expectations.</p> <p>With the new district IMPACT Plan, PSTs will be a specific specialty teacher cohort. They will develop smaller cohorts who will follow the same reflection and accountability processes over the school year to gauge the visible impact to and for learning. The Director and RISC will support the PSTs to work in-depth on those strategies they choose. Tool creation is a pivotal collaborative process for PSTs to ensure effective time use to the constant demands of Inclusive schooling and reinforce boundary setting.</p>
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<p>Areas of Strength for the region</p>	<p>YCS PST training is always evolving and responsive to the needs of the group. Orientation, team building, RISC and peer mentorship is ongoing and well developed. PST PD is the foundation to support staff in this challenging and complex role. PSTs are given time to work on their craft. The Director and RISC model specific processes depending on the school and meet with PSTs weekly face to face as well as by email. Tool development and collective PD propels the PSTs to be able to deal with unpredictability and lack of community resources for families who have children with diverse needs.</p>
<p>Areas for Development for the region</p>	<p>Highschool PSTs will be given extended opportunities to learn and understand adolescent mental health disorders as well as high school transition processes to post secondary over the next few years. PST FASCETS certification and follow up to that training will be developed as an essential training for all PSTs. The Director is looking at a core set of essential training menu that all PSTs will need to have over a 3-year time period as a way to assist PSTs to develop and maintain a range of skills as well as speciality areas.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	<p>With the residual effects of COVID, lack of health services for child and youth, the increase of young children with formal diagnosis, the challenges, PST workload and burnout rate is</p>

	becoming more evident. Increasing in allocation of PST, more incentives for staff to take the role and small regional training support from ECE may be helpful in this area, as well as providing the NT PST conference.
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4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.00	2.0	YCS has been unable to secure a third ILI and so has been given permission to use the funding for a second ILE who will support language and culture and the creation of resources to indigenizing practices.	1.0	One ILE was on maternity leave for the majority of the 2022/2023 school year. Additional funding was allocated to resource workers who provided language exposure.

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school’s ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year:

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
ESJS	Principal Social Emotional Coach Community Liaison Classroom Assistants Homeroom teachers ESJS’s ILI (½)	On Early Thursdays designated to School Teams. Approximately once every 4-6 weeks and as needed for special events.	
WCS	Principal Homeroom teachers Program Support Teacher Classroom Assistants Weledeh’s ILI		
ESPHS	Vice-Principal Homeroom teachers Program Support Teachers Classroom Assistants ESJS/ESPHS’s ILI		

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
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ESJS	5.05	1.35	Currently have a .5 position, advertising to fill the other .5 and will use .35 for language resource people/elders in the school	.5	We were unable to hire any new ILIs for the 2022/2023 school year.
WCS		1.35	Currently have a 1.0 position. Will use 1.0 for language resource people and our elder in school language speaker	1.0	We slowly brought back our elder into our classrooms - health concerns were still an issue that kept them from joining us as often as we'd have liked because of COVID and their own personal health issues.
ESPHS		1.35	Currently have a .5 position, advertising to fill the other .5 and will use .35 for language resource people/elders in the school	.5	Each camp we hired 1-3 resource workers who speak Wiliideh or Tłcho. Current 1.0 RILE is a beginner level speaker and has also been able to facilitate activities and events with the inclusion of language.
TOTAL	5.05	4.05	Due to the inability to hire language teachers, we use any additional language funds to hire resource people and elders in the school to support language exposure as much as possible. We will be hiring an additional ILE to support school ILE teams and increase program support in schools. (See ILE budget above).	2.0	Due to the inability to hire language teachers, we use any additional language funds to hire resource people and elders in the school to support language exposure as much as possible.

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

<p>Accommodations made to maintain Indigenous language instruction in the region, if any?</p>	<p>Accommodations made to maintain language instruction include resources in binders (provided for each individual camp), presentations to classes by the ILE coordinator sharing language, video and audio resources (eg. camp vocabulary, prayer, etc), and focus on language during culture camps, language hyperdocs/QR codes/slides, signage at all schools, promotion of staff language opportunities/courses (mitt making stitch and speak, college Nordique). Creation of language lessons with audio for teachers that are non-speakers to use in their classrooms and learn with the students.</p>	<p><i>Example: Three Indigenous Language Instructors have been hired on a letter of authority</i> One previous instructor was hired with a letter of authority. She is a Tłı̨choꞤ speaker, but is continuing to learn the language and create resources in the Wiliideh Yatı dialect.</p> <p>RILE attempts to first hire community members who can share the language for any cultural experiences or school events.</p> <p>We hired our school elder for ‘translation days’ to work with our RILE and ILIs. We continue to develop language resources that will help us have a source of resources for (potential) new ILIs to use. Many of these resources are also suitable for our non-ILI classroom teachers to use themselves.</p>
<p>Plans to recruit and retain language teachers, if any?</p>	<p>We currently have one position posted to recruit and hire an additional Language teacher. We are open to the option of having an elder in the classroom with a teacher as well. We are promoting the MAP program and other avenues so our grade 12 graduates may return as language teachers.</p>	<p><i>Example: The region has plans to work with ECE to implement the Indigenous Language Instructor Employment Plan (ILIEP) in our region.</i> RILE is networking and searching for interested community members. YCS will continue posting the available job ads. YCS has secured a third full-time language speaker for the 2023/2024 school year.</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>At present time: 0</p>	<p>1 new ILI anticipated to begin at ESJS, elementary, for the 2023/2024 year. This will allow us to have one full-time ILI at each school.</p>
<p>Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?</p>	<p>Difficult to find a teacher who can speak the language</p>	<p>Very limited language speakers who use the Wiliideh dialect. Many of the confident language speakers who feel comfortable teaching the language are older and, as such, limits the potential for what/how they can share their knowledge. Current ILIs and RILEs are stretched to the limit because they are the primary or sole sources of all language and language resources for the entire district. Current ILIs feel intimidated by current teaching practices that require the use of</p>

		<p>ever-changing technology and/or other teaching strategies that they are not aware of, not trained in, never experienced, or may not feel comfortable with. Finding resources in the language is impacted by the variety of translations/spellings done in the past. This makes our 'translation days' extremely important so we have consistent language-use and materials that match.</p>
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D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.

- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.

- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,

- o Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3 rd Party Funding (\$) / Source (If applicable)
ESJS	\$96,274	\$30,976		\$30,976		
WCS		\$33,067		\$33,067		
ESPHS		\$32,231		\$32,231		
TOTAL	\$96,274	\$96,274		\$96,274		

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
ESJS	N	Y (Liaison Position)	Jordan's Principle Funding	For a while at the beginning of the year, our elders were hesitant to get into the classrooms because of health issues and COVID risks. Throughout the year, they participated in all camps, large school events, and our Elder joined us for our translation days. Their physical capacity was limited so Verna (our school elder/language holder) only made it into the schools for language classes a few times this year.
ESPHS	N	Y(Liaison Position)	Jordan's Principle Funding	

WCS	Y	Y(Liaison Position)	ILE program funds Jordan's Principle Funding	
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E. Strengthening Training for Northern Educators

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region's approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	3	3	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	3	3	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	Blanket Exercise for all staff. Blanket Exercise for Northern Studies Classes Anti-Racism and Allyship Workshop with ECE.
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
Yellowknife Catholic Schools				

<p>ESJS</p>	<ul style="list-style-type: none"> - Living Well Together Modules - Blanket exercise - Culture PD Day (on the land learning and understanding of cultural practices and language revitalization) 	<p>100%</p> <p>All Staff 100%</p> <p>100%</p>	<p>We did not monitor completion this year.</p> <p>100% (approx)</p> <p>60% (Teacher PD only)</p>	<p>We did not include Living Well Modules as required participation this year. YCS focused on PD connected to Cultural Experiences and classroom/school inclusion of language & culture.</p> <p>1st year RILE was still learning the job; with only 1 person in the role it was very difficult to plan and offer PD for everyone.</p>
<p>WCS</p>	<ul style="list-style-type: none"> - Living Well Together Modules - Blanket exercise - Culture PD Day (on the land learning and understanding of cultural practices and language revitalization) 	<p>100%</p> <p>All Staff 100%</p> <p>100%</p>	<p>We did not monitor completion this year.</p> <p>100% (approx)</p> <p>60% (Teacher PD only)</p>	<p>General variation in attendance due to staff absences.</p>
<p>ESPHS</p>	<ul style="list-style-type: none"> - Living Well Together Modules - Blanket exercise - Culture PD Day (on the land learning and understanding of cultural practices and language revitalization) 	<p>100%</p> <p>All Staff 100%</p> <p>100%</p>	<p>We did not monitor completion this year.</p> <p>100% (approx)</p> <p>60%</p>	<p>We did not include Living Well Modules as required participation this year. YCS focused on PD connected to Cultural Experiences and classroom/school inclusion of language & culture.</p> <p>1st year RILE was still learning the job; with only 1 person in the role it was very difficult to plan and offer PD for everyone.</p> <p>General variation in attendance due to staff absences. All staff were provided with the opportunity to participate in the Blanket Exercise.</p>

				Northern Studies teachers attended PD related to their Culture Camps. All other staff were supported with Teacher Resource Packages related to their experience, and on-the-land support.
Central Services Staff	Anti-Racism, Cultural Awareness & Allyship Workshop	100	100 (approx)	

F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
ESJS/WCS	Fish Camp	100	6	he2e! (yes)	1 class per day, 4 days
ESJS/WCS	Plants & Traditional Medicine Camp	140	6	he2e! (yes)	1 class per day, 8 days
ESPHS	Traditional Lifestyles	95	6	he2e! (yes)	1 class per day, 4 days
ESJS/WCS	Rabbit/Hare	95	6	he2e! (yes)	1 class per day, 4 days

All 3 Schools	Beaver & Muskrat Camp	165	6	heze! (yes)	1 class per day, 8 days
All 3 Schools	Spring Duck Camp	105	5	heze! (yes)	1 class per day, 8 days
ESJS/WCS	Dogsledding Camp	90	1	heze! (yes)	1 class per day, 5 days
ESPHS	Canoes & Waterways	120	3	heze! (yes)	1 class per day, 6 days
ESJS/WCS	Kinder Camps	90	6	heze! (yes)	1 class per day, ½ day, 5 days
All 3 Schools	Wiliideh Yatı Celebration Camp	25	5	heze! (yes)	1 ½ day

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
St. Joseph	Jigging	175	1	No - our jigging instructor does not speak the language	2 full days
	Feeding the Fire (TRW)	Whole school	5	Heze, elder lead the prayer and introduction in Wiliideh yatı and RILE made a Feeding the Fire story, introducing keywords.	½ day

Weledeh	Caribou Hide & Drum Workshop	Approx 175	2	Introduction to connected words and phrases; follow-up activities included language as well	Hide prep 1-2 hours, 3 days prior; drum workshop 4 school days plus respectful disposal
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The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
ESJS	Construction of 1 tent frame Gas Food for camps	Board games & supplies (dice, game pieces, etc.) Sensory tubes Fur	
WCS	Gas Food for camps	Sewing supplies & tools Craft supplies Notepads	
ESPHS	Construction of 1 tent frame Gas Food for camps	Magnifying glasses Teas - Labrador, Rose hip Beads & beading tools Puppets/Stuffed animals Paper supplies (cardstock) Ribbon (orange)	

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>The delivery of Wilìdeh Yatı is offered at all three of our schools.</p> <p>WCS continues to offer a strong core Wilìdeh Yatı program in addition to supporting staff and whole school language learning by incorporating language learning in daily announcements, at staff meetings, through Google Slide presentations, and other OLC resources or activities.</p> <p>ESJS has adopted a whole-school approach to language learning offering designated language classes to JK-3 with the teacher and support staff in the classroom at the same-time. During the 2022/2023 school year, ESJS also chose to switch classes in order to introduce their French-Immersion classes to Wilìdeh Yatı as well. ESJS increased their amount of signage around the school and we are in the midst of creating new door signage with Wilìdeh included. Additionally, resources and recordings of language are created with the RILE, ILIs, and the Literacy Support teachers to be used in the whole school.</p> <p>ESPHS offers the Wilìdeh Yatı program to Grade 8-9, with plans to extend to Grade 10 as we have been able to hire for a new ILI position, meaning we can offer 1.0 ILI at the high school now. The ILE team also continues to create fun, motivating, and engaging activities and resources that encourage and celebrate language learning and language-use by the whole school.</p> <p>Additionally, we have promoted the Tıcho Yatı program at College Nordique, promoted and shared OLC and district cultural and language resources, and reached out to share language and encouraged language learning with staff, students, families, and the community in newsletters and social media posts.</p> <p>Our RILE talks with and meets frequently with our ILIs to offer support and aid them in developing their practice. This year our ILIs were both on a personal journey to increase the number of games and activities they use in</p>
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	<p>class in order to increase physical movement and student participation. We developed and put together an entire package of games, activities, and other ideas with instructions that are easily accessible for them. We put together kits with resources and manipulatives that would help make language-learning fun and engaging. A separate goal of creating these packages and kits was also to create resources that would be easy and/or familiar for our support staff to be able to use in the classes. Our ILIs identified the struggle of differentiating language-learning as well as social-emotional learning at the level which is needed in classrooms right now. We tried to focus on building the confidence and abilities of our classroom assistants so that they were better equipped to independently use the resources with students in order to support our ILI and our students' language-learning.</p> <p>Our Translation Days this year were guided primarily by the goal of ensuring we have consistent language materials. As a team, we used various language artifacts created and passed down to our language holders to update our Wiliideh Yati compilation of words and phrases. Our documents are accessible to all ILIs and all YCS staff. These are working documents as we continue to add text, images, and audio recordings to each. We are very proud of how much we were able to review this year and are looking forward to the creation of a potential dictionary in the near future.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# of new ILIs in the region	0 - No new ILIs but we are currently advertising for an ILI position.	1.0	As of July 2023, we have sent an offer of employment to a new ILI for the 2023/2024 school year.
Areas of Strength for the region	<p>Weledeh Catholic School's school review was completed this year and they were given overwhelming praise for the culturally-inclusive space they have created. They were praised just as much for their attempts and successes in language learning across all grades.</p> <p>Our school elders are very, very proud of our students. At each camp or school event where they have interacted with our students, they have noticed growth and increased comfort in attempting and using the language.</p>		
Areas for Development for the region	<p>Finding and/or creating and offering more opportunities for professional development for ILIs, homeroom teachers, and various support assistants. Creating language resources in Wiliideh Yati that can be published in a professional manner. Continuing to develop the</p>		

	high school courses and encourage student participation to increase enrollment.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a **‘whole school approach to language use’** bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenous Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
ESJS	Y	<ul style="list-style-type: none"> - Increased the amount of visual signage using the language around the whole school, including bulletin board displays made by the ILE Teams. - Good morning and sign of the cross used daily in announcements 	<ul style="list-style-type: none"> Feeding the Fire (Truth & Reconciliation Week) Indigenous Languages Month Events Literacy Night in October Feeding the Fire & Drum Dance in June
WCS	Y	<ul style="list-style-type: none"> - students welcomed by many staff with “K’omòdò hoizi” - (WCS) many staff use language at the end of the day to say “see you later” while at their supervision posts - school prayers translated and used at most school events and in rotation on the morning announcements - Oh Canada in various Indigenous languages 	<ul style="list-style-type: none"> Feeding the Fire (Beginning of year welcome) WCS Community Feast in April Literacy Night

		<ul style="list-style-type: none"> - Leveled challenges with audio and quizzes for staff, students, and community. - Various prize or experience incentives for attempting the language throughout the year. - RILE created numerous word/phrase posters with audio, organized them by topic and shared them frequently. - All Culture Camp teacher resources were updated to a smaller printed booklet so they could easily and quickly be used as reference; each package included a variety of connected language resources, like sign of the cross, prayers, topic-related words/phrases, leveled challenges, etc. 	
<p>ESPHS</p>	<p>Y</p>	<ul style="list-style-type: none"> - Increased the amount of visual signage using the language around the whole school, including the translated school prayer in each classroom and bulletin board displays made by the ILE Teams. - RILE & ESPHS ILE Team created/designed various games/activities that use the language; these have been used during mentorship times throughout the year but particularly Indigenous Languages Month and during June, the end of the year and the lead up to National Indigenous Peoples Day. - Oh Canada in various Indigenous languages - Leveled challenges with audio and quizzes for staff, students, and community. - Various prize or experience incentives for attempting the language throughout the year. - RILE created numerous word/phrase posters with audio, 	<p>Feeding the Fire (Truth & Reconciliation Week)</p> <p>Graduation (feathers)</p> <p>Spring Carnival in May (Opening welcome and prayer done in the language. Language holder hired primarily to wander the events talking to students, staff, and guests. A second resource worker with some language was hired to help with bannock - used the goal language while cooking and sharing the food in the tent.)</p>

		<p>organized them by topic and shared them frequently.</p> <p>- All Culture Camp teacher resources were updated to a smaller printed booklet so they could easily and quickly be used as reference; each package included a variety of connected language resources, like sign of the cross, prayers, topic-related words/phrases, leveled challenges, etc.</p>	
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I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$44,102			51,563	<p>We overspent in this area partly because we increased our resource worker wages, lease payments, and other payments in September.</p> <p>We ended up hiring extra community support workers this year because of the increased vandalism at ESJS and the work it required to mitigate the concerns/damages.</p> <p>We spent more money in resource worker wages at the beginning of the year for the construction of the new tent frames out at our camp site.</p>
		ESPHS Spring Carnival		
		ESPHS/WCS Caribou Hide Workshop		
		ESJS Drum Dance & Feeding the Fire Day		

J. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated <i>(\$)</i>	Budgeted <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$45,133	\$45,133		11,059	First year RILE struggled to keep up with all the demands and was unable to fully make use of the budget and make use of opportunities for more resource creation. This year, the RILE chose to focus on revamping each camp’s teacher resource package and its contents. These are not officially ‘published’, but we did prepare and print copies of these for the camp participants as well as making them into digital resources for easier access.

			Many teachers requested to keep their copies for regular use in the classroom, so we may consider a reprint again as we continue to encourage their use.
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The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

School and # of ILIs participating	OLC or ILE Handbook	Specific Focus (ex: assessment)	Training Provider (ex: RILE, ECE, contractor)	Planned Dates and Location	Was this training held as planned? (Y/N) If no, why not?

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Books	Ekwo! Ekwo! Ayì ghàeda? (reprint)	10	Wìlìideh
Books	Teacher Resource Packages (for 6 camps)	60 (10 for each camp)	English with Wìlìideh yati content.

The following table details **regional** funding used to support technological needs that support OLC and ILE implementation.

Type of technology purchased	# of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation

iPad cases	30	Our iPads have been loaded with language and other learning apps. Students have been learning how to use them in their own practice. We needed cases to be able to ensure the safety of the devices.
Cricut Maker	1	We are able to create many more resources in a much more efficient manner. We hope to be able to create our own signage a lot easier and we hope to build our language games resources even further.
MacBook Pro	1	With the increase from 1.0 to 2.0 RILEs we purchased a new laptop. This one has increased language technology and will aid in the continuation of our language and culture resource creation.
Apple Disc Drive	1	We have many DVDs and CDs in our resource library, but our laptops no longer have disc drives to be able to access them. We purchased one of these because we hope to make music a focus/goal for next year and we need to review our resources as well as be able to share the artifacts we have.

Appendix B: Operating Plan - Operating Budget

Yellowknife Catholic Schools Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements



Crowe MacKay LLP
5103 51st Street, PO Box 727
Yellowknife, NWT X1A 2N5
Main +1(867) 920-4404
Fax +1(867) 920-4135
www.crowemackay.ca

November 7, 2023

Our File No. 12703-001

PRIVATE AND CONFIDENTIAL

Katherine Macdonald
Director, Finance and Capital Planning
Department of Education, Culture and Employment
Government of the Northwest Territories
P.O. Box 1320
Yellowknife, NT
X1A 2L9

Dear Ms. Macdonald:

**Re: Yellowknife Catholic Schools
Consolidated Financial Statements and Related Items for the Year Ended June 30,
2023**

Please find enclosed one copy of the consolidated financial statements of the Yellowknife Catholic Schools for the year end June 30, 2023.

We trust this enclosure to be satisfactory. Should you have any question regarding the same, please do not hesitate to contact this office.

Yours very truly,

Crowe MacKay LLP

Fred Deschenes

Per: Frederick Deschenes Accounting P.C.
Engagement Incorporated Partner

Encl.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

June 30, 2023

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

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Yellowknife Catholic Schools

Box 1830, Yellowknife, NT X1A 2P4 • Ph: (867) 766-7400 • Fax (867) 766-7401 • www.ycs.nt.ca

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

WHERE LEARNING LIGHTS THE SPIRIT
Où l'apprentissage reflète l'Esprit
Yedàì Nezzì T'à Hoghàts'eetq

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INTRODUCTION

The provided information offers an overview of the key sections within the Consolidated Financial Statements for Yellowknife Catholic Schools (YCS). These statements play a crucial role in presenting the financial health and performance of the organization for a specific school or fiscal year:

Consolidated Statement of Financial Position: This statement provides a snapshot of YCS's financial position as of June 30th. It details the assets, liabilities, accumulated surplus (or deficit), and net debt position. It serves as a crucial indicator of the organization's financial health at a specific point in time.

Consolidated Statement of Operations: This statement offers financial data related to revenues and expenses for the entire fiscal year. It summarizes the financial performance, showcasing whether YCS has achieved a surplus (revenues exceeding expenses) or a deficit (expenses surpassing revenues) during the period.

Consolidated Statement of Change in Net Assets: This statement delves into the changes in net assets over the fiscal year. It illustrates how expenditures for the accounting period are covered by revenues recognized during operations and highlights the investments made in tangible capital assets.

Consolidated Statement of Cash Flow: This statement tracks the flow of cash throughout the fiscal year. It highlights the starting and ending cash balances, revealing how cash was sourced and utilized in operating, investing, financing, and capital transactions.

These financial statements are valuable tools for assessing YCS's financial health, performance, and the efficiency with which it manages its resources. They provide insights into the organization's ability to meet its financial obligations, allocate resources effectively, and make informed decisions about future financial strategies. Readers of these statements can gain a comprehensive understanding of YCS's financial status and its ability to sustain and improve its educational services.

EXECUTIVE SUMMARY

The 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, 2023 should be read in conjunction with Yellowknife Catholic Schools (YCS)' audited consolidated financial statements and related notes.

The preparation of this report is the responsibility of YCS's management, underscoring the commitment to transparency and accountability in financial reporting. This reflects the organization's dedication to providing stakeholders with a clear and accurate view of its financial status.

The Board of Trustees plays a crucial role in promoting transparency and accountability within YCS. Their oversight ensures that the organization upholds high standards of financial reporting and governance.

As a learning community YCS looks forward and thinks about the many ways our world is changing and ensures that our students are prepared to adapt to changes as they emerge. As such we are excited that our new strategic plan has three key priorities:

- Our learning community will inspire critical thinking through inquiry and innovation.
- Our learning community will promote empathy and a commitment to well-being.
- Our learning community will value relationship building as the foundation for students to thrive.

As a Catholic Education system, we will encourage our students to use these skills and characteristics as guiding principles. We want them to think critically about faith and to make decisions based on their spirituality and the knowledge that faith promotes being a good person. We will use our faith-filled classrooms to explore how we want our students to live as people – letting their lights shine in the world.

Mission, Values and Beliefs

Yellowknife Catholic Schools is committed to delivering top-tier Catholic education that caters to all children's needs while promoting the development of essential skills.

Rooted in the gospel values of Jesus Christ, YCS aims to create a welcoming, inclusive, and safe learning environment. Our vision is to nurture capable individuals through critical thinking, well-being, and meaningful relationships.

YCS upholds values of love, hope, charity, respect, dignity, and reconciliation, and believes that collaboration with the community and the Catholic faith empowers students and staff to become confident lifelong learners with integrity in relationships. Recognizing the importance of self-identity and respect, YCS strives to create an inclusive and welcoming learning environment for all.

Board of Trustees

The Yellowknife Catholic Schools (YCS) Board comprises seven dedicated trustees. Ms. Tina Schauerte serves as the Board's Chair, with Ms. Susan Waddell in the role of Vice Chair. The additional trustees contributing to the board's governance are Christine Lewandowski, Gerri Whiteford, Melanie Williams, Steven Voytilla, and Todd Slack.

To enhance transparency and governance, the YCS Board has established three committees: the Facilities and Finance Committee, the Policy Committee, and the Ad Hoc Committee. These committees play pivotal roles in various aspects of our operations, contributing to informed decision-making.

Our commitment to open communication is exemplified through the monthly trustee meetings, which are accessible to the public. These meetings provide a platform for stakeholders to stay informed about our activities and actively engage in discussions relevant to the YCS school board's initiatives.

Yellowknife Catholic Schools

Yellowknife Catholic Schools (YCS) proudly stands as the sole Catholic school board in the Northwest Territories. Our institution was founded in July 1951, and we are dedicated to providing quality education to students spanning from Junior Kindergarten to Grade 12.

YCS operates its educational programs within several key facilities, including 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, Jim Murphy Maintenance Building, and the Central Services Building. We take great pride in maintaining these facilities in impeccable condition to support a conducive learning environment for our students.

In the 2022-2023 school year, our senior administration team was composed of the following individuals:

- Simone Gessler, Superintendent
- Pat Sullivan, Assistant Superintendent – Learning
- Mahesh Adhikary, Assistant Superintendent – Business

Within our school leadership, we have dedicated principals overseeing various institutions:

- Don Reid serves as the principal at École St. Patrick High School.
- Alicia Larade serves as the principal at Weledeh Catholic School.
- Paul Kelly holds the role of principal at École St. Joseph School

Student and Teacher Population

The following is the student enrolment, and number of teachers and Pupil/teacher ratio as of September 30, 2022.

	Enrolment	Teachers	Pupil/Teacher Ratio
École St Patrick High School	530	39	14
Weledéh Catholic School	345	23	15
École St Joseph School	538	37	15
	1,413	99	14

There was a total of 223 staff at YCS as of June 2023.

Strategic Plan

Vision Statement for 2021-2024

YCS's vision of learning will empower students and staff to engage, explore, grow, and thrive in a multitude of ways. Our mission is to support student learning and well-being from JK - grade 12 so that all students can develop the skills and characteristics they need to be capable people in the world.

Yellowknife Catholic Schools three-year strategic plan has been designed with flexible observables to address the fluidity of learning and our ever-changing landscape. We will continue to engage the parish, families, schools, and our community partners in developing our Vision of a Learner.

Goals

The goals of YCS are to:

- Inspire critical thinking through inquiry and innovation;
- Promote empathy and commitment to spiritual, physical, social-emotional, cultural, and intellectual well-being of students;
- Strengthen partnerships with the parish, our families, community members, Education, Culture, and Employment, and the Indigenous people of the NWT to create an environment for students to thrive.

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.

FINANCIAL HIGHLIGHTS

The audited consolidated financial statements were prepared in accordance with Canadian Public Sector Accounting Standards for the review of the Minister of ECE of the GNWT.

Financial Assets

YCS maintains its financial assets in the form of Cash, Accounts Receivable, and Deposits in Trust held by the Government of the Northwest Territories. As of June 30, 2023, the cash balance stood at \$11.77 million, representing an increase from the prior year's balance of \$11.19 million, indicating a healthy cash flow.

The overall financial asset position as of June 30, 2023, amounted to \$12.60 million, reflecting a slight decrease from the prior year's position of \$12.81 million. This change was primarily driven by a depletion in the Deposit in Trust, which was largely offset by increases in Cash and Accounts Receivable.

Liabilities

Liabilities comprise payroll liabilities, accounts payable, deferred revenues, and long-term debt. Payroll liabilities include obligations for staff compensation in July and August.

Long-term debt was reduced by \$110K over the year and pertains to a debenture on the Tallah building. Rental revenue from the Tallah building covers the net financial debt.

The Consolidated Statement of Financial Position includes a significant line item referred to as 'Net Financial Assets.' This line serves as a key indicator of our capacity to meet all of our financial obligations with our available assets.

For the current year, we are pleased to report a net surplus of \$4.85 million, demonstrating a notable increase from the prior year's net surplus of \$4.62 million. This positive figure underscores YCS's ability to cover all outstanding debts at the close of the fiscal year.

Non-Financial Assets

Non-financial assets encompass properties such as land and buildings, which YCS has no plans to sell and cannot be readily converted into cash. During the fiscal period, we observed a decrease in non-financial assets, moving from \$35.62 million to \$35.45 million. This change primarily reflects fluctuations in the valuation of tangible capital assets owned by Yellowknife Catholic Schools.

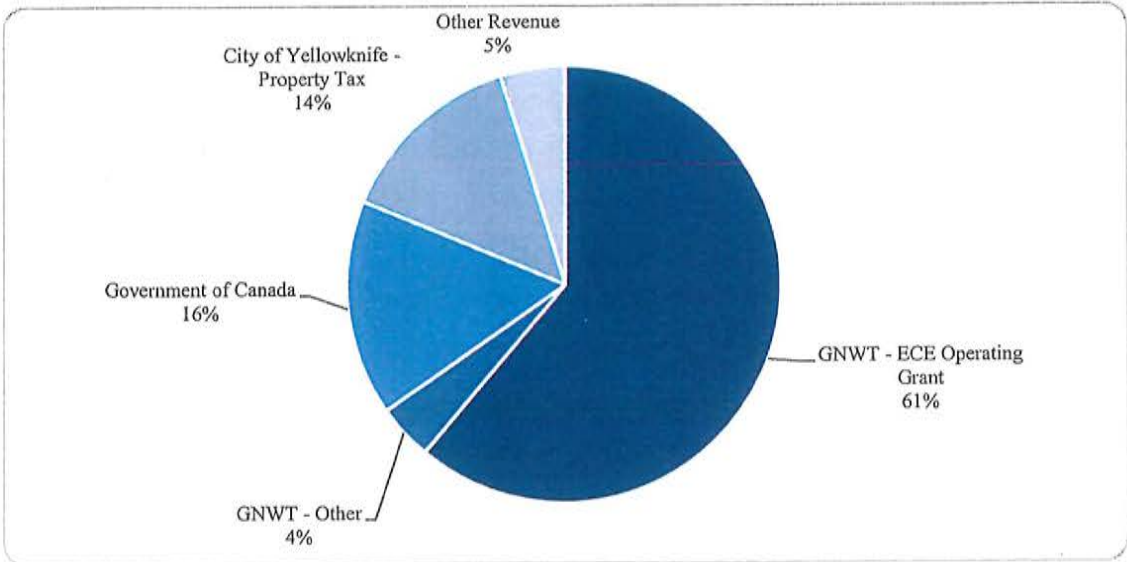
The decrease of 170K in tangible capital assets primarily arises from the amortization of these assets during the fiscal year, largely offset by capitalization of Pellet Boiler installed in St Patrick High School within the same period.

Accumulated Surplus

The Accumulated Surplus is calculated as the sum of Non-Financial Assets and Net Financial Assets. It signifies the equity that YCS has amassed over its 72-year history. The most substantial portion of this accumulated surplus is represented by the Investment in Tangible Capital Assets. A detailed breakdown of the accumulated surplus is available in the Consolidated Statement of Accumulated Surplus.

FINANCIAL COMPARISONS AND VARIANCES

Revenues



YCS relies on various sources of funding to support its operations. The majority of funding, accounting for 61% of revenue, is provided by GNWT Department of ECE as core funding for day-to-day school operations. This core funding is determined by a funding formula established by ECE, with student enrollment being the most critical factor in this formula.¹ In total, approximately 65% of revenue is derived from the GNWT; other GNWT sources being contributions for French language programs, Out-of-School Care school programs and wellness initiatives.

Throughout the fiscal year, YCS also received 16% of its revenue from Jordan's Principle, a program administered by the Government of Canada. Jordan's Principle funding is aimed at supporting Indigenous students, ensuring they have access to essential products, services, and support when needed. Additionally, 14% of revenue is generated from property taxes, which are collected by the City of Yellowknife on behalf of YCS.

Furthermore, board-generated funds augment financial resources, including donations, bus pass sales, Out-of-School program fees, investment revenue, and rental income. YCS also generates revenue when students from other school districts attend YCS schools, and the other districts receive GNWT core funding for those students.

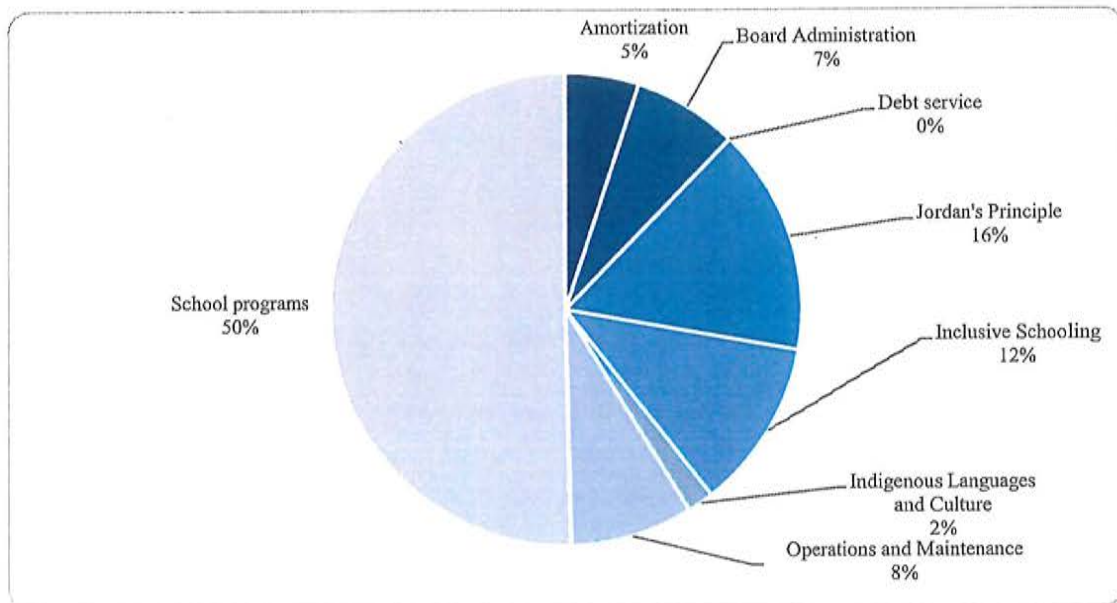
It is important to note that YCS is economically reliant on GNWT for most of its operating revenue. Therefore, any significant changes in Yellowknife's student enrollment or alterations to the GNWT funding formula could have profound implications for the future operations of YCS.

¹ https://www.ece.gov.nt.ca/sites/ece/files/resources/school_funding_framework_2022-23.pdf

Expenditures

The Consolidated Statement of Operations and Schedule 1 offer two distinct methods for categorizing expenditures. In the Consolidated Statement of Operations, expenditures are categorized based on program classifications. On the other hand, Schedule 1 of the consolidated financial statements provides a supplementary breakdown of expenditures by object, offering a more detailed view of how financial resources are allocated and spent.

Expenditures – By Program



Program categories for YCS are:

Amortization (5%): This expense is associated with systematically spreading the cost of tangible capital assets over their useful life.

Board Administration (7%): This category encompasses costs related to central services administrative and technology staff salaries and benefits, trustee honoraria, audit and legal fees, travel expenses, as well as advertising and publishing costs.

Debt Service: This section covers interest payments on long-term debt, specifically related to the repayment of debentures for the Tallah Building. Most of the debenture repayments for the Tallah Building are funded through lease payments from Aurora College.

Inclusive Schooling (12%): Expenditures in this program support students with diverse needs, including enrichment opportunities and assistance for those with learning challenges. It includes

salaries and benefits for program support teachers, literacy and early intervention teachers, the student services coordinator, counselors, classroom assistants, and advanced placement teachers.

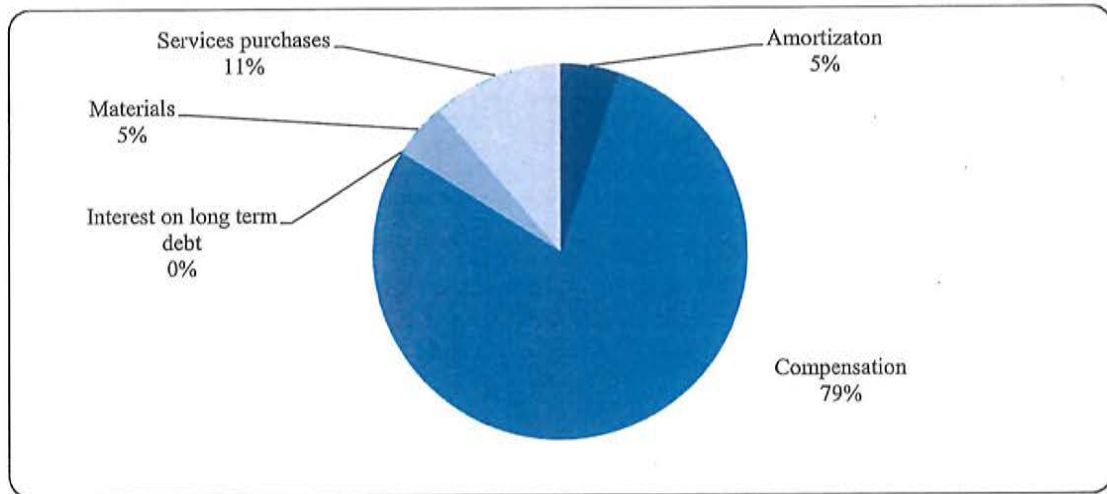
Indigenous Language Education (2%): This category includes salaries and benefits for Wiliideh Yati Language instructors, literacy coach, costs related to creating learning materials in the Wiliideh Yati language, and expenses associated with indigenous language and culture camps.

Jordan's Principle (16%): This section accounts for funding received under Jordan's Principle, which is aimed at providing support to Indigenous students to ensure they have access to essential products, services, and support when needed.

Operations and Maintenance (8%): This category covers the salaries and benefits of maintenance staff, as well as expenses related to electricity, fuel, water, janitorial services, and facility maintenance, including minor capital projects.

School Programs (50%): The majority of teachers' salaries and benefits are recorded in this program. Other significant expenses include salaries and benefits for school administrative assistants, curriculum coordinators, costs for school textbooks and supplies, expenses related to busing services.

Expenditures by Object



Compensation (79%): This category encompasses salaries for various personnel, including teachers, coordinators, classroom assistants, maintenance staff, administration assistants, counsellors, technology staff, administrative staff, and trustee honoraria. It's important to note that the majority of YCS staff are covered by unionized collective agreements specifying their compensation and benefits. Compensation also includes employee benefits, which consist 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 (11%): This category accounts for expenses related to services purchased or contracted, such as busing, janitorial services, insurance services, security services, and snow removal.

Materials/freight (5%): Expenses related to materials and freight for goods are included in this category.

Amortization (5%): This expense reflects the systematic write-off of the value of tangible capital assets over a defined number of accounting periods.

