

**Annual Reports for
the Education Bodies
of the Northwest Territories for
the 2023-2024 School Year
ending June 30, 2024**

**Rapports annuels des
organismes ténos
du milieu de l'éducation
pour l'année scolaire 2023-2024
se terminant le 30 juin 2024**

Table of Contents

Beaufort Delta Divisional Education Council

Commission scolaire francophone des
Territoires du Nord-Ouest

Dettah District Education Authority

Dehcho Divisional Education Council

Ndilq District Education Authority

Sahtú Divisional Education Council

South Slave Divisional Education Council

Tłıçhǫ Community Services Agency

Yellowknife Catholic Schools

Yellowknife Education District No. 1

Education Accountability Framework

Beaufort Delta Divisional Education Council

Operating Plan

For the 2023-24 School Year

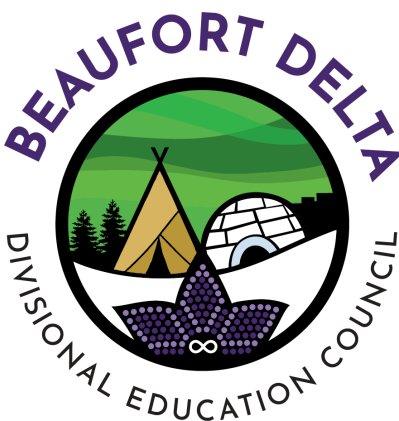


Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	3
1. Administration and School Services	4
2. Territorial Schools	10
3. Inclusive Schooling	23
4. Indigenous Languages and Education	35
Appendix B: Operating Plan - Operating Budget	51
Appendix C: Annual Report - Audited Financial Statements	52
Approvals	53



Operating Plan - Executive Summary

The Beaufort Delta Divisional Education Council's Operating Plan for the 2023-2024 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 Beaufort Delta Divisional Education Council'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](#)

Increase programming i.e. Trades & Wellness

Increase graduation rate & reduction bottleneck

Increase percentage of students on regular programming

Increase student Voice, Choice & Agency

Increase students performing at the Canadian norm on CAT-5

Increase percentage of students participating in cultural activities/events

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.

Annual Report - Executive Summary

The Beaufort Delta Divisional Education Council's Annual Report for the 2023-2024 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 2023 - 24 include:

- BDDEC received the silver award for Organization Excellence with Excellence Canada
- 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
- Successful instructional coaching program over the past four years.
- Creation of student council in all schools and a new district student council
- Indigenizing Education making literacy and numeracy more culturally relevant to our students.
- Strengthening Indigenous language acquisition in the early years through focused collaboration between Indigenous Language Instructors and JK/Kindergarten teachers

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. Policy Development.



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:

EXECUTIVE COMMITTEES / DEA CHAIRPERSONS	NAME
Chairperson	Darlene Gruben (2023-2025)
Vice-Chairperson	Mina McLeod (2023-2024)
Member-at-Large	Derek Squirrel (2023-2024)
Gwich'in Tribal Council - EM	Janna Wolki (Appointed)
Inuvialuit Regional Corporation - EM	Evelyn Storr (Appointed)
Fort McPherson	Rebecca Blake (2023-2025)
Inuvik	Jimmy Ruttan (2021-2023)
Aklavik	Mina McLeod (2023-2025)
Paulatuk	Gilbert Thrasher Sr. (2021-2023)
Tuktoyaktuk	Darlene Gruben (2023-2025)
Sachs Harbour	TBD
Ulukhaktok	Derek Squirrel(2023-2025)
Tsiigehtchic	Archie Inglangasuk Jr. (2021-2023)

The Beaufort Delta Divisional Education Council is the most Northern education body in the Northwest Territories. All eight communities and nine schools are located North of the Arctic Circle. BDDEC serves 1476 students in the region, and is responsible for 328 administrators, teachers and support staff.

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).