Debenture interest: This represents interest expenses incurred during the year for the Tallah building debentures.

Operating Surplus

At the end of the 2022-2023 fiscal year, there was an operating surplus of \$4.76 million.

The following table shows the summary of Accumulated Surplus.

	Opening	Increase (Decrease)	Closing
Operating fund surplus	4,704,718	57,872	4,762,590
Investment in tangible capital assets	35,330,299	(58,481)	35,271,818
Decentralized budget accumulated surplus	336,306	-	336,306
	40,371,323	(609)	40,370,714

The operating fund surplus increased by \$57,872 during the year. This increase was primarily attributed to the receipt of the GHG Grant, which was utilized to construct the Wood Pellet Boiler at St. Patrick High School. This grant significantly offset the operational deficit.

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 largely offset by the principal portion of the repayment of the debenture on the Tallah Building and offset by completion of Wood Pellet Boiler at St Patrick High School.

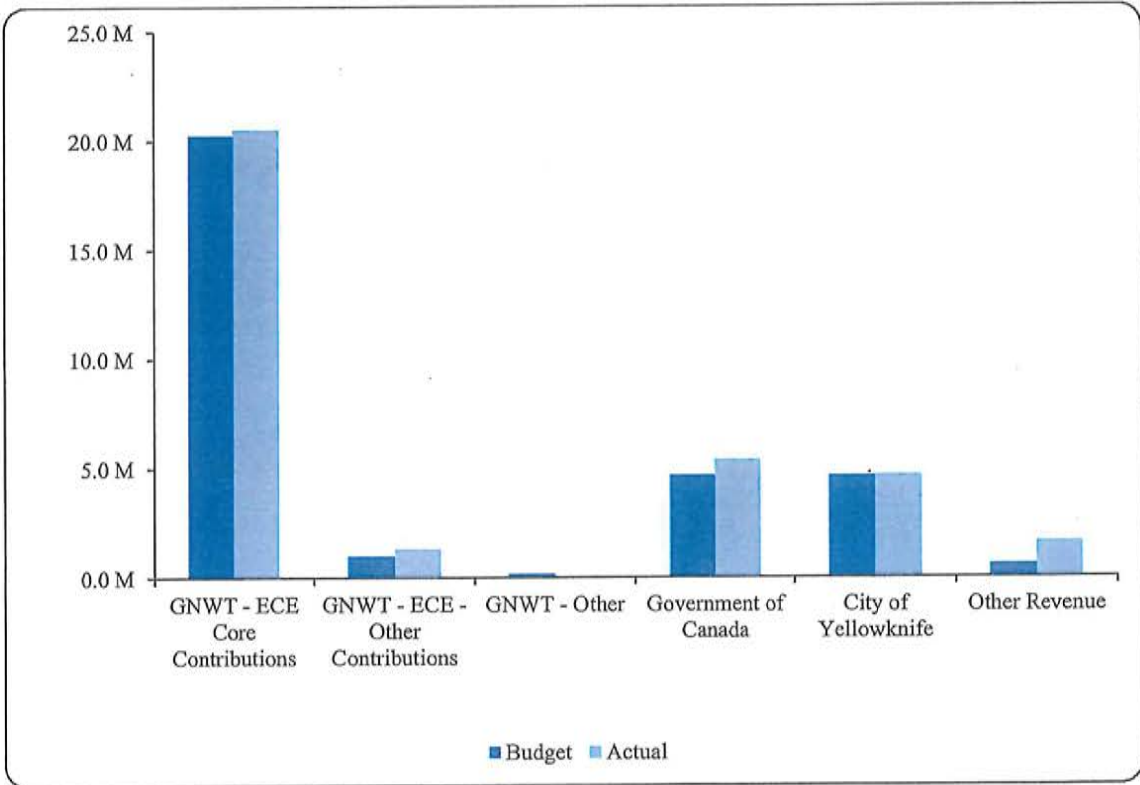
This category comprises funds that have been committed or designated for specific purposes. The majority of these funds are surpluses allocated to individual schools. Decisions regarding the expenditure of school-based funds are made by the respective schools following YCS' School-Based Decision-Making procedure.

Variance Analysis

Revenue

In the fiscal year 2022-2023, a budgeted annual deficit of \$1.70 million was initially projected. However, the actual operating deficit before considering other items amounted to \$928,000. This deficit was entirely offset by the receipt of a GHG grant totaling \$928,000, resulting in an actual net operating deficit of less than \$1,000.

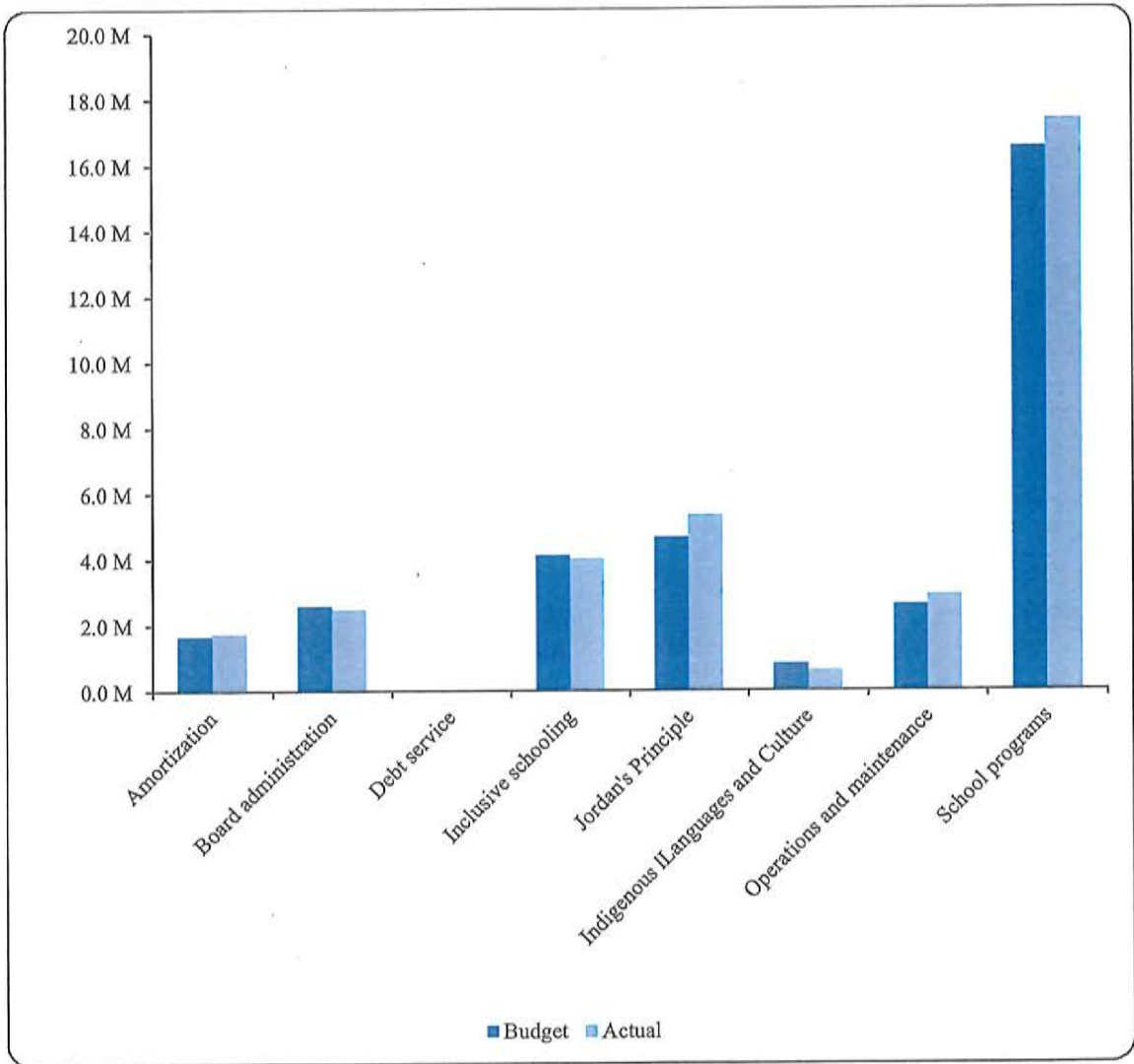
Regarding revenue, the budgeted amount for 2022-2023 was \$31.35 million, while the actual revenue realized reached \$33.59 million. This increase in revenue can be attributed to several factors, including adjustments in core and other contributions from the Government of Northwest Territories through Education, Culture, and Employment, an increase in Jordan's Principle funding from the Government of Canada, adjustments in property taxes requisitioned from the City of Yellowknife, and higher investment revenues, out-of-school program fees, and other revenue generated by the district.



Expenditures

The budgeted expenditures for the 2022-2023 fiscal year were initially set at \$33.02 million. However, the actual expenditures for the year totaled \$34.52 million, resulting in a variance (over-expenditure) of \$1.49 million.

This variance can be primarily attributed to the allocation of additional resources to support students under Jordan's Principle as funded and the expansion of out-of-school care programming, which incurred additional expenses. Additionally, there was an increase in operation and maintenance costs, contributing to the overall expenditure variance.



SUMMARY AND OUTLOOK

YCS continues to prioritize the development of 21st-century learning skills among its students. This approach acknowledges the evolving nature of education and the need to equip students with the skills and knowledge necessary for success in an ever-changing world.

YCS has adopted the theme of 'Merciful Hearts', with a particular emphasis on 'Mercy that Serves.' This theme reflects the schools' commitment to values such as compassion, empathy, and service to others, nurturing not just academic growth but also character development.

The commitment by Trustees to support all existing programs and positions demonstrates a dedication to the continuity and stability of educational offerings. It underscores the importance of maintaining educational quality and ensuring that students have access to a wide range of learning opportunities.

The forthcoming strategic plan for the next five years signals YCS's proactive approach to shaping its future. This plan will outline the school's vision, goals, and strategies for continued improvement and innovation in education.

YCS reports a healthy operating fund surplus and a strong cash position. This financial stability is crucial for the schools' ability to deliver quality education while being fiscally responsible. It provides a safety net for unforeseen challenges and opportunities that may arise in the future. At the same time, YCS also acknowledges the ongoing challenge of delivering quality education within fiscal and operational constraints. The commitment to spending today's resources on today's students reflects the school's dedication to maximizing the impact of its financial resources on student learning outcomes.

Ultimately, YCS's mission is to prepare its students for their future lives. This includes not only academic preparation but also the development of life skills, values, and a strong sense of social responsibility. The school's commitment to 'Mercy that Serves' suggests a focus on nurturing responsible and compassionate citizens ready to make a positive impact on society.

In summary, YCS is looking ahead to an exciting year of education, emphasizing both academic excellence and character development. The commitment to financial responsibility, along with strategic planning, ensures a stable and progressive future for the school, where students receive a holistic and forward-looking education.

**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, 2023

The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been prepared 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.

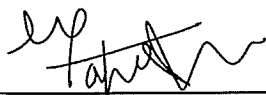
Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results, 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

November 6, 2023

Independent Auditors' Report

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

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the consolidated financial statements of Yellowknife Catholic Schools (the "Authority"), which comprise of the consolidated statement of financial position as at June 30, 2023, and the consolidated statement of changes in net financial asset, consolidated operations, consolidated statement of accumulated surplus and consolidated cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Authority as at June 30, 2023, and its results of operations, changes in net assets, and its cash flows for the year ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

School generated funds controlled by the Yellowknife Catholic Schools are not reported and presented in the accompanying financial statements. School generated funds represent fundraising activities for the benefit of student life enhancement. They are controlled through the Yellowknife Catholic Schools due to the nature of these activities which must be approved at the Yellowknife Catholic Schools' Administration level. This represents a departure of Canadian public accounting standards because school generated funds are determined to be under control of the Yellowknife Catholic Schools and as such are required to be included under the government reporting entity.

Also, we were unable to determine the amount of school generated funds; therefore, school generated funds revenues, expenses, and assets and surplus for the year ended June 30, 2023 and 2022 are not recognized nor audited in the accompanying financial statements. Our audit opinion on the financial statements for the year ended June 30, 2022 was modified accordingly because of the possible effect of this limitation in scope.

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

Independent Auditors' Report (continued)

Other Information

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

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

Independent Auditors' Report (continued)

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

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

Report on Other Legal or Regulatory Matters

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

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

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

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

The specified authorities include requirements that are subject to significant interpretation. Our interpretation may differ from other interpretations.

Crowe MacKay LLP

Yellowknife, Canada
November 6, 2023

Chartered Professional Accountants

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Financial Position

As at June 30,	2023	2022
Financial Assets		
Cash and cash equivalents (Note 4)	\$ 11,772,395	\$ 11,197,498
Accounts receivable (Note 8)	661,520	29,044
Due from the Government of Canada (Note 13)	163,335	79,671
Deposit in trust	-	1,505,000
	12,597,250	12,811,213
Liabilities		
Accounts payable and accrued liabilities (Note 10)	655,268	831,823
Accrued payroll liabilities (Note 10)	4,023,508	3,613,595
Deferred revenue (Note 12)	1,697,343	2,428,901
Payroll benefits payable	27,591	18,175
Pensions (Note 15)	167,900	139,800
Long-term debt (Note 16)	177,636	287,756
Post-employment benefits and compensated absences (Note 17)	1,000,686	868,870
	7,749,932	8,188,920
Net Financial Assets	4,847,318	4,622,293
Non-Financial Assets		
Tangible capital assets (Note 19)	35,449,454	35,618,055
Prepaid expenses (Note 20)	73,942	130,975
	35,523,396	35,749,030
Accumulated Surplus	\$ 40,370,714	\$ 40,371,323
Represented by:		
Operating fund surplus	\$ 4,762,590	\$ 4,704,718
Investment in tangible capital assets	35,271,818	35,330,299
Decentralized budget accumulated surplus	336,306	336,306
	\$ 40,370,714	\$ 40,371,323

Contractual Obligations (Note 22), Contingencies (Note 23)

Approved on behalf of the Board

 Trustee

 Trustee

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Operations

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual
Revenues			
Government of the Northwest Territories			
ECE - Regular Contributions	\$ 20,271,511	\$ 20,539,075	\$ 21,065,774
ECE - Other contributions	1,001,500	1,318,106	776,464
Total ECE contributions (Note 31)	21,273,011	21,857,181	21,842,238
GNWT - Other contributions (Note 32)	175,000	71,325	68,380
Total GNWT contributions	21,448,011	21,928,506	21,910,618
Government of Canada			
Jordan's Principle (Schedule 6)	4,670,000	5,348,016	4,242,653
Menstrual Product Funding	-	22,888	-
Total Government of Canada contributions	4,670,000	5,370,904	4,242,653
City of Yellowknife - property tax requisitioned	4,644,000	4,672,910	4,495,667
Other Education Authorities			
Extra - jurisdictional tuition	100,000	85,280	103,130
Education authority generated funds			
Donations	50,000	100,232	39,530
Fees and Sales	140,000	367,416	151,670
Investments	60,000	528,337	96,390
Other	62,825	356,578	129,543
Rentals	180,000	178,593	178,618
Total generated funds	492,825	1,531,156	595,751
	\$ 31,354,836	\$ 33,588,756	\$ 31,347,819

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Operations (continued)

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual
Expenses			
School Programs (Schedule 1)	\$ 16,536,400	\$ 17,384,670	\$ 16,439,718
Inclusive Schooling (Schedule 2)	4,125,000	4,021,689	4,050,574
Board Administration (Schedule 1)	2,597,000	2,487,399	2,595,949
Operations and Maintenance (Schedule 1)	2,609,000	2,904,352	2,775,339
Indigenous Languages and Culture (Schedule 3)	817,000	619,354	546,869
Jordan's Principle (Schedule 1)	4,670,000	5,348,016	4,242,653
Amortization (Schedule 1)	1,666,000	1,742,130	1,663,453
Debenture Interest (Schedule 1)	4,000	9,880	3,296
	33,024,400	34,517,490	32,317,851
Annual operating deficit before other items	(1,669,564)	(928,734)	(970,032)
Other items			
Greenhouse Gas ("GHG") Grant	-	928,125	-
Grant in-kind - GNWT assets provided at no cost	-	40,551	40,551
Rent expense - GNWT assets provided at no cost	-	(40,551)	(40,551)
	-	928,125	-
Operating deficit after other items	(1,669,564)	(609)	(970,032)
Opening accumulated surplus	40,371,323	40,371,323	41,341,355
Closing accumulated surplus	\$ 38,701,759	\$ 40,370,714	\$ 40,371,323

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Changes in Net Assets

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual
Operating deficit	\$ (1,669,564)	\$ (609)	\$ (970,032)
Acquisition of tangible capital assets	-	(1,573,529)	(12,954)
Amortization of tangible capital assets	1,600,000	1,742,130	1,663,453
Change in prepaid expenses and deposits	-	57,033	352,596
Increase (decrease) in net assets	(69,564)	225,025	1,033,063
Net assets, beginning of year	4,622,293	4,622,293	3,589,230
Net assets, end of year	\$ 4,552,729	\$ 4,847,318	\$ 4,622,293

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Cash Flows

For the year ended June 30,	2023	2022
	Actual	Actual
Cash provided by (used in):		
Operating transactions		
Operating deficit	\$ (609)	\$ (970,032)
Items not affecting cash:		
Amortization	1,742,130	1,663,453
	<u>1,741,521</u>	<u>693,421</u>
Changes in non-cash working capital items		
Increase in accounts receivable	(632,476)	(1,339)
Decrease (increase) in due from the Government of Canada	(83,664)	72,399
Decrease in prepaid expenses	57,033	352,596
Increase (decrease) in accounts payable and accrued liabilities	(176,555)	547,929
Increase in accrued payroll liabilities	409,913	196,268
Increase in pensions	28,100	9,300
Increase in post-employment benefits and compensated absences	131,816	123,991
Increase (decrease) in deferred revenue	(731,558)	215,327
Increase (decrease) in payroll benefits payable	9,416	(343)
	<u>(987,975)</u>	<u>1,516,128</u>
Cash provided by (used in) operating transactions	753,546	2,209,549
Financing transaction		
Repayment of long-term debt	(110,120)	(116,704)
Capital transaction		
Acquisition of tangible capital assets	(1,573,529)	(12,954)
Deposit in Trust - Pellet Boiler	1,505,000	(1,505,000)
Increase in cash and cash equivalents	574,897	574,891
Cash and cash equivalents, beginning of year	11,197,498	10,622,607
Cash and cash equivalents, end of year	\$ 11,772,395	\$ 11,197,498

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Accumulated Surplus

For the year ended June 30,	2023	2022
Operating Fund Surplus		
Operating fund surplus, beginning of year	\$ 4,704,718	\$ 3,791,601
Operating deficit	(609)	(970,032)
Transfer from investment in tangible capital assets	58,481	1,533,795
Transfer from decentralized budget accumulated surplus	-	349,354
Operating fund surplus, end of year	\$ 4,762,590	\$ 4,704,718
Transfer from investment in tangible capital assets consists of:		
Amortization	\$ 1,742,130	\$ 1,663,453
Capital acquisitions	(1,573,529)	(12,954)
Debenture principal repayment	(110,120)	(116,704)
	\$ 58,481	\$ 1,533,795
Investment in Tangible Capital Assets		
Investment in tangible capital assets, beginning of year	\$ 35,330,299	\$ 36,864,094
Amortization	(1,742,130)	(1,663,453)
Capital acquisitions	1,573,529	12,954
Debenture principal repayment	110,120	116,704
Investment in tangible capital assets, end of year	\$ 35,271,818	\$ 35,330,299
Decentralized Budget Accumulated Surplus		
Decentralized budget accumulated surplus, beginning of year	\$ 336,306	\$ 685,660
Transfer from (to) operating fund surplus	-	(349,354)
Decentralized budget accumulated surplus, end of year	\$ 336,306	\$ 336,306
Total Accumulated Surplus	\$ 40,370,714	\$ 40,371,323

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

1. Nature of Operations

Yellowknife Public Denominational District Education Authority, Yellowknife Catholic Schools ("YCS") was established in July 1951 and is presently the only Catholic school board in the Northwest Territories. A full range of instructional programs ranging from Junior Kindergarten through Grade 12 is offered by the YCS.

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

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

2. Significant Accounting Policies

(a) Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards ("PSAS"). The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity, which is composed of all organizations which are controlled by YCS. These organizations include the three schools, a maintenance shop and the Kimberlite Career and Technical Centre.

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

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 revenues are accounted for in the operating fund surplus. In accordance with accounting principles that are considered appropriate for organizations of this type, tangible capital assets acquired and debenture debt repayment that are financed with operating funds are treated as expenses in the operating fund surplus and then transferred to the investment in tangible capital asset fund. The operating fund also accounts for expenses and contributions to or from other funds (transfers) which provide for day-to-day operations.

In summary, the operating fund surplus is used to account for all financial activities except those accounted

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(a) Basis of Accounting (continued)

Operating Fund Surplus (continued)

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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 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, payroll benefits payable and accrued payroll liabilities, and long-term debt.

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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(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 ("GNWT") 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 consolidated Statement of Operations reflects the amount that would otherwise be considered amortization expense for the fiscal year as rent expense with an offsetting corresponding amount as a grant in-kind revenue.

(f) Revenue Recognition

Government Transfers

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

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

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

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

GNWT - Regular Contributions

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Local Tax Revenue (property tax requisitioned)

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

The City of Yellowknife is advised subsequent to the adoption of the budget of the amount of the requisition of the YCS and is responsible for the collection of taxes.

Section 136(4) of the *Education Act of the Northwest Territories* 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.

Other Revenues

Tuition fees revenue is recognized as educational services are provided. Revenue from rentals is earned as the facilities are used. Other revenues are recorded as the service is provided and receipt is reasonably assured.

Deferred Revenue

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

Investment Income

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

Special Purpose Funds

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

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 117.

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

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(3) of the *Education Act*.

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

This annual budget includes estimates of revenues and expenses 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 revenues 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 YCS are treated as expenses during the year of acquisition and are not recorded on the consolidated Statement of Financial Position.

(j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August. Payroll costs for members of the Union of Northern Workers ("UNW") and employees who work for 10 and 11 months during the fiscal year are accrued as appropriate.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(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, 2023.

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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 statements. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the financial statements.

(n) Employee Benefit Plans

The YCS contributes 100% of the premiums related to life insurance, long-term disability insurance and extended health care benefits for eligible employees, in accordance with negotiated salary agreements and employment practices. In addition, the YCS contributes 100% of the premiums related to dental insurance in accordance with negotiated salary agreements and employment practices. Employee and employer contributions are made on behalf of all employees for statutory federal deductions related to Canada Pension Plan and Employment Insurance.

(o) 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; 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, 2023.

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 Assets

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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (continued)

(q) Segment Disclosure

The Schedule of Operating Fund - Detail of Expenses has been prepared in accordance with PS Handbook Section PS2700 - Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and expense activities of the Board. For each reported segment, revenues and expenses represent amounts directly attributable to each segment. Segments include:

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

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

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

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

Indigenous Languages and Culture: pertains to indigenous language resource development, support of language teachers and community engagement.

Transfers and others: pertains to amortization, debenture interest and gain or loss on sale (disposal) of tangible capital assets.

Jordan's Principle: pertains to the provision of products, services and supports related to health, social, and educational needs of the First Nations students at YCS.

3. Future Accounting Changes and Adoption of New Accounting Standards

(a) Adoption of New Accounting Standards

Asset Retirement Obligations, Section PS 3280

Section PS 3280, Asset Retirement Obligations, was issued by the Public Sector Accounting Standards Board ("PSAB", or the "Board") August 2018. It is effective for fiscal years beginning on or after April 1, 2022. The standard provides guidance on how to account for and report a liability for asset retirement obligations ("AROs"). The adoption of this new standard had no impact on the financial statements.

(b) Future Accounting Changes

Revenue, Section PS 3400

This section establishes standards on how to account for and report on revenues. Specifically, it differentiates between revenues arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

3. Future Accounting Changes and Adoption of New Accounting Standards (continued)

Public Private Partnerships PS 3160

This section establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The private sector partner's obligations include requirements to:

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

This standard is applicable only to those Education Bodies that are able to acquire, and required to report, tangible capital assets in its financial statements. It is effective for fiscal years beginning on or after July 1, 2023.

4. Cash and Cash Equivalents

	2023	2022
Cash and cash equivalents	\$ 11,772,395	\$ 11,197,498

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
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

8. Accounts Receivable

	Accounts Receivable	Allowance for doubtful accounts	Net 2023	2022
Due from GNWT	\$ 532,781	\$ -	\$ 532,781	\$ 24,500
Due from other	94,487	-	94,487	4,544
Due from related parties	34,252	-	34,252	-
Total	\$ 661,520	\$ -	\$ 661,520	\$ 29,044

9. Inventories

YCS does not have any inventories.

10. Accounts Payable and Accrued Liabilities

	2023	2022
Damage deposits	\$ 3,662	\$ 3,664
Trades payable	651,606	828,159
	\$ 655,268	\$ 831,823
Teachers - Northwest Territories Teachers' Association	\$ 2,625,162	\$ 2,497,081
Non-Teacher - Union of Northern Workers	1,303,740	1,024,347
Excluded employees	94,606	92,167
	\$ 4,023,508	\$ 3,613,595

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2023

11. Contribution Repayable

YCS does not have any contribution repayable.

12. Deferred Revenue

	June 30, 2022	Funding received or receivable	Revenue recognized	June 30, 2023
Government of Canada				
First Nations and Inuit Health Branch - Jordan's Principle	\$ 1,857,098	\$ 4,939,177	\$(5,348,016)	\$ 1,448,259
Menstrual Product Funding	107,736	111,518	(22,888)	196,366
	1,964,834	5,050,695	(5,370,904)	1,644,625
Government of the Northwest Territories				
GNWT - Student Success Initiative	50,000	-	(50,000)	-
GNWT - COVID-19 Support Funding	414,067	-	(414,067)	-
GNWT - SCIP Funding	-	52,718	-	52,718
	464,067	52,718	(464,067)	52,718
	\$ 2,428,901	\$ 5,103,413	\$(5,834,971)	\$ 1,697,343

Deferred revenue consists of amounts received for which project completion dates extending beyond the fiscal year end, or conditions attached to the use of the funds have not yet been met, or an operating advance received from a funding agency for the upcoming fiscal year. These amounts will be recognized in revenue as expenditures are incurred or conditions of funding are satisfied.

13. Due from the Government of Canada

	Accounts Receivable	Allowance for doubtful accounts	Net 2023	2022
GST Receivable	\$ 163,335	\$ -	\$ 163,335	\$ 79,671

14. Capital Lease Obligations

YCS does not have any capital lease obligations.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 component of the Plan as of June 30, 2023.

Effective May 1, 2013 teaching and non-union staff could no longer contribute to the DC component. Instead all indeterminate teaching and non-unionized staff joined a new Defined Benefit ("DB") component of the Plan. Effective July 1, 2013, all indeterminate unionized non-teaching staff also ceased to make contributions to the DC component and joined the DB component of the Plan. After July 1, 2013, there are no employees making contributions to the DC component.

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 component or leave the employment of Yellowknife Catholic Schools.

No assets or liabilities related to the DC component are recorded in the consolidated financial statements of Yellowknife Catholic Schools.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

15. Pensions (continued)

(b) Defined Benefit Plan

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 2023 calendar year is \$66,000 (2022 - \$64,900).

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 the Northwest Territories Consumer Price Index.

Benefits are vested immediately.

During fiscal 2022/2023 Yellowknife Catholic Schools contributed \$1,883,000 (\$1,688,900 in fiscal 2021/2022) in respect to the DB component.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

15. Pensions (continued)

(b) Defined Benefit Plan (continued)

The date of the most recent actuarial valuation of the Plan is June 30, 2022, and extrapolated to June 30, 2023. 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, 2023 is as follows:

(d) Plan assets

	Pension Plan	Supplementary Plan	2023
Fair value, beginning of year	\$ 30,046,600	\$ -	\$ 30,046,600
Expected return on plan assets	1,525,100	-	1,525,100
Employer contributions	1,978,000	-	1,978,000
Employee contributions	1,707,500	-	1,707,500
Benefit payments and expenses	(1,529,600)	-	(1,529,600)
Experience gain (loss)	(1,389,600)	-	(1,389,600)
Fair value, end of year	\$ 32,338,000	\$ -	\$ 32,338,000

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

15. Pensions (continued)

(e) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2023
Balance, beginning of year	\$ 27,593,600	\$ 24,900	\$ 27,618,500
Current service cost	3,308,100	3,400	3,311,500
Interest cost on accrued benefit obligation	1,476,700	500	1,477,200
Benefit payments and expenses	(1,529,600)	-	(1,529,600)
(Gains) / losses on accrued benefit obligation	(217,100)	(21,900)	(239,000)
Balance, end of year	\$ 30,631,700	\$ 6,900	\$ 30,638,600

(f) Funded status

	Pension Plan	Supplementary Plan	2023
Plan surplus / (deficit)	\$ 7,732,700	\$ (37,200)	\$ 7,695,500
Unrecognized (gains) losses	86,100	(130,700)	(44,600)
Accrued benefit asset (liability) before limit on assets	7,818,800	(167,900)	7,650,900
Impact of limit on assets	(7,818,800)	-	(7,818,800)
Accrued benefit asset (liability) after limit on assets	\$ -	\$ (167,900)	\$ (167,900)

(g) Determination of pension cost

	Pension Plan	Supplementary Plan	2023
Current service cost	\$ 1,600,600	\$ 3,400	\$ 1,604,000
Interest on accrued benefit obligation	(48,400)	500	(47,900)
Amortization of losses / (gains)	143,200	(6,100)	137,100
Extraordinary items	(3,247,200)	30,300	(3,216,900)
Change in valuation allowance	3,529,800	-	3,529,800
Pension expense	\$ 1,978,000	\$ 28,100	\$ 2,006,100

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

15. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2022 is as follows:

(h) Plan assets

	Pension Plan	Supplementary Plan	2022
Fair value, beginning of year	\$ 29,425,000	\$ -	\$ 29,425,000
Expected return on plan assets	1,446,600	-	1,446,600
Employer contributions	2,306,700	-	2,306,700
Employee contributions	1,531,500	-	1,531,500
Benefit payments and expenses	(1,778,300)	-	(1,778,300)
Experience (loss) gain	(2,884,900)	-	(2,884,900)
Fair value, end of year	\$ 30,046,600	\$ -	\$ 30,046,600

(i) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2022
Balance, beginning of year	\$ 26,120,000	\$ 155,200	\$ 26,275,200
Current service cost	3,068,400	6,800	3,075,200
Interest cost on accrued benefit obligation	1,344,200	1,200	1,345,400
Benefit payments and expenses	(1,778,300)	-	(1,778,300)
(Gains) / losses on accrued benefit obligation	(1,160,700)	(138,300)	(1,299,000)
Balance, end of year	\$ 27,593,600	\$ 24,900	\$ 27,618,500

(j) Funded status

	Pension Plan	Supplementary Plan	2022
Plan surplus (deficit)	\$ 2,453,000	\$ (155,200)	\$ 2,297,800
Unrecognized (gains) losses	1,836,000	(114,900)	1,721,100
Accrued benefit asset (liability) before limit on assets	4,289,000	(139,800)	4,149,200
Impact on limit of assets	(4,289,000)	-	(4,289,000)
Accrued benefit asset (liability)	\$ -	\$ (139,800)	\$ (139,800)

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

15. Pensions (continued)

(k) Determination of pension cost

	Pension Plan	Supplementary Plan	2022
Current service cost	\$ 1,536,900	\$ 6,800	\$ 1,543,700
Interest on accrued benefit obligation	(102,400)	1,200	(101,200)
Amortization of losses/ (gains)	20,000	1,300	21,300
Change in valuation allowance	852,200	-	852,200
Pension expense	\$ 2,306,700	\$ 9,300	\$ 2,316,000

(l) Actuarial assumptions

	2023	2022
Discount rate - pension plan	4.90%	4.90%
Discount rate - supplementary plan	5.91%	1.90%
Expected return on plan assets - pension plan	4.90%	4.90%
Expected return on plan assets - supplementary plan	n/a	n/a
Salary increase - pension plan	2.00%	2.00%
Salary increase - supplementary plan	2.00%	2.00%
Mortality table	100% of the CPM 2014 table *	100% of the CPM 2014 table *
Expected average remaining services lifetime ("EARSL") - pension plan	14.2 Years	14.2 Years
Expected average remaining services lifetime ("EARSL") - supplementary plan	17.8 Years	17.8 Years

* 2023 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B;
2022 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B.

(m) Plan assets consist of:

	2023	2022
Fixed income securities	60%	60%
Equity securities	40%	40%

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Notes to Consolidated Financial Statements

June 30, 2023

16. Long-Term Debt

	2023	2022
Government of the Northwest Territories debenture, repayable in monthly instalments of \$10,000 including interest. Interest rate consistent with GNWT cost of borrowing at a current rate of 5.19% (2022 - 1.90%). If rates do not change, the final instalment will be due in 2025.	\$ 177,636	\$ 287,756
The debenture is repayable annually as follows:		
2024	113,739	
2025	63,897	
	\$ 177,636	

The debentures are registered.

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2023

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

The actuarial valuation was completed as at March 31, 2023. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2023 and the results extrapolated to June 30, 2023. 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	2023	2022
Accrued benefit obligation, beginning of year	\$ 574,826	\$ 286,867	\$ 861,693	\$ 911,008
Current service cost	67,921	21,466	89,387	74,803
Interest cost	24,883	12,207	37,090	31,003
Benefits paid	(3,193)	(21,225)	(24,418)	(72,733)
Plan amendments	-	-	-	48,459
Actuarial gains/losses	(96,195)	(18,259)	(114,454)	(130,847)
Accrued benefit obligations, end of year	568,242	281,056	849,298	861,693
Unamortized net actuarial gain/loss	55,740	95,648	151,388	7,177
Accrued benefit liability	\$ 623,982	\$ 376,704	\$ 1,000,686	\$ 868,870

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

17. Post-Employment Benefits and Compensated Absences (continued)

Benefits Expense

	Severance and removal	Compensated absences	2023	2022
Current service cost	\$ 67,917	\$ 21,466	\$ 89,383	\$ 74,803
Interest cost	24,883	12,207	37,090	31,003
Amortization of net actuarial loss	7,811	21,948	29,759	42,459
Plan amendment	-	-	-	48,459
Benefit expense, end of year	\$ 100,611	\$ 55,621	\$ 156,232	\$ 196,724

The discount rate used to determine the accrued benefit obligation was an average of 4.10% (2022 - 4.10%). The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2024	\$ 74,624	\$ 22,291	\$ 96,915
2025	72,187	22,029	94,216
2026	73,748	20,917	94,665
2027	79,755	24,045	103,800
2028	69,887	23,886	93,773
Total	\$ 370,201	\$ 113,168	\$ 483,369

18. Trust Assets Under Administration

YCS does not have any trust assets under administration.

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2023

19. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization	Net Book Value, June 30, 2023	Net Book Value, June 30, 2022
Land and improvements	\$ 1,838,825	\$ -	\$ -	\$ -	\$ -	\$ 1,838,825	\$ 1,838,825
Equipment	929,549	1,505,000	-	143,264	688,694	1,745,855	384,120
Buildings and Portables							
Career and Technical Centre	2,878,916	-	-	73,888	1,401,154	1,477,762	1,551,650
Central Services offices	1,048,460	-	-	41,700	827,168	221,292	262,992
Ecole St. Joseph School	37,393,984	-	-	788,566	17,355,426	20,038,558	20,827,124
Ecole St. Patrick High School	12,292,334	-	-	321,853	8,403,015	3,889,319	4,211,172
Tallah Building	621,027	-	-	15,757	167,892	453,135	468,892
Weledeh Catholic School	13,028,131	68,529	-	357,102	7,311,952	5,784,708	6,073,281
	67,262,852	68,529	-	1,598,866	35,466,607	31,864,774	33,408,065
	\$ 70,031,226	\$ 1,573,529	\$ -	\$ 1,742,130	\$ 36,155,301	\$ 35,449,454	\$ 35,618,055

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

20. Prepaid Expenses and Deposits

	2023	2022
Total	\$ 73,942	\$ 130,975

21. GNWT Assets Provided At No Cost

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

	Cost	Accumulated Amortization	Net Book Value 2023	Net Book Value 2022
St. Joseph Portables 4 Units	\$ 1,622,045	\$ 179,101	\$ 1,442,944	\$ 1,483,495

Rent expense of \$40,551 (2022 - \$40,551) was offset by a grant in-kind.

22. Contractual Obligations

YCS has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2023.

YCS is committed to four janitorial contracts for various schools and buildings. All of the contracts expire in June 2024. YCS has a contract with First Canada ULC (o/a First Student Canada) for student transportation. The five year contract was implemented in September 2021, expiring August 2026. YCS has various contracts for courier services, elevator maintenance, employee assistance, phone service, photocopiers, and postage machines.

The future minimum payments are as follows.

	Expiry Date	2024	2025	2026	2027+	Total
Courier services	June 2024	\$ 7,957	\$ -	\$ -	\$ -	\$ 7,957
Janitorial	June 2024	785,977	-	-	-	785,977
Photocopier	April 2027	21,918	11,792	11,792	9,209	54,711
Student bussing	August 2026	382,109	393,797	393,797	-	1,169,703
Maintenance contracts	June 2024	45,440	-	-	-	45,440
Technology	June 2026	36,605	5,215	5,865	-	47,685
		\$ 1,280,006	\$ 410,804	\$ 411,454	\$ 9,209	\$ 2,111,473

Yellowknife Catholic Schools have collective agreements with the Northwest Territories Teachers' Association and the Public Service Alliance of Canada as represented by its agent the Union of Northern Workers. A four-year agreement with the Northwest Territories Teachers' Association was signed for the period from September 2021 to August 2025. A four-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 2022 to June 2026.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

23. Contingencies

The Authority does not have any contingencies.

24. Related Parties

YCS has the following transactions with government and other government controlled organizations:

Due from related parties:

	Accounts Receivable	Allowance for doubtful accounts	2023	2022
Government of the Northwest Territories				
Department of Education, Culture and Employment	\$ 3,751	\$ -	\$ 3,751	\$ -
Department of Finance	529,030	-	529,030	20,038
Department of Health and Social Services	-	-	-	4,462
Aurora College	13,430	-	13,430	-
Total due from related parties	\$ 546,211	\$ -	\$ 546,211	\$ 24,500

Revenues from related parties:

	2023	2022
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 21,857,181	\$ 21,842,238
Department of Municipal and Community Affairs	50,900	45,900
Department of Health and Social Services	10,425	8,925
Department of Environment and Natural Resources	10,000	13,555
Aurora College - Tallah building	\$ 123,198	\$ 123,198
Dettah District Education Authority	85,280	103,130

Expenses from related parties:

	2023	2022
Government of the Northwest Territories		
Department of Infrastructure	\$ -	\$ 1,505,000
Department of Finance - debenture	120,000	120,000
YK Education District No. 1	\$ -	\$ 22,823

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

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 revenues and expenses for the Operating Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of YCS.

The budget figures presented are those approved by the Trustees of YCS on May 18, 2022.

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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

27. Risk Management

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

(a) Credit risk

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

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 June 30, 2023 is as follows:

	2023
Cash and cash equivalents	\$ 11,772,395
Due from the Government of Canada	163,335
Accounts receivable	661,520
Maximum credit risk exposure	<u>\$ 12,597,250</u>

At June 30, 2023, the following accounts receivable were past due but not impaired.

	30 days	60 days	90 days
\$	618	-	\$ 38,337

At June 30, 2023, YCS does not have any impaired accounts receivable.

YCS does have concentration of credit risk in its accounts receivable. Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to YCS in the event of a default. At June 30, 2023, receivables from one (2022 - one) customer comprised 92% (2022 - 36%) of the total outstanding receivable. YCS reduces this risk by monitoring overdue balances.

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

(b) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. YCS has exposure to interest rate risk on its long-term debt of \$177,636 (2022 - \$287,756) 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, 2023

27. Risk Management (continued)

(c) Liquidity risk

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

The table below shows when various financial assets and liabilities mature.

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 11,772,395	\$ -	\$ -	\$ -
Due from the government of Canada	163,335	-	-	-
Accounts receivable	661,520	-	-	-
Total assets	\$ 12,597,250	\$ -	\$ -	\$ -
Total assets - prior year	\$ 12,811,213	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 655,268	\$ -	\$ -	\$ -
Due to the Government of Canada	-	-	-	-
Long-term debt	56,187	57,591	63,858	-
Accrued payroll liabilities	4,023,508	-	-	-
Total liabilities	\$ 4,734,963	\$ 57,591	\$ 63,858	\$ -
Total liabilities - prior year	\$ 4,306,595	\$ 58,004	\$ 172,307	\$ -
Net total	\$ 7,862,287	\$ (57,591)	\$ (63,858)	\$ -
Net total - prior year	\$ 8,504,618	\$ (58,004)	\$ (172,307)	\$ -

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2023

28. Expenses By Object

	2023 Budget	2023 Actual	2022 Actual
Amortization	\$ 1,666,000	\$ 1,742,130	\$ 1,663,453
Compensation	26,706,000	27,217,218	25,510,457
Interest on long-term debt	4,000	9,880	3,296
Materials/Freight	663,400	1,657,149	1,349,521
Services Purchased/Contracted	3,985,000	3,891,113	3,791,124
	\$ 33,024,400	\$ 34,517,490	\$ 32,317,851

29. Subsequent Events

Subsequent to year end, YCS wound-up the defined benefit pension plan as well as the supplementary defined benefit pension plan described in note 14b and 14c with an effective date of August 31, 2023. The related curtailment impact has been reflected in the consolidated financial statements as of June 30, 2023. Any settlement impact can not be reasonably estimated or known until all liabilities are settled, and as a result any settlement impact will be reflected in the year ending June 30, 2024.

Effective September 1, 2023 all plan members were converted to the Northern Employee Benefits Services Pension Plan. Funds held in the DB plan are to be transferred to the members private plans based on the commuted values as of September 1, 2023.

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, 2023

31.ECE Contributions

	2023	2022
Original contribution	\$ 20,264,913	\$ 20,282,169
Student Success Initiative	103,000	117,376
Deferred Inclusive Schooling	-	100,000
Termination benefits	91,088	534,066
NWTTA Collective bargaining adjustment	-	191,709
Mentorship release time	30,074	17,208
Insurance Adjustment	-	(263,889)
UNW Collective bargaining impact	-	87,135
Deferred SSI	50,000	-
Updated contribution	\$ 20,539,075	\$ 21,065,774
After school program subsidy	352,539	115,957
Diplôme d'Études en Langue Française (DELF)	40,000	40,000
Extra French funding	223,000	149,000
French language funding	280,500	280,500
COVID-19 support funding	414,067	166,007
Junior kindergarten COVID grant	-	15,000
Self regulation	-	10,000
French Language Communication and Services	8,000	-
Other contributions	1,318,106	776,464
TOTAL	\$ 21,857,181	\$ 21,842,238

32.GNWT - Other Contributions

	2023	2022
Department of MACA		
Active After School	\$ 45,900	\$ 45,900
Education Excursion	5,000	-
Department of Health and Social Services		
Drop the Pop	10,425	8,925
Department of Environment & Natural Resources		
Take a Kid Trapping	10,000	13,555
TOTAL	\$ 71,325	\$ 68,380

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2023

33. Contingent Assets

YCS does not have any contingent assets.

34. Contractual Rights

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

	2024	2025	2026	2027 and beyond	Total
Jordan's Principle	\$ 5,233,481	\$ -	\$ -	\$ -	5,233,481
Tallah Building	123,489	123,489	123,489	246,978	617,445
Core Funding	19,412,834	-	-	-	19,412,834
	<u>\$ 24,769,804</u>	<u>\$ 123,489</u>	<u>\$ 123,489</u>	<u>\$ 246,978</u>	<u>\$ 25,263,760</u>

YCS has entered a rental agreement with Aurora College for the rental of the Tallah Building. The lease agreement expires on June 30, 2028.

Yellowknife Catholic Schools
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Schedule 1
Operating Fund - Detail of Expenses

For the year ended June 30, 2023

	School Programs	Inclusive Schooling (Schedule 2)	Board Administration	Operations and Maintenance	Indigenous Languages and Culture (Schedule 3)	Transfer & Others	Jordan's Principle	Total 2023	Budget 2023	Total 2022
Salaries										
Teachers	\$ 11,022,855	\$ 1,449,365	\$ -	\$ -	\$ 336,785	\$ -	\$ 1,021,479	\$ 13,830,484	\$ 14,563,850	\$ 12,961,129
Instruction assistants	-	1,452,099	-	-	-	-	2,595,241	4,047,340	4,520,650	3,903,929
Non-instructional	1,127,211	-	1,465,700	352,791	124,367	-	-	3,070,069	2,085,000	3,123,251
Board honoraria	-	-	72,779	-	-	-	-	72,779	70,000	72,783
	12,150,066	2,901,464	1,538,479	352,791	461,152	-	3,616,720	21,020,672	21,239,500	20,061,092
Employee Benefits										
Employee benefits	3,408,921	933,122	421,100	132,257	77,057	-	1,065,970	6,038,427	4,966,500	5,243,181
Leave and termination benefits	158,119	-	-	-	-	-	-	158,119	500,000	206,184
	3,567,040	933,122	421,100	132,257	77,057	-	1,065,970	6,196,546	5,466,500	5,449,365
Services Purchased/Contracted										
Advertising/publishing	24,020	-	95,089	1,579	-	-	-	120,688	32,000	48,993
Communication	65,804	-	32,984	4,869	-	-	-	103,657	43,000	95,927
Contracted services	46,774	45,920	2,211	883,239	20,155	-	44,374	1,042,673	768,500	1,344,738
Maintenance and repairs	132,610	11,104	-	553,003	21,056	-	-	717,773	552,500	625,933
Other	54,753	-	43,998	13,236	-	-	-	111,987	-	77,466
Professional/technical	45,250	88,366	181,506	-	-	-	-	315,122	1,212,000	252,615
Rental/leases	39,779	-	4,190	-	-	-	-	43,969	6,000	38,530
Student transportation	441,526	5,932	-	-	-	-	4,802	452,260	465,000	363,957
Travel	25,847	-	4,151	-	-	-	-	29,998	31,000	8,729
Utilities: Electricity	-	-	-	426,113	-	-	-	426,113	416,000	429,339
Heating	-	-	-	412,231	-	-	-	412,231	352,000	395,431
Water/sewage	-	-	-	114,642	-	-	-	114,642	107,000	109,466
	876,363	151,322	364,129	2,408,912	41,211	-	49,176	3,891,113	3,985,000	3,791,124

Continued on next page

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 1 (continued)
 Operating Fund - Detail of Expenses

For the year ended June 30, 2023

	School Programs	Inclusive Schooling (Schedule 2)	Board Administration	Operations and Maintenance	Indigenous Languages and Culture (Schedule 3)	Transfer & Others	Jordan's Principle	Total 2023	Budget 2023	Total 2022
Materials/Freight										
Materials	\$ 786,952	\$ 35,781	\$ 163,691	\$ 10,392	\$ 39,934	\$ -	\$ 616,150	\$ 1,652,900	\$ 663,400	\$ 1,340,872
Freight	4,249	-	-	-	-	-	-	4,249	-	8,649
	791,201	35,781	163,691	10,392	39,934	-	616,150	1,657,149	663,400	1,349,521
Amortization	-	-	-	-	-	1,742,130	-	1,742,130	1,666,000	1,663,453
Debenture Interest	-	-	-	-	-	9,880	-	9,880	4,000	3,296
	-	-	-	-	-	1,752,010	-	1,752,010	1,670,000	1,666,749
	\$ 17,384,670	\$ 4,021,689	\$ 2,487,399	\$ 2,904,352	\$ 619,354	\$ 1,752,010	\$ 5,348,016	\$ 34,517,490	\$ 33,024,400	\$ 32,317,851

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 2
Detail of Inclusive Schooling Expenses

For the year ended June 30, 2023

	Staff Development	General Inclusive Schooling	Assistive Technology	Total
Salaries				
Teachers	\$ 11,762	\$ 1,443,590	\$ -	\$ 1,455,352
Instruction assistants	-	1,446,112	-	1,446,112
	11,762	2,889,702	-	2,901,464
Employee Benefits	-	933,122	-	933,122
Services Purchased/Contracted				
Contracted services	-	45,920	-	45,920
Maintenance and repairs	-	-	11,104	11,104
Professional/technical	-	88,366	-	88,366
Student transportation	-	5,932	-	5,932
	-	140,218	11,104	151,322
Materials/Freight	10	16,446	19,325	35,781
	\$ 11,772	\$ 3,979,488	\$ 30,429	\$ 4,021,689

Yellowknife Catholic Schools
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Schedule 3
Indigenous Languages and Culture Program Expenses

For the year ended June 30, 2023

	Student Instruction	Teacher/ Learning Resources	School and Community Programs	Total
Salaries				
Teachers	\$ 336,785	\$ -	\$ -	\$ 336,785
Non-instructional	-	73,817	50,550	124,367
	336,785	73,817	50,550	461,152
Employee Benefits	77,057	-	-	77,057
Services Purchased/Contracted				
Contracted services	-	-	20,155	20,155
Maintenance and repairs	-	-	21,056	21,056
	-	-	41,211	41,211
Materials/Freight	-	-	39,934	39,934
	\$ 413,842	\$ 73,817	\$ 131,695	\$ 619,354

Yellowknife Catholic Schools
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Schedule 4
French Language Programs

For the year ended June 30, 2023

	Contribution from GNWT	Commitment from YCS	Actual Expenses	(Over) under Expenses
Bilateral Agreement Funding Special Projects				
Teacher Assistants (salary and benefits)	\$ 45,500	\$ 30,000	\$ 74,592	\$ 908
French Immersion Literacy Coach (salary and benefits)	56,000	65,000	163,963	(42,963)
Core French 1-12 (salary and benefits)	100,000	182,000	338,376	(56,376)
Resources	11,000	8,000	25,880	(6,880)
Cultural Activities	4,000	5,000	10,015	(1,015)
Professional Development	4,000	8,000	11,955	45
Immersion and Core French Consultant (salary and benefits)	60,000	87,000	147,135	(135)
Literacy Coach (salary and benefits)	50,000	-	-	50,000
Extension of French Immersion programming	105,000	-	262,905	(157,905)
Expand and extend Partnerships	4,000	-	4,000	-
Coaching an Linguistic Program	10,000	2,550	5,851	6,699
Database - Creation and Implementation	5,000	12,500	-	17,500
Job Fairs	30,000	8,200	11,718	26,482
Increase Support to Educators	10,000	1,000	11,000	-
Peer observation/teacher shadowing	9,000	-	5,051	3,949
Total	\$ 503,500	\$ 409,250	\$ 1,072,441	\$ (159,691)

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 5
Student Success Initiative Projects

For the year ended June 30, 2023

	Student Agency	Student Wellness	Leadership Development	Numeracy	Math Project	Compacting the Curriculum	Total
Revenues							
Government of Northwest Territories - Department of Education, Culture and Employment	\$ 24,000	\$ 37,000	\$ 28,000	\$ 24,000	\$ 25,000	\$ 15,000	\$ 153,000
Expenses							
Salaries	18,819	636	2,730	15,239	5,459	12,573	55,456
Employee Benefits	20	-	229	1,183	431	203	2,066
Services Purchased/Contracted							
Contracted services	768	-	-	-	9,048	6,311	16,127
Professional/technical	-	-	44,450	-	-	-	44,450
Services Purchased/Contracted	768	-	44,450	-	9,048	6,311	60,577
Materials/Freight	-	13,210	454	17,962	3,344	-	34,970
	19,607	13,846	47,863	34,384	18,282	19,087	153,069
Net surplus (deficit)	\$ 4,393	\$ 23,154	\$ (19,863)	\$ (10,384)	\$ 6,718	\$ (4,087)	\$ (69)
Deferred Revenue							\$ -

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 6
 Jordan's Principle

For the year ended June 30, 2023

	June 30, 2023 Budget	June 30, 2023 Actual	June 30, 2022 Actual	July 2022 to March 2023 Actual	April 2023 to June 2023 Actual
Revenues					
Government of Canada					
First Nation and Inuit Health Branch	\$ 4,670,000	\$ 4,939,177	\$ 4,738,363	\$ 3,702,851	\$ 1,236,326
Carry Forward from Previous Year	-	1,964,834	1,469,124	1,964,834	1,294,849
Carry Forward from Previous Year	-	(107,736)	-	(107,736)	-
Total Revenues	4,670,000	6,796,275	6,207,487	5,559,949	2,531,175
Expenses					
Administration	467,000	601,000	395,869	480,800	120,200
Personnel	4,203,000	4,682,690	3,816,933	3,746,152	936,538
Materials and Supplies	-	15,150	28,779	12,120	3,030
Contracted Services	-	44,374	-	22,187	22,187
Other	-	4,802	1,072	3,841	960
Total Expenses	4,670,000	5,348,016	4,242,653	4,265,100	1,082,915
Net surplus to carry forward to next year	\$ -	\$ 1,448,259	\$ 1,964,834	\$ 1,294,849	\$ 1,448,260

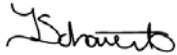
Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 7
Schedule of Utilities Expenses

For the year ended June 30,	2023	2022	2021	Total Expense	Average Expense
Fuel Oil	\$ 374,424	\$ 362,534	\$ 284,470	\$ 1,021,428	\$ 340,476
Electricity	426,113	431,289	387,379	1,244,781	414,927
Pellets	37,807	33,077	31,612	102,496	34,165
Water	80,249	76,075	77,292	233,616	77,872
Garbage	34,393	33,391	32,855	100,639	33,546
	\$ 952,986	\$ 936,366	\$ 813,608	\$ 2,702,960	\$ 900,986

Approvals

Operating Plan



Education Body Chair

Superintendent

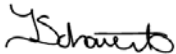
June 23, 2022

June 23, 2022

Date

Date

Annual Report



Education Body Chair

Superintendent

November 20, 2023

November 20, 2023

Date

Date

Education Accountability Framework

**Yellowknife Education
District No. 1**

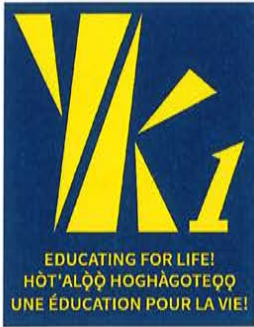
Operating Plan

For the 2022-23 School Year



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Yellowknife Education District No. 1
Commission scolaire publique n°1 de Yellowknife

Phone/Tél (867) 766-5050
Fax/Télec (867) 873-5051
Email/Courriel info@yk1.nt.ca

November 28, 2023

Honourable R.J. Simpson
Minister, Department of Education, Culture and Employment
Government of the Northwest Territories
Box 1320
Yellowknife, NT XIA 2L9

Dear Minister Simpson,

Re: Submission of Annual Report for the Fiscal Year Ending June 30, 2023

Enclosed is the Annual Report for Yellowknife District No. 1 Education Authority (Yellowknife Education District No. 1) for the year ending June 30, 2023.

Sincerely,

David Wasylciw
Chairperson
Yellowknife Education District No. 1

- cc. John MacDonald, Deputy Minister (ECE)
Sam Shannon, Assistant Deputy Minister, Corporate Services (ECE)
Katherine Macdonald, Director, Finance and Capital Planning (ECE)
Colton Moran, Manager Board & Corporate Services (ECE)
Jameel Aziz, Superintendent/ CEO (YK1)
Tram Do, Secretary Treasurer (YK1)

Operating Plan - Executive Summary

The Yellowknife Education District No. 1's Operating Plan for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with Yellowknife Education District No. 1's priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

Yellowknife Education District No. 1 (YK1) has placed educational priorities and goals for 2022-2023 under three pillars that incorporate priorities agreed to by Education Leaders and the Department of ECE: **Student achievement in Literacy and Numeracy; Language and Culture, Student & Educator Wellness; Personalized and Inclusive Education; and Key Competencies.**

YK1 strategic priorities are also included in our planned goals and targets. They are as follows:

Learning: Ensure inclusive, equitable and authentic learning experiences;

Indigenous Language & Education: Honour and celebrate Indigenous Language and Culture for all learners;




Community: Foster critical understanding of local, national and global issues; and

Wellness: Cultivate a culture of holistic wellness.

The three pillars that align the aforementioned are:

1. **Learning**
2. **Indigenous Language and Culture**
3. **Wellness, Community, and Key Competencies**

The following chart highlights planned goals and foci for 2022-2023. All professional development will align with the identified pillars.

YK1 2022-2023 Educational Goals		
Learning	Indigenous Language and Culture	Wellness, Community, and Key Competencies
 Education Leaders & ECE Shared Priorities		
Student Achievement in Literacy and Numeracy Personalized and Inclusive Education	Language & Culture	Student & Educator Wellness Key Competencies
 YK1 Strategic Priorities		
Learning	Indigenous Language & Education	Wellness Community
 YK1 Goals and Targets		
Responding to EDI results at district/school level	“Our Languages” implementation	Responding to MDI results at district and school levels
Implementation of YK1 Learning Plan	ILE classes	ECE supported school-based programs <ul style="list-style-type: none"> ● Fourth R Program ● Talking About Mental Illness (TAMI) ● W.I.T.S
Place-based, culturally responsive initiative, Engaging Learners in the Middle Years		Growth as a Learner

<p>Math/Science/Early Literacy foci EN/FR:</p> <ul style="list-style-type: none"> ● JK-2 Playful Inquiry ● Nurturing Northern Literacy Learners, grades, 3-8 ● Math Pedagogy (Working Group) 	<p>Cross-curricular planning and integration of <i>Dene Kede</i>.</p>	<p>Outdoor Classrooms</p>
	<p>Indigenizing environments</p>	<p>Fostering Open eXpression among Youth [FOXY], and Strength, Masculinities, And Sexual Health [SMASH]</p>
<p>Assessment to Instruction</p>	<p>Elders and Knowledge Keepers</p>	<p>Gay Straight Alliance (GSA)</p>
<p>Teaching to diversity using flexible instructional practices</p>	<p>Key Cultural Experiences</p>	<p>Safe School Plans</p>
<p>Participation in ECE renewal of IEP process</p>	<p>School-based ILE Committees</p>	
<p>Following expected guidelines for PSTs</p>	<p>Sara Davidson, consultant, to support Indigenizing education</p>	
<p>Technologies to support diverse learners</p>		
<p>Supporting complex learners in the classroom setting*</p>		<p>*</p>
<p>Supporting Educational Assistants in their role*</p>		<p>*</p>

Annual Report - Executive Summary

The Yellowknife Education District No. 1's Annual Report for the 2022-2023 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

The 2022-2023 is the first full year we have had without any COVID-19 interruptions since 2018-2019. YK1 continued to prioritize learning, wellness, Indigenizing our practices and strengthening relationships.

Being able to re-engage as communities of learners has been a highlight. school clubs, sporting activities, trips, and other extracurricular activities were once again available to students without restriction. In addition, schools have been able to reconnect with families and the community in a variety of ways, fostering meaningful relationships and partnerships.

We have continued to prioritize ongoing and responsive professional learning opportunities in order to support our educators in using effective and inclusive practices. Our teachers and school leaders have also received embedded professional learning throughout the year in order to support a smooth transition to the new curriculum.

Our staff members are dedicated professionals who bring expertise and passion to their roles, contributing to a positive learning environment. Teachers are actively engaged in collaborative inquiry, working together to enhance student learning and the development of competencies.

Challenges do remain. Staff members are experiencing the lingering effects of disruptions caused by the pandemic, which has impacted their well-being and therefore their ability to provide optimal support to students. We have had a quite high percentage of leave requests due to health concerns.

Related to this is the reduced number of qualified substitute teachers. There is a need to address the availability of substitute teachers to ensure smooth operations and continuity of learning.

We have observed a decline in numeracy results, which highlights the need to increase the focus on the pedagogical content knowledge of our staff.

Our MDI results show that some students are feeling a lack of connection, emphasizing the importance of fostering strong student-teacher relationships and creating a supportive and inclusive school community.

The availability of and access to mental health services, speech therapy, and occupational therapy support for students continues to be a major area of concern. Students with exceptional needs require intensive intervention and supports that are difficult to secure. This is a territorial concern. We will continue to work with ECE and service providers to meet the needs of our students to the best of our ability.

Finally, Safe School planning is another focus area. We recognize this work has evolved into an integrated approach to supporting staff and students. By encompassing our District priorities of Wellness, Learning, Indigenizing Education and Community, we will continue to strengthen our Safe Schools plans.

1. Administration and School Services

Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Student Profiles

A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

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 2150 (April 2022) students it serves.

Accountability, strategic thinking, financial responsibility, and commitment are among the strengths of this dedicated group.

District Education Authority Trustees

Chairperson: David Wasylciw

Vice Chairperson: Terry Brookes

Trustees: Allan Shortt
Barbara Bell
Jason Snaggs
Michelle Peters
Tina Drew

Administration

Superintendent of Education: Jameel Aziz

Assistant Superintendent: Shirley Zouboules

Assistant Superintendent: Landon Kowalzik

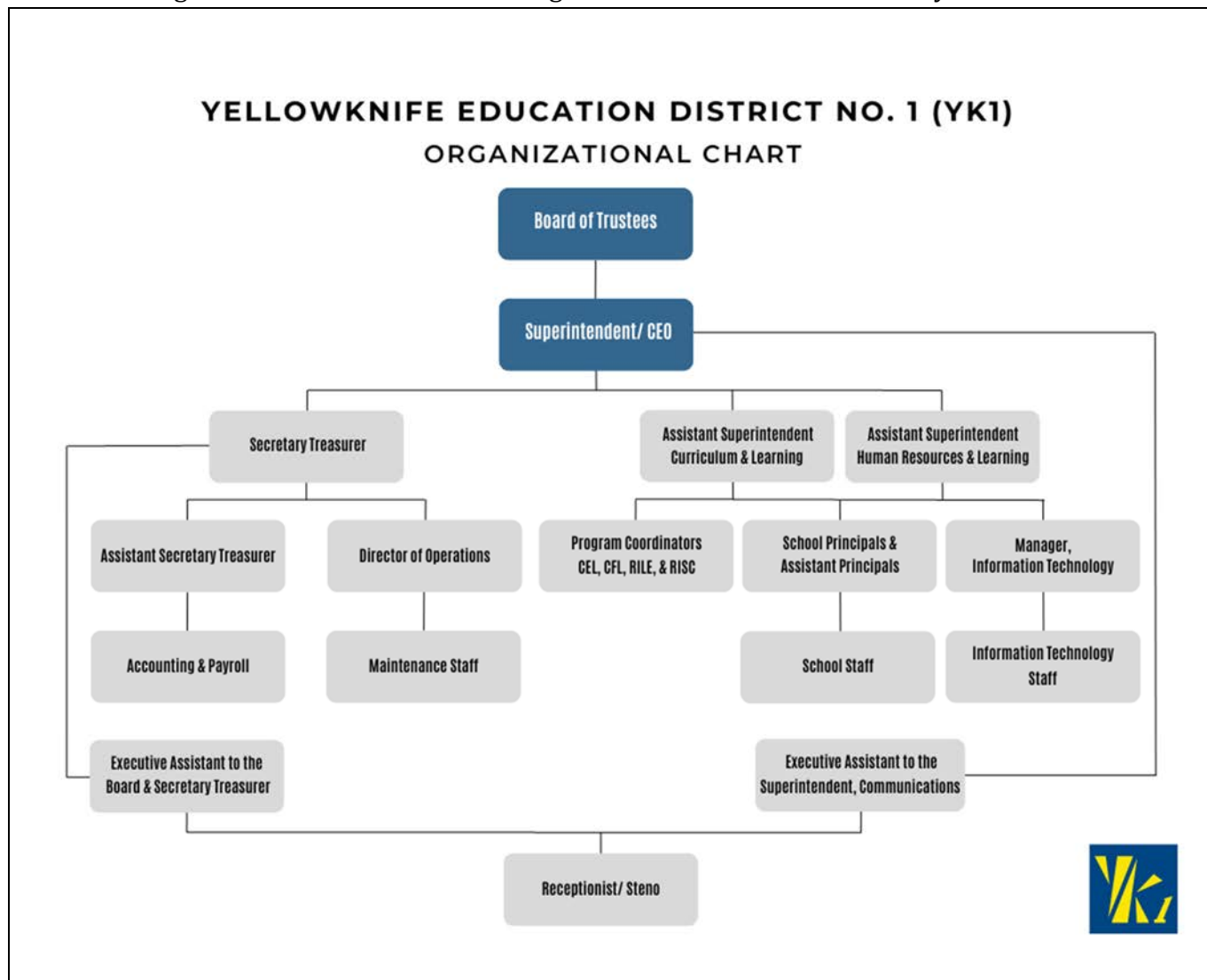
Secretary Treasurer: Tram Do

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 will be elected every four 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 policy-makers guide the next generation into the future and do their part to contribute to a strong community and a well-functioning society.

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

Total Number of	6	Total Anticipated	2200
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Schools in District		Student Head Count	
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School Name	Community	Grades Offered	Programming Highlights
<p>École ɪtɬ'ò (EI)</p> <p>(École J.H. Sissons School (JHS))</p>	Yellowknife	JK-5	<p>École ɪtɬ'ò</p> <p>(École J.H. Sissons (EJHS)) offers:</p> <ul style="list-style-type: none"> • French Immersion programming • Special programming includes choir, musical theatre, after school athletics and a speed skating academy. • After school activities include judo, soccer, improvisation, painting, chess and choir • Indigenous language and culture is integrated into classroom sessions • Indigenous Culture Camps throughout the year • <i>Cours d'enquêtes en plein air (CEPA)</i>; (Forest/nature school practice) • A four day French Language and Culture Camp, 'Camp de neige', at the Yellowknife Ski Club
Mildred Hall School (MHS)	Yellowknife	JK-8	<p>Mildred Hall School (MHS) offers:</p> <ul style="list-style-type: none"> • English programming • Wiilìdeh language and Core French courses as well as traditional games classes for grades 2-8 and jigging for JK-2 students. • Birchbark Discovery Centre, a community, project, and land-based education program for children in Grades 1 to 6 • Many extracurricular activities such as team sports, fine arts, guitar, fiddling. Choir and band instruments; alternative sports such as fat biking, cross country skiing, snowshoeing, and rollerblading. alternative options such as jigging and traditional games • Forest School, with many trained staff, allows students the opportunity to take their learning outdoors, using

			<p>the natural environment to further their learning and incorporating the Wíílídeh language in our land based learning experiences</p> <ul style="list-style-type: none"> • A breakfast, snack, and hot lunch program. The school has a large garden where students grow vegetables used in the foods program • Positive Behavioural Interventions and Support (PBIS) is used a proactive approach to support behaviour
N.J. Macpherson School (NJ)	Yellowknife	JK-5	<p>N.J. Macpherson School (NJM) offers:</p> <ul style="list-style-type: none"> • English programming JK-5 • Montessori programming JK-5 • Core French, Grades 1-5 • Special programs including Physical Education, visual arts, music, drama and a strong recycling program • Several extracurricular sports, clubs and after-school programs • Indigenous language and culture is integrated into classroom sessions • Indigenous Culture Camps throughout the year • An active Parent Advisory Council
Range Lake North School (Range Lake)	Yellowknife	JK-8	<p>Range Lake North (RLN) offers:</p> <ul style="list-style-type: none"> • English programming • Intensive French in Grade 6, Post-Intensive French in Grades 7 and 8, and Core French in Grades 1 to 8, excluding Grade 5, where students participate in Pre-intensive French camps • Student Options Program for grades 6-8, where students are able to choose from a variety of 6-week long sessions including tech, sports, outdoor pursuits, music, martial arts, yoga etc. • Indigenous Language and Culture, integrated into classroom sessions • Indigenous Culture Camps throughout the year

			<ul style="list-style-type: none"> • Special programs in music, band, choir, and drama • Advanced technology and robotics programs in a Makerspace environment • Extracurricular sports program encompassing many activities such as snowboarding, hiking, skiing, and biking • Sustainable living projects: active chicken coop, outdoor gardens, aquaponics, and observatory beehive • An active and involved Parent Advisory Committee that organizes a large annual fundraising event, “Family Fun Night”, with proceeds supporting RLN student activities
<p>École Sir John Franklin High School (Sir John)</p>	<p>Yellowknife</p>	<p>9-12</p>	<p>École Sir John Franklin High School (ESJF) offers:</p> <ul style="list-style-type: none"> • Programming from Grades 8 to 12 in both English and French Immersion • Core French and Post-Intensive French from Grades 8 to 12 • Dynamic Fine Arts program which includes music, band, choir, drama, drama tech, and visual arts • Extensive trades curriculum and work experience program which includes industrial arts, automotive class, culinary arts, robotics and esthetics • Indigenous culture programming and camps including Wíílídeh language instruction • Successful Sports Academy with foci on volleyball, basketball, and high performance training: extra-curricular sports and clubs are also offered • Support and resources for students struggling in school, socially, or at home. • National and international travel opportunities for students include

			<p>volunteering, scuba club, and cultural experience</p> <ul style="list-style-type: none"> · Night classes (Monday to Thursday evenings 6pm - 9pm) are also available onsite · Alternate programming (Route 51) available during the day (10am - 4pm) off site. These graduating required course are offered on modular based format
<p>École William McDonald School (William McDonald)</p>	<p>Yellowknife</p>	<p>6-8</p>	<p>École William McDonald Middle School (EWMS) offers:</p> <ul style="list-style-type: none"> · Programming for Grades 6,7 and 8 in both English and French Immersion · Other French options including: Intensive French - Grade 6, Post-Intensive French - Grade 7 and 8 Core French – Grades 6 - 8 · Exploratory programming which includes Industrial Arts, Culinary Arts, Fine Arts, Technology Studies and Outdoor Education · Sports Academy Program which includes hockey, soccer, and athletics. Recently updated fitness room has allowed an expansion to its sports programming. <i>*This program was suspended for the 2021-2022 school year but the offering is being revisited in 2022-2023</i>

D. Student Profiles

The following table details general characteristics of the region’s student population, including a description of student body ethnic backgrounds, description of regional/community culture, and other noteworthy demographics.

The YK1 student population reflects the demographics of the City of Yellowknife. 40% of our student body is Indigenous, with a considerable variation in numbers of Indigenous students between schools. A growing number of students enrolled in our schools are new to Canada. These students' needs are supported, through the Support Workers In Schools (SWIS) program primarily in two schools. In addition, there are a number of students who are English Language Learners (ELL), but do not receive services from the SWIS program.

In 2021-2022, 73% of YK1 students were on a regular program, while 26% were on SSPs of which 2.5% were on Modified Plans. There were a remaining 1.2% of students on IEPs. Numbers for 2022-2023 are not yet known but percentages are likely to be similar. The number of IEPs will likely increase as the need to write for students in K has been identified.

2. Territorial Schools

Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education; and,
- H. Northern Distance Learning

A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional priorities and goals.</p>	<p>YK1 targets and performance indicators fall under the following pillars that reflect Education Leaders and ECE Priorities, and YK1 Strategic Priorities:</p> <ol style="list-style-type: none"> 1. Learning 2. Indigenous Language and Culture 3. Wellness, Community, and Key Competencies
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of regional priorities and goals that align with the 5 Shared Priorities.	100%	100%	
Education staff will participate in Professional Development focusing on the three identified pillars.	100%	100%	
YK1 schools will participate in district led PD focusing on numeracy and literacy	100%	100%	
<p>YK1 schools will continue to utilize the PLC model to support teacher collaboration and improve student achievement.</p> <p>“We are committed to supporting educators in developing their knowledge, skills and practices. Through cycles of inquiry, our collective efficacy can be realized. “The concept of learning in practice is now viewed as foundational to teacher leadership; it rests on the idea that learning is more social, collaborative, and context-dependent than was previously thought” (Donohoo 2017, Lieberman and Miller 2004)</p>	100%	100%	
Are Areas of Strength for the region	School PLC teams were able to work collaboratively in order to focus on literacy and numeracy teaching and learning. They were supported by highly knowledgeable consultants who worked with a residency model. Explicit demonstration of and linking to the BC curriculum and practices began in earnest this past year.		
Areas for Development for the Region	Some of the Professional Learning Teams involved in the residencies were limited to small groups within their own schools. Substitute teacher availability made it difficult to collaborate with colleagues across the district. We hope that we can do this more in the upcoming year.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	We recognize the important role school leadership plays in developing thriving school communities. Meeting the complex needs of learners, both staff and students, is impossible to accomplish alone. Next year we will develop inquiry leadership teams. The goal is to develop a community that can support, encourage, and share knowledge with colleagues. It is through teamwork that we gain support and grow as		

	professionals. We can also stretch our thinking and critically examine our own assumptions and practices.
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School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>School Improvement Plans will align with YK1 Educational Goals as articulated in the Executive Summary:</p> <ol style="list-style-type: none"> 1. Learning 2. Indigenous Language and Culture 3. Wellness, Community, and Key Competencies <p>In addition, site-based data will inform school plans, to ensure student and school community needs are considered.</p> <p>YK1 schools develop yearly School Improvement Plans based on the previous year’s data. They identify goals, set targets and performance indicators, and ensure alignment with YK1 identified pillars. School plans are shared with the District Administration and the Board of Trustees.</p>
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<p>Areas of Strength for the region</p>	<p>Schools are working to align their improvement goals with District priorities which also align with ECE priorities. Schools utilize data to inform and guide their improvement plans.</p> <p>Additional areas of strength:</p> <ul style="list-style-type: none"> ▪ inclusion of Wìilideh language opportunities & experiences
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	<ul style="list-style-type: none"> ▪ efforts to reconnect and build community ▪ strength-based view of learners ▪ School community reflects diversity of Yellowknife ▪ Dedicated staff - some northern grads
Areas for Development for the region	<p>Once school improvement plans are developed, we will support schools to delve into a cycle of inquiry with their goals, steps to address targets, and reflection on the progress.</p> <p>Additional areas identified by schools:</p> <ul style="list-style-type: none"> ▪ numeracy development ▪ Wíílídeh language development ▪ inquiry networks ▪ staff turnover and ongoing training needs ▪ growing school programs such as Music ▪ re-aligning assessment work with BC curriculum - rebuilding support for teaching staff
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	Staff and families persevered through the pandemic and continue to support schools. Schools and staff have made changes to better reflect lessons learned over the past three years.

B. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth For Teachers in Northwest Territories Schools (2004)* and *Direction on Principal Growth and Evaluation in the Northwest Territories (2012)*.

The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

Regional approach to the completion of Staff Evaluations .	At the beginning of each school year YK1 Human Resources identifies all staff requiring evaluation. In addition, throughout the year, any staff identified by school administration will also be evaluated. The administration of each school is then responsible for timely and appropriate evaluations. Priority for evaluation is given to all term teachers and indeterminate teachers identified as being at risk. YK1 utilizes the ECE Growth & Evaluation model.
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Areas of Strength for the region	While we have not been able to complete as many evaluations as we would like, the ones we are able to
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	complete are done so with a growth mind-set of both the staff and the evaluator. This aligns well with the newly developed NWT Competency Based Standards.
Areas for Development for the region	Due to the significant increase in Education Assistant numbers (funded through Jordan’s Principle), ensuring that all our EAs receive their evaluations in a timely manner has put an additional burden on our administrators. Helping to ease that burden is an area which we are working on.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	As with many parts of our system, the pandemic put a real strain on our ability to complete all the scheduled evaluations across the district. Between the school closures, remote teaching and increased stress brought on by the pandemic, many of our experienced teachers that were scheduled for their 5th, 10th, etc. year evaluations did not receive them on time. We are now in the process of providing those missed evaluations.

C. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers’ Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

The following tables detail the region’s training and in-service plan, the relevance of the plan to regional and shared priorities, and include regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to the completion of Training and In-Service.</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p>	<p>Yellowknife Education District No.1 will ensure that all district and school-based training, in-servicing, and professional development fits under the identified pillars for 2022-2023.</p> <p>Consultants will provide PD in the following areas:</p> <p>Learning / Indigenous Language and Culture</p> <ul style="list-style-type: none"> • Math Working Group (EN/FR) • Nurturing Northern Literacy Learners • Place-based, culturally responsive initiative, Engaging Learners in the Middle Years • JK-2 Collaborative Study Group • Neurolinguistic approach with outside consultant (FR/Wiillideh)
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	Two ILE district days are planned to meet the ILE directive School specific STIP times are planned to align with the identified pillars
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on shared priorities	100%	100%	
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	1	1	
Areas of Strength for the region	<p>All of the planned training and in-servicing were delivered. The wide range of options enabled us to be responsive to the needs of our teacher/staff learners. Schools are requesting access to PD opportunities offered by the ILE division of ECE. They are identifying the needs and interests of their staff and building in learning based on those. We have been able to be flexible with our planning to encourage this to happen.</p> <p>We have also had a number of successful NLA training sessions each summer that includes staff from around the NWT and beyond.</p>		
Areas for Development for the region	<p>Due to the NWT wide Educators Conference, our PD days were limited. We utilized a guest presenter for the whole district under our Indigenizing Education goals, followed by hands-on traditional activities for all staff.</p> <p>Next year and during the implementation of BC curriculum, we will continue to add the layer of a capable person onto our PD initiatives.</p>		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

D. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	2.0	1.5	These funds support Assistant Superintendent, 0.5 Instructional Coordinator and 1 Supervisor of programs. These positions support Teaching & Learning in schools	2.5	Our coordinators are important to the recursive and responsive support and professional learning available to staff

** As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.*

The following tables detail the region’s role of their Literacy Coordinator, and the relevance of the position to regional and shared priorities for the upcoming school year related to literacy, along with noted areas of strength and areas for development.

Regional approach to how the Literacy Coordinator role will be used in the upcoming school year. Please indicate whether or not there is a Regional Literacy Action Plan in place.	This upcoming school year, the Literacy Coordinators will focus on communicating and supporting implementation of the current Learning Plan within the schools. This will be done through professional development, in-servicing as well as providing resources.
Areas of Strength for the region	A district learning plan is in place and has been shared with all schools. It addresses our strategic priorities and specific practices that contribute to inclusive and

	effective literacy and numeracy teaching and learning. It includes an action plan.
Areas for Development for the region	We plan to update the learning plan to include the most current information around curriculum renewal. School teams will also have the opportunity to delve further into the plan and use it when developing school improvement goals.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to the Healthy Foods for Learning program for the upcoming school year.	YK1 schools access the Healthy Food for Learning Program for the provision of snacks and/or lunches using a philosophy of access for all. Schools employ an “open cupboard” approach that allows students to get snacks and lunches, as they need them. This aligns with YK1 Strategic Priorities that focus on learning and wellness. Research shows that students perform better in all areas when their diet consists of nutritional food. https://www.ece.gov.nt.ca/en/services/education-renewal/healthy-foods-learning). Our experience is that many students in our YK1 community, some of whom cannot be readily identified, do not have access to healthy food in their homes. This program helps ensure that access.
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Areas of Strength for the region	The access we have to funding that supports an ‘open cupboard’ format at each school. Healthy food is available to all students and additional food is provided to students as needed, including over the weekends. There is also work with families to secure outside sources to support food security
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Areas for Development for the region	It is a challenge to provide or free-up staff to be able to make or serve food. The cost of food and the additional demands have presented challenges as well.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youth served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
École ɪt'ò (EI)	Breakfast: Cereal Toast and Bagels Yogurt Milk and milk substitutes Fresh fruit Missing Lunch Program Frozen prepared food Fresh fruit Cheese Sandwiches Missing Snack Program Fresh fruit Cheese Snack bars and crackers	Breakfast: <ul style="list-style-type: none"> from 30 to 60 students per day Missing Lunch Program: <ul style="list-style-type: none"> Lunch: from 2 to 5 students per day Missing Snack Program: <ul style="list-style-type: none"> from 10 to 30 students per day 	All programs are open to all students without any criteria to participate, other than being a student at our school.	
Mildred Hall	-Breakfast -Lunch -Snack	176	All students welcome, & some families supported	Food First \$5058 Breakfast Club of Canada \$32, 222

	-Weekend bags -gift cards for some families -weekly groceries from food rescue delivered to 5 families			(this includes carry over during COVID that will not be available next year) Community donations \$4500
N.J. Macpherson	Breakfast and snack - lunches as needed: fruit, yogurt, cheese, cereal	40	All students are welcome	
Range Lake	Breakfast/ Lunch/ Snack - yogurt, milk, fresh fruit, eggs, sandwiches	150	All students are welcome	Food First \$2000
Sir John	Breakfast Lunch Snacks Weekend bags	75	Every SJF student is eligible to access these programs at any time.	President's Choice \$10,000 Food First \$3497
William McDonald	Healthy fruit snacks (oranges and Apples) offered to every class every day of the week. Canteen open during lunch- available to	20-25 students	All students - if any student needs a lunch it is provided.	We are able to sustain support through the current funding and from the additional canteen sales that are offered to all students as an additional component of the canteen.

	every student			
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* Please complete one row for each program offered in a school. Ex: complete two rows if a school offers both breakfast and snack programs.

E. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, the grades in which the SL is taught, % of students participating in SL instruction, and the frequency in which the SL instruction occurs.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłı̨chǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Frequency of SL Program <i>(min/week)</i>	Actual Frequency of SL Program <i>(min/week)</i>	Explanation for difference <i>(if applicable)</i>
École İtł'ò (EI)	French	Immersion	JK-2	1575 min/week	daily	+ <i>Wiilideh</i> class =1575
	French	Immersion	3-5	1575 min/week	13750 min/week	4 periods per week of ELA, 1 period <i>Wiilideh</i> = 1575
	<i>Wiilideh</i>	Core	JK-5	40 min/week	once a week	
Mildred Hall	French	Core	1-8	60 min/week	60 min/week	
	<i>Wiilideh</i>	Core	1-8	90 min/week	90 min/week	
N.J. Macpherson	French	Core	1-5	90 min/week	90 min/week	
	French	Pre-Intensive French camps	5	2 x 30 hours = 60 hrs/year	slightly less	statutory holidays during the year

Range Lake	French	Intensive	6	1200 min/week Sept-Jan 400 min/week Feb - June	1200 min/week Sept-Jan 400 min/week Feb - June	
	French	Post-Intensive	7, 8	400 min/week	320 min/week	scheduling challenges
	French	Pre-Intensive French Camps	5	2 x 30 hrs = 60 hrs/year	1x15 hours 1x30 hours	Grade 5s also participated in core French
	French	Core	1-8	80 min/week	80 min/week	
Sir John	French	Immersion	9	Up to 1120 min/week	Up to 1120 min/week	
	French	Immersion	10-12	Up to 1120 min/week	Up to 1120 min/week	
	French	Post Intensive French	9-12	400 min/week	350/week* went to 5 period day from 4 periods	1 period, every day, 1 semester 70 min/class
	French	Core	9-12	160-200 min/week	350	1 period, every day, 1 semester 70 min/class
	<i>Willideh</i>	Core	9-12	16-200 min/week	350	1 period, every day, 1 semester 70 min/class
William McDonald	French	Immersion	6, 7, 8	Up to 1280 min/week	Up to 1280 min/week	
	French	Intensive French	6	1200 min/week Sept-Jan 400 min/week Feb-June	1200 min/week Sept-Jan 400 min/week Feb-June	
	French	Post Intensive French	7, 8	400 min/week	400 min/week	
	French	Core	6, 7, 8	120 min/week	120 min/week	

	Wiilideh				6 & 7* new 40 min/week	available language speaker
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*Please include a row per school /per language /per type of instruction

3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.00	1.00		1.00	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	0	0	

B. Program Support Teachers

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Details on Split PST roles	Actual (PY)	Explanation for Difference (if applicable)
École İtł'ò	15.48	2			1	Unable to hire a suitable candidate
Mildred Hall		3			3	
N.J. Macpherson		3			2	*from winter break to June due to a maternity leave and unable to hire a suitable candidate
Range Lake		3			3	*early year resignation resulted in 5 months of only 2 PSTs. One PST joined mid March
Sir John		3			3	
William McDonald		2			2	
TOTAL	15.48	16	Based on need		14	

C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan’s Principle and Children’s First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable

School Name	Allocated (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
École It'ò	32.53	2		2	
Mildred Hall		6	*JP/CFI projected, 13	19	JP/CFI
N.J. Macpherson		6	*JP/CFI projected, 7	13	JP/CFI
Range Lake		7.5	*JP/CFI projected, 13	20.5	JP/CFI
Sir John		9.25	*JP/CFI projected, 7	16.25	JP/CFI
William McDonald		3	*JP/CFI projected, 2	5	JP/CFI
TOTAL	32.53	33.75**	*additional EAs from JP/CFI funding **Increased due to student need	75.75	42 additional EAs from JP/CFI funding due to student needs 1.22 additional EAs from district funds due to student need and students who do not qualify for JP/CFI funding.

D. Inclusive Schooling - Staff Development

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$86,066	\$86,066		\$86,704.68	Last minute training planned by new RISC resulted in \$638.68 in additional expenditures.

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

Type of Training & Topic	Audience Intended <i>(PSTs, Educators, Support Assistants, Principals, etc.)</i>	Training Provider <i>(RISC, ECE, Contractor, etc.)</i>	Planned Date & Location	Was the training held as planned? <i>(Yes/No)</i>	If no, why not?
NVCI	RISC to recertify	CPI	September 2022 Alberta Followed by internal training for response teams at schools	Yes Sept 2022 Yes for RLN crisis response team	RISC trained then change over in RISC Staff at one school were trained as a response team
SIVA	PST & RISC to do trainer training to build capacity	SIVA	July & November 2022 Followed by EA/PST district training	RISC only	due to change over in RISC
Behaviour Consultant	PST, teachers, admin, EAs	Consultant	TBD, YK	Yes, throughout the year with two consultants	
UDL	PST, admin	Consultant	4 times in the year	No	due to change over in RISC
Kristi Mraz	JK/K teachers and PSTs	Consultant	TBD, YK and/or virtual	Yes	
Wellness (mental health first aid/risk assessment)	PST, admin, YK1 Wellness Committee	Various	TBD May be in person or virtual	No	due to change over in RISC

training, crisis response training, LGBTQ training)					
EA training – Inclusive training 101, ASD, Self Regulation etc	EAs	RISC and consultants	TBD In person and virtual	Yes - November	
Collaborative Math initiatives at Secondary level to support all learners	Teachers, PST	TBD	TBD but through the year	No	plans at the school level changed
Supporting Numeracy learning in the classroom	EAs	Carole Fullerton	TBD – 2x this year	Yes, 1 day rather than 2	due to change over in RISC
Interoception training and resources	PSTs	Kelly Mahler	Online	Yes	
Mental Health and Wellness	Whole District	Monique Thomas	In person May & June	Yes	
SEL	Teacher	Diane Alber	January	Yes	
PECS	PST	PECS	January	Yes	

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

Name of Contractor	Type of Service <i>(Frequency / Quantity - such as # of assessments or</i>	Reason for using a contractor rather than a GNWT-provided	School(s) impacted by Service	Length of Contract	Total (\$)
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	<i>days of consultation)</i>	service (GNWT service unavailable, etc.)			
Merril Dean	22 Ed. Psych Assessments	GNWT service unavailable	all schools	10 months	\$64,800.00
Robyn Combres	behaviour support for schools, debriefing, guidance on preparing and developing support plans	GNWT service unavailable	all schools	3 x 1 week in-person and virtual	\$23,733.50
CASE	behaviour support for schools, debriefing, guidance on preparing and developing support plans for students with ASD	GNWT service unavailable	all schools	2 x 3 days	\$24,520.30
Wendy MacDonald	SLP services	GNWT service unavailable			\$1,840.00
Kristie Mraz	Inclusive Inquiry	GNWT service unavailable	All schools	Several days throughout the year	\$1,188.16
Chelsea Weleschuk	OT classroom observation and recommendations	GNWT service unavailable	MHS	half day	\$10,035.04
Barb Neufeld	Deaf and hard of hearing consultation	GNWT service unavailable	RLN	half day	\$7,056.95
Kelly Mahler	Interception	GNWT service unavailable	WMS & RLN	online courses	\$686.92

Monique Thomas	Mental Health and Wellness	GNWT service unavailable	District wide	2 months	\$24,552.50
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* This table refers to contractors procured using Inclusive Schooling funding, and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.

E. Assistive Technology

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability.

The following table details the amount of allocated, budgeted and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student / etc.)	Total (\$)	Explanation for Difference (if applicable)
\$114,416	\$380.00	c-pen	individual student	53,227.04	
	\$250.00	headphones	individual student		
	\$420.00	electronic translator	School wide for individual students		
	\$180.00	loop earbuds	school wide for individual students		
	\$25,457.47	Juno FM sound systems	school wide for students		
	\$2491.50	hearing support machine	individual student		
	\$3,836.64	Boardmaker	District wide for individual students		
	\$9,478.26	iPads	District wide for individual students		
	\$3,025.67	Overdrive Library	District wide for students		
	\$427.72	Apps	District wide for individual students		
	\$1,518.69	SR Supplies	individual student		
	\$264.00	Dragon Speak	individual student		
	\$997.71	Sling	individual student		
	\$1,829.80	Crick Software	School wide for individual students		

	\$2,669.58	Glasses	District wide for individual students and EAs		
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F. Healing and Counselling

Allocated (\$)	Actual (\$)	Purpose (materials, positions, contracts, etc.)	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$109,421	14,712.95	Engage youth mental wellness and culture through an artistic lens, and engage with Indigenous artists and Elders.	All students	\$14,712.95	Difference used to support PST salaries due to ECE formula funding on the median.

G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region’s approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.	<p>Monthly Program Support Teacher meetings where Directive guidelines and strategies are shared and discussed with the RISC and PSTs, to ensure that SSP/MEP/IEP plans are aligned with the inclusive schooling policy. The PSTs and school teams (administrators, PSTs, teachers, EAs) will work collaboratively with families to ensure thoughtful and intentional supports align with students’ SSP/IEP goals. Student support plans are reviewed prior to reporting periods and adjusted as needed.</p> <p>The IEP renewal process professional development will ensure a strength based approach to goal setting with students and families. YK1 recognizes that teacher and support staff professional development plays an integral part in IEP renewal success.</p>
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Areas of Strength for the region	The collaborative approach taken to support students, staff - PSTs, administration and teachers. Being responsive to specific professional development needs of staff while working with families to ensure the appropriate supports are in place for students.
Areas for Development for the region	With the change in RISC part way through the year, the work we started on the Competency-Based IEP stalled. This will be an area of focus next year.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region’s approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies .	YK1 is committed to the on-going work with outside facilitators who are experts in instructional strategies that are flexible, open-ended and meet the diverse needs of students in our classrooms. There is a focus on utilizing planning techniques that support holistic educational experiences.
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Areas of Strength for the region	Flexible instructional strategies are a focus area for school-based PLCs as well as our literacy and numeracy residencies.
Areas for Development for the region	We have a number of staff who are very early in their careers. We are developing a plan to include learning sessions specifically to support them in growing their knowledge of practices that support all learners.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students’ needs and to reduce barriers to students’ success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region’s approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that the SBST is in place in each school and is operating effectively as per the directive.</p>	<p>In 2022-2023 all schools will utilize existing referral processes and formats in place to ensure the continued efficiency and effectiveness of the SBST in our schools.</p>
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<p>Areas of Strength for the region</p>	<p>The SBST meetings are now a part of the regular practice at YK1 schools. They are effectively used to support students, staff and in some cases, families.</p>
<p>Areas for Development for the region</p>	<p>Including other staff members in the process. Ensuring implementation of plans developed during SBST meetings.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the *NWT Education Act*, IEPs additionally require the explicit consent of the student’s parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region’s approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.</p>	<p>Schools follow processes outlined in the Directive that include criteria and time lines for the development and review of SSPs and IEPs. PSTs and RISC problem solve individual cases that require Modified Education Plans. In 2022-2023, a focus will continue to be on understanding and implementation of the competency based Individual Education Plan.</p>
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<p>Areas of Strength for the region</p>	<p>The opportunity to work with our new RISC on developing student plans has been an excellent growth opportunity. PSTs have worked closely with the RISC in reviewing and sharing the plans during school transition planning.</p>
<p>Areas for Development for the region</p>	<p>Continued work on implementing plans for students, ensuring parents and students are part of the process and finally, reporting on plans that may depart from curriculum.</p>
<p>Additional Comments for the region, including any specific information related to the COVID-19 pandemic.</p>	

K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST’s time should be devoted to **teacher support activities**
- No more than 25% of the PST’s time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region’s approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

<p>Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</p>	<p>The RISC will support, as needed, school PSTs and school administrators to collaboratively develop priority lists for their respective schools. The plans will include YK1 and ECE initiatives and directive deadlines.</p>
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	A beginning of the school year PD refresher will be held for admin and PST on allocation of PST time targets.
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Areas of Strength for the region	A dynamic team of dedicated and skilled program support teachers who are responsive to the needs of students, staff and families.
Areas for Development for the region	With new staff joining the team, there will be a need to revisit the directive, the expectations for PSTs and building our team.
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.	

L. Magnet Facilities

North Slave Correctional Complex – Young Offender Unit and McAteer House provide services to students with very challenging needs. This facility is deemed a ‘magnet facilities’ and has been identified as requiring additional supports.

The following table details the allocated, budgeted and actual teacher and support assistant positions in place to support education in Magnet Facilities, and the explanation for any variance between each.

Positions	Allocated (PY)	Budgeted (PY)	Explanation for variance (if applicable)	Actual (PY)	Explanation for variance (if applicable)
Teachers	3	4	We are staffing teaching positions in lieu of EA positions	4	We staffed teaching positions in lieu of EA positions
Support Assistants	2	0		0	
TOTAL	5	4		4	

The following table details the total amount of allocated, budgeted and actual funding spent on O&M for Magnet Facilities, and the explanation for any variance between each.

Allocated (\$)	Budgeted (\$)	Explanation for variance <i>(if applicable)</i>	Actual (\$)	Explanation for variance <i>(if applicable)</i>
\$38,000	\$38,000		\$25,201.20	Utilized based on need.

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT.

The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy* (ILE Policy) is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located.

The ILE Policy is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the ILE Policy.

A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region.

The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

Allocated <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for difference or any adjustments to PYs <i>(if applicable)</i>
1.00	1.00		1.00	

B. Indigenous Language and Education Teams

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school’s ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

Indigenous Language and Education Team			
School	ILE Team Composition <i>(Principal, PST, etc.)</i>	Meeting Frequency	Explanation if ILE Team was not in place or active <i>(if applicable)</i>
École ɪt'ò	Assistant-principal, 2 teachers 1 PST	Once a month	
Mildred Hall	Principal, PST, ILE Teacher, 4 teachers, 3 EA	Every other month with smaller ILE team meetings more often	
N.J. Macpherson	Principal, PST, 4 teachers,	Every 6 weeks, more often when near a ILC camp/event	Team configuration consisted of Principal, assistant principal, 3 teachers and 2 EAs
Range Lake	Principal, PST, 5 teachers, 3 EAs	Monthly	
Sir John	Principal and 5 Department Heads	Monthly	Assistant Principal, language instructor, language EA, 6 teachers
William McDonald	PST, 2 Teachers, Admin	Monthly, as needed	

C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

School Name	Allocated (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
École Itl'ò	6.99	.5	.5	.6	The schedule was accommodated to ensure the ILI was not asked to travel between schools mid day.
Mildred Hall		4	4	2 ILIs 2EA	2 positions are ILIs 2 positions are Indigenous Educational Assistants
N.J. Macpherson		.5	.5	.4	The schedule was accommodated to ensure the ILI was not asked to travel between schools mid day.
Range Lake					
Sir John		2	2	1 ILI 1 EA	
William McDonald				.2	A language speaker worked 1 day per week with a group of grade 6's
TOTAL		6.99	7	7	7

Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.

Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

Accommodations made to maintain Indigenous language instruction in the region, if any?	There is a concerted effort to provide appropriate professional development and support to all ILI's in the district.	Elder language instructors not asked to do supervision duties, assisted with transportation when moving between schools. Informal mentorship between language instructor and
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		language EA to build capacity as future instructor.
Plans to recruit and retain language teachers, if any?	In order to recruit for the future, we will continue to make connections with community members who are language speakers, through current staff. Informal mentorship and support with current staff has been helpful.	<p>We will continue to make connections with community members who are language speakers, through current staff, and YK1 hosted community events. Informal mentorship currently with plans to make this formal for the 2023-24 year and support with current staff has been helpful.</p> <p>YK1 did interview candidates this year and offered the position to 2 candidates. Affordable and available housing were given as final decisions to not relocate to Yellowknife.</p>
The # of anticipated New ILIs and which schools they are in.	0	0 with plans for a formal mentorship pairing at SJF for 2023-24
Challenges and/or barriers faced in the region, including any specific information related to the COVID-19 pandemic, if any?	There are a limited number of fluent Indigenous Language speakers who are also qualified to teach in schools	There are a limited number of language speakers who are also interested in working with students on a regular basis (school schedule).

D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
 - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.

- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
 - Allocating resources to help build the school-community relationship, including mandatory Elders in Schools programming;
 - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including two days of mandatory cultural orientation; and,
 - Allocating resources to employ a whole school approach to Indigenous language use.

- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
 - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
 - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
 - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3rd Party Funding (\$) / Source (if applicable)
École Itl'ò	\$169,708	\$21,868		\$15,898.46	New school was adequately sourced for opening	

Mildred Hall		\$25,692		\$38,895.31	Additional expenditures such as a new wall tent to replace damaged one.	
N.J. Macpherson		\$24,273		\$26,840.10	School covered additional costs through surplus/ MACA grant	Youth Corps grant \$42000 over 3 years
Range Lake		\$26,533		\$42,567.01	Additional expenditures such as a new wood shed to replace damaged one. damaged furs allocated to a new project, and replacement furs were purchased	
Sir John		\$32,053		\$18,242.41	The school willingly covered some costs out of their school surplus.	
William McDonald		\$26,537		\$53,617.94	The purchase of a snowmobile was coded and stored here; however, will benefit students in all YK1 schools for winter camps.	
RILE		\$12 752	*there is an allocation to allow for community support	\$21,962.27	Items were purchased for use by all schools/ to	

			coordinated by District		create a district supply.	
TOTAL	\$169,708	\$169,708		\$196,061.73		

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How is this position funded?	If no to either of these positions, why not?
École Itł'ò				
Mildred Hall				
N.J. Macpherson				A MACA grant was awarded mid-year, to allow for the hiring of an Indigenous Knowledge keeper to work with the school and support students once per week on a subcontract basis.
Range Lake	Knowledge Keeper	Y	The school submitted a proposal to the On the Land Collaborative fund for this person to facilitate regular culture activities outdoors, once a week.	This position was funded through Jordan's Principle. It was not funded through On the Land Collaborative. .2 of the position was allocated to cultural support work
Sir John				
William McDonald				

E. Strengthening Training for Northern Educators

Strengthening training for northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about

the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

The following tables detail the region’s approach to strengthening training for northern educators. This includes regional targets set, achieved results, and explanation for difference.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(if applicable)</i>
# of schools offering Indigenous language training and support to all staff members (whole school approach to language use).	100%	100%	
# of schools offering Dene Kede and/or Inuuqatigiit training and support to all staff members.	100%	100%	

Type of Residential School Awareness Training offered (eg. Blanket exercise, ICAST, Conference)	-Anti-racism and cultural awareness training (ECE run x 2 schools) - Blanket Exercise x 1 school -4 Seasons of Reconciliation course through the First Nations University of Canada - open to all staff (District covered enrollment fees) -Guest speakers
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Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory** cultural orientation. The following table details school-based approaches to **local** cultural orientation days.

School	Type of Cultural Orientation <i>(Planned activities)</i>	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
École Itł'ò	The first day of ILE Professional Development will be coordinated at the district level. The focus of this PD will be reconciliation, providing cultural experiences and the integration	100%	100%	All staff attended and participated in a cultural orientation professional development day that consisted of a keynote speaker, fire feeding ceremony, drum

	<p>of language as a whole school approach. The second ILE Professional Development day will be school based and supported by the ILE committees to meet the needs of the schools.</p>		<p>dance, and key cultural experiences. The keynote message delivered by Susan Aglukark centered around the importance of reconciliation through continued engagement with Knowledge Keepers and Indigenous Languages.</p> <p>5 staff attended YK1 funded Tlicho classes (College Nordique) weekly for 10 weeks</p> <p>ILI's attend PD with ECE titled " Physical Literacy"</p> <p>Nicole George, a consultant from UBC who specializes in Indigenizing French Immersion programming, worked with four staff two full days plus three, one hour sessions after school.</p> <p>Arctic Rose Foundation (Susan Aglukark & Hovak Johnston) hosted an after school "Messy</p>
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				Book” session to provide insight into future collaborative programming planned for the fall.
Mildred Hall	<p>The first day of ILE Professional Development will be coordinated at the district level. The focus of this PD will be reconciliation, providing cultural experiences and the integration of language as a whole school approach.</p> <p>The second ILE Professional Development day will be school based and supported by the ILE committees to meet the needs of the schools.</p>	100%	100%	<p>All staff attended and participated in a cultural orientation professional development day that consisted of a keynote speaker, fire feeding ceremony, drum dance, and key cultural experiences. The keynote message delivered by Susan Aglukark centered around the importance of reconciliation through continued engagement with Knowledge Keepers and Indigenous Languages.</p> <p>ECE led “Whole School Approach to Language Use” for all staff (.5 day)</p> <p>EA PD - Capable Person (.5 day)</p> <p>Teacher PD- Dene Kede Long range planning by grade level for 2023-2024 and incorporating into the BC</p>

			<p>Curriculum. Creating Long Range Plans that start with Dene Kede and look at how the rest of the subject areas fit into those themes. (.5 day)</p> <p>2 staff attended YK1 funded Tlicho classes (College Nordique) weekly for 10 weeks</p> <p>1 staff completed 4 seasons of reconciliation course (First Nations University of Canada)- funded by YK1</p> <p>3 staff attended district led PD with Dr. Sara Florence Davidson “Indigenizing Literacy Practices”</p> <p>ILI’s attended PD with ECE titled “Physical literacy”</p> <p>Arctic Rose Foundation (Susan Aglukark & Hovak Johnston) hosted an after school “Messy Book” session to provide insight into future collaborative programming planned for the fall.</p>
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<p>N.J. Macpherson</p>	<p>The first day of ILE Professional Development will be coordinated at the district level. The focus of this PD will be reconciliation, providing cultural experiences and the integration of language as a whole school approach. The second ILE Professional Development day will be school based and supported by the ILE committees to meet the needs of the schools.</p>	<p>100%</p>	<p>100%</p>	<p>All staff attended and participated in a cultural orientation professional development day that consisted of a keynote speaker, fire feeding ceremony, drum dance, and key cultural experiences. The keynote message delivered by Susan Aglukark centered around the importance of reconciliation through continued engagement with Knowledge Keepers and Indigenous Languages.</p> <p>ECE led blanket exercise for all staff (.5 day)</p> <p>Staff were provided with the opportunity to engage in key cultural experiences as a staff (.5 day)</p> <p>2 staff attended “Now Play conference” (Northern Oral language through play) conference in Toronto</p>
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				<p>5 Staff attend YK1 weekly beading circles to further develop beading skills</p> <p>3 staff attended YK1 funded Tliche classes (College Nordique) weekly for 10 weeks.</p> <p>3 staff completed 4 Seasons of Reconciliation course (First Nations University of Canada) - funded by YK1</p> <p>ILI's attend PD with ECE titled "Physical literacy"</p> <p>Arctic Rose Foundation (Susan Aglukark & Hovak Johnston) hosted an after school "Messy Book" session to provide insight into future collaborative programming planned for the fall.</p>
<p>Range Lake</p>	<p>The first day of ILE Professional Development will be coordinated at the district level. The focus of this PD will be reconciliation, providing cultural experiences and the integration</p>	<p>100%</p>	<p>100%</p>	<p>All staff attended and participated in a cultural orientation professional development day that consisted of a keynote speaker, fire feeding ceremony, drum</p>

	<p>of language as a whole school approach. The second ILE Professional Development day will be school based and supported by the ILE committees to meet the needs of the schools.</p>		<p>dance, and key cultural experiences. The keynote message delivered by Susan Aglukark centered around the importance of reconciliation through continued engagement with Knowledge Keepers and Indigenous Languages.</p> <p>ECE led “Anti-racism and Cultural Awareness Training” for all staff (full day)</p> <p>2 staff attended district led PD with Dr. Sara Florence Davidson “Indigenizing Literacy Practices”</p> <p>1 staff completed 4 Seasons of Reconciliation course (First Nations University of Canada) - funded by YK1</p> <p>1 staff attended “Now Play Conference” (Northern Oral language through play) conference in Toronto</p>
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				<p>1 Staff attended Traditional games instructor certification training</p> <p>Arctic Rose Foundation (Susan Aglukark & Hovak Johnston) hosted an after school “Messy Book” session to provide insight into future collaborative programming planned for the fall.</p>
<p>Sir John</p>	<p>The first day of ILE Professional Development will be coordinated at the district level. The focus of this PD will be reconciliation, providing cultural experiences and the integration of language as a whole school approach. The second ILE Professional Development day will be school based and supported by the ILE committees to meet the needs of the schools.</p>	<p>100%</p>	<p>100%</p>	<p>All staff attended and participated in a cultural orientation professional development day that consisted of a keynote speaker, fire feeding ceremony, drum dance, and key cultural experiences. The keynote message delivered by Susan Aglukark centered around the importance of reconciliation through continued engagement with Knowledge Keepers and Indigenous Languages.</p> <p>2 staff attended YK1 funded Tlicho classes (College</p>

			<p>Nordique) weekly for 10 weeks</p> <p>Indigenizing Assessment professional development (based on teachings from Sara Florence Davidson)</p> <p>1 staff completed 4 Seasons of Reconciliation course (First Nations University of Canada) - funded by YK1</p> <p>3 staff attended district led PD with Dr. Sara Florence Davidson “Indigenizing Literacy Practices”</p> <p>1 Staff attended Traditional games instructor certification training</p> <p>ILI’s attend PD with ECE titled “Physical literacy”</p> <p>Language lessons provided by ILI’s at monthly staff meetings</p> <p>Spring Carnival for all staff to participate</p>
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				<p>Arctic Rose Foundation (Susan Aglukark & Hovak Johnston) hosted an after school “Messy Book” session to provide insight into future collaborative programming planned for the fall.</p>
<p>William McDonald</p>	<p>The first day of ILE Professional Development will be coordinated at the district level. The focus of this PD will be reconciliation, providing cultural experiences and the integration of language as a whole school approach. The second ILE Professional Development day will be school based and supported by the ILE committees to meet the needs of the schools.</p>	<p>100%</p>	<p>100%</p>	<p>All staff attended and participated in a cultural orientation professional development day that consisted of a keynote speaker, fire feeding ceremony, drum dance, and key cultural experiences. The keynote message delivered by Susan Aglukark centered around the importance of reconciliation through continued engagement with Knowledge Keepers and Indigenous Languages.</p> <p>ECE led “Anti-racism and cultural awareness training” for all staff (full day)</p> <p>2 staff attended YK1 funded Tlicho classes (College</p>

			<p>Nordique) weekly for 10 weeks</p> <p>2 staff attended district led PD with Dr. Sara Florence Davidson “Indigenizing Literacy Practices”</p> <p>ILI’s attend PD with ECE titled “Physical literacy”</p> <p>Nicole George, a consultant from UBC who specializes in Indigenizing French Immersion programming, worked with six staff two full days plus three, one hour sessions after school.</p> <p>Arctic Rose Foundation (Susan Aglukark & Hovak Johnston) hosted an after school “Messy Book” session to provide insight into future collaborative programming planned for the fall.</p>
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F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of

the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences that were offered during the school year, using funding from the community support or Indigenous education categories.

School	Name of Land-Based Key Cultural Experience <i>(list all occurrences)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language incorporated? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
École Itł'ò	Berry Camp	38 students/ 2 staff	3 hired/ 3 YK1 staff	Yes	1 day per class (1day total)
	Duck camp	41 students/ 2 staff	4 hired/ 2 YK1 staff	Yes	1 day per class (1 days total)
	Traditional Games camp	52 students/ 3 staff	2 ASCNWT staff	No	0.5 day/ class (1.5 days total)
	Trapping Camp	31 Students/ 3 staff	2 hired/ 2 YK1 staff	Yes	1 full day
	Tree Camp	39 Students/ 3 staff	2 hired/1 YK1	No	0.5-day total
	Dogsledding Camp	79 students/ 3 staff	1 hired/1 YK1	Yes	0.25/days each x 3 sessions
	Fire feeding ceremony (National Day of Truth and Reconciliation)	302 students/26 staff	3 drummers/ 1 Hired/2 YK1 staff	No	1 hour
	Fire feeding ceremony	302 students/ 26 staff	3 drummers/ 1 Elder	No	0.25 day

	(Indigenous peoples day)				
Mildred Hall	Berry Camp	26 students/4 staff	3 hired/ 3 YK1 staff	Yes	1day total
	Duck camp	28 students/ 4 staff	4 hired/ 2 YK1 staff	Yes	1day total
	Traditional Games camp	40 students/ 3 staff	2 ASCNWT staff	No	0.5 day/ class (1.0 days total)
	Trapping Camp	26 Students/ 4 staff	2 hired/ 2 YK1 staff	Yes	Due to cold weather camp was rescheduled to .25/day per class
	Tree Camp	32 Students/ 3 staff	2 hired/1 YK1	No	0.5 day per class x 2 = 1 day total
	Dogsledding Camp	30 students/ 4 staff	1 hired/1 YK1	Yes	0.25/days total
	Hide Camp	63 students/ 6 staff	4 hired/ 2 YK1 staff	Yes	0.5 day/ each (1.5 days total)
	Fish Camp	26 students/ 8 staff	4 hired/ 2 YK1 staff	Yes	1day total
	Voyageur Canoe Camp + safety training	20 students/ 3 adults	4 Hired	No	Training (pool): 0.5 day each x 2 groups (1 days total) *1hour classroom training *1day canoe trip (Cinnamon Island)
				No	1 hour

	Fire feeding ceremony (National day of Truth and Reconciliation)	302 students/45 staff	3 drummers/ 1 Hired/2 YK1 staff	No	0.5/day
	Wolverine preparation	20 students/ 2 staff	0 hired (parent volunteer)		
	Berry Camp	295 students	0 hired	Yes	3 hours per class
	Descaled fish/ died scales	164 students/ 11 staff	0 hired	Yes	2 x 40 minutes per class
	Miranda Currie's Book Launch "Don't Panic Eat Bannock" at the wall tent space	Open to community	0 hired	No	0.5 day
	Quill preparation	34 students/ 6 staff	0 hired	Yes	1 day
	Bird Camp	296 students/ 20 staff	0 hired	Yes	1 week total
	Exploration of moose bones, antlers and spine	24 students	parent volunteer	No	0.5 day
	Bannock bake-off	50 students	0 hired	No	1 day total
	Celebration of Indigenous Veterans	296 students	0 hired	No	0.25 day
			Yes	Several classes	

	Beaded keychain making	164 students/ 11 staff	0 hired		
	Beaded 3 strand necklace	132 students/ 9 staff	0 hired	Yes	Several classes
	Rock your Mocs Celebration	296 students	0 hired	No	1 day
	Mocassin art created for rock your mocs	296 students	0 hired	No	2 x 40minute class per class
	Winter concert (songs sung in Wiilideh)	120 students	0 hired	Yes	Ongoing + evening performance
	Fish Camp	296 students/ 56 staff	0 hired	Yes	1week total
	Fish/Duck camp with student mentors	296 students	0 hired	Yes	1week total
	Fox and beaver preparation	296 students	0 hired	Yes	2 days total
N.J. Macpherson	Berry Camp	43 students/ 8 NJ staff	3 hired/ 3 YK1 staff	Yes	1 day per class (1day total)
	Duck camp	41 students/4 NJ staff	4 hired/ 2 YK1 staff	Yes	1 day per class (2 days total)
				No	

	Traditional Games camp	107 students/10 staff	2 ASCNWT staff		0.5 days/ class (2.5 days total)
	Trapping Camp	74 students/6 staff	2 hired/ 2 YK1 staff	Yes	Due to cold weather camp was rescheduled to 0.25/day per class
	Tree Camp	34 students/ 4 staff	2 hired/1 YK1	No	0.5-day total
	Dogsledding	69 students/ 9 staff	2 hired/1 YK1	Yes	0.25/days each (1day total)
	Rabbit camp	358 students/ 49 staff (all)	1 hired	No	1 period per class (2 days total)
	wolverine camp	358 students/ 49 staff (all)	2 hired	No	1 period per class (2 days total)
	Fox camp	358 students/ 49 staff (all)	1 Hired	No	1 period per class (2 days total)
	Bannock making camp	358 students/ 49 staff (all)	1 Hired	No	1 period per class (2 days total)
	Dry meat Making camp/ caribou stew making	358 students/ 49 staff (all)	1 Hired	No	1 period per class (2 days total)
	Fish camp	358 students/ 49 staff (all)	1 Hired	No	1 period per class (2 days total)
	Beaver camp	358 students/ 49 staff (all)	2 hired	No	1 period per class (2 days total)
			1 hired	No	

	Muskrat-squirrels camp	358 students/ 49 staff (all)		No	1 period per class (2 days total)
	Plant identification camp (scavenger hunt)	358 students/ 49 staff (all)	1 hired		1 period per class (2 days total)
	Beaver pom-pom sewing project	43 students/2 staff	0 hired/ 1 staff	No	0.5days total
	Dene games class camp	23 students/2 staff	0 hired/ 1 staff	No	0.25days total
	Jigging Instruction	20 students/ 2 staff	0 hired/ 2 YK1 staff	No	0.25day total
	Drum dance instruction	358 students/ 49 staff (all)	1 hired 1 Volunteer		1 period per class/ 2days total
	Beaded broaches	19 students/ 2 staff	1 staff member	Yes	2 periods/ 4 visits (1day total)
	Beaded sun catchers	60 students/ 6 staff	0 hired/ 2 YK1 staff member	Yes	2 periods/ 4 visits (1day total)
	Fire making	46 students/ 5 staff	1 volunteer	No	0.5 day each (1 day total)
	Wood Splitting skills	358 students (open to all students at recess)	1 YK1 staff member	No	Open 4 x month to all students at recess (ongoing).
	Open house (meet our Knowledge Keeper Destiny)	All students, families and community members welcome	1 hired	No	Evening session

	Fire Feeding ceremony (National Day of Truth and reconciliation)	358 students/ 49 staff (all) + community	3 drummers/ 1 Elder	Yes	0.25/day
	Fire feeding ceremony (Indigenous Peoples Day)	358 students/ 49 staff (all) + community	3 drummers/ 1 Elder	Yes	0.25/day
Range Lake North	Berry Camp	31 students/ 2 staff	3 hired/ 3 YK1 staff	Yes	1 day total
	Duck camp	19 students/ 2 staff	4 hired/ 2 YK1 staff	Yes	1 day total
	Traditional Games camp	45 students/ 3 staff	2 ASCNWT staff	No	0.5 days/ class (1.0 days total)
	Trapping Camp	30 Students/ 4 staff	2 hired/ 2 YK1 staff	Yes	1 full day
	Tree Camp	21 Students/ 3 staff	2 hired/1 YK1	No	0.5-day total
	Dog Sledding Camp	72 students/ 8 staff	1 hired/1 YK1	Yes	0.25/days each x 3 sessions
	Hide Camp	38 students (3 staff)	4 hired/ 2 YK1 staff	Yes	0.5 day/ each (1 days total)
	Fish Camp	27 students/ 2 staff	4 hired/ 2 YK1 staff	Yes	1 day total
		32 students/ 4 staff	4 Hired	No	Training (pool): .5 day each x 3

	Voyageur Canoe Camp + safety training				groups (1.5 days total) *1 hour classroom training *1 day canoe trip (Cinnamon Island) 1 day each = 2 full days
		261 students/ 40 staff	3 drummers/ 2 YK1 staff	No	1 hour
	Drumming ceremony (National Day of Truth and Reconciliation)	48 students/5 staff	1 hired	No	2 days for 2 groups= 4 days total
	Grade 7/8 Winter Camp	261/24 staff	0 Hired	Yes	40-80 minute blocks per class (3 days total)
	Fish Camp				
		261/24 staff	0 hired	No	40-80 minute blocks per class (3 days total)
	Beaver Camp				
		261/24 staff	1 Hired	No	40-80 minute blocks per class (3 days total)
	Wolverine Camp				
		261/24 staff	0 hired	Yes	40-80 minute blocks per class (3 days total)
	Muskrat camp				
		261/24 staff	0 hired	No	40-80 minute blocks per class (3 days total)
	Porcupine-Martin camp				
		14 students/ 2 staff	0 hired	No	2 periods x 4 = 1 full day

	Musk rats (class camp)	44 students/ 2 staff	0 Hired	No	80 minutes visits x 2 visits each
	Trapping instruction/ animal tracks	1 student/ 1 staff	0 hired	No	Ongoing(daily)
	Land Based ILE Breaks for Students (traditional skills)	All staff, students and families	3 drummers, 1 Elder	Yes	0.25/day
	Fire Feeding ceremony (National Day of Truth and reconciliation)	All staff, students and families	3 drummers, 1 Elder	Yes	0.25/day
	Fire feeding ceremony (Indigenous peoples day)				
Sir John Franklin Highschool	Fox camp	75 students/ 8 staff	1 hired	No	1 block per class (1 full day)
	Grade 9 winter carnival	150 students/ 8 staff	5 hired	Yes	0.5 day per homeroom x 5 half days
	Winter carnival	200 students/ 8 staff	5 hired	Yes	0.25 day per class x 16 classes
	Dechinta Fish Camp	20 students/ 5 staff	0 hired	Yes	0.5 days
	Bird Camp	15 students/2 staff	5 hired	Yes	1 full day

	Quinzee Making	50 students/ 4 staff	0 hired	No	1 block per group x 5 visits (2 weeks total)
	Fish Bonker Making	30 students/ 2 staff	0 hired	No	5x 70 minutes
	Shore fishing	15 students/ 1 staff	0 hired	No	2 x 70 minutes
	Shelter making	30 students/ 2 staff	0 hired	No	2 x 70 minutes
	Wilderness First Aid skills	50 students/ 4 staff	0 hired (staff led)	No	3 x 70 minutes per class (1 week total)
	Tipi/ wall tent set up	75 students/ 8 staff	0 hired (staff led)	No	2 x 70 minutes x 5 groups
	Traditional foods Cooking	150 students/ 8 staff	0 hired	Yes	Ongoing
	Ulu skills teaching	100 students/ 1 staff	0 hired	No	70 minutes x 6 groups
William McDonald	Hide Camp	98 students/ 5 staff	4 hired/ 2 YK1 staff	Yes	.5 day/ each (2 days total)
	Fish Camp	76 students/ 6 staff	4 hired/ 2 YK1 staff	Yes	1 day each (3 days total)
		77 students/ 5 staff	4 Hired	No	Training (pool): .5 day each x 4

	Voyageur Canoe Camp + safety training				groups (2 days total) *1 hour classroom training *1 day canoe trip (Cinnamon Island) 1 day each = 4 full days
	Fire feeding ceremony (National Day of Truth and Reconciliation)	262 students/ 35 staff	3 drummers/ 1 hired/ 2 YK1 staff	No	1 hour
	Winter Camp	16 students/ 4 staff	0 hired	No	4 full days + 2 site visits
	Fire feeding ceremony (Indigenous Peoples Day)	All staff and students	3 drummers/1 Elder	Yes	0.25/ day
	Traditional Mitt making (beaver and seal)	16 students	0 hired	No	Weekly after school x 7 sessions

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

School	Name of School-Based Key Cultural Experiences	# of Participants	# of Cultural Resources Experts/Elders Hired	Was the Indigenous Language Incorporated Throughout? (Y/N)	Duration of Experience (Days / hours / frequency)
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	e (list all occurrences)				
École It'ò	Soapstone carving with local artist	36 students/ 2 staff	1 Hired	No	0.5 days each x 2 classes (1 day total)
	Guest Author and Illustrator shared new book "How Raven Turned Black"	60 students/ 3 staff	1 Hired/ 1 YK1 Staff	Yes	40 minutes x 3 classes
	Guest Artist (Canvas painting workshop)	24 students/ 1 staff	1 hired	No	0.5 days total
	Welcomed 4 Dene Drummers to New School grand opening	Available to all staff/students/ community	4 drummers/ 1 Elder said a prayer	Yes	30 minutes
	Guest speaker (the drum)	48 students/ 3 staff	1 hired	No	0.5 day total
	Guest speaker spoke to classes re: his experiences with moose skin boat making	20 students/ 1 staff	1 hired	Yes	0.25/day
	Spring concert	All staff and students +community	3 Dene Drummers + Elder prayer	No	Evening

	Paper moccasin making with fur	15 students/ 1 staff	0 hired	No	2x 40 minutes
	Felt fish	15 students/ 1 staff	0 hired	No	2 x 40 minutes
	Students enacting Dene legends in class play	20 students	0 hired	No	Ongoing practice + performance for families
Mildred Hall	Soapstone carving with local artist	40 students/ 2 staff	1 Hired	No	0.5 days each x 2 classes (1 day total)
	Guest Author and Illustrator shared new book "How Raven Turned Black"	62 students/ 3 staff	1 Hired/ 1 YK1 staff	Yes	40 minutes x 3 classes
	Guest Artist (Canvas painting workshop)	40 students/ 3 staff	1 Hired	No	0.5 days x 2 per class (2 full days total)
	Aurora College Dene Kede Cultural placements (students worked with YK1 staff to plan, then instructed in	41 students/ 5 staff	0 hired	Yes	Once per week/ class for entire year

	5 week cycles all year on various Dene Kede topics (classroom and land based) weekly in JK and K classes)				
	Community Winter Feast	300 students/ 50 staff/ 100 community members	hired	Yes (prayer)	0.5 day
	Arctic Rose Foundation "Messy Book" collaboration with 2 guest artists (Rachel Marin and Hovak Jonston)	20 students, 1 staff	0 hired	No	After school for 1.5 hours x 9 sessions
	Traditional Games Competition (SJF)	9 students/ 2 staff	0 hired	No	2.5 days
	Drummers/h and games presentation (using MHS students to help present)	300 students/ 50 staff	3 hired	No	0.5/day
	National Day for Truth and	296 students/ 56 staff		Yes	0.5 day

	Reconciliation ceremony		3 drummers, 1 Elder to feed the fire, 1 guest artist		
	Guest artist working with students for Truth and Reconciliation week to share new song	296 students/56 staff	1 hired	Yes	4 days total
	Beaded necklace making	120 students	Led by staff	Yes	Several visits over the course of a month
	Beaded orange shirt pins	100 students	Led by staff	Yes	Several visits over the course of a month
	Quinzee making/shelter making with spruce bough floors	50 students	0 hired	No	Several classes
	Comparison of traditional vs Non-traditional snowshoes (on class adventures + discussion)	25 students	0 hired	No	Ongoing
				No	0.25/day

	Family tea and bannock	296 students/ 56 staff + families	0 hired	No	1 week
	Traditional games (jk-3)	125 students/ 9 staff	2 hired	Yes	1 day
	trapping/ skinning rabbits	60 students	0 hired	No	3 days
	Traditional Games	164 students/ 11 staff	2 hired	No	0.5 day
	“Delicious” exhibits @ museum (showcasing northern foods)	40 students	0 hired	No	0.5 day
	Traditional foods themes within class (shared various foods together)	20 students	0 hired	Yes	3-4 x 40 minute classes
	Dream Catcher Making	90 students/ 10 staff	0 hired	Yes	1 week
	Drum making	42 students/ 8 staff	1 hired	Yes	0.5 day
	Indigenous People’s Day Family BBQ/fire	296 students/ 56 staff	3 drummers/1 Elder		

	feeding/ drum dance			Yes	1 week total
	Earth Medicine camp	296 students/ 56 staff	2 hired	Yes	Ongoing all year
	Grade 8 moccasin making	23 students	0 hired		
N.J. Macpherson	Indigenous storytelling (evening community event)	40 students + their families	0 hired/ 1 staff	Yes	1 evening (3 hours)
	School/com munity drum dance + bannock and tea	358 students/ 49 staff (all) + families	3 drummers	No	1 afternoon
	MMIWG Fire ceremony	358 students/ 49 staff (all)	2 YK1 staff	No	0.25 day
	Fire feeding ceremony (National Day of Truth and Reconciliatio n)	358 students/ 49 staff (all) + families	3 drummers/ 1 Elder/ 3 YK1 staff	Yes	0.25/day
	School Fire feeding/ drum dance (National Indigenous People's day)	358 students/ 49 staff (all) + families	3 drummers/ 1 Elder/ 2 YK1 staff	Yes	0.25/day
	District run monthly language	358 students/ 49 staff		Yes	Monthly

	challenges (monthly prizes provided by YK1)		Translations provided by YK1 ILI		
	Museum visit (YKDFN Exhibit + bussing)	21 students/ 1 staff	0 hired/ 1 YK1 staff	Yes	0.5 day total
	-artistic expression of northern animals/ northern lights	358 students/ 49 staff (all) + families	1 hired	No	1 person per class/ 2 days total
	Community Art Show (work completed with Indigenous Artist)	358 students/ 49 staff (all)	1 Hired	No	1 Evening (3 hours)
	Dene Games camp	23 students/2 staff	2 YK1 staff + parent volunteer	No	3x .5 days (1.5 days total)
	Wood whittling (traditional spruce whistles)	42 students/4 staff	0 hired/ 4 YK1 staff	No	4x .5 days (2 days total)
	Guest Author and Illustrator shared new book "How Raven Turned Black"	63 students/ 3 staff	1 hired/ 1 YK1 staff	Yes	40 minutes x 3 classes

	Re-enactment of “How Raven Turned Black” (School play)	150 students	YK1 drama/music teacher (No hired)	Yes	Fine Arts/music blocks (2 hours/week x 4 weeks) + 1.5 presentation to families
	Indigenous Language Month T-Shirt contest	50 students	0 hired	Yes	1 hour
Range Lake North	Soap Stone Carving workshop with local artist	30 students/ 3 staff	1 Hired	No	0.5 day/each x 2= 1 full day total
	Guest Author and Illustrator shared new book “How Raven Turned Black”	68 Students/ 3 staff	1 Hired/ 1 YK1	Yes	40 minutes x 3 classes
	Guest Artist (Canvas painting workshop)	30 students/ 4 staff	1 Hired	No	0.5 days x 2 sessions per class (2 days total)
	Traditional Games	10 students	0 hired (instructor on staff)	No	2 periods x 10 days
	Drumming instruction	7 students	0 hired (instructor on staff)	No	2 periods x 10 days
	Dene laws Instruction	261 students/ 40 staff	0 hired (YK1 staff)	Yes	1 period per class x 5 visits

	Fish Scale Art	30 students/ 2 staff	0 hired (YK1 staff)	No	2 periods x 2 visits
	Beaver Mitt Making	31 students/ 4 staff	1 Hired	No	2 x .5 days + additional working time
	Instruction on protocols (fire feeding/prayer songs/ how to drum dance)	261 students/ 40 staff	0 hired (YK1 staff)	No	1 period per class x 1 visits
	Sewing project: birds	17 students/ 1 staff	0 hired (YK1 staff)	No	1 instructional class + additional time
	Sewing project: billfold	22 students/ 3 staff	0 hired (YK1 staff)	No	1 instructional class + additional time
	Tobacco Pouches	29 students/ 1 staff	0 hired (YK1 staff)	No	1 instructional class + additional time
	Live it Earth filming: students worked to create a caribou video with Elders	4 students (in video) whole school celebration	2 hired + 3 drummers	No	0.5 day filming/ 1 hour viewing
	Indigenous Language Month Challenges:	261 students/ 40 staff	0 hired/ staff translator	Yes	New challenge weekly (February)

	<p>Aurora College Dene Kede Cultural placements (students worked with YK1 staff to plan, then instructed in 5 week cycles all year on various Dene Kede topics (classroom and land based) weekly in JK and K classes)</p>	<p>47 students/ 5 staff</p>	<p>0 hired</p>	<p>Yes</p>	<p>Weekly for the entire year</p>
	<p>Downie Wenjack Foundation Workshops</p>	<p>15 students plus performance by Leela Gilday for entire school community/families</p>	<p>0 hired</p>	<p>Yes</p>	<p>1 full day total</p>
	<p>Live it Earth (Community Presentation) and family lunch</p>	<p>261 students/ 40 staff</p>	<p>3 drummers hired</p>	<p>No</p>	<p>.25/day</p>
	<p>Dene kede/Camp prep: cranberries, spiders, birds, water,</p>	<p>All</p>	<p>0 hired</p>	<p>Yes</p>	<p>ongoing</p>

	fish, Dene legends, family, caribou, Dog sledding, northern lights				
Sir John Franklin	Guest Artist (Canvas painting workshop)	20 students/2 staff	1 Hired	No	0.5 days total
	Grade 9 "Coming of Age" retreat + fire feeding ceremony	148 students/8 staff	2 Hired guest speakers/ 3 drummers	No	2 days x 2 groups (4 days total)
	Blanket Exercise	50 students/4 staff	ECE led	No	0.5 day
	Drumming mentorship	8 students/1 staff	1 hired guest/session	No	Once weekly (lunch hours) x 15 visits
	Beading Project (orange shirt pins)	120 students/10 staff	0 hired (staff led)	Yes	2 visits per class x 6 classes
	Sewing project (Poppy)	50 students/5 staff	0 hired (staff led)	Yes	1 visit x 2 classes
	Language challenge	650 students/65	0 hired (ILI led)	Yes	Indigenous Language month
	National Day of Truth and	650 students/65	3 drummers hired	No	0.25/day

	Reconciliation - drum dance				
	Winter holiday celebration- Drum Dance	650 students/65	3 drummers hired + student drummers	No	0.25/day
	Indigenous Language Month (photo op)	650 students/65	0 hired/ staff led	Yes	3 days at school
	Indigenous Honour ceremony	32 students/ 40 staff	8 drummers/ throat singer/ fiddlers/ guest speaker	Yes	3 hours
	Rabbit preparation	75 students/8 staff	0 hired	No	1 block per class/ 1 day
	Fish preparation	75 students/8 staff	0 hired	No	1 block per class/ 1 day
	Fire Making	250 students/ 12 staff	0 hired	Yes	Ongoing
	Muskrat preparation Dream catcher making	30 students/ 1 staff 120 students/ 4 staff	0 hired	No	1 block/day for 1 week 2 x 70 minute class for 6 groups
	Fur sewing -beaver/seal (pom poms)	20 students/ 3 staff	0 hired (staff led)	No	4x 70 minutes each (2 groups)

	Willow Baskets	25 students/ 1 staff	0 hired (staff led)	No	4 x 70 minutes
	On the land navigation	50 students/3 staff	0 hired (staff led)	No	3 x70 minutes each (3 groups)
	Beaver/seal mitt making	10 students/ 2 staff	0 hired (staff led)	No	Twice a week after school x 4 weeks
	Traditional stew and bannock preparation and serving	30 students/5 staff	0 hired (staff led)	No	0.5 days
	Graduation stole/moccas in making	2 students/ 2 staff	0 hired (staff led)	Yes	Ongoing beading project
	Tobacco pouch making	15 students / 2 staff	0 hired (staff led)	Yes	2 x 70 minutes
	Museum visit (YKDFN Exhibits)	60 students/ 2 staff	0 hired (staff led)	Yes	70 minute block
	Arctic Rose foundation (Training for student mentors)	2 students	0 hired (staff initiated)	No	3 full days
	Indigenous Honor Ceremony Banner Creation with Local Artist	4 students	0 hired	Yes	2 full Days

	Indigenous Language Month T-Shirt contest	25 students	1 hired	No	2 x 1 hour
	Indigenous Language Signage created for outdoor classroom space	20 students	0 hired	Yes	3 x 70 minute class
William McDonald	Fire feeding ceremony (National Day of Truth and Reconciliation)	250 students/ 23 staff	3 drummers/ 1 Elder/ 2 YK1 Staff	No	0.25/day
	National Day of Truth and Reconciliation: Guest Speaker (residential school survivor)	250 students/ 23 staff	1 Hired	No	0.25/day
	Homeroom class contributions to video: "How will EWMMS Support Indigenous Resurgence?"	250 students/ 23 staff	0 hired (staff led)	No	0.25 day
				No	

	Mural Creation (16 foot x 8 foot) *2 students selected from every homeroom	22 students / 1 Staff	1 Hired (entire project) + 1 Elder to begin the process with storytelling/grounding us in the North		0.5 days (3 x 1 week sessions)= 7.5 days total
	Community Feast (BBQ)/Mural Unveiling	250 students/ 32 staff + families (400 people total)	3 drummers, 3 YK1 Staff, Company to mount mural	Yes	1.5 hours total
	Soap Stone carving Workshop (local artist)	37 students/ 2 staff	1 hired	No	0.5 days each x 2 classes (1 day total)
	Hand Games Instruction	50 students/2 staff	1 hired	No	2x.25 sessions (half day total)
	Traditional Games Competition (SJF)	9 students / 2 staff	2 staff	No	2.5 days
	Fox Preparation	27 students/ 1 staff	1 Hired	No	1 full day
	Traditional Games Championship (Juneau, Alaska)	9 students/ 2 staff	0 hired	No	1 week
	ASCNWT Facilitated workshops	250 students	2 hired	No	1 week total to work with all classes

	Rock your Mocs	All staff and students invited to participate	0 hired	No	1 day
	Traditional cooking (moose, bannock, fish etc)	All	0 hired	No	Ongoing
	Dream Catcher making	24 students/ 2 staff	0 hired	No	3 x 40 minute visits
	Suncatcher making	24 students/ 2 staff	0 hired	No	3x 40 minute visits
	Antler Earring making	27 students + 1 staff	0 hired	No	3 x 40 minute visits

The following table details the supplies purchased by schools to deliver key cultural experiences.

School	Land-Based Supplies or Equipment Purchased	School-Based Supplies or Equipment Purchased or Rented	If training or licensing was required, was it paid through ILE funding? (Y/N)
École It'ò	firewood rope, first aid kits (including wilderness first aid kit), camp rentals, ducks, fish, animal freezer bags, mallet, tea/ lunch supplies for	bussing for cultural excursions and/or camp, fish, beaver, canvas & paint supplies for workshop beading supplies, animal freezer bags, bannock	N

	Elders, bannock roasting sticks, YKDFN site rental, tarps, dog sled rental, hide tanning/ scraping tools, fire wood	supplies, tobacco and fabric, books to support library (ILE), soapstone plus tools, refreshments and meals for staff, Elders and presenters during ILE PD sessions, book walk (2 separate books), birch basket	
Mildred Hall	rope, first aid kits (including wilderness first aid kit), camp rentals, ducks, fish, animal freezer bags, tea/ lunch supplies for Elders, bannock roasting sticks, YKDFN site rental, moose/caribou hides, knives, buckets, porta-potty rental (camp), wall tent materials, tarps, dog sled rental, hide tanning/ scraping tools, firewood	porcupine, fish, birds, canvas & paint supplies for workshop, beading supplies, bannock supplies, dry meat supplies, hides for moccasins, tobacco and fabric, martin, Indigenous Language month challenge (ILE books for classrooms), strong nations guided reading sets, soapstone plus tools, voyageur canoe rental, JK/K T-Shirts (fish printmaking), refreshments and meals for staff, Elders and presenters during ILE PD sessions, drum making supplies, book walks (2 separate books), traditional games tournament fees,	Canoe safety training, food safety (wall tent cooking)
N.J. Macpherson	rope, first aid kits (including wilderness first aid kit), camp rentals, ducks, fish, animal freezer bags, mallet, bannock supplies, muskrat and beaver, tea/ lunch supplies for Elders, bannock roasting sticks, YKDFN site rental, beaming boards x 2, tarps, dog sled rental, hide tanning/ scraping tools, firewood	fox, wolverine, fish, ducks, canvas & paint supplies for workshop, animal freezer bags, rabbits, bannock supplies, muskrat and squirrels, dry meat supplies, fur for crafting, shared cost of sea can with school for ?ori program supplies, tobacco and fabric, strong nations guided reading sets, refreshments and meals for staff, Elders and presenters during ILE PD sessions, book walks (2 separate books), Indigenous Language month t-shirt	food safety (wall tent cooking)

		design contest winning prints	
Range Lake	rope, first aid kits (including wilderness first aid kit), camp rentals, ducks, grouse, fish, animal freezer bags, mallet and kindling safety splitter, bannock supplies, muskrat and beaver, fish, dog sled rental, tea/ lunch supplies for Elders, wood shed, bannock roasting sticks, YKDFN site rental, moose/caribou hides, porta potty rental (camp), tarps, hide tanning/ scraping tools, fire wood	porcupine, wolverine, fish, duck, canvas & paint supplies for workshop, beading supplies, animal freezer bags, rabbit, bannock supplies, muskrat, squirrels, Beaver mitt making supplies (needles, hide, pelts), tobacco and fabric, strong nations guided reading sets, soapstone plus tools, voyageur canoe rental, JK/K T Shirts (fish print making), refreshments and meals for staff, Elders and presenters during ILE PD sessions, book walks (2 separate books) , traditional games supplies (dowels)	Canoe safety training
Sir John	rope, first aid kits (including wilderness first aid kit), camp rentals, ducks, fish, animal freezer bags, bannock supplies, muskrat and beaver, tea/ lunch supplies for Elders, bannock roasting sticks, YKDFN site rental, hatchets, knives, cast iron pan/tongs/ outdoor cooking supplies, tarps, hide tanning/ scraping tools, fire wood, filet knives	fox, fish, ducks, canvas & paint supplies for workshop, Indigenous Honour Ceremony banner creation supplies, beading supplies, felt and hide for traditional crafts, hide and stroud for Indigenous honor ceremony stoles and moccasins, animal freezer bags, rabbit, bannock supplies, tobacco and fabric, set of 5 traditional drums, ILE books to support library, refreshments and meals for staff, Elders and presenters during ILE PD sessions, large bannock bowl, wood and paint for language signage in outdoor classroom, Indigenous Language month t-shirt design contest winning prints	N

William McDonald	rope, first aid kits (including wilderness first aid kit), camp rentals, ducks, fish, animal freezer bags, bannock supplies, muskrat and beaver, tea/ lunch supplies for Elders, 1 snowmobile, winter camp sleeping bag bags, maintenance of snowmobiles, snowmobile registration, bannock roasting sticks, YKDFN site rental, fibreglass toboggan, moose/caribou hides, porta potty rental (camp), hide tanning/ scraping tools	fish, fox, 16x 8 foot mural supplies, beading supplies, animal freezer bags, bannock, supplies Beaver and seal mitt making supplies (needles, hide, pelts), tobacco and fabric, ILE books to support library, soapstone plus tools, voyageur canoe rental, refreshments and meals for staff, Elders and presenters during ILE PD sessions, traditional games tournament fees, transportation for consultant/ artist, antlers, saw to cut antlers	Canoe safety training

G. Strengthening Core and Immersion Indigenous Language Instruction

In most NWT schools, Indigenous language programming is offered as a core language program with instructional time averaging 90 hours a year. A few schools in the NWT have implemented Indigenous language immersion programs, and others have recently begun the immersion implementation process.

The *Our Languages* curriculum (OLC) is the approved curriculum for core Indigenous language programming in the NWT. The OLC is a competency based curriculum that provides Indigenous language instructors with the curricular outcomes, instructional strategies and assessment tools to foster language growth in Indigenous language programs. Funding is provided to support Indigenous language instruction through the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, including training and development for Indigenous language instructors.

The following table details the region’s approach to support the delivery of the *Our Languages* curriculum and materials development, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

<p>Regional approach to support the delivery of Indigenous language instruction including delivery of OLC, professional development, training and plans for program sustainability.</p>	<p>A vibrant Indigenous Language program not only benefits students but also serves as a gateway for a brighter future for an entire community. This highlights the critical need for effective and successful school programming where community members are intent on reclaiming the ancestral languages. Not only does instructional time play a critical role in a program’s success, so too does the number of years a student is enrolled in a second language class. For many young students, the school is often their first introduction to Indigenous language instruction. Language classes for K-Grade 8 at Mildred Hall School are offered and student experience games, hands-on activities, cultural activities (scraping hides, making moccasins, cleaning fish etc..). Students at Sir John Franklin High School Grades 9-12 have the opportunity to take an Indigenous Language class rather than French. In these classes students participate in Our Languages Curriculum activities to strengthen vocabulary and oral proficiency. Next year, we are expanding students’ opportunity to participate in Indigenous Language programming at two additional schools, École Itt’ò and NJ Macpherson.</p>
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Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference <i>(If applicable)</i>
# of new ILIs in the region	0	0	
Areas of Strength for the region	Strong cultural programming (District wide) with authentic, hands-on experiences. Strong connections and relationships with YKDFN		
Areas for Development for the region	Increased language representation (school wide approach) Creation of succession plan for ILI’s.		
Additional Comments for the region, including any specific information related to the COVID-19 pandemic.			

H. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a ‘**whole school approach to language use**’ bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

School	Indigenou s Language Signage in Schools (Y/N)	Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.	Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.
École Itł'ò	Y	Language challenges Tlicho language classes announcements in Tlicho/Wiilideh games played in Tlicho/Wiilideh	Language challenges greetings at special events family feasts/ concerts/celebrations
Mildred Hall	Y	Language challenges Tlicho language classes announcements in Tlicho/Wiilideh games played in Tlicho/Wiilideh	Language challenges greetings at special events family feasts YK1 Hide camp school concert
N.J. Macpherson	Y	Language challenges Tlicho language classes announcements in Tlicho/Wiilideh games played in Tlicho/Wiilideh	Language challenges greetings at special events
Range Lake	Y	Language challenges announcements in Tlicho/Wiilideh games played in Tlicho/Wiilideh	Language challenges greetings at special events
Sir John	Y	Language challenges Tlicho language classes announcements in Tlicho/Wiilideh games played in Tlicho/Wiilideh	Language challenges greetings at special events Indigenous Honour ceremony

William McDonald	Y	Language challenges Tlicho language classes announcements in Tlicho/Wiilideh games played in Tlicho/Wiilideh	Language challenges greetings at special events
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I. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

Allocated (\$)	Actual (\$)	Community Support Activity	Total (\$)	Explanation for Difference (if applicable)
\$58,751	Range Lake North	\$12,892.05	\$111,168.02	Various opportunities presented themselves that YK1 was fortunate to be included in.
	Mildred Hall	\$13,738.44		
	École It'ò	\$11,778.52		Working with Elders for resource development, Including Elders on a professional development opportunity for staff (July, 2022).
	N.J. Macpherson	\$11,498.12		
	William McDonald	\$14,190.23		
	Sir John Franklin	\$16,724.75		
	District Office/ YK1 PD and resource development	\$30,345.91		

J. Resource Development for OLC and ILE

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

Allocated (\$)	Budgeted (\$)	Explanation for Difference <i>(if applicable)</i>	Actual (\$)	Explanation for Difference <i>(if applicable)</i>
\$47,203	\$47,203		\$38,492.35	<p>Able to support resource development through the use of translations provided by staffed ILIs.</p> <p>Many staff prefer the accessibility and organization of digital copies vs. mass printing</p>

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

School and # of ILIs participating	OLC or ILE Handbook	Specific Focus (ex: assessment)	Training Provider (ex: RILE, ECE, contractor)	Planned Dates and Location	Was this training held as planned? (Y/N) If no, why not?
All YK1 ILI's and RILE + PST (9 total)	OLC	physical literacy	ECE	May 9, YK1 portables	Yes
Range Lake North/ École William McDonald School (2 total)	ILE	Anti-racism and cultural awareness training	ECE	January/ March @ each school	Yes
Mildred Hall School (3 ILI's + RILE)	OLC/ILE	whole school approach to language	ECE	January @ MHS	Yes
Online- 1 ILI (MHS)	ILE	4 Seasons of Reconciliation - online course	First Nations University	ongoing (January-June)	Yes

The following table details the **regional** resources created for the implementation of *OLC* and *ILE Handbook* in schools.

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Language Games (translations)	Molecule game, what time is it Mr. Wolf?	Digital	Willideh/ Tlichó

<p>Google slides/ printable signage/books</p> <p>*Not original, but digitize and shared with permission from YKDFN</p>	<p>“Easy to Learn YKDFN Series”- Animals, Food, Trees, colours, numbers</p>	<p>Digital</p>	<p>Wiilideh</p>
<p>Traditional Games Info</p> <p>*Not original but digitized with permission from Sport North</p>	<p>Stick pull, Dene Football, stick raising, spear throw, running races, backpack race, stick twist, tug-of- war, Dene baseball, stick throw, Mitten Game, snow snakes, backslapping race, caribou chase, pole race</p>	<p>Digital</p>	<p>English</p>
<p>Posters</p>	<p>Indigenous Languages Month</p>	<p>200/ digital</p>	<p>Wiilideh</p>
<p>Google slides (pre- teaching camp language/ school activities)</p>	<p>Hide Camp, trapping, introductions, dogs, fish camp, sewing and crafting, Winter holiday, weather, local bodies of water, days of the week, feelings and emotions, bird camp, greetings,</p>	<p>digital</p>	<p>Wíííídeh</p>

	berry camp, National Day for Truth and Reconciliation		
Monthly Language challenge	Monthly back and forth phrases produced and encouraged in class/ Yellowknife community	posted in classrooms/ digital/ shared by City of Yellowknife	Wíílídeh

The following table details **regional** funding used to support technological needs that support OLC and ILE implementation.

Type of technology purchased	# of Items Purchased	How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation
Chromebooks	15	Instruction in language classes at SJF
Chromebook cart	1	storage and charging for Chromebooks

Appendix B: Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements

Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Consolidated Financial Statements

June 30, 2023





Yellowknife District No. 1 Education Authority

(the "Authority")

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June 30, 2023

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

Management Discussion and Analysis

Fiscal year end June 30, 2023

Introduction

Yellowknife Education District No. 1 (YK1) Administration:

Jameel Aziz, Superintendent of Education /CEO

Tram Do, Secretary/ Treasurer/CFO

Shirley Zouboules, Assistant Superintendent, Education Services

Landon Kowalzik, Assistant Superintendent, Human Resources and Learning

Current Board of Trustees:

David Wasylciw, Chairperson

Tina Drew, Vice Chairperson

Trustees:

Barbara Bell

Terry Brookes

Michelle Peters

Allan Shortt

Jason Snaggs

Active Standing Committees include:

- Audit Committee
- Committee of the Whole
- Finance Committee
- Policy Committee
- Public Relations Committee
- NWTTA Teacher-Board Committee
- Facilities Committee

YK1 Strategic Directions



Taking direction from its mission statement, the Yellowknife Education District No. 1 Board of Trustees have set the following Strategic Directions for 2023:

Wellness: Cultivate a culture of holistic wellness

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

Learning: Ensure inclusive, equitable and authentic learning experiences

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

Indigenous Language and Education: Honour and celebrate Indigenous Language and Culture

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

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

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

Operating Environment

YK1 operates six schools in the City of Yellowknife, and provides Superintendency services to K'alemi Dene School in Ndilo and Kaw Tay Whee School in Dettah.



The following lists key programs at YK1 schools:

N.J. Macpherson School (JK-5)

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

École ɪłł'ò (JK-5)

- École ɪłł'ò (EI) is YK1's newest school and opened to students on August 29, 2022. The school offers a 100%, fully immersive French learning environment for JK-Grade 5 students.
- Special programming includes choir, musical theatre, lunch time clubs, including intramurals
- Indigenous language and culture is integrated into classroom sessions;
- On the land inquiry learning for all grades; and,
- An annual four-day French/Indigenous Language and Culture Camp, 'Camp de neige', is held at the Yellowknife Ski Club.

Mildred Hall School (JK-8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Wilíideh language courses.
- The school offers traditional games classes for Grades 2-8 students, and jigging for JK-Grade 2 students;
- The Birchbark Discovery Centre is a community project, and land-based education program for children in Grades 1-8;
- Extracurricular activities include team sports, fine arts, guitar, fiddling, choir, and band instruments. Alternative sports include fat biking, cross country skiing, snowshoeing, and rollerblading. Alternative options include jigging and traditional games.
- Outdoor learning spaces give students the opportunity to take their learning outdoors, using the natural environment to further student learning and incorporating the Wilíideh language into land-based learning experiences.
- A breakfast, snack, and hot lunch program is available. The school has a large garden where students grow vegetables that are used in the school's foods program; and



- Positive Behavioral Interventions and Support (PBIS) is a proactive approach the school uses to support positive behavior.

École William McDonald Middle School (6-8)

- École William McDonald Middle School (EWMS) offers programming for Grades 6-8 students in English, Intensive French, Post-Intensive French, Core French, and French Immersion.
- Exploratory programs include industrial arts, culinary arts, fine arts, technology studies, and outdoor education; and
- EWMS's Sports Academy includes hockey, futsal, and athletics. The school's fitness room was renovated in 2022.

Range Lake North School (JK-8)

- Range Lake North School (RLN) offers English programming for Junior Kindergarten (JK) to Grade 8 students, Post-Intensive French for Grade 7 and 8 students, Core French for Grade 1-4 & 6 students, and Pre-Intensive French camps for Grade 5 students;
- Student Options Program: Grade 6-8 students choose from a variety of six-week sessions, which could include technology, sports, outdoor pursuits, music, martial arts, and yoga;
- Indigenous language and culture is integrated into classroom sessions;
- Indigenous Culture Camps are held throughout the year;
- Special programs include music, band, choir, and drama;
- Advanced technology and robotics programs are offered in a Makerspace environment;
- Extracurricular sports programs encompass many activities, including snowboarding, hiking, skiing, and biking;
- Sustainable living projects include an active chicken coop, outdoor gardens, aquaponics, and an observatory beehive; and,
- The school is supported by an active and involved Parent Advisory Committee that organizes a large annual spring fundraising event called "Family Fun Night". Proceeds of this event are used to support student activities.

École Sir John Franklin High School (9-12)

- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in English, Core French, Post-Intensive French, and French Immersion;
- The school offers a dynamic fine arts program which includes music, band, choir, drama, drama tech, and visual arts;
- An extensive trades curriculum and work experience program includes industrial arts, automotive class, culinary arts, robotics, and esthetics;



- ESJF offers Indigenous culture programming and camps, including Wííłídeh language instruction;
- Sports Academy: ESJF's successful sports academy focuses on volleyball, basketball, and high-performance training. Extra-curricular sports and clubs are also offered;
- Additional supports and resources are available to students who wish to access them, in school, socially, or at home;
- National and international travel opportunities are available to students, including volunteering, scuba club, and cultural experiences;
- Night classes (Monday to Thursday from 6:00 to 9:00 p.m.) are available on-site; and,
- Alternate programming (the Route 51 Learning Institute) is available during the day (10:00 a.m. to 4:00 p.m.) off-site. Courses are offered in a modular-based format.

Route 51 Learning

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

- A flexible schedule designed to accommodate students
- Credits for work experience; and,
- Smaller student-to-teacher ratio, and students can focus on one course at a time.



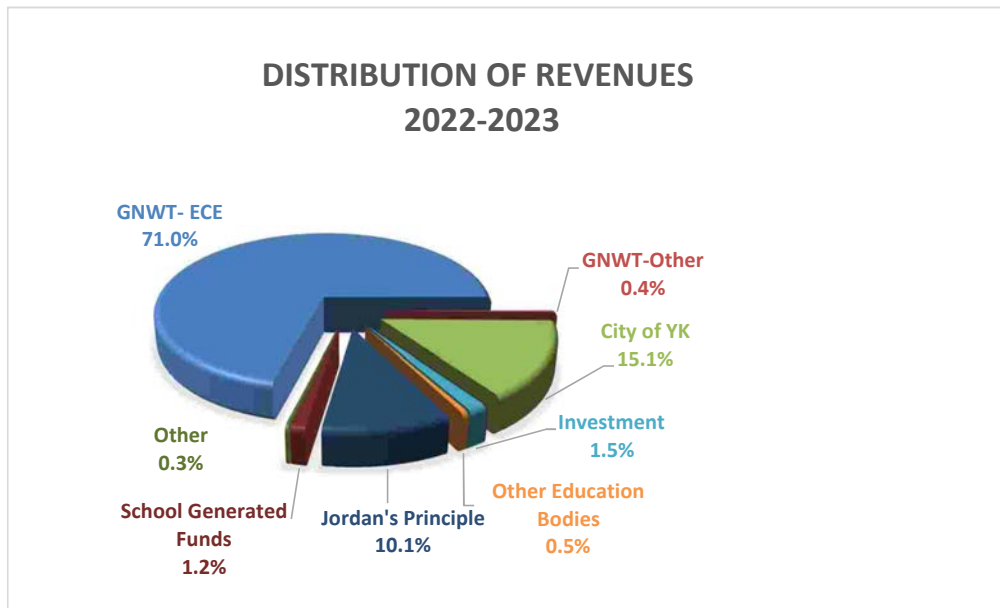
Financial Condition

YK1 receives the majority of revenues from Formula funding (enrolment driven) from the Department of Education, Culture and Employment (ECE), which makes up 71.0% of revenues. Property taxation revenue from the City of Yellowknife is 15.1%, Jordan's Principle from (Government of Canada) revenue is 10.1%. The remainder is generated from investment income, school generated funds (trust), other education bodies (superintendent services, enrolment transfer), other revenue, which includes various contributions for schools, and District Office parking lot rentals.

Revenues

GNWT- ECE	\$32,043,308
GNWT-Other	162,424
City of YK (Property Taxation)	6,801,835
Investment	677,353
Other Education Bodies	233,340
Jordan's Principle	4,564,020
School Generated Funds	519,888
Other	116,126
Total Revenues	\$45,118,294

Revenues Chart





Expenditures

School Programs	25,628,598
Inclusive Schooling	6,863,392
Operations & Maintenance	4,097,942
Administration	1,929,895
Indigenous Language & Culture	1,321,448
Jordan's Principle	4,091,720
School Generated Funds	502,818
Total Operation Expenditures	44,435,813
Amortization	949,602
Total Expenditures	45,385,415

Operational Expenditures

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. School related expenditures (76.14%) consist of School Programs (57.7%), Inclusive Schooling (15.5%), and Indigenous Language and Culture (3.0%) which directly relate to schools. Jordan's Principle expenditures are also directly related to schools, and account for 9.2% of the total expenditure allocation, and is federally funded.

Asset Retirement Obligation

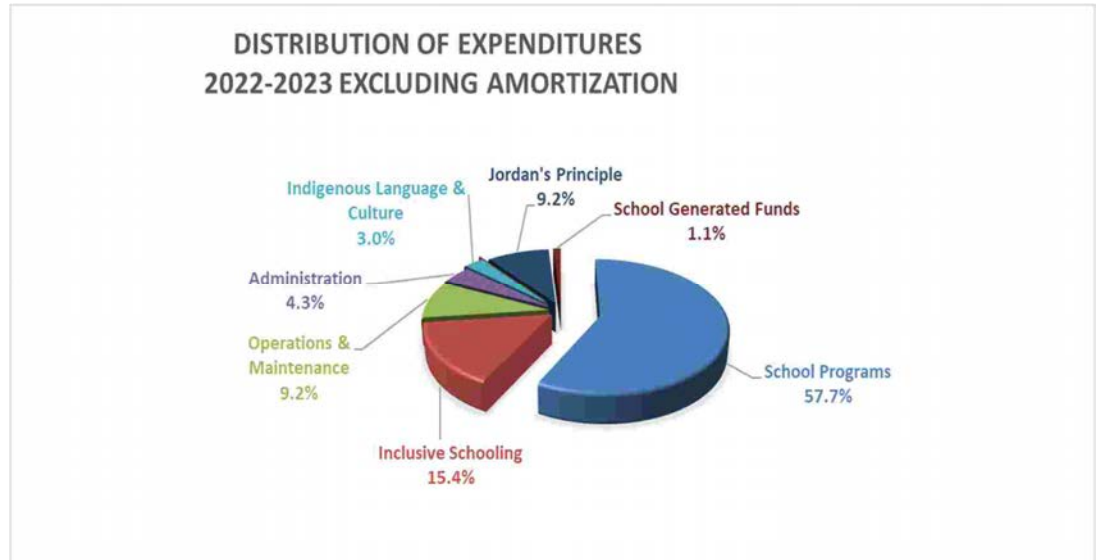
The Public Sector Accounting Board is requiring all Government entities to account for Asset Retirement Costs as per Public Sector Accounting Standard 3280 (PS 3280) as of April 1, 2022. Asset Retirement costs are costs that are required at the end of an asset's life such as asbestos removal prior to the rebuild of a building. These Asset Retirement Costs are added to the Tangible Asset Value of the buildings and a corresponding liability created to effectively plan for the expenditures related to the retirement of the asset.

YK1 contracted Associated Environmental to complete a hazardous material assessment of all buildings in 2017. Based on the report, partial removal of asbestos was complete for the Maintenance shop in 2018. The GNWT completed remediation at Sir John Franklin High School. YK1 contracted Associated Environmental in 2023 to provide update values for hazardous materials remaining and to give an estimate for Asset Retirement costs. These estimates were provided to GNWT Department of Finance and the entry to record the Asset Retirement Obligation (ARO) was provided to YK1. The liability for Asset Retirement Obligation at June 30, 2023 is \$725,527. This



liability is recommended by the Auditors to deduct against the book value of our Buildings.

Expenditures Chart



Accumulated Surpluses

The Accumulated Operating Surplus is the overall operations of the District, the Decentralized Surplus is school- based expenditures, and Capital Surplus is for major capital expenditures. The Investment in Tangible Capital Assets is the book value of our buildings (mostly transferred in kind from GNWT) and our equipment purchases. Asset Retirement Obligation is deducted from the net book value of Tangible Capital Assets.

<u>Accumulated Surplus</u>	<u>2022/2023</u>
<u>Investment in Tangible Capital Assets:</u>	
Tangible Capital Assets	\$12,400,379
*Asset Retirement Obligation	-725,527
Net Tangible Capital Assets	<u>\$11,674,852</u>
* Recommended by Auditors to net with TCA versus surplus	



Yellowknife District No. 1 Education Authority

(the "Authority")

Surpluses :	
Operating (unrestricted)	3,902,384
Capital (unrestricted)	904,165
Decentralized (restricted for Schools)	447,833
Total Accumulated Surplus	5,254,382
Leave and Termination Benefits (funded following year)	2,179,989
	7,434,371

- The Pellet Boiler Reserve balance of \$9,964, has been transferred back to the operating surplus after project completion. The project was completed under budget.

The unrestricted surpluses excluding Decentralized (School's) surplus is 10.8% (\$4,806,550 / \$44,351,281) of the total 2023/2024 budgeted expenditures excluding amortization. *This is based on the Auditor's recommendation for netting the Asset Retirement Obligation against Tangible Capital Assets versus netting it against the Surplus.*

The Board of Trustees approved a deficit budget for 2023/2024 school year of - \$807,969 (without amortization), which reduces the unrestricted surplus to 9.0% (\$3,998,581 / \$44,351,281). *The total of the unrestricted surpluses is the balance available for emergent budget approvals by the Board and Superintendent.*

The accumulated unrestricted surplus enables YK1 to maintain quality programming for students.



Restricted Reserves

LED Lights

The Department of Education, Culture and Employment has agreed to allow YK1 to maintain unspent utility funding to be used for conversion of current lighting to LED lighting in the schools and minor capital expenditures. LED lights can save 30% or more on energy costs. DT Electric replaced the LED lights in Sir John Franklin High School, the project was completed this past summer.

School Generated Funds

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

SGF Restricted	2022/2023	2021/2022	Change
Beginning Balance	661,671	737,811	-76,140
Net Income (loss)	25,034	-76,140	+101,174
Transfer from FY 2022	-7,964	0	-7,964
Balance, end of year	678,741	661,671	+17,070



Budget/Actual Comparisons

YK1 revenues variance highlights:

- ECE regular contribution revenues increased by \$556,238 due to termination benefits funding \$521,973 and mentorship funding \$34,265.
- Other ECE contribution revenues are higher due to carry-over COVID-19 funding from previous fiscal year \$807,059.
- GNWT Other contribution revenue is from:

○ MACA Active After School	\$101,800
○ MACA Youth Corp	23,000
○ Dept HSS Drop the Pop	28,775
○ Dept ITI unused paid back	-11,151
○ Dept ENR Take a kid trapping	<u>20,000</u>
Total	<u>\$162,424</u>
- Portfolio Investment income \$677,353 higher than budget \$220,000 by \$455,353, previous year investment income is \$115,661. This is due to higher interest rates.
- Jordan's Principle Revenue from the Federal Government is a total of \$4,564,020, which is \$983,395 higher than budget. This also includes funding for menstrual products of \$63,128. Unspent Jordan's Principle funds of \$1,687,479 due to lack of staff have been returned to the Federal Government. Unspent menstrual product funds of \$239,554 is carried-over to the 2023-2024 school year.
- School Generated Funds is total trust account revenue generated by the schools for the school year \$519,888.
- Other income \$116,126 consists of the following:

○ Breakfast club of Canada	11,100
○ Food First Foundation	12,000
○ District Office Parking stall rental	25,086
○ Make Way Tides	25,000
○ Book Sales (ILC)	1,505
○ Miscellaneous	200
○ NWTTA – PD Contribution	7,200
○ PC Children's Charity	9,935
○ Canadian Parents for French	8,000
○ Misc. Hide Camp Contributions	<u>16,100</u>
Total	<u>\$116,126</u>



YK1 expenses variance highlights:

- Operations and Maintenance costs are higher due to:
 - Snow Removal costs due to record snowfalls;
 - Additional O&M costs; and,
 - Increase in Environmental Liability due to update cost estimates \$49,830
- Inclusive Schooling costs higher than budget due to increase in Substitute costs.
- Administration costs higher than budget by \$107,626 due to termination costs, which will be funded the following school year.

Enrolment and Pupil Teacher Ratio (PTR)

Yellowknife Education District No.1 September 30, 2022	Enrolment		Teachers/ Admin/ PST	Early Childhood Instructors	Pupil/Teacher ratio	
	K-12	JK	K-12	JK	K-12	JK
	Sep-22	Sep-22				
School:						
Mildred Hall School	255.00	30.50	19.70	2.00	12.94	15.25
Itluq School	253.00	31.50	17.00	4.00	14.88	7.88
William McDonald School	257.50	-	17.75	-	14.51	
NJ Macpherson School	294.50	56.00	20.50	4.00	14.37	14.00
Range Lake North School	235.50	24.50	18.81	2.00	12.52	12.25
Sir John Franklin High School	657.50	-	38.00	-	17.30	
Total District	1,953.0	142.5	131.76	12.00	14.82	11.88

Overall enrolment for September 2022 was 2095.5 full time equivalent students (FTE) September 2021 was 2090, an increase of 5.5 full time equivalent (FTE) students from September 2021.



Summary of 2022/2023

YK1 welcomed a new Superintendent/CEO, Jameel Aziz on August 15, 2022.

YK1 welcomed Jordan Martin as our Director of Operations following the departure of Elvis Beaudoin in December 2022. Jordan is a returning employee.

Board of Trustees Acclamation:

The Board of Trustees were acclaimed on October 17, 2022. Trustees for a 4 year term from November 1, 2022 to October 31, 2026 are:

Allan Shortt
Barbara Bell
David Wasylciw
Michelle Peters
Jason Snaggs
Terry Brookes
Tina Drew

USW Collective Agreement July 1, 2022- June 30, 2025:

The Collective Agreement with United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (United Steelworkers) Local 1-207 and YK1 was settled in June 2023 for a three year contract with salary increased tied to the GNWT's Collective Agreement settlement with UNW.



Yellowknife District No. 1 Education Authority

(the "Authority")

Management Responsibility for Financial Reporting


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

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


Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Yellowknife District No. 1 Education Authority have been conducted within the statutory powers of the Authority. The operations and administration of the Education Body as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the Education Act, Financial Administration Act, CPSAS FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Authority's Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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



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



Tram Do
Secretary / Treasurer CFO
Yellowknife District No. 1 Education Authority

Independent Auditors' Report

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

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of the Yellowknife District No. 1 Education Authority (the "Authority"), which comprise of the consolidated statement of financial position as at June 30, 2023, consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2023, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 38 to the consolidated financial statements, which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Our opinion is not modified in respect of this matter.

Other Information

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

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

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

Independent Auditors' Report (Continued)

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

Independent Auditors' Report (Continued)

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

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

Report on Compliance with Specified Authorities

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

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

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

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

Crowe MacKay LLP

**Yellowknife, Northwest Territories
November 14, 2023**

Chartered Professional Accountants



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Financial Position

Statement 1

As at June 30,	2023	2022 (Restated)
	\$	\$
FINANCIAL ASSETS		
Cash (Note 4)	10,223,962	10,007,034
Restricted Cash (Note 6)	699,164	653,707
Portfolio Investments (Note 7)	5,140,000	4,140,000
Accounts Receivable (Note 8)	698,441	803,012
Due from Government of Canada (Note 13)	113,339	126,431
Deposit in Trust (Note 33)	-	39,856
	16,874,906	15,770,040
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	956,592	737,426
Payroll Liabilities (Note 10)	5,038,812	4,415,341
Vacation Payable (Note 10)	174,817	258,206
Deferred Revenue (Note 11)	282,154	1,026,837
Contribution Repayable (Note 12)	1,935,076	1,269,139
Post-employment Benefits and Compensated Absences (Note 17)	2,179,989	2,517,379
Environmental Liabilities (Note 34)	229,481	179,651
Asset Retirement Obligations (Note 37)	725,527	828,150
	11,522,448	11,232,129
NET FINANCIAL ASSETS	5,352,458	4,537,911
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 18)	12,400,377	13,479,762
Prepaid Expenses (Note 19)	3,723	6,006
	12,404,100	13,485,768
ACCUMULATED SURPLUS (Note 35)	17,756,558	18,023,679
Represented by:		
Operating Fund	3,902,384	3,276,102
Investment in Tangible Capital Assets	11,674,852	12,651,612
Decentralized Surplus	447,833	371,582
Pellet Boiler Reserve	-	9,964
Capital Fund Reserve	904,165	904,165
LED Reserve	148,583	148,583
School Generated Funds	678,741	661,671
	17,756,558	18,023,679

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

Approved on behalf of the board:

Trustee

Trustee



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Operations

Statement 2

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual (Restated)
	\$	\$	\$
REVENUES			
Government of the Northwest Territories			
Regular contributions	29,945,867	30,502,105	30,475,041
Other contributions	123,000	932,727	872,675
French language revenues	550,000	608,476	532,197
Total ECE (Note 30)	30,618,867	32,043,308	31,879,913
GNWT other contributions (Note 31)	-	162,424	110,425
Government of Canada			
Jordan's Principle	3,580,624	4,500,892	3,150,941
Menstrual Product Funding	-	63,128	-
Total Government of Canada	3,580,624	4,564,020	3,150,941
Other education bodies	192,500	233,340	265,282
Property tax requisitioned	6,777,900	6,801,835	6,866,094
Education authority generated funds			
Rental income	-	-	241,010
Sale of building	-	-	2,051,030
Portfolio investment income	220,000	677,353	115,661
School generated funds - revenues (Note 36)	-	519,888	162,258
Other	19,562	116,126	146,683
	239,562	1,313,367	2,716,642
Total revenues	41,409,453	45,118,294	44,989,297
EXPENSES			
School programs	25,473,150	25,628,598	25,726,392
Inclusive schooling	6,672,704	6,863,392	6,769,176
Staff accommodations	-	-	219,430
Operations and maintenance	3,596,023	4,097,942	4,214,402
Administration	1,822,270	1,929,895	1,655,824
Indigenous language/cultural programs	1,308,836	1,321,448	1,285,860
Jordan's Principle	3,378,275	4,091,720	3,150,941
Amortization	1,000,000	949,602	1,437,138
School generated funds - expenses (Note 36)	-	502,818	238,398
Total operating expenses	43,251,258	45,385,415	44,697,561
Operating surplus (deficit) before other items	(1,841,805)	(267,121)	291,736



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Operations (Continued)

Statement 2

For the year ended June 30,

	2023 Budget \$	2023 Actual \$	2022 Actual \$
OTHER ITEMS			
GNWT ECE infrastructure contributions	-	-	3,023,607
Grant in-kind - GNWT assets provided at no cost (Note 20)	-	200,074	200,074
Rent expense - GNWT assets provided at no cost (Note 20)	-	(200,074)	(200,074)
Federal capital contributions - Greenhouse Gas ("GHG") Grant	-	-	1,063,233
Recovery of environmental liabilities	-	-	756,250
Operating surplus (deficit)	(1,841,805)	(267,121)	5,134,826
Opening accumulated surplus, as previously stated	18,023,679	18,628,031	13,458,536
Change of accounting policy (Note 38)	-	(604,350)	(569,683)
Opening accumulated surplus	18,023,679	18,023,681	12,888,853
Closing accumulated surplus	16,181,874	17,756,560	18,023,679



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2023	2023	2022
	Budget	Actual	(Restated)
	\$	\$	Actual
	\$	\$	\$
Operating surplus (deficit)	(1,841,805)	(267,121)	5,134,826
Acquisition of tangible capital assets	-	-	(4,441,251)
Amortization of tangible capital assets	1,000,000	949,602	1,437,138
Adjustment to asset retirement obligations	-	129,783	(801,848)
	(841,805)	812,264	1,328,865
Purchase of prepaid expenses	-	(3,723)	(6,006)
Use of prepaid expenses	-	6,006	670,711
	-	2,283	664,705
Increase in net financial assets	(841,805)	814,547	1,993,570
Net financial assets at beginning of year	4,537,911	4,537,911	2,544,341
Net financial assets at end of year	3,696,106	5,352,458	4,537,911



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Cash Flows

Statement 4

For the year ended June 30,	2023	2022
	\$	(restated) \$
OPERATING TRANSACTIONS		
Operating surplus (deficit)	(267,121)	5,134,826
Items not affecting cash:		
Amortization	949,602	1,437,138
Decrease (increase) in school generated activities	(45,457)	84,104
GNWT ECE infrastructure contributions (Note 23)	-	(3,023,607)
Adjustments in asset retirement obligation	129,783	(801,848)
Changes in non-cash assets and liabilities		
Decrease (increase) in due from Government of Canada	13,092	4,249
Decrease (increase) in accounts receivable	104,575	(273,759)
Increase (decrease) in accounts payable	219,163	397,417
Increase (decrease) in payroll liabilities	623,471	(278,609)
Increase (decrease) in environmental liabilities	49,830	(756,250)
Increase (decrease) in asset retirement obligations	(102,623)	828,150
Increase (decrease) in leave and termination benefits	(337,391)	639,300
Increase (decrease) in vacation payable	(83,389)	11,037
Decrease in deferred revenue	(744,683)	(1,241,584)
Increase in contribution payable	665,937	1,269,139
Increase (decrease) in prepaid expenses	2,283	664,705
CASH PROVIDED BY OPERATING TRANSACTIONS	1,177,072	4,094,408
INVESTING TRANSACTION		
Acquisition of portfolio investments	(1,000,000)	(4,140,000)
CASH USED BY INVESTING TRANSACTION	(1,000,000)	(4,140,000)
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	-	(1,417,644)
Receipt of deposit in trust for pellet boilers	39,856	1,417,644
CASH PROVIDED FOR CAPITAL TRANSACTIONS	39,856	-
INCREASE (DECREASE) IN CASH	216,928	(45,592)
CASH AT BEGINNING OF YEAR	10,007,034	10,052,626
CASH AT END OF YEAR	10,223,962	10,007,034

(the "Authority")

Details of Expenses

Statement 5

For the year ended June 30,	School Programs \$	Inclusive Schooling \$	Operations and Maintenance \$	Administration \$	Indigenous Languages \$	Jordan's Principle \$	Transfer and Other \$	Total 2023 \$	Budget 2023 \$	Total 2022 \$
SALARIES										
Honoraria	-	-	-	81,762	97,661	-	-	179,423	168,397	121,642
Instructional assistants	1,217,842	2,513,245	-	-	248,535	2,595,538	-	6,575,160	6,069,353	5,445,910
Non-instructional staff	2,504,448	47,482	596,593	1,308,843	-	-	-	4,457,366	4,144,607	4,660,260
Teachers	15,237,067	2,736,827	-	-	544,219	625,685	-	19,143,798	18,849,878	18,713,707
	18,959,357	5,297,554	596,593	1,390,605	890,415	3,221,223	-	30,355,747	29,232,235	28,941,519
EMPLOYEE BENEFITS										
Employee benefits/allowances	3,677,329	1,019,026	124,683	228,784	157,953	700,905	-	5,908,680	6,381,256	5,494,008
Leave and termination benefits	(372,301)	142,250	12,343	39,026	13,593	-	-	(165,089)	-	639,299
	3,305,028	1,161,276	137,026	267,810	171,546	700,905	-	5,743,591	6,381,256	6,133,307
SERVICES PURCHASED										
Advertising and printing	103,575	-	-	18,901	-	-	-	122,476	35,480	13,673
Communication	112,721	1,160	8,513	52,145	-	-	-	174,539	196,600	129,394
Contracted services	378,614	172,234	(20,801)	449	-	16,800	-	547,296	742,565	1,517,196
Maintenance and repairs	23,518	1,236	1,286,833	17,224	-	-	-	1,328,814	932,470	1,079,942
Other	240,210	-	-	76,993	-	-	-	317,203	194,506	276,622
Professional and technical	448,787	156,201	2,627	62,402	3,411	30,147	-	703,575	587,840	542,413
Rentals and leases	128,450	-	-	7,647	-	-	-	136,097	167,700	163,264
Student transportation	544,791	13,469	-	-	-	-	-	558,260	585,000	446,857
Travel	188,449	8,930	-	-	15,815	-	-	213,194	115,000	180,334
Utilities										
Heating	-	-	834,044	-	-	-	-	834,044	763,782	847,646
Electricity	-	-	1,019,591	-	-	-	-	1,019,591	930,000	946,456
Water/Sewage	-	-	193,969	-	-	-	-	193,969	213,016	232,651
	2,169,115	353,230	3,324,776	235,761	19,226	46,947	-	6,149,058	5,463,959	6,376,448
MATERIALS										
Awards and student events	7,658	-	-	10,024	-	-	-	17,682	-	21,637
Freight	4,391	-	313	723	-	-	-	5,427	21,650	5,709
Materials and supplies	1,183,049	51,332	39,234	24,972	240,261	122,645	502,818	2,164,308	1,152,158	1,755,501
	1,195,098	51,332	39,547	35,719	240,261	122,645	502,818	2,187,417	1,173,808	1,782,847
AMORTIZATION										
	-	-	-	-	-	-	949,602	949,602	1,000,000	1,437,138
Total operating expenses	25,628,598	6,863,392	4,097,942	1,929,895	1,321,448	4,091,720	1,452,420	45,385,415	43,251,258	44,671,259



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Inclusive Schooling Expenses

Statement 6

For the year ended June 30,	General Inclusive Schooling \$	Staff Development (SSI) \$	Assistive Technology \$	Magnet Facilities \$	Total 2023 \$
SALARIES					
Program support					
teachers/counsellors	2,137,838	36,989	-	609,482	2,784,309
Support assistants	2,513,245	-	-	-	2,513,245
	4,651,083	36,989	-	609,482	5,297,554
EMPLOYEE BENEFITS	1,064,487	-	-	96,788	1,161,275
SERVICES PURCHASED					
Professional and technical	156,201	-	-	-	156,201
Communication	1,160	-	-	-	1,160
Travel	8,930	-	-	-	8,930
Student transportation	13,469	-	-	-	13,469
Maintenance and repairs	1,236	-	-	-	1,236
Other contracted services	81,070	91,165	-	-	172,235
	262,066	91,165	-	-	353,231
MATERIALS					
Materials and supplies	3,505	(14,085)	36,649	25,262	51,331
Total operating expenses	5,981,141	114,069	36,649	731,532	6,863,391



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Indigenous Language and Culture-Based Education Expenses

Statement 7

For the year ended June 30,	Indigenous	Our Languages Curriculum	Community	Total
	Education	Resource Development	Support	2023
	\$	\$	\$	\$
SALARIES				
Indigenous language instruction	266,599	277,620	-	544,219
Cultural resource staff	190,419	-	58,115	248,534
Elders in schools	-	10,441	87,220	97,661
	457,018	288,061	145,335	890,414
EMPLOYEE BENEFITS				
	99,042	52,734	19,770	171,546
SERVICES PURCHASED				
Professional/technical services	1,086	-	2,326	3,412
Travel	15,815	-	-	15,815
	16,901		2,326	19,227
MATERIALS				
Materials	211,086	29,005	170	240,261
TOTAL	784,047	369,800	167,601	1,321,448



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, 2023

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher assistants (Staff)	35,000	35,000	98,242	(28,242)
French immersion pedagogy specialist	70,000	55,000	110,565	14,435
Intensive & PIF French coach (staff)	35,000	12,000	47,164	(164)
Intensive & PIF French (staff)	70,000	430,000	627,331	(127,331)
Intensive PIF (elective courses)	3,000	1,000	1,627	2,373
Special Projects				
French camps	27,000	3,000	28,424	1,576
Assessment, intensive & PIF	30,000	5,000	35,584	(584)
French resources	35,000	5,000	38,721	1,279
Cultural activities	7,000	2,000	11,254	(2,254)
Professional development	30,000	6,000	36,109	(109)
Consultant	80,000	140,000	170,920	49,080
Language coach (salary) reading recovery	50,000	-	67,415	(17,415)
Updating resources	4,500	-	7,249	(2,749)
Supporting SSDEC, DBEC and SDEC (partnership)	4,000	-	7,249	(3,249)
Peer observation/shadowing partnership	9,000	-	7,249	1,751
Special project - FSL video clip	23,000	-	22,688	312
Total	512,500	694,000	1,317,791	(111,291)



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 9

Student Success Initiative Projects

For the year ended June 30,

	2023 Budget \$	2023 Actual \$
Revenues		
Government of the Northwest Territories	123,000	123,000
Carry Forward from 2021-2022	94,020	94,020
Total revenues	217,020	217,020
Expenses		
Salaries/Wages		
Substitute teacher wages	56,400	36,989
Other Expenses		
Materials and supplies	48,080	28,696
Total operating expenses	217,020	165,780
Surplus	-	51,240



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 10

Jordan's Principle

	June 30, 2023 Contribution Approved \$	June 30, 2023 Actual \$	June 30, 2022 Actual \$	July 1, 2022 - March 31, 2023 Actual \$	April 1, 2023 - June 30, 2023 Actual \$
Revenue					
Government of Canada					
- First Nations and Inuit Health Branch	5,698,860	5,859,573	4,071,875	3,499,519	2,360,054
Administration fee	569,886	409,173	286,449	242,328	166,844
Total - Government of Canada	6,268,746	6,268,746	4,358,324	3,741,847	2,526,898
Carry forward from previous year					
Carry forward from previous year - returned		-	(732,673)		
Contributions not received	(80,375)	(80,375)	(3,808)	-	(80,375)
Total Revenue	6,188,371	6,188,371	3,621,843	3,741,847	2,446,523
Expenses					
Personnel	5,541,740	3,952,275	2,772,203	2,338,784	1,613,490
Materials and supplies	138,320	122,645	81,288	72,495	50,151
Evaluation	18,800	16,800	11,000	12,000	4,800
Total operating expenses (Schedule 2)	5,698,860	4,091,720	2,864,491	2,423,279	1,668,441
Administration fee - 10% of operating expenses	569,886	409,172	286,449	242,328	166,844
Total expenses	6,268,746	4,500,892	3,150,940	2,665,607	1,835,285
Net Surplus/(Deficit)	(80,375)	1,687,479	470,903	1,076,240	611,238
Contribution repayable (receivable) for July 1, 2022 - June 30, 2023	(80,375)	1,687,479	470,903	1,076,240	611,238
Balance repayable from April - June 30, 2022					247,597
Total contribution repayable as of June 30, 2023					1,935,076



Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Utilities Expenses

Statement 11

For the Year Ended June 30, 2023

School Year	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	Total Expense	Avg Expense
	Expense	Expense	Expense	Expense	Expense		
Fuel Oil	\$ 609,504	\$ 514,203	\$ 388,209	\$ 579,220	\$ 635,999	\$ 2,727,134	\$ 545,427
Electricity	\$ 1,019,591	\$ 920,698	\$ 893,595	\$ 956,408	\$ 1,019,158	\$ 4,809,450	\$ 961,890
Pellets	\$ 224,539	\$ 286,349	\$ 178,727	\$ 163,310	\$ 192,471	\$ 1,045,396	\$ 209,079
Water	\$ 131,157	\$ 152,712	\$ 161,059	\$ 165,838	\$ 160,656	\$ 771,421	\$ 154,284
Garbage	\$ 62,813	\$ 52,683	\$ 45,163	\$ 54,542	\$ 47,606	\$ 262,807	\$ 52,561
Total Operating Expense	\$ 2,047,604	\$ 1,926,644	\$ 1,666,752	\$ 1,919,318	\$ 2,055,889	\$ 9,616,207	\$ 1,923,241



June 30, 2023

1. Nature of the Organization

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

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

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

2. Significant Accounting Policies

a) Basis of Accounting

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

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



June 30, 2023

2. Significant Accounting Policies (Continued)

b) Reporting Entity

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

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

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

c) Cash and Cash Equivalents

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



June 30, 2023

2. Significant Accounting Policies (Continued)

d) Financial Instruments

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

Financial assets measured at amortized cost include cash, restricted cash, portfolio investments, accounts receivable, due from Government of Canada, and deposit in trust.

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

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

e) Non-financial Assets

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



June 30, 2023

2. Significant Accounting Policies (Continued)

f) Tangible Capital Assets

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

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

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

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

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

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



June 30, 2023

2. Significant Accounting Policies (Continued)

g) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular Contributions:

The regular contributions from the Government of the Northwest Territories ("GNWT") is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Authority retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the Government of the Northwest Territories.



June 30, 2023

2. Significant Accounting Policies (Continued)

Local Tax Revenue:

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

Other Contributions:

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

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

Deferred Revenue:

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

Investment Income:

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



June 30, 2023

2. Significant Accounting Policies (Continued)

School Generated Funds

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

h) Budget Data

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

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

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(3) of the *Education Act*.

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

This annual budget includes estimates of revenues and expenses for the Operating Fund surplus (deficit) along with estimates of source and application for the Investment in Tangible Capital Assets fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Board.

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



June 30, 2023

2. Significant Accounting Policies (Continued)

i) Measurement Uncertainty

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

j) Inventories Including Materials and Supplies

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

k) Payroll Liabilities

Payroll costs for teachers are accrued for July and August.

l) Post-employment Benefits, Compensated Absences and Termination Benefits

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

m) Expenses

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



June 30, 2023

2. Significant Accounting Policies (Continued)

n) Foreign Currency Translation

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

o) Fund Accounting

The Authority uses fund accounting to separate transactions between its Operating Fund surplus, Investment in Tangible Capital Assets, Decentralized Surplus, Capital Fund Reserve, the LED Reserve, the Pellet Boiler Reserve, and School Generated Funds.

Operating Fund Surplus

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

Investment in Tangible Capital Assets

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

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



June 30, 2023

2. Significant Accounting Policies (Continued)

Capital Fund Reserve

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

LED Reserve

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

Decentralized Surplus

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

Pellet Boiler Reserve

The Pellet Boiler project is complete and the unused balance of \$9,964 has been transferred back to operating surplus.

School Generated Funds

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

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

p) Inter-entity transactions

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

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



June 30, 2023

2. Significant Accounting Policies (Continued)

q) Related parties

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

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

r) Asset retirement obligations

Asset retirement obligations are recognized for Authority's schools (Mildred Hall School, NJ MacPherson School, Range Lake North School, William McDonald School) and buildings (the Administration building, maintenance shop, and portable classrooms), some of which contain asbestos, mercury and lead-based paint. Management's best estimate of the future expenditures required to settle the legal obligations are recognized to the extent that they can be reasonably estimated and are calculated based on the estimated future cash flows necessary to discharge the legal obligations, discounted using the Authority's cost of borrowing for maturity dates that coincide with the expected cash flows.

The estimated asset retirement obligation ("ARO") is recorded as a liability with a corresponding increase to tangible capital assets. The liability for AROs is increased annually for the passage of time by calculating accretion on the liability based on the discount rates implicit in the initial measurement. Changes in the obligation resulting from revisions to the timing or amount of the estimated undiscounted cash flows or revisions to the discount rate are recognized as an increase or decrease in the related carrying amount of the related tangible capital asset.



June 30, 2023

3. Future Accounting Changes and Adoption of New Accounting Standards

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

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

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

For fiscal periods beginning on or after July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenues. Specifically, it differentiates between revenues arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2023

4. Cash

	2023	2022
	\$	\$
Cash	10,223,962	10,007,034

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 Cash

The Authority has restricted cash generated by schools in the amount of \$699,164 (2022 - \$653,707).



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Notes to Consolidated Financial Statements

June 30, 2023

7. Portfolio Investments

	2023	2022
	\$	\$
RBC Dominion Securities Investment 1		
Balance at June 30	-	1,001,600
Dollar Value of Interest earned	-	1,600
Cost of Investment	-	100,000
Market Value	-	1,001,600

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

	2023	2022
	\$	\$
RBC Dominion Securities Investment 2		
Balance at June 30	1,189,544	1,142,074
Dollar Value of Interest earned	49,544	2,074
Cost of Investment	1,140,000	1,140,000
Market Value	1,189,544	1,142,074

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



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Notes to Consolidated Financial Statements

June 30, 2023

7. Portfolio Investments (Continued)

	2023	2022
	\$	\$
RBC Dominion Securities Investment 3		
Balance at June 30	1,044,507	1,001,863
Dollar Value of Interest earned	44,507	1,863
Cost of Investment	1,000,000	1,000,000
Market Value	1,044,507	1,001,863

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

	2023	2022
	\$	\$
RBC Dominion Securities Investment 4		
Balance at June 30	1,045,554	1,011,907
Dollar Value of Interest earned	45,554	1,907
Cost of Investment	1,000,000	1,000,000
Market Value	1,045,554	1,001,907

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

	2023	2022
	\$	\$
RBC Dominion Securities Investment 5		
Balance at June 30	2,004,628	-
Dollar Value of Interest earned	4,628	-
Cost of Investment	2,000,000	-
Market Value	2,004,628	-

Date Purchased: 14 June 2023
Term of Investment: 5 years
Maturity Date: 15 June 2028
Annual Interest Rate: 4.90%



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Notes to Consolidated Financial Statements

June 30, 2023

7. Portfolio Investments (Continued)

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

	2023	2023	2023	2022
	Cost	Accrued	Market	Market
	\$	interest	value	value
	\$	\$	\$	\$
RBC Domonion Securities Investment 1	-	-	-	1,001,600
RBC Domonion Securities Investment 2	1,140,000	49,544	1,189,544	1,142,074
RBC Domonion Securities Investment 3	1,000,000	44,507	1,044,507	1,001,863
RBC Domonion Securities Investment 4	1,000,000	45,554	1,045,554	1,011,907
RBC Domonion Securities Investment 5	2,000,000	4,628	2,004,628	-
Total portfolio investments	5,140,000	144,233	5,284,233	4,157,444



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Notes to Consolidated Financial Statements

June 30, 2023

8. Accounts Receivable

	2023	2022
	\$	\$
Accrued interest receivable	67,608	22,444
Due from other related parties (Note 23)	624,669	773,512
Due from Government of the Northwest Territories (Note 23)	5,998	1,500
Other	166	5,556
Total	698,441	803,012

Allowance for doubtful accounts at June 30, 2023 is \$64,715 (2022 - \$88,625).

9. Inventories

There is no inventory recorded as at June 30, 2023.

10. Accounts Payable and Accrued Liabilities

	2023	2022
	\$	\$
School Generated Trust Accounts - liabilities	20,417	-
School Generated Trust Accounts - carry over balances (Note 36)	-	(7,965)
Trade payables	884,936	651,371
SSI Accrual	51,239	94,020
	956,592	737,426

Payroll Liabilities	2023	2022
	\$	\$
To teachers (July, August wages and deferred NEBS pension)	5,038,812	4,415,341
Vacation payable (annual leave)	174,817	258,206
	5,213,629	4,673,547



June 30, 2023

11. Deferred Revenue

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

	2023	2022
	\$	\$
GNWT ECE - Covid and French Videos	-	870,535
Menstrual Product Federal Funding	239,554	156,302
GNWT ECE - Active After School	42,600	-
	282,154	1,026,837

12. Contribution Repayable

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

	2023	2022
	\$	\$
Jordan's Principal - Government of Canada	1,935,076	1,261,520
Active After School - GNWT MACA	-	7,619
	1,935,076	1,269,139



June 30, 2023

13. Due from Government of Canada

	2023	2022
	\$	\$
GST Receivable	113,339	126,431

14. Capital Lease Obligations

The Authority does not have any capital lease obligations.

15. Pension

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

The amount contributed to the NEBS pension was \$4,369,828. 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 \$198,644 as at January 2023, and \$193,715 as at January 2022. The maximum monthly contributions is \$3,507 as at January 2023, and \$3,420 as at January 2022.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,789 Employee Members and 117 Employer Members (total active, disabled and on leave: 2,054).

As of January 1, 2023, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$81,300,000 - funded ratio 127% (2022 - \$65,900,000 and 124%) on a going concern valuation basis.

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

16. Long-Term Debt

The Authority does not have long-term debt.



June 30, 2023

17. Post-employment Benefits and Compensated Absences

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

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

Compensated absence benefits for all staff are accrued as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology. The Authority has included an additional severance of \$948,500 (2022 - \$1,322,108) as a plan amendment.

Valuation results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2023. 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

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Notes to Consolidated Financial Statements

June 30, 2023

17. Post-employment Benefits and Compensated Absences (Continued)

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2023 \$	2022 \$
Accrued benefit obligation				
beginning of year	2,170,642	356,355	2,526,997	1,178,526
Current period benefit cost	92,105	28,249	120,354	115,091
Interest accrued	47,088	15,144	62,232	39,976
Benefits payments	(527,240)	(30,462)	(557,702)	(331,331)
Actuarial loss	175,461	11,555	187,016	201,116
Plan amendments	46,029	-	46,029	1,323,619
Accrued benefit obligation end of year	2,004,085	380,841	2,384,926	2,526,997
Unamortized net				
actuarial gain	(34,273)	(170,664)	(204,937)	(9,618)
Total employee future benefits and compensated absences	1,969,812	210,177	2,179,989	2,517,379
Benefits expense	\$	\$	\$	\$
Current period benefit cost	92,105	28,249	120,354	115,091
Interest accrued	47,088	15,144	62,232	39,976
Amortization of net actuarial (gain)/loss	(69,869)	42,330	(27,539)	(47,065)
Plan amendments	46,029	-	46,029	273,633
Total benefits expense	115,353	85,723	201,076	381,635



June 30, 2023

17. Post-employment Benefits and Compensated Absences (Continued)

The discount rate used in the 2023 fiscal year to determine the accrued benefit obligation was an average of 4.8% (2022 - 4.1%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2024	289,383	34,463	323,846
2025	224,009	37,425	261,434
2026	220,125	40,066	260,191
2027	224,078	45,039	269,117
2028	226,383	48,483	274,866
2029-2033	1,083,733	250,346	1,334,079
Total	2,267,711	455,822	2,723,533



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Notes to Consolidated Financial Statements

June 30, 2023

18. Tangible Capital Assets

								2023	2022
	Cost	Additions	ARO Adjustments	Disposals	Amortization	Accumulated Amortization beginning of year	Accumulated Amortization	Net Book Value	Net Book Value (Restated)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and improvements	1,299,476	-	-	-	-	-	-	1,299,476	1,299,476
School buildings									
Ecole Sir John									
Franklin	2,253,436	-	-	-	(56,246)	(1,360,775)	(1,417,021)	836,415	892,660
William McDonald	9,678,220	-	(10,187)	-	(118,401)	(7,423,517)	(7,541,918)	2,126,115	2,254,703
Mildred Hall	12,009,700	-	(60,364)	-	(320,927)	(7,541,788)	(7,862,715)	4,086,621	4,467,911
Range Lake North	8,965,359	-	(6,153)	-	(242,297)	(6,001,820)	(6,244,117)	2,715,089	2,963,537
N. J. Macpherson	5,337,563	-	(2,660)	-	(136,630)	(4,638,939)	(4,775,569)	559,334	698,624
	38,244,278	-	(79,364)	-	(874,501)	(26,966,839)	(27,841,340)	10,323,574	11,277,435
Other buildings									
Administration office	1,080,580	-	(3,088)	-	(26,970)	(780,778)	(807,748)	269,744	299,804
Maintenance shop	149,474	-	(47,331)	-	(3,051)	(67,854)	(70,905)	31,238	81,620
Total land and buildings	40,773,808	-	(129,783)	-	(904,522)	(27,815,471)	(28,719,993)	11,924,032	12,958,335
Equipment and furnishings									
Schools	3,362,878	-	-	-	(13,874)	(3,265,763)	(3,279,637)	83,241	97,116
Playgrounds	605,859	-	-	-	(18,772)	(230,423)	(249,195)	356,664	375,436
Administration office	322,132	-	-	-	-	(322,132)	(322,132)	-	-
Vehicles	319,413	-	-	-	(12,434)	(270,539)	(282,973)	36,440	48,875
	4,610,282	-	-	-	(45,080)	(4,088,857)	(4,133,937)	476,345	521,427
	45,384,090	-	(129,783)	-	(949,602)	(31,904,328)	(32,853,930)	12,400,377	13,479,762



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2023

19. Prepaid Expenses

	2023	2022
	\$	\$
Professional Development	3,723	-
Materials and Supplies	-	6,006
	3,723	6,006

20. GNWT Assets Provided at no Cost

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

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
	\$	\$	\$	\$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin Portable Classrooms	419,724	369,897	49,827	60,317
Ecole Sir John Franklin NACC	2,214,552	1,906,386	308,166	369,799
Ecole Sir John Franklin Sewer Line	108,852	27,939	80,913	85,267
N.J. Macpherson Portable Classrooms	1,413,831	556,522	857,309	892,662
Ecole Sir John Franklin Wheelchair Lift	100,708	34,408	66,300	76,370
Ecole Sir John Franklin Boiler Replacement	51,145	7,956	43,189	46,599
William McDonald School Portable Classrooms	2,242,917	211,831	2,031,086	2,105,850
	32,516,961	29,080,171	3,436,790	3,636,864
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	31,074,461	27,637,671	3,436,790	3,636,864

Rent expense of \$200,074 (2022 - \$200,074) was offset by a grant in-kind.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2023

21. Contractual Obligations

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

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

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

The Authority has a collective bargaining agreement with the United Steelworkers for support staff, which expires on June 30, 2025.

	Expiry Date	2024 \$	2025 \$	2026 \$	Total \$
Operational Contracts:					
First Student Bussing	30 Jun 2026	500,000	500,000	500,000	1,500,000
Commercial & Residential Leases:					
Route 51	30 Jun 2024	40,370	-	-	40,370
Total		540,370	500,000	500,000	1,540,370

22. Contingencies

The Authority does not have any contingencies.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2023

23. Related Parties

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

- Yellowknife Public Denominational Education Authority
- Ndilo District Education Authority
- Dettah District Education Authority
- Commission Scolaire Francophone Territories du Nord Ouest, common control
- South Slave Divisional Education Council
- Deh Cho Divisional Education Council
- Government of the Northwest Territories:
 - Department of Finance
 - Department of Health and Social Services
 - Department of Education, Culture and Employment
 - Department of Municipal and Community Affairs
 - Department of Environment and Climate Change
 - Department of Infrastructure
 - Department of Industry, Tourism and Investment
 - Northwest Territories Health and Social Services Authority
 - Northwest Territories Housing Corporation

	2023 \$	2022 \$
Due from Related Parties (Accounts Receivable):		
Other Education Bodies:		
Ndilo District Education Authority	618,419	503,822
Dettah District Education Authority	6,250	269,690
Subtotal - other related parties	624,669	773,512
Government of the Northwest Territories:		
Department of Infrastructure	-	1,500
Department of Education, Culture and Employment	5,998	-
Subtotal - Government of the Northwest Territories	5,998	1,500
Total Due from Related Parties	630,667	775,012

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



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Notes to Consolidated Financial Statements

June 30, 2023

23. Related Parties (Continued)

	2023	2022
	\$	\$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education, Culture and Employment - Regular contributions	30,502,105	30,475,041
Department of Education, Culture and Employment - Other contributions	932,727	872,675
Department of Industry, Tourism and Investment	(11,151)	15,000
Department of Education, Culture and Employment - French languages	608,476	1,595,430
Department of Finance - Interest	504,058	108,217
Department of Health and Social Services - GNWT other contributions	28,775	8,505
Department of Municipal and Community Affairs - GNWT other contributions	124,800	91,800
Department of Environment and Climate Change - GNWT other contributions	20,000	8,000
Other Education Bodies:		
Ndilo District Education Authority - Other education bodies	40,000	30,000
Dettah District Education Authority - Other education bodies	178,340	130,020
South Slave Divisional Education Council - Other education bodies	15,000	30,000
Total Revenues from Related Parties	32,943,130	33,364,688
	2023	2022
	\$	\$
Infrastructure contributions from GNWT - Department of Education, Culture and Employment	-	3,023,607



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

23. Related Parties (Continued)

	2023	2022
	\$	\$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	5,454	8,048
Department of Financial and Employee Shared Services - Professional and technical	2,492	-
Department of Education, Culture & Employment - Professional and technical	5,000	100
Other Education Bodies:		
Yellowknife Catholic Schools - Professional and technical	6,185	-
Commission Scolaire Francophone TNO - Professional	2,982	-
Deh Cho Divisional Education Council - Materials & supplies	-	600
Total Expenses paid to Related Parties	22,113	8,748

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



June 30, 2023

24. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Authority on June 7, 2022 and submitted to the Minister of Education, Culture and Employment. The Budget for fiscal year 2022/2023 was submitted to the minister on June 30, 2022. The budget deficit is \$841,805.

25. Economic Dependence

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



June 30, 2023

26. Financial Instruments

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

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

a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from funding agencies and recipients of services. The Authority has a concentrated risk of credit from two other school districts, whose funding also comes from the Department of Education, Culture, and Employment. At June 30, 2023, receivables from these two districts is \$624,669 (2022 - \$773,512), which is 89% of total accounts receivable (2022 - 98%). Both districts have been current in paying the monthly invoices for their payroll costs.

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

b) Interest rate risk

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



June 30, 2023

26. Financial Instruments (Continued)

c) Liquidity risk

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

27. Expenses By Object

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Amortization	1,000,000	949,602	1,437,138
Compensation	35,613,491	36,099,338	33,664,427
Other	6,637,767	8,336,475	9,109,042
	43,251,258	45,385,415	44,210,607

28. Subsequent Event

The Authority is awaiting GNWT to issue the Certificate of Completion for the Itlo School after August 2023. The value to be transferred to the Authority is estimated at \$30,600,000.

29. Comparative Figures

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

30. ECE Contributions

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Original contribution	29,945,867	29,945,867	30,382,878
Student Success Initiatives ("SSI") project	123,000	123,000	123,000
NWTTA collective bargaining adjustment	-	-	283,053
Termination benefits	-	521,973	62,188
Mentorship release time	-	34,265	20,650
UNW collective bargaining adjustment	-	-	127,946
Insurance adjustment	-	-	(401,674)
Updated Contribution	30,068,867	30,625,105	30,598,041
COVID-19 ECE portion	-	807,059	678,340
French video clips	-	63,476	10,394
French language funding	550,000	485,000	479,000
French partnership funding SSDEC	-	35,000	35,000
French language communications	-	25,000	7,803
Support assistant training	-	2,668	3,335
Complex needs funding	-	-	30,000
Self regulation	-	-	13,000
Birchbark teaching program	-	-	25,000
Total Contributions	30,618,867	32,043,308	31,879,913



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

31. GNWT Other Contributions

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Department of Municipal and Community Affairs ("MACA"):			
Active After School	-	101,800	76,500
Youth Corp	-	18,000	-
Drumming	-	5,000	-
Department of Industry, Tourism and Investment ("ITI"):	-	(11,151)	15,000
Department of Health and Social Services ("HSS"):			
Drop the Pop	-	28,775	8,925
Department of Environment and Climate Change ("ECC"):			
Take a Kid Trapping	-	20,000	10,000
Total	-	162,424	110,425



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

32. Contingent Assets

The Authority does not have contingent assets.

33. Contractual Rights

The Pellet Boiler project is complete. The project cost for both Mildred Hall and Range Lake School pellet boilers is \$1,460,144. The portion funded by the Greenhouse Gas ("GHG") grant is \$1,095,108 and the Authority's contributions are \$365,036.

The Authority is approved for the Jordan's Principle funding up to March 31, 2025. Jordan's Principle funding is for First Nations children in Canada to receive the services and supports they need. Funding can help with a wide range of health, social, and educational needs. The majority of the funding is used to hire educational assistants.

Contracting Parties	Description of Contract	Expiry Date	2024 \$	2025 \$	Total \$
Government of Canada	Jordan's Principle	March 2025	5,754,840	-	5,754,840



June 30, 2023

34. Environmental Liabilities

The Authority contracted Associated Environmental to complete a Hazardous Building Materials Assessment on all of the Buildings owned and managed by the Authority in 2018 and an update report on estimated abatement costs in October 2023. Items that are recommended for abatement in the next 5-10 years are accrued as environmental liabilities. Building materials that are classified as low risk are earmarked for remediation when the building is demolished in the future and an accrual is recorded and reported under asset retirement obligation instead. Liabilities discovered as a result of the assessment were communicated to the GNWT Department of Education, Culture, and Employment, and the Department of Finance. The abatement for Sir John Franklin High School was partially completed by the GNWT in March 2018, and the abatement for the maintenance building was partially completed in March 2019. A liability totaling \$229,481 has been recorded for the asbestos abatement of the Maintenance Shop and Mildred Hall School (2022 - \$179,651 for William McDonald School and Mildred Hall School). Management will continue to monitor these buildings under the Hazardous Materials management plan.

Location:	5402-50th Ave, Maintenance Shop
Type of Site:	School
Description and Studies Completed:	Hazardous Building Materials Assessment
Type of Contamination:	Asbestos
Site Stage:	Monitoring
Status and Next Steps:	Monitoring
Operating Site:	Yes
Part Non-Operating	No
Total Liability at June 30, 2023	\$157,775

Location:	5408-50th Avenue, Mildred Hall School
Type of Site:	School
Description and Studies Completed:	Hazardous Building Materials Assessment
Type of Contamination:	Asbestos
Site Stage:	Monitoring, Abatement
Status and Next Steps:	Abatement
Operating Site:	Yes
Part Non-Operating	No
Total Liability at June 30, 2023	\$71,706



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

35. Accumulated Surplus

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

Details of Funds

For the year ended June 30,	2023 \$	2022 \$
OPERATING FUND		
Balance, beginning of year	3,276,102	(22,339)
Operating surplus (deficit) (Statement 2)	(267,121)	5,134,826
Acquisition of tangible capital assets	-	(1,417,644)
Transfer to Investment in Tangible Capital Assets - GNWT grant in-kind	-	(3,023,607)
Transfer from Investment in Tangible Capital Assets	949,602	1,437,138
Transfer from (to) Decentralized Surplus - FY2022 adjustment	(10,438)	-
Transfer from (to) Decentralized Surplus	(65,813)	5,219
Transfer from (to) Pellet Boiler Reserve	9,964	354,411
Transfer from (to) School Generated Funds	(17,070)	76,140
Initial recognition of asset retirement obligations	-	595,985
Adjustment from asset retirement obligations	27,158	-
Transfer from LED Reserve - LED project	-	120,512
Transfer from LED Reserve - utility shortfall	-	15,461
Balance, end of year	3,902,384	3,276,102
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	12,651,612	10,243,484
GNWT grant in-kind	-	3,023,607
Acquisition of tangible capital assets	-	1,417,644
Initial recognition of asset retirement obligations	-	(595,985)
Adjustment from asset retirement obligations	(27,158)	-
Amortization	(949,602)	(1,437,138)
Balance, end of year	11,674,852	12,651,612
Investment in tangible capital assets consists of:		
Tangible Capital Assets (Note 18)	12,400,377	13,479,762
Asset Retirement Obligations (Note 37)	(725,527)	(828,150)
	11,674,850	12,651,612



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

35. Accumulated Surplus (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2023	2022
	\$	\$
DECENTRALIZED SURPLUS		
Balance, beginning of year	371,582	376,801
Transfer from (to) Operating Fund - FY2022 adjustment	10,438	-
Transfer from (to) Operating Fund	65,813	(5,219)
Balance, end of year	447,833	371,582
PELLET BOILER RESERVE		
Balance, beginning of year	9,964	364,375
Transfer from (to) operating fund	(9,964)	(354,411)
Balance, end of year	-	9,964
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	148,583	284,556
Transfer (to) from Operating Fund for Utility Costs	-	(135,973)
Balance, end of year	148,583	148,583
SCHOOL GENERATED FUNDS		
Balance, beginning of year	661,671	737,811
Transfer from (to) Operating Fund for surplus (deficit)	17,070	(76,140)
Balance, end of year	678,741	661,671



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

36. School Generated Funds (Trusts under Administration)

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

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

	2023	2022
	\$	\$
Balances, beginning of year	661,671	737,811
Fundraising revenues	519,888	162,258
Total funds available	1,181,559	900,069
Total related expenses	(502,818)	(238,398)
Balances, end of year	678,741	661,671
Net change	17,070	(76,140)



June 30, 2023

37. Asset Retirement Obligations

The Authority recognizes that there are costs related to the retirement of certain assets for which the Authority is responsible.

Type of Asset	2022 liability	New liabilities incurred	Utilized in the year	Accretion expense	Revisions in estimated cash flows	Additions	Disposals	2023 liability
Buildings	\$ 828,150	\$ -	\$ -	\$ 27,163	\$(129,786)	\$ -	\$ -	\$ 725,527

The asset retirement obligation primarily consists of remediation costs related to disposing of asbestos in old buildings: the maintenance shop, Mildred Hall School, N.J. Macpherson School, Range Lake North School, École William McDonald Middle School, and administration building.

The carrying amount of the obligation is based on total expected undiscounted expenditures of \$2,224,063 (2022 - \$2,224,063), expected timing of undiscounted expenditures (majority to occur post-2036), and the weighted average discount rate of 3.93% (2022 - 3.28%). To adjust these undiscounted expenditures between periods, the weighted average discount rate is used to unwind the discount through amortization of tangible capital assets. This rate is estimated at the start of each year and is applied systematically over the year. These obligations will be funded through the regular operations of the Authority and recoveries cannot be estimated at date of the audit report.



June 30, 2023

38. Change of Accounting Policy

The consolidated statement of operations of the Authority has been restated to record the opening balance asset retirement obligation of \$801,850 as of July 1, 2022, as well as the related changes to 2022 fiscal year and 2023 fiscal year.

The effect of the change is to increase tangible capital asset, asset retirement obligations, and decrease investment in tangible capital assets balances. The net impact to the consolidated statement of operations and consolidated statement of financial position as a result of this restatement is show as below:

	Previously Reported \$	As Restated \$	Change \$
Increase tangible capital assets	13,255,964	13,479,762	223,798
Increase asset retirement obligations	-	(828,150)	(828,150)
Increase operations and maintenance expenses	4,188,100	4,214,402	26,302
Increase amortization expenses	1,428,771	1,437,138	8,367
Decrease operating surplus	5,169,495	5,134,826	(34,669)
Increase investment in tangible capital assets	(13,255,964)	(12,651,612)	604,352
	-	-	-



Crowe MacKay LLP
5103 51st Street, PO Box 727
Yellowknife, NWT X1A 2N5
Main +1(867) 920-4404
Fax +1(867) 920-4135
www.crowemackay.ca

November 15, 2023

Our File No. 13078-001

PRIVATE AND CONFIDENTIAL

Katherine Macdonald
Director, Finance and Capital Planning
Department of Education, Culture and Employment
Government of the Northwest Territories
P.O. Box 1320
Yellowknife, NT X1A 2L9

Dear Ms. Macdonald:

**Re: Yellowknife District No. 1 Education Authority
Consolidated Financial Statements and Related Items for the Year Ended
June 30, 2023**

Please find enclosed one copy of the consolidated financial statements of the Yellowknife District No. 1 Education Authority for the year end June 30, 2023.

We trust this enclosure to be satisfactory. Should you have any question regarding the same, please do not hesitate to contact this office.

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants

Fred Deschenes

Per: Frederick Deschenes Accounting P.C.
Engagement Incorporated Partner

Encl.

Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Consolidated Financial Statements

June 30, 2023





Yellowknife District No. 1 Education Authority

(the "Authority")

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Yellowknife District No. 1 Education Authority

(the "Authority")



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

Management Discussion and Analysis Fiscal year end June 30, 2023

Introduction

Yellowknife Education District No. 1 (YK1) Administration:

Jameel Aziz, Superintendent of Education /CEO

Tram Do, Secretary/ Treasurer/CFO

Shirley Zouboules, Assistant Superintendent, Education Services

Landon Kowalzik, Assistant Superintendent, Human Resources and Learning

Current Board of Trustees:

David Wasylciw, Chairperson

Tina Drew, Vice Chairperson

Trustees:

Barbara Bell

Terry Brookes

Michelle Peters

Allan Shortt

Jason Snaggs

Active Standing Committees include:

- Audit Committee
- Committee of the Whole
- Finance Committee
- Policy Committee
- Public Relations Committee
- NWTTA Teacher-Board Committee
- Facilities Committee

YK1 Strategic Directions



Taking direction from its mission statement, the Yellowknife Education District No. 1 Board of Trustees have set the following Strategic Directions for 2023:

Wellness: Cultivate a culture of holistic wellness

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

Learning: Ensure inclusive, equitable and authentic learning experiences

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

Indigenous Language and Education: Honour and celebrate Indigenous Language and Culture

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

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

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

Operating Environment

YK1 operates six schools in the City of Yellowknife, and provides Superintendentcy services to K'alemi Dene School in Ndilo and Kaw Tay Whee School in Dettah.



The following lists key programs at YK1 schools:

N.J. Macpherson School (JK-5)

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

École [H'ò] (JK-5)

- École [H'ò] (EI) is YK1's newest school and opened to students on August 29, 2022. The school offers a 100%, fully immersive French learning environment for JK-Grade 5 students.
- Special programming includes choir, musical theatre, lunch time clubs, including intramurals
- Indigenous language and culture is integrated into classroom sessions;
- On the land inquiry learning for all grades; and,
- An annual four-day French/Indigenous Language and Culture Camp, 'Camp de neige', is held at the Yellowknife Ski Club.

Mildred Hall School (JK-8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Willideh language courses.
- The school offers traditional games classes for Grades 2-8 students, and jigging for JK-Grade 2 students;
- The Birchbark Discovery Centre is a community project, and land-based education program for children in Grades 1-8;
- Extracurricular activities include team sports, fine arts, guitar, fiddling, choir, and band instruments. Alternative sports include fat biking, cross country skiing, snowshoeing, and rollerblading. Alternative options include jigging and traditional games.
- Outdoor learning spaces give students the opportunity to take their learning outdoors, using the natural environment to further student learning and incorporating the Willideh language into land-based learning experiences.
- A breakfast, snack, and hot lunch program is available. The school has a large garden where students grow vegetables that are used in the school's foods program; and



- Positive Behavioral Interventions and Support (PBIS) is a proactive approach the school uses to support positive behavior.

École William McDonald Middle School (6-8)

- École William McDonald Middle School (EWMS) offers programming for Grades 6-8 students in English, Intensive French, Post-Intensive French, Core French, and French Immersion.
- Exploratory programs include industrial arts, culinary arts, fine arts, technology studies, and outdoor education; and
- EWMS's Sports Academy includes hockey, futsal, and athletics. The school's fitness room was renovated in 2022.

Range Lake North School (JK-8)

- Range Lake North School (RLN) offers English programming for Junior Kindergarten (JK) to Grade 8 students, Post-Intensive French for Grade 7 and 8 students, Core French for Grade 1-4 & 6 students, and Pre-Intensive French camps for Grade 5 students;
- Student Options Program: Grade 6-8 students choose from a variety of six-week sessions, which could include technology, sports, outdoor pursuits, music, martial arts, and yoga;
- Indigenous language and culture is integrated into classroom sessions;
- Indigenous Culture Camps are held throughout the year;
- Special programs include music, band, choir, and drama;
- Advanced technology and robotics programs are offered in a Makerspace environment;
- Extracurricular sports programs encompass many activities, including snowboarding, hiking, skiing, and biking;
- Sustainable living projects include an active chicken coop, outdoor gardens, aquaponics, and an observatory beehive; and,
- The school is supported by an active and involved Parent Advisory Committee that organizes a large annual spring fundraising event called "Family Fun Night". Proceeds of this event are used to support student activities.

École Sir John Franklin High School (9-12)

- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in English, Core French, Post-Intensive French, and French Immersion;
- The school offers a dynamic fine arts program which includes music, band, choir, drama, drama tech, and visual arts;
- An extensive trades curriculum and work experience program includes industrial arts, automotive class, culinary arts, robotics, and esthetics;



- ESJF offers Indigenous culture programming and camps, including Wííłídeh language instruction;
- Sports Academy: ESJF's successful sports academy focuses on volleyball, basketball, and high-performance training. Extra-curricular sports and clubs are also offered;
- Additional supports and resources are available to students who wish to access them, in school, socially, or at home;
- National and international travel opportunities are available to students, including volunteering, scuba club, and cultural experiences;
- Night classes (Monday to Thursday from 6:00 to 9:00 p.m.) are available on-site; and,
- Alternate programming (the Route 51 Learning Institute) is available during the day (10:00 a.m. to 4:00 p.m.) off-site. Courses are offered in a modular-based format.

Route 51 Learning

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

- A flexible schedule designed to accommodate students
- Credits for work experience; and,
- Smaller student-to-teacher ratio, and students can focus on one course at a time.



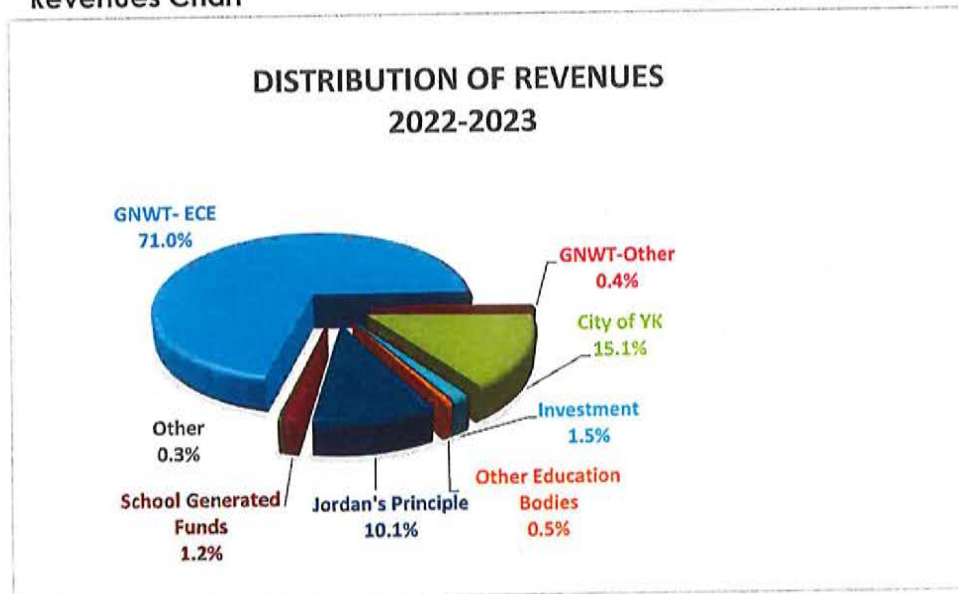
Financial Condition

YK1 receives the majority of revenues from Formula funding (enrolment driven) from the Department of Education, Culture and Employment (ECE), which makes up 71.0% of revenues. Property taxation revenue from the City of Yellowknife is 15.1%, Jordan's Principle from (Government of Canada) revenue is 10.1%. The remainder is generated from investment income, school generated funds (trust), other education bodies (superintendent services, enrolment transfer), other revenue, which includes various contributions for schools, and District Office parking lot rentals.

Revenues

GNWT- ECE	\$32,043,308
GNWT-Other	162,424
City of YK (Property Taxation)	6,801,835
Investment	677,353
Other Education Bodies	233,340
Jordan's Principle	4,564,020
School Generated Funds	519,888
Other	116,126
Total Revenues	\$45,118,294

Revenues Chart





Yellowknife District No. 1 Education Authority

(the "Authority")

Expenditures

School Programs	25,628,598
Inclusive Schooling	6,863,392
Operations & Maintenance	4,097,942
Administration	1,929,895
Indigenous Language & Culture	1,321,448
Jordan's Principle	4,091,720
School Generated Funds	502,818
Total Operation Expenditures	44,435,813
Amortization	949,602
Total Expenditures	45,385,415

Operational Expenditures

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. School related expenditures (76.14%) consist of School Programs (57.7%), Inclusive Schooling (15.5%), and Indigenous Language and Culture (3.0%) which directly relate to schools. Jordan's Principle expenditures are also directly related to schools, and account for 9.2% of the total expenditure allocation, and is federally funded.

Asset Retirement Obligation

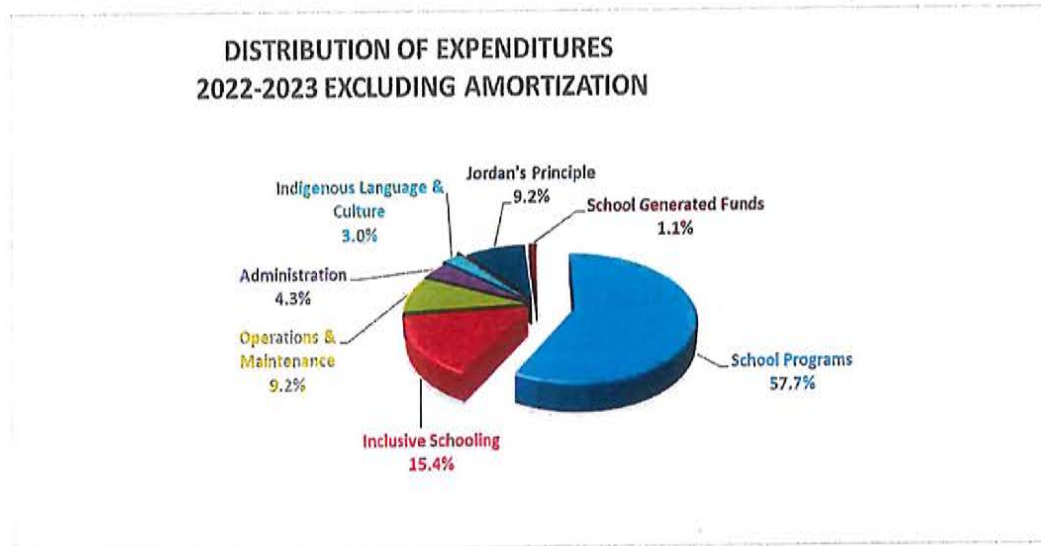
The Public Sector Accounting Board is requiring all Government entities to account for Asset Retirement Costs as per Public Sector Accounting Standard 3280 (PS 3280) as of April 1, 2022. Asset Retirement costs are costs that are required at the end of an asset's life such as asbestos removal prior to the rebuild of a building. These Asset Retirement Costs are added to the Tangible Asset Value of the buildings and a corresponding liability created to effectively plan for the expenditures related to the retirement of the asset.

YK1 contracted Associated Environmental to complete a hazardous material assessment of all buildings in 2017. Based on the report, partial removal of asbestos was complete for the Maintenance shop in 2018. The GNWT completed remediation at Sir John Franklin High School. YK1 contracted Associated Environmental in 2023 to provide update values for hazardous materials remaining and to give an estimate for Asset Retirement costs. These estimates were provided to GNWT Department of Finance and the entry to record the Asset Retirement Obligation (ARO) was provided to YK1. The liability for Asset Retirement Obligation at June 30, 2023 is \$725,527. This



liability is recommended by the Auditors to deduct against the book value of our Buildings.

Expenditures Chart



Accumulated Surpluses

The Accumulated Operating Surplus is the overall operations of the District, the Decentralized Surplus is school- based expenditures, and Capital Surplus is for major capital expenditures. The Investment in Tangible Capital Assets is the book value of our buildings (mostly transferred in kind from GNWT) and our equipment purchases. Asset Retirement Obligation is deducted from the net book value of Tangible Capital Assets.

<u>Accumulated Surplus</u>	<u>2022/2023</u>
<u>Investment in Tangible Capital Assets:</u>	
Tangible Capital Assets	\$12,400,379
*Asset Retirement Obligation	-725,527
Net Tangible Capital Assets	<u>\$11,674,852</u>
* Recommended by Auditors to net with TCA versus surplus	



Yellowknife District No. 1 Education Authority

(the "Authority")

Surpluses :	
Operating (unrestricted)	3,902,384
Capital (unrestricted)	904,165
Decentralized (restricted for Schools)	447,833
Total Accumulated Surplus	<u>5,254,382</u>
Leave and Termination Benefits (funded following year)	2,179,989
	<u>7,434,371</u>

- The Pellet Boiler Reserve balance of \$9,964, has been transferred back to the operating surplus after project completion. The project was completed under budget.

The unrestricted surpluses excluding Decentralized (School's) surplus is 10.8% (\$4,806,550 / \$44,351,281) of the total 2023/2024 budgeted expenditures excluding amortization. *This is based on the Auditor's recommendation for netting the Asset Retirement Obligation against Tangible Capital Assets versus netting it against the Surplus.*

The Board of Trustees approved a deficit budget for 2023/2024 school year of - \$807,969 (without amortization), which reduces the unrestricted surplus to 9.0% (\$3,998,581 / \$44,351,281). *The total of the unrestricted surpluses is the balance available for emergent budget approvals by the Board and Superintendent.*

The accumulated unrestricted surplus enables YK1 to maintain quality programming for students.



Yellowknife District No. 1 Education Authority

(the "Authority")

Restricted Reserves

LED Lights

The Department of Education, Culture and Employment has agreed to allow YK1 to maintain unspent utility funding to be used for conversion of current lighting to LED lighting in the schools and minor capital expenditures. LED lights can save 30% or more on energy costs. DT Electric replaced the LED lights in Sir John Franklin High School, the project was completed this past summer.

School Generated Funds

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

SGF Restricted	2022/2023	2021/2022	Change
Beginning Balance	661,671	737,811	-76,140
Net Income (loss)	25,034	-76,140	+101,174
Transfer from FY 2022	-7,964	0	-7,964
Balance, end of year	678,741	661,671	+17,070



Budget/Actual Comparisons

YK1 revenues variance highlights:

- ECE regular contribution revenues increased by \$556,238 due to termination benefits funding \$521,973 and mentorship funding \$34,265.
- Other ECE contribution revenues are higher due to carry-over COVID-19 funding from previous fiscal year \$807,059.
- GNWT Other contribution revenue is from:

o MACA Active After School	\$101,800
o MACA Youth Corp	23,000
o Dept HSS Drop the Pop	28,775
o Dept ITI unused paid back	-11,151
o Dept ENR Take a kid trapping	<u>20,000</u>
Total	<u>\$162,424</u>
- Portfolio Investment income \$677,353 higher than budget \$220,000 by \$455,353, previous year investment income is \$115,661. This is due to higher interest rates.
- Jordan's Principle Revenue from the Federal Government is a total of \$4,564,020, which is \$983,395 higher than budget. This also includes funding for menstrual products of \$63,128. Unspent Jordan's Principle funds of \$1,687,479 due to lack of staff have been returned to the Federal Government. Unspent menstrual product funds of \$239,554 is carried-over to the 2023-2024 school year.
- School Generated Funds is total trust account revenue generated by the schools for the school year \$519,888.
- Other income \$116,126 consists of the following:

o Breakfast club of Canada	11,100
o Food First Foundation	12,000
o District Office Parking stall rental	25,086
o Make Way Tides	25,000
o Book Sales (ILC)	1,505
o Miscellaneous	200
o NWTTA – PD Contribution	7,200
o PC Children's Charity	9,935
o Canadian Parents for French	8,000
o Misc. Hide Camp Contributions	<u>16,100</u>
Total	<u>\$116,126</u>



YK1 expenses variance highlights:

- Operations and Maintenance costs are higher due to:
 - Snow Removal costs due to record snowfalls;
 - Additional O&M costs; and,
 - Increase in Environmental Liability due to update cost estimates \$49,830

- Inclusive Schooling costs higher than budget due to increase in Substitute costs.

- Administration costs higher than budget by \$107,626 due to termination costs, which will be funded the following school year.

Enrolment and Pupil Teacher Ratio (PTR)

Yellowknife Education District No.1 September 30, 2022	Enrolment		Teachers/ Admin/ PST	Early Childhood Instructors	Pupil/Teacher ratio	
	K-12	JK	K-12	JK	K-12	JK
	Sep-22	Sep-22				
School:						
Mildred Hall School	255.00	30.50	19.70	2.00	12.94	15.25
Jl'q School	253.00	31.50	17.00	4.00	14.88	7.88
William McDonald School	257.50	-	17.75	-	14.51	
NJ Macpherson School	294.50	56.00	20.50	4.00	14.37	14.00
Range Lake North School	235.50	24.50	18.81	2.00	12.52	12.25
Sir John Franklin High School	657.50	-	38.00	-	17.30	
Total District	1,953.0	142.5	131.76	12.00	14.82	11.88

Overall enrolment for September 2022 was 2095.5 full time equivalent students (FTE) September 2021 was 2090, an increase of 5.5 full time equivalent (FTE) students from September 2021.



Summary of 2022/2023

YK1 welcomed a new Superintendent/CEO, Jameel Aziz on August 15, 2022.

YK1 welcomed Jordan Martin as our Director of Operations following the departure of Elvis Beaudoin in December 2022. Jordan is a returning employee.

Board of Trustees Acclamation:

The Board of Trustees were acclaimed on October 17, 2022. Trustees for a 4 year term from November 1, 2022 to October 31, 2026 are:

Allan Shortt
Barbara Bell
David Wasylciw
Michelle Peters
Jason Snaggs
Terry Brookes
Tina Drew

USW Collective Agreement July 1, 2022- June 30, 2025:

The Collective Agreement with United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (United Steelworkers) Local 1-207 and YK1 was settled in June 2023 for a three year contract with salary increased tied to the GNWT's Collective Agreement settlement with UNW.



Yellowknife District No. 1 Education Authority

(the "Authority")

Management Responsibility for Financial Reporting

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

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


Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Yellowknife District No. 1 Education Authority have been conducted within the statutory powers of the Authority. The operations and administration of the Education Body as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the Education Act, Financial Administration Act, CPSAS FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Authority's Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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



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



Tram Do
Secretary / Treasurer CFO
Yellowknife District No. 1 Education Authority

Independent Auditors' Report

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

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of the Yellowknife District No. 1 Education Authority (the "Authority"), which comprise of the consolidated statement of financial position as at June 30, 2023, consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2023, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 38 to the consolidated financial statements, which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Our opinion is not modified in respect of this matter.

Other Information

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

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

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

Independent Auditors' Report (Continued)

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

Independent Auditors' Report (Continued)

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

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

Report on Compliance with Specified Authorities

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

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

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

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

Crowe MacKay LLP

Yellowknife, Northwest Territories
November 14, 2023

Chartered Professional Accountants



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Financial Position

Statement 1

As at June 30,	2023	2022 (Restated)
	\$	\$
FINANCIAL ASSETS		
Cash (Note 4)	10,223,962	10,007,034
Restricted Cash (Note 6)	699,164	653,707
Portfolio Investments (Note 7)	5,140,000	4,140,000
Accounts Receivable (Note 8)	698,441	803,012
Due from Government of Canada (Note 13)	113,339	126,431
Deposit in Trust (Note 33)	-	39,856
	16,874,906	15,770,040
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	956,592	737,426
Payroll Liabilities (Note 10)	5,038,812	4,415,341
Vacation Payable (Note 10)	174,817	258,206
Deferred Revenue (Note 11)	282,154	1,026,837
Contribution Repayable (Note 12)	1,935,076	1,269,139
Post-employment Benefits and Compensated Absences (Note 17)	2,179,989	2,517,379
Environmental Liabilities (Note 34)	229,481	179,651
Asset Retirement Obligations (Note 37)	725,527	828,150
	11,522,448	11,232,129
NET FINANCIAL ASSETS	5,352,458	4,537,911
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 18)	12,400,377	13,479,762
Prepaid Expenses (Note 19)	3,723	6,006
	12,404,100	13,485,768
ACCUMULATED SURPLUS (Note 35)	17,756,558	18,023,679
Represented by:		
Operating Fund	3,902,384	3,276,102
Investment in Tangible Capital Assets	11,674,852	12,651,612
Decentralized Surplus	447,833	371,582
Pellet Boiler Reserve	-	9,964
Capital Fund Reserve	904,165	904,165
LED Reserve	148,583	148,583
School Generated Funds	678,741	661,671
	17,756,558	18,023,679

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

Approved on behalf of the board:

Trustee

Trustee



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Operations

Statement 2

For the year ended June 30,	2023 Budget	2023 Actual	2022 Actual (Restated)
	\$	\$	\$
REVENUES			
Government of the Northwest Territories			
Regular contributions	29,945,867	30,502,105	30,475,041
Other contributions	123,000	932,727	872,675
French language revenues	550,000	608,476	532,197
Total ECE (Note 30)	30,618,867	32,043,308	31,879,913
GNWT other contributions (Note 31)	-	162,424	110,425
Government of Canada			
Jordan's Principle	3,580,624	4,500,892	3,150,941
Menstrual Product Funding	-	63,128	-
Total Government of Canada	3,580,624	4,564,020	3,150,941
Other education bodies	192,500	233,340	265,282
Property tax requisitioned	6,777,900	6,801,835	6,866,094
Education authority generated funds			
Rental income	-	-	241,010
Sale of building	-	-	2,051,030
Portfolio investment income	220,000	677,353	115,661
School generated funds - revenues (Note 36)	-	519,888	162,258
Other	19,562	116,126	146,683
	239,562	1,313,367	2,716,642
Total revenues	41,409,453	45,118,294	44,989,297
EXPENSES			
School programs	25,473,150	25,628,598	25,726,392
Inclusive schooling	6,672,704	6,863,392	6,769,176
Staff accommodations	-	-	219,430
Operations and maintenance	3,596,023	4,097,942	4,214,402
Administration	1,822,270	1,929,895	1,655,824
Indigenous language/cultural programs	1,308,836	1,321,448	1,285,860
Jordan's Principle	3,378,275	4,091,720	3,150,941
Amortization	1,000,000	949,602	1,437,138
School generated funds - expenses (Note 36)	-	502,818	238,398
Total operating expenses	43,251,258	45,385,415	44,697,561
Operating surplus (deficit) before other items	(1,841,805)	(267,121)	291,736



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Operations (Continued)

Statement 2

For the year ended June 30,

	2023 Budget \$	2023 Actual \$	2022 Actual \$
OTHER ITEMS			
GNWT ECE infrastructure contributions	-	-	3,023,607
Grant in-kind - GNWT assets provided at no cost (Note 20)	-	200,074	200,074
Rent expense - GNWT assets provided at no cost (Note 20)	-	(200,074)	(200,074)
Federal capital contributions - Greenhouse Gas ("GHG") Grant	-	-	1,063,233
Recovery of environmental liabilities	-	-	756,250
Operating surplus (deficit)	(1,841,805)	(267,121)	5,134,826
Opening accumulated surplus, as previously stated	18,023,679	18,628,031	13,458,536
Change of accounting policy (Note 38)	-	(604,350)	(569,683)
Opening accumulated surplus	18,023,679	18,023,681	12,888,853
Closing accumulated surplus	16,181,874	17,756,560	18,023,679



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2023	2023	2022
	Budget \$	Actual \$	(Restated) Actual \$
Operating surplus (deficit)	(1,841,805)	(267,121)	5,134,826
Acquisition of tangible capital assets	-	-	(4,441,251)
Amortization of tangible capital assets	1,000,000	949,602	1,437,138
Adjustment to asset retirement obligations	-	129,783	(801,848)
	(841,805)	812,264	1,328,865
Purchase of prepaid expenses	-	(3,723)	(6,006)
Use of prepaid expenses	-	6,006	670,711
	-	2,283	664,705
Increase in net financial assets	(841,805)	814,547	1,993,570
Net financial assets at beginning of year	4,537,911	4,537,911	2,544,341
Net financial assets at end of year	3,696,106	5,352,458	4,537,911



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Cash Flows

Statement 4

For the year ended June 30,	2023	2022 (restated)
	\$	\$
OPERATING TRANSACTIONS		
Operating surplus (deficit)	(267,121)	5,134,826
Items not affecting cash:		
Amortization	949,602	1,437,138
Decrease (increase) in school generated activities	(45,457)	84,104
GNWT ECE infrastructure contributions (Note 23)	-	(3,023,607)
Adjustments in asset retirement obligation	129,783	(801,848)
Changes in non-cash assets and liabilities		
Decrease (increase) in due from Government of Canada	13,092	4,249
Decrease (increase) in accounts receivable	104,575	(273,759)
Increase (decrease) in accounts payable	219,163	397,417
Increase (decrease) in payroll liabilities	623,471	(278,609)
Increase (decrease) in environmental liabilities	49,830	(756,250)
Increase (decrease) in asset retirement obligations	(102,623)	828,150
Increase (decrease) in leave and termination benefits	(337,391)	639,300
Increase (decrease) in vacation payable	(83,389)	11,037
Decrease in deferred revenue	(744,683)	(1,241,584)
Increase in contribution payable	665,937	1,269,139
Increase (decrease) in prepaid expenses	2,283	664,705
CASH PROVIDED BY OPERATING TRANSACTIONS	1,177,072	4,094,408
INVESTING TRANSACTION		
Acquisition of portfolio investments	(1,000,000)	(4,140,000)
CASH USED BY INVESTING TRANSACTION	(1,000,000)	(4,140,000)
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	-	(1,417,644)
Receipt of deposit in trust for pellet boilers	39,856	1,417,644
CASH PROVIDED FOR CAPITAL TRANSACTIONS	39,856	-
INCREASE (DECREASE) IN CASH	216,928	(45,592)
CASH AT BEGINNING OF YEAR	10,007,034	10,052,626
CASH AT END OF YEAR	10,223,962	10,007,034



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Expenses

Statement 5

For the year ended June 30,	School Programs \$	Inclusive Schooling \$	Operations and Maintenance \$	Administration \$	Indigenous Languages \$	Jordan's Principle \$	Transfer and Other \$	Total 2023 \$	Budget 2023 \$	Total 2022 \$
SALARIES										
Honoraria	-	-	-	81,762	97,661	-	-	179,423	168,397	121,642
Instructional assistants	1,217,842	2,513,245	-	-	248,535	2,595,538	-	6,575,160	6,069,353	5,445,910
Non-instructional staff	2,504,448	47,482	596,593	1,308,843	-	-	-	4,457,366	4,144,607	4,660,260
Teachers	15,237,067	2,736,827	-	-	544,219	625,685	-	19,143,798	18,849,878	18,713,707
	18,959,357	5,297,554	596,593	1,390,605	890,415	3,221,223	-	30,355,747	29,232,235	28,941,519
EMPLOYEE BENEFITS										
Employee benefits/allowances	3,677,329	1,019,026	124,683	228,784	157,953	700,905	-	5,908,680	6,381,256	5,494,008
Leave and termination benefits	(372,301)	142,250	12,343	39,026	13,593	-	-	(165,089)	-	639,299
	3,305,028	1,161,276	137,026	267,810	171,546	700,905	-	5,743,591	6,381,256	6,133,307
SERVICES PURCHASED										
Advertising and printing	103,575	-	-	18,901	-	-	-	122,476	35,480	13,673
Communication	112,721	1,160	8,513	52,145	-	-	-	174,539	196,600	129,394
Contracted services	378,614	172,234	(20,801)	449	-	16,800	-	547,296	742,565	1,517,196
Maintenance and repairs	23,518	1,236	1,286,833	17,224	-	-	-	1,328,814	932,470	1,079,942
Other	240,210	-	-	76,993	-	-	-	317,203	194,506	276,622
Professional and technical	448,787	156,201	2,627	62,402	3,411	30,147	-	703,575	587,840	542,413
Rentals and leases	128,450	-	-	7,647	-	-	-	136,097	167,700	163,264
Student transportation	544,791	13,469	-	-	-	-	-	558,260	585,000	446,857
Travel	188,449	8,930	-	-	15,815	-	-	213,194	115,000	180,334
Utilities										
Heating	-	-	834,044	-	-	-	-	834,044	763,782	847,646
Electricity	-	-	1,019,591	-	-	-	-	1,019,591	930,000	946,456
Water/Sewage	-	-	193,969	-	-	-	-	193,969	213,016	232,651
	2,169,115	353,230	3,324,776	235,761	19,226	46,947	-	6,149,058	5,463,959	6,376,448
MATERIALS										
Awards and student events	7,658	-	-	10,024	-	-	-	17,682	-	21,637
Freight	4,391	-	313	723	-	-	-	5,427	21,650	5,709
Materials and supplies	1,183,049	51,332	39,234	24,972	240,261	122,645	502,818	2,164,308	1,152,158	1,755,501
	1,195,098	51,332	39,547	35,719	240,261	122,645	502,818	2,187,417	1,173,808	1,782,847
AMORTIZATION										
	-	-	-	-	-	-	949,602	949,602	1,000,000	1,437,138
Total operating expenses	25,628,598	6,863,392	4,097,942	1,929,895	1,321,448	4,091,720	1,452,420	45,385,415	43,251,258	44,671,259



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Inclusive Schooling Expenses

Statement 6

For the year ended June 30,	General Inclusive Schooling \$	Staff Development (SSI) \$	Assistive Technology \$	Magnet Facilities \$	Total 2023 \$
SALARIES					
Program support					
teachers/counsellors	2,137,838	36,989	-	609,482	2,784,309
Support assistants	2,513,245	-	-	-	2,513,245
	4,651,083	36,989	-	609,482	5,297,554
EMPLOYEE BENEFITS	1,064,487	-	-	96,788	1,161,275
SERVICES PURCHASED					
Professional and technical	156,201	-	-	-	156,201
Communication	1,160	-	-	-	1,160
Travel	8,930	-	-	-	8,930
Student transportation	13,469	-	-	-	13,469
Maintenance and repairs	1,236	-	-	-	1,236
Other contracted services	81,070	91,165	-	-	172,235
	262,066	91,165	-	-	353,231
MATERIALS					
Materials and supplies	3,505	(14,085)	36,649	25,262	51,331
Total operating expenses	5,981,141	114,069	36,649	731,532	6,863,391



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Indigenous Language and Culture-Based Education Expenses

Statement 7

For the year ended June 30,	Indigenous Education \$	Our Languages Curriculum		Total 2023 \$
		Resource Development \$	Community Support \$	
SALARIES				
Indigenous language instruction	266,599	277,620	-	544,219
Cultural resource staff	190,419	-	58,115	248,534
Elders in schools	-	10,441	87,220	97,661
	457,018	288,061	145,335	890,414
EMPLOYEE BENEFITS				
	99,042	52,734	19,770	171,546
SERVICES PURCHASED				
Professional/technical services	1,086	-	2,326	3,412
Travel	15,815	-	-	15,815
	16,901		2,326	19,227
MATERIALS				
Materials	211,086	29,005	170	240,261
TOTAL	784,047	369,800	167,601	1,321,448



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, 2023

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher assistants (Staff)	35,000	35,000	98,242	(28,242)
French immersion pedagogy specialist	70,000	55,000	110,565	14,435
Intensive & PIF French coach (staff)	35,000	12,000	47,164	(164)
Intensive & PIF French (staff)	70,000	430,000	627,331	(127,331)
Intensive PIF (elective courses)	3,000	1,000	1,627	2,373
Special Projects				
French camps	27,000	3,000	28,424	1,576
Assessment, intensive & PIF	30,000	5,000	35,584	(584)
French resources	35,000	5,000	38,721	1,279
Cultural activities	7,000	2,000	11,254	(2,254)
Professional development	30,000	6,000	36,109	(109)
Consultant	80,000	140,000	170,920	49,080
Language coach (salary) reading recovery	50,000	-	67,415	(17,415)
Updating resources	4,500	-	7,249	(2,749)
Supporting SSDEC, DBEC and SDEC (partnership)	4,000	-	7,249	(3,249)
Peer observation/shadowing partnership	9,000	-	7,249	1,751
Special project - FSL video clip	23,000	-	22,688	312
Total	512,500	694,000	1,317,791	(111,291)



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 9

Student Success Initiative Projects

For the year ended June 30,

	2023 Budget \$	2023 Actual \$
Revenues		
Government of the Northwest Territories	123,000	123,000
Carry Forward from 2021-2022	94,020	94,020
Total revenues	217,020	217,020
Expenses		
Salaries/Wages		
Substitute teacher wages	56,400	36,989
Other Expenses		
Materials and supplies	48,080	28,696
Total operating expenses	217,020	165,780
Surplus	-	51,240



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 10

Jordan's Principle

	June 30, 2023 Contribution Approved \$	June 30, 2023 Actual \$	June 30, 2022 Actual \$	July 1, 2022 - March 31, 2023 Actual \$	April 1, 2023 - June 30, 2023 Actual \$
Revenue					
Government of Canada					
- First Nations and Inuit Health Branch	5,698,860	5,859,573	4,071,875	3,499,519	2,360,054
Administration fee	569,886	409,173	286,449	242,328	166,844
Total - Government of Canada	6,268,746	6,268,746	4,358,324	3,741,847	2,526,898
Carry forward from previous year			(732,673)		
Carry forward from previous year - returned	(80,375)	(80,375)	(3,808)	-	(80,375)
Contributions not received					
Total Revenue	6,188,371	6,188,371	3,621,843	3,741,847	2,446,523
Expenses					
Personnel	5,541,740	3,952,275	2,772,203	2,338,784	1,613,490
Materials and supplies	138,320	122,645	81,288	72,495	50,151
Evaluation	18,800	16,800	11,000	12,000	4,800
Total operating expenses (Schedule 2)	5,698,860	4,091,720	2,864,491	2,423,279	1,668,441
Administration fee - 10% of operating expenses	569,886	409,172	286,449	242,328	166,844
Total expenses	6,268,746	4,500,892	3,150,940	2,665,607	1,835,285
Net Surplus/(Deficit)	(80,375)	1,687,479	470,903	1,076,240	611,238
Contribution repayable (receivable) for July 1, 2022 - June 30, 2023	(80,375)	1,687,479	470,903	1,076,240	611,238
Balance repayable from April - June 30, 2022				247,597	
Total contribution repayable as of June 30, 2023				1,935,076	



Yellowknife District No. 1 Education Authority

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Statement of Utilities Expenses

Statement 11

For the Year Ended June 30, 2023

School Year	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	Total Expense	Avg Expense
	Expense	Expense	Expense	Expense	Expense		
Fuel Oil	\$ 609,504	\$ 514,203	\$ 388,209	\$ 579,220	\$ 635,999	\$ 2,727,134	\$ 545,427
Electricity	\$ 1,019,591	\$ 920,698	\$ 893,595	\$ 956,408	\$ 1,019,158	\$ 4,809,450	\$ 961,890
Pellets	\$ 224,539	\$ 286,349	\$ 178,727	\$ 163,310	\$ 192,471	\$ 1,045,396	\$ 209,079
Water	\$ 131,157	\$ 152,712	\$ 161,059	\$ 165,838	\$ 160,656	\$ 771,421	\$ 154,284
Garbage	\$ 62,813	\$ 52,683	\$ 45,163	\$ 54,542	\$ 47,606	\$ 262,807	\$ 52,561
Total Operating Expense	\$ 2,047,604	\$ 1,926,644	\$ 1,666,752	\$ 1,919,318	\$ 2,055,889	\$ 9,616,207	\$ 1,923,241



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

1. Nature of the Organization

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

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

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

2. Significant Accounting Policies

a) Basis of Accounting

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

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

b) Reporting Entity

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

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

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

c) Cash and Cash Equivalents

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



June 30, 2023

2. Significant Accounting Policies (Continued)

d) Financial Instruments

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

Financial assets measured at amortized cost include cash, restricted cash, portfolio investments, accounts receivable, due from Government of Canada, and deposit in trust.

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

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

e) Non-financial Assets

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

f) Tangible Capital Assets

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

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

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

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

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

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

g) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular Contributions:

The regular contributions from the Government of the Northwest Territories ("GNWT") is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Authority retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the Government of the Northwest Territories.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

Local Tax Revenue:

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

Other Contributions:

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

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

Deferred Revenue:

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

Investment Income:

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

School Generated Funds

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

h) Budget Data

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

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

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(3) of the *Education Act*.

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

This annual budget includes estimates of revenues and expenses for the Operating Fund surplus (deficit) along with estimates of source and application for the Investment in Tangible Capital Assets fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Board.

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

i) Measurement Uncertainty

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

j) Inventories Including Materials and Supplies

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

k) Payroll Liabilities

Payroll costs for teachers are accrued for July and August.

l) Post-employment Benefits, Compensated Absences and Termination Benefits

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

m) Expenses

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

n) Foreign Currency Translation

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

o) Fund Accounting

The Authority uses fund accounting to separate transactions between its Operating Fund surplus, Investment in Tangible Capital Assets, Decentralized Surplus, Capital Fund Reserve, the LED Reserve, the Pellet Boiler Reserve, and School Generated Funds.

Operating Fund Surplus

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

Investment in Tangible Capital Assets

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

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

Capital Fund Reserve

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

LED Reserve

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

Decentralized Surplus

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

Pellet Boiler Reserve

The Pellet Boiler project is complete and the unused balance of \$9,964 has been transferred back to operating surplus.

School Generated Funds

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

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

p) Inter-entity transactions

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

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

2. Significant Accounting Policies (Continued)

q) Related parties

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

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

r) Asset retirement obligations

Asset retirement obligations are recognized for Authority's schools (Mildred Hall School, NJ MacPherson School, Range Lake North School, William McDonald School) and buildings (the Administration building, maintenance shop, and portable classrooms), some of which contain asbestos, mercury and lead-based paint. Management's best estimate of the future expenditures required to settle the legal obligations are recognized to the extent that they can be reasonably estimated and are calculated based on the estimated future cash flows necessary to discharge the legal obligations, discounted using the Authority's cost of borrowing for maturity dates that coincide with the expected cash flows.

The estimated asset retirement obligation ("ARO") is recorded as a liability with a corresponding increase to tangible capital assets. The liability for AROs is increased annually for the passage of time by calculating accretion on the liability based on the discount rates implicit in the initial measurement. Changes in the obligation resulting from revisions to the timing or amount of the estimated undiscounted cash flows or revisions to the discount rate are recognized as an increase or decrease in the related carrying amount of the related tangible capital asset.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

3. Future Accounting Changes and Adoption of New Accounting Standards

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

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

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

For fiscal periods beginning on or after July 1, 2023, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenues. Specifically, it differentiates between revenues arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

4. Cash

	2023	2022
	\$	\$
Cash	10,223,962	10,007,034

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 Cash

The Authority has restricted cash generated by schools in the amount of \$699,164 (2022 - \$653,707).



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

7. Portfolio Investments

	2023	2022
	\$	\$
RBC Dominion Securities Investment 1		
Balance at June 30	-	1,001,600
Dollar Value of Interest earned	-	1,600
Cost of Investment	-	100,000
Market Value	-	1,001,600

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

	2023	2022
	\$	\$
RBC Dominion Securities Investment 2		
Balance at June 30	1,189,544	1,142,074
Dollar Value of Interest earned	49,544	2,074
Cost of Investment	1,140,000	1,140,000
Market Value	1,189,544	1,142,074

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



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2023

7. Portfolio Investments (Continued)

	2023	2022
	\$	\$
RBC Dominion Securities Investment 3		
Balance at June 30	1,044,507	1,001,863
Dollar Value of Interest earned	44,507	1,863
Cost of Investment	1,000,000	1,000,000
Market Value	1,044,507	1,001,863

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

	2023	2022
	\$	\$
RBC Dominion Securities Investment 4		
Balance at June 30	1,045,554	1,011,907
Dollar Value of Interest earned	45,554	1,907
Cost of Investment	1,000,000	1,000,000
Market Value	1,045,554	1,001,907

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

	2023	2022
	\$	\$
RBC Dominion Securities Investment 5		
Balance at June 30	2,004,628	-
Dollar Value of Interest earned	4,628	-
Cost of Investment	2,000,000	-
Market Value	2,004,628	-

Date Purchased: 14 June 2023
 Term of Investment: 5 years
 Maturity Date: 15 June 2028
 Annual Interest Rate: 4.90%



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

7. Portfolio Investments (Continued)

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

	2023 Cost \$	2023 Accrued interest \$	2023 Market value \$	2022 Market value \$
RBC Domonion Securities Investment 1	-	-	-	1,001,600
RBC Domonion Securities Investment 2	1,140,000	49,544	1,189,544	1,142,074
RBC Domonion Securities Investment 3	1,000,000	44,507	1,044,507	1,001,863
RBC Domonion Securities Investment 4	1,000,000	45,554	1,045,554	1,011,907
RBC Domonion Securities Investment 5	2,000,000	4,628	2,004,628	-
Total portfolio investments	5,140,000	144,233	5,284,233	4,157,444



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

8. Accounts Receivable

	2023	2022
	\$	\$
Accrued interest receivable	67,608	22,444
Due from other related parties (Note 23)	624,669	773,512
Due from Government of the Northwest Territories (Note 23)	5,998	1,500
Other	166	5,556
Total	698,441	803,012

Allowance for doubtful accounts at June 30, 2023 is \$64,715 (2022 - \$88,625).

9. Inventories

There is no inventory recorded as at June 30, 2023.

10. Accounts Payable and Accrued Liabilities

	2023	2022
	\$	\$
School Generated Trust Accounts - liabilities	20,417	-
School Generated Trust Accounts - carry over balances (Note 36)	-	(7,965)
Trade payables	884,936	651,371
SSI Accrual	51,239	94,020
	956,592	737,426

	2023	2022
	\$	\$
Payroll Liabilities		
To teachers (July, August wages and deferred NEBS pension)	5,038,812	4,415,341
Vacation payable (annual leave)	174,817	258,206
	5,213,629	4,673,547



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

11. Deferred Revenue

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

	2023	2022
	\$	\$
GNWT ECE - Covid and French Videos	-	870,535
Menstrual Product Federal Funding	239,554	156,302
GNWT ECE - Active After School	42,600	-
	282,154	1,026,837

12. Contribution Repayable

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

	2023	2022
	\$	\$
Jordan's Principal - Government of Canada	1,935,076	1,261,520
Active After School - GNWT MACA	-	7,619
	1,935,076	1,269,139



Yellowknife District No. 1 Education Authority

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13. Due from Government of Canada

	2023	2022
	\$	\$
GST Receivable	113,339	126,431

14. Capital Lease Obligations

The Authority does not have any capital lease obligations.

15. Pension

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

The amount contributed to the NEBS pension was \$4,369,828. 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 \$198,644 as at January 2023, and \$193,715 as at January 2022. The maximum monthly contributions is \$3,507 as at January 2023, and \$3,420 as at January 2022.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,789 Employee Members and 117 Employer Members (total active, disabled and on leave: 2,054).

As of January 1, 2023, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$81,300,000 - funded ratio 127% (2022 - \$65,900,000 and 124%) on a going concern valuation basis.

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

16. Long-Term Debt

The Authority does not have long-term debt.



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17. Post-employment Benefits and Compensated Absences

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

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

Compensated absence benefits for all staff are accrued as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology. The Authority has included an additional severance of \$948,500 (2022 - \$1,322,108) as a plan amendment.

Valuation results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2023. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.



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Notes to Consolidated Financial Statements

June 30, 2023

17. Post-employment Benefits and Compensated Absences (Continued)

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2023 \$	2022 \$
Accrued benefit obligation beginning of year	2,170,642	356,355	2,526,997	1,178,526
Current period benefit cost	92,105	28,249	120,354	115,091
Interest accrued	47,088	15,144	62,232	39,976
Benefits payments	(527,240)	(30,462)	(557,702)	(331,331)
Actuarial loss	175,461	11,555	187,016	201,116
Plan amendments	46,029	-	46,029	1,323,619
Accrued benefit obligation end of year	2,004,085	380,841	2,384,926	2,526,997
Unamortized net actuarial gain	(34,273)	(170,664)	(204,937)	(9,618)
Total employee future benefits and compensated absences	1,969,812	210,177	2,179,989	2,517,379

Benefits expense	Severance and Removal \$	Compensated Absences \$	2023 \$	2022 \$
Current period benefit cost	92,105	28,249	120,354	115,091
Interest accrued	47,088	15,144	62,232	39,976
Amortization of net actuarial (gain)/loss	(69,869)	42,330	(27,539)	(47,065)
Plan amendments	46,029	-	46,029	273,633
Total benefits expense	115,353	85,723	201,076	381,635



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17. Post-employment Benefits and Compensated Absences (Continued)

The discount rate used in the 2023 fiscal year to determine the accrued benefit obligation was an average of 4.8% (2022 - 4.1%). The expected payments during the next five fiscal years are:

	Severance and Removal \$	Compensated Absences \$	Total \$
2024	289,383	34,463	323,846
2025	224,009	37,425	261,434
2026	220,125	40,066	260,191
2027	224,078	45,039	269,117
2028	226,383	48,483	274,866
2029-2033	1,083,733	250,346	1,334,079
Total	2,267,711	455,822	2,723,533



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18. Tangible Capital Assets

							2023	2022	
	Cost	Additions	ARO	Disposals	Amortization	Accumulated	Accumulated	Net Book Value	Net Book Value
	\$	\$	Adjustments	\$	\$	Amortization	Amortization	\$	(Restated)
			\$			beginning of year	\$		\$
						\$			
Land and improvements	1,299,476	-	-	-	-	-	-	1,299,476	1,299,476
School buildings									
Ecole Sir John									
Franklin	2,253,436	-	-	-	(56,246)	(1,360,775)	(1,417,021)	836,415	892,660
William McDonald	9,678,220	-	(10,187)	-	(118,401)	(7,423,517)	(7,541,918)	2,126,115	2,254,703
Mildred Hall	12,009,700	-	(60,364)	-	(320,927)	(7,541,788)	(7,862,715)	4,086,621	4,467,911
Range Lake North	8,965,359	-	(6,153)	-	(242,297)	(6,001,820)	(6,244,117)	2,715,089	2,963,537
N. J. Macpherson	5,337,563	-	(2,660)	-	(136,630)	(4,638,939)	(4,775,569)	559,334	698,624
	38,244,278	-	(79,364)	-	(874,501)	(26,966,839)	(27,841,340)	10,323,574	11,277,435
Other buildings									
Administration office	1,080,580	-	(3,088)	-	(26,970)	(780,778)	(807,748)	269,744	299,804
Maintenance shop	149,474	-	(47,331)	-	(3,051)	(67,854)	(70,905)	31,238	81,620
Total land and buildings	40,773,808	-	(129,783)	-	(904,522)	(27,815,471)	(28,719,993)	11,924,032	12,958,335
Equipment and furnishings									
Schools	3,362,878	-	-	-	(13,874)	(3,265,763)	(3,279,637)	83,241	97,116
Playgrounds	605,859	-	-	-	(18,772)	(230,423)	(249,195)	356,664	375,436
Administration office	322,132	-	-	-	-	(322,132)	(322,132)	-	-
Vehicles	319,413	-	-	-	(12,434)	(270,539)	(282,973)	36,440	48,875
	4,610,282	-	-	-	(45,080)	(4,088,857)	(4,133,937)	476,345	521,427
	45,384,090	-	(129,783)	-	(949,602)	(31,904,328)	(32,853,930)	12,400,377	13,479,762



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Notes to Consolidated Financial Statements

June 30, 2023

19. Prepaid Expenses

	2023	2022
	\$	\$
Professional Development	3,723	-
Materials and Supplies	-	6,006
	3,723	6,006

20. GNWT Assets Provided at no Cost

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

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
	\$	\$	\$	\$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin Portable Classrooms	419,724	369,897	49,827	60,317
Ecole Sir John Franklin NACC	2,214,552	1,906,386	308,166	369,799
Ecole Sir John Franklin Sewer Line	108,852	27,939	80,913	85,267
N.J. Macpherson Portable Classrooms	1,413,831	556,522	857,309	892,662
Ecole Sir John Franklin Wheelchair Lift	100,708	34,408	66,300	76,370
Ecole Sir John Franklin Boiler Replacement	51,145	7,956	43,189	46,599
William McDonald School Portable Classrooms	2,242,917	211,831	2,031,086	2,105,850
	32,516,961	29,080,171	3,436,790	3,636,864
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	31,074,461	27,637,671	3,436,790	3,636,864

Rent expense of \$200,074 (2022 - \$200,074) was offset by a grant in-kind.



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21. Contractual Obligations

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

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

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

The Authority has a collective bargaining agreement with the United Steelworkers for support staff, which expires on June 30, 2025.

	Expiry Date	2024 \$	2025 \$	2026 \$	Total \$
Operational Contracts:					
First Student Bussing	30 Jun 2026	500,000	500,000	500,000	1,500,000
Commercial & Residential Leases:					
Route 51	30 Jun 2024	40,370	-	-	40,370
Total		540,370	500,000	500,000	1,540,370

22. Contingencies

The Authority does not have any contingencies.



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Notes to Consolidated Financial Statements

June 30, 2023

23. Related Parties

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

- Yellowknife Public Denominational Education Authority
- Ndilo District Education Authority
- Dettah District Education Authority
- Commission Scolaire Francophone Territoires du Nord Ouest, common control
- South Slave Divisional Education Council
- Deh Cho Divisional Education Council
- Government of the Northwest Territories:
 - Department of Finance
 - Department of Health and Social Services
 - Department of Education, Culture and Employment
 - Department of Municipal and Community Affairs
 - Department of Environment and Climate Change
 - Department of Infrastructure
 - Department of Industry, Tourism and Investment
 - Northwest Territories Health and Social Services Authority
 - Northwest Territories Housing Corporation

	2023	2022
	\$	\$
Due from Related Parties (Accounts Receivable):		
Other Education Bodies:		
Ndilo District Education Authority	618,419	503,822
Dettah District Education Authority	6,250	269,690
Subtotal - other related parties	624,669	773,512
Government of the Northwest Territories:		
Department of Infrastructure	-	1,500
Department of Education, Culture and Employment	5,998	-
Subtotal - Government of the Northwest Territories	5,998	1,500
Total Due from Related Parties	630,667	775,012

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



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Notes to Consolidated Financial Statements

June 30, 2023

23. Related Parties (Continued)

	2023	2022
	\$	\$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education, Culture and Employment - Regular contributions	30,502,105	30,475,041
Department of Education, Culture and Employment - Other contributions	932,727	872,675
Department of Industry, Tourism and Investment	(11,151)	15,000
Department of Education, Culture and Employment - French languages	608,476	1,595,430
Department of Finance - Interest	504,058	108,217
Department of Health and Social Services - GNWT other contributions	28,775	8,505
Department of Municipal and Community Affairs - GNWT other contributions	124,800	91,800
Department of Environment and Climate Change - GNWT other contributions	20,000	8,000
Other Education Bodies:		
Ndilo District Education Authority - Other education bodies	40,000	30,000
Dettah District Education Authority - Other education bodies	178,340	130,020
South Slave Divisional Education Council - Other education bodies	15,000	30,000
Total Revenues from Related Parties	32,943,130	33,364,688
	2023	2022
	\$	\$
Infrastructure contributions from GNWT - Department of Education, Culture and Employment	-	3,023,607



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June 30, 2023

23. Related Parties (Continued)

	2023	2022
	\$	\$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	5,454	8,048
Department of Financial and Employee Shared Services - Professional and technical	2,492	-
Department of Education, Culture & Employment - Professional and technical	5,000	100
Other Education Bodies:		
Yellowknife Catholic Schools - Professional and technical	6,185	-
Commission Scolaire Francophone TNO - Professional	2,982	-
Deh Cho Divisional Education Council - Materials & supplies	-	600
Total Expenses paid to Related Parties	22,113	8,748

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

June 30, 2023

24. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Authority on June 7, 2022 and submitted to the Minister of Education, Culture and Employment. The Budget for fiscal year 2022/2023 was submitted to the minister on June 30, 2022. The budget deficit is \$841,805.

25. Economic Dependence

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



June 30, 2023

26. Financial Instruments

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

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

a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from funding agencies and recipients of services. The Authority has a concentrated risk of credit from two other school districts, whose funding also comes from the Department of Education, Culture, and Employment. At June 30, 2023, receivables from these two districts is \$624,669 (2022 - \$773,512), which is 89% of total accounts receivable (2022 - 98%). Both districts have been current in paying the monthly invoices for their payroll costs.

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

b) Interest rate risk

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



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Notes to Consolidated Financial Statements

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26. Financial Instruments (Continued)

c) Liquidity risk

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

27. Expenses By Object

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Amortization	1,000,000	949,602	1,437,138
Compensation	35,613,491	36,099,338	33,664,427
Other	6,637,767	8,336,475	9,109,042
	43,251,258	45,385,415	44,210,607

28. Subsequent Event

The Authority is awaiting GNWT to issue the Certificate of Completion for the Itlo School after August 2023. The value to be transferred to the Authority is estimated at \$30,600,000.

29. Comparative Figures

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



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Notes to Consolidated Financial Statements

June 30, 2023

30. ECE Contributions

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Original contribution	29,945,867	29,945,867	30,382,878
Student Success Initiatives ("SSI") project	123,000	123,000	123,000
NWTTA collective bargaining adjustment	-	-	283,053
Termination benefits	-	521,973	62,188
Mentorship release time	-	34,265	20,650
UNW collective bargaining adjustment	-	-	127,946
Insurance adjustment	-	-	(401,674)
Updated Contribution	30,068,867	30,625,105	30,598,041
COVID-19 ECE portion	-	807,059	678,340
French video clips	-	63,476	10,394
French language funding	550,000	485,000	479,000
French partnership funding SSDEC	-	35,000	35,000
French language communications	-	25,000	7,803
Support assistant training	-	2,668	3,335
Complex needs funding	-	-	30,000
Self regulation	-	-	13,000
Birchbark teaching program	-	-	25,000
Total Contributions	30,618,867	32,043,308	31,879,913



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Notes to Consolidated Financial Statements

June 30, 2023

31. GNWT Other Contributions

	Budget 2023	Actual 2023	Actual 2022
	\$	\$	\$
Department of Municipal and Community Affairs ("MACA"):			
Active After School	-	101,800	76,500
Youth Corp	-	18,000	-
Drumming	-	5,000	-
Department of Industry, Tourism and Investment ("ITI"):	-	(11,151)	15,000
Department of Health and Social Services ("HSS"):			
Drop the Pop	-	28,775	8,925
Department of Environment and Climate Change ("ECC"):			
Take a Kid Trapping	-	20,000	10,000
Total	-	162,424	110,425



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Notes to Consolidated Financial Statements

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32. Contingent Assets

The Authority does not have contingent assets.

33. Contractual Rights

The Pellet Boiler project is complete. The project cost for both Mildred Hall and Range Lake School pellet boilers is \$1,460,144. The portion funded by the Greenhouse Gas ("GHG") grant is \$1,095,108 and the Authority's contributions are \$365,036.

The Authority is approved for the Jordan's Principle funding up to March 31, 2025. Jordan's Principle funding is for First Nations children in Canada to receive the services and supports they need. Funding can help with a wide range of health, social, and educational needs. The majority of the funding is used to hire educational assistants.

Contracting Parties	Description of Contract	Expiry Date	2024 \$	2025 \$	Total \$
Government of Canada	Jordan's Principle	March 2025	5,754,840	-	5,754,840



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Notes to Consolidated Financial Statements

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34. Environmental Liabilities

The Authority contracted Associated Environmental to complete a Hazardous Building Materials Assessment on all of the Buildings owned and managed by the Authority in 2018 and an update report on estimated abatement costs in October 2023. Items that are recommended for abatement in the next 5-10 years are accrued as environmental liabilities. Building materials that are classified as low risk are earmarked for remediation when the building is demolished in the future and an accrual is recorded and reported under asset retirement obligation instead. Liabilities discovered as a result of the assessment were communicated to the GNWT Department of Education, Culture, and Employment, and the Department of Finance. The abatement for Sir John Franklin High School was partially completed by the GNWT in March 2018, and the abatement for the maintenance building was partially completed in March 2019. A liability totaling \$229,481 has been recorded for the asbestos abatement of the Maintenance Shop and Mildred Hall School (2022 - \$179,651 for William McDonald School and Mildred Hall School). Management will continue to monitor these buildings under the Hazardous Materials management plan.

Location:	5402-50th Ave, Maintenance Shop
Type of Site:	School
Description and Studies Completed:	Hazardous Building Materials Assessment
Type of Contamination:	Asbestos
Site Stage:	Monitoring
Status and Next Steps:	Monitoring
Operating Site:	Yes
Part Non-Operating	No
Total Liability at June 30, 2023	\$157,775

Location:	5408-50th Avenue, Mildred Hall School
Type of Site:	School
Description and Studies Completed:	Hazardous Building Materials Assessment
Type of Contamination:	Asbestos
Site Stage:	Monitoring, Abatement
Status and Next Steps:	Abatement
Operating Site:	Yes
Part Non-Operating	No
Total Liability at June 30, 2023	\$71,706



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2023

35. Accumulated Surplus

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

Details of Funds

For the year ended June 30,	2023	2022
	\$	\$
OPERATING FUND		
Balance, beginning of year	3,276,102	(22,339)
Operating surplus (deficit) (Statement 2)	(267,121)	5,134,826
Acquisition of tangible capital assets	-	(1,417,644)
Transfer to Investment in Tangible Capital Assets - GNWT grant in-kind	-	(3,023,607)
Transfer from Investment in Tangible Capital Assets	949,602	1,437,138
Transfer from (to) Decentralized Surplus - FY2022 adjustment	(10,438)	-
Transfer from (to) Decentralized Surplus	(65,813)	5,219
Transfer from (to) Pellet Boiler Reserve	9,964	354,411
Transfer from (to) School Generated Funds	(17,070)	76,140
Initial recognition of asset retirement obligations	-	595,985
Adjustment from asset retirement obligations	27,158	-
Transfer from LED Reserve - LED project	-	120,512
Transfer from LED Reserve - utility shortfall	-	15,461
Balance, end of year	3,902,384	3,276,102
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	12,651,612	10,243,484
GNWT grant in-kind	-	3,023,607
Acquisition of tangible capital assets	-	1,417,644
Initial recognition of asset retirement obligations	-	(595,985)
Adjustment from asset retirement obligations	(27,158)	-
Amortization	(949,602)	(1,437,138)
Balance, end of year	11,674,852	12,651,612
Investment in tangible capital assets consists of:		
Tangible Capital Assets (Note 18)	12,400,377	13,479,762
Asset Retirement Obligations (Note 37)	(725,527)	(828,150)
	11,674,850	12,651,612



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Notes to Consolidated Financial Statements

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35. Accumulated Surplus (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2023	2022
	\$	\$
DECENTRALIZED SURPLUS		
Balance, beginning of year	371,582	376,801
Transfer from (to) Operating Fund - FY2022 adjustment	10,438	-
Transfer from (to) Operating Fund	65,813	(5,219)
Balance, end of year	447,833	371,582
PELLET BOILER RESERVE		
Balance, beginning of year	9,964	364,375
Transfer from (to) operating fund	(9,964)	(354,411)
Balance, end of year	-	9,964
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	148,583	284,556
Transfer (to) from Operating Fund for Utility Costs	-	(135,973)
Balance, end of year	148,583	148,583
SCHOOL GENERATED FUNDS		
Balance, beginning of year	661,671	737,811
Transfer from (to) Operating Fund for surplus (deficit)	17,070	(76,140)
Balance, end of year	678,741	661,671



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Notes to Consolidated Financial Statements

June 30, 2023

36. School Generated Funds (Trusts under Administration)

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

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

	2023	2022
	\$	\$
Balances, beginning of year	661,671	737,811
Fundraising revenues	519,888	162,258
Total funds available	1,181,559	900,069
Total related expenses	(502,818)	(238,398)
Balances, end of year	678,741	661,671
Net change	17,070	(76,140)



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

37. Asset Retirement Obligations

The Authority recognizes that there are costs related to the retirement of certain assets for which the Authority is responsible.

Type of Asset	2022 liability	New liabilities incurred	Utilized in the year	Accretion expense	Revisions in estimated cash flows	Additions	Disposals	2023 liability
Buildings	\$ 828,150	\$ -	\$ -	\$ 27,163	\$(129,786)	\$ -	\$ -	\$ 725,527

The asset retirement obligation primarily consists of remediation costs related to disposing of asbestos in old buildings: the maintenance shop, Mildred Hall School, N.J. Macpherson School, Range Lake North School, École William McDonald Middle School, and administration building.

The carrying amount of the obligation is based on total expected undiscounted expenditures of \$2,224,063 (2022 - \$2,224,063), expected timing of undiscounted expenditures (majority to occur post-2036), and the weighted average discount rate of 3.93% (2022 - 3.28%). To adjust these undiscounted expenditures between periods, the weighted average discount rate is used to unwind the discount through amortization of tangible capital assets. This rate is estimated at the start of each year and is applied systematically over the year. These obligations will be funded through the regular operations of the Authority and recoveries cannot be estimated at date of the audit report.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2023

38. Change of Accounting Policy

The consolidated statement of operations of the Authority has been restated to record the opening balance asset retirement obligation of \$801,850 as of July 1, 2022, as well as the related changes to 2022 fiscal year and 2023 fiscal year.

The effect of the change is to increase tangible capital asset, asset retirement obligations, and decrease investment in tangible capital assets balances. The net impact to the consolidated statement of operations and consolidated statement of financial position as a result of this restatement is show as below:

	Previously Reported \$	As Restated \$	Change \$
Increase tangible capital assets	13,255,964	13,479,762	223,798
Increase asset retirement obligations	-	(828,150)	(828,150)
Increase operations and maintenance expenses	4,188,100	4,214,402	26,302
Increase amortization expenses	1,428,771	1,437,138	8,367
Decrease operating surplus	5,169,495	5,134,826	(34,669)
Increase investment in tangible capital assets	(13,255,964)	(12,651,612)	604,352
	-	-	-

Approvals

Operating Plan



Education Body Chair



Superintendent

June 15, 2022

Date

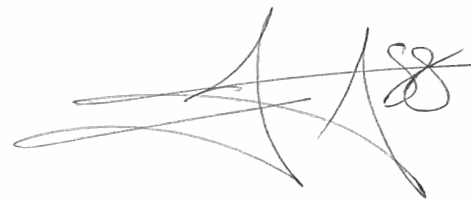
June 15, 2022

Date

Annual Report



Education Body Chair - D. Wasylciw



Superintendent - J. Aziz

November 28, 2023

Date

November 22, 2023

Date