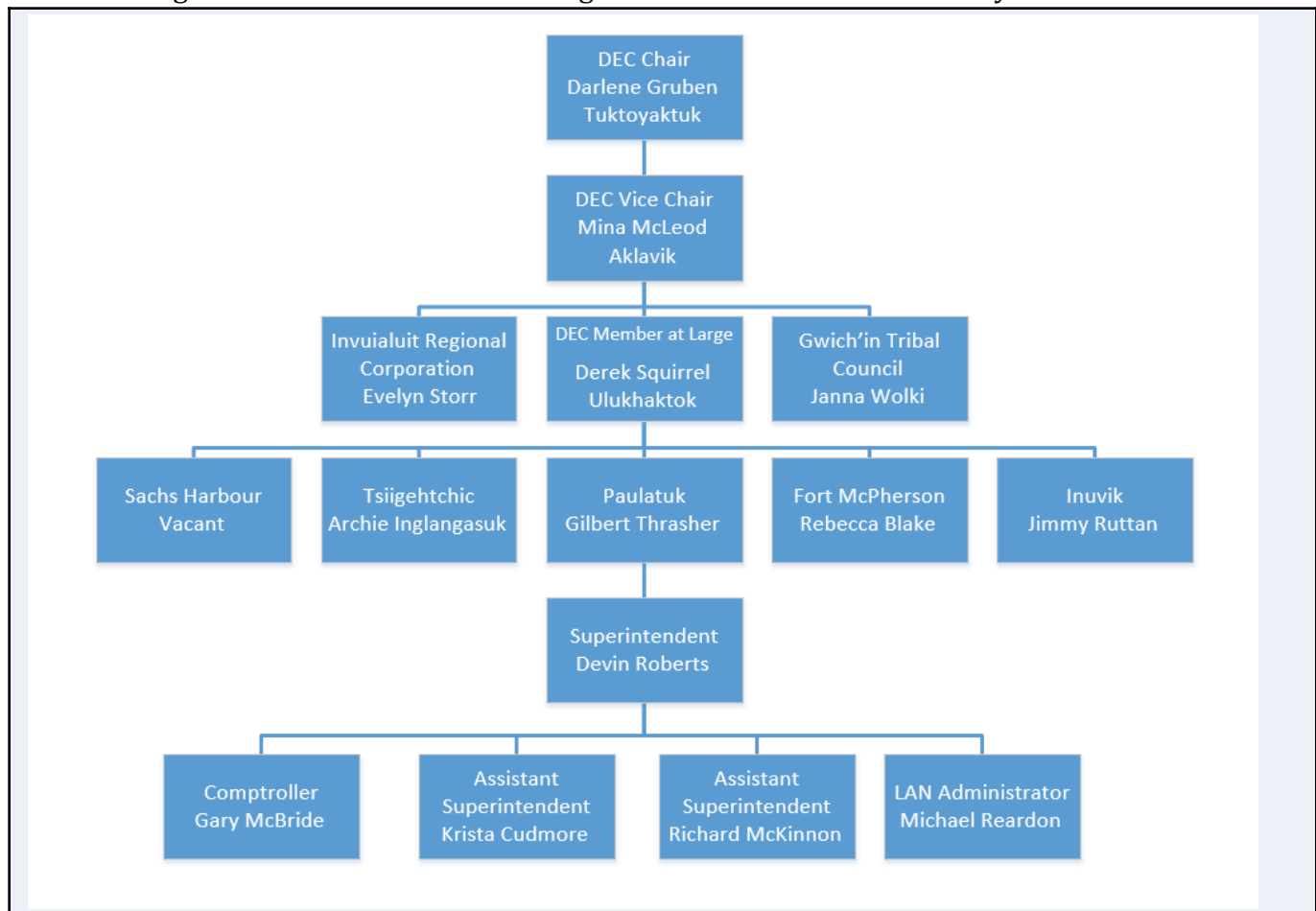
The Inuvialuit Regional Corporation and the Gwich'in Tribal Council appoint one member (each) to the BDDEC board and are voting members. DEA's meet monthly. The DEC meets three times per year, including two via videoconference and one face-to-face meeting in February.

BDDEC has a strategic plan focused on improvement in Literacy, Indigenous Languages, Numeracy and Social Responsibility. The BDDEC Strategic Plan is co-created with the DEC and Senior Admin Team. BDDEC is currently developing a five year vision to ensure long term sustainable growth for the students of the Beaufort Delta.



B. Functional Organizational Chart

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



<https://beaufortdeltadec.ca/dec>

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	9	Total Anticipated Student Head Count	1476
--	---	---	------

School Name	Community	Grades Offered	Programming Highlights
Moose Kerr School (Moose Kerr)	Aklavik	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning
Chief Julius School (Chief Julius)	Fort McPherson	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning
Helen Kalvak Elihakvik (Helen Kalvak)	Ulukhaktok	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning
East Three Elementary School (E3ES)	Inuvik	K-6	<ul style="list-style-type: none"> • Single and split grade classrooms • French Immersion programming
East Three Secondary School (E3SS)	Inuvik	7-12	<ul style="list-style-type: none"> • Single grade classrooms • French Immersion programming
Angik School (Angik)	Paulatuk	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning
Inualthuyak School (Inualthuyak)	Sachs Harbour	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning
Chief Paul Niditchie School	Tsiigehtchic	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning
Mangilaluk School (Mangilaluk)	Tuktoyaktuk	JK-12	<ul style="list-style-type: none"> • Single and split grade classrooms • Northern Distance Learning •

D. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DEC's are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Type of Policy or Bylaw	Beaufort Delta DEC	Aklavik DEA	Fort McPherson DEA	Ulukhaktok DEA	Inuvik DEA
Code of Conduct	A.05				
	12-09-2010	C.16	C.16	C.16	C.16
	C.16 12-09-2010	12-09-2010	12-09-2010	12-09-2010	12-09-2010
School Attendance	D. 27	D. 27	D. 27	D. 27	D. 27
	10-24-2006	10-24-2006	10-24-2006	10-24-2006	10-24-2006
	C. 19 12-09-2010	C. 19 12-09-2010	C. 19 12-09-2010	C. 19 12-09-2010	C. 19 12-09-2010
Safe Schools	X	X	X	X	X
Transportation of Students	D. 18	D. 18	D. 18	D. 18	D. 18
	10-24-2006	10-24-2006	10-24-2006	10-24-2006	10-24-2006



Conduct of Business	A.07 12-09-2010	A.07 12-09-2010	A.07 12-09-2010	A.07 12-09-2010	A.07 12-09-2010
Records Management	C.19 12-09-2010	C.19 12-09-2010	C.19 12-09-2010	C.19 12-09-2010	C.19 12-09-2010
Student Assessment	H.08 06-24-2019	H.08 06-24-2019	H.08 06-24-2019	H.08 06-24-2019	H.08 06-24-2019
Inclusive Schooling	D.06 10-17-2019	D.06 10-17-2019	D.06 10-17-2019	D.06 10-17-2019	D.06 10-17-2019
Community Senior Secondary Schooling	D.04 10-24-2006	D.04 10-24-2006	D.04 10-24-2006	D.04 10-24-2006	D.04 10-24-2006
Honorarium	E.36 06-25-2011 New Policy in review TBD in June 2023	E.36 06-25-2011	E.36 06-25-2011	E.36 06-25-2011	E.36 06-25-2011
Annual Report	X	X	X	X	X
Borrowing Money	X	X	X	X	X

Type of Policy or Bylaw	Paulatuk DEA	Sachs Harbour DEA	Tsiigehtchic DEA	Tuktoyaktuk DEA
Code of Conduct	C.16 12-09-2010	C.16 12-09-2010	C.16 12-09-2010	C.16 12-09-2010
School Attendance	D.27	D.27	D.27	D.27



	10-24-2006 C. 19 12-09-2010	10-24-2006 C. 19 12-09-2010	10-24-2006 C. 19 12-09-2010	10-24-2006 C. 19 12-09-2010
Safe Schools	X	X	X	X
Transportation of Students	D. 18 10-24-2006	D. 18 10-24-2006	D. 18 10-24-2006	D. 18 10-24-2006
Conduct of Business	A.07 12-09-2010	A.07 12-09-2010	A.07 12-09-2010	A.07 12-09-2010
Records Management	C. 19 12-09-2010	C. 19 12-09-2010	C. 19 12-09-2010	C. 19 12-09-2010
Student Assessment	H. 08 06-24-2019	H. 08 06-24-2019	H. 08 06-24-2019	H. 08 06-24-2019
Inclusive Schooling	D. 06 10-17-2019	D. 06 10-17-2019	D. 06 10-17-2019	D. 06 10-17-2019
Community Senior Secondary Schooling	D. 04 10-24-2006	D. 04 10-24-2006	D. 04 10-24-2006	D. 04 10-24-2006
Honorarium	E 36 06-25-2011	E 36 06-25-2011	E 36 06-25-2011	E 36 06-25-2011
Annual Report	X	X	X	X
Borrowing Money	X	X	X	X



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;
- H. Student Success Initiative; and
- I. 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>BDDEC’s regional priorities are created in consultation with working groups from the DEC, NWTSA and staff. BDDEC is also developing a Youth Forum to ensure students have more voice in the development of regional priorities for 2023-24.</p> <p>BDDEC has a long-term plan for education linked on the BDDEC website at https://schools.bd-dec.ca/vision27/.</p> <p>BDDEC hosted community engagement in 2022-23 to raise awareness and develop community input for the vision.</p> <div data-bbox="509 1194 1474 1738" style="border: 1px solid black; padding: 10px;">  <p style="text-align: center;">BDDEC Vision Goals</p> <ul style="list-style-type: none"> • Increase programming i.e. Trades & Wellness • Increase graduation rate & reduction bottleneck • Increase percentage of students on regular programming • Increase student Voice, Choice & Agency • Increase students performing at the Canadian norm on CAT-5 • Increase percentage of students participating in cultural activities/events • Increase in Key Cultural Experiences (KCE) for all students • Increase student language proficiency • Increase Elders and Traditional Knowledge Keepers’ involvement in school activities • Increase attendance • Increase percentage of parents/guardians attending school events • Increase parent/guardian participation rates </div>
--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
Increase programming i.e. Trades & Wellness	Hire minimum of two trades teachers	Two trades teachers were hired	
Increase graduation rate & reduction bottleneck	No Baseline	BN - 65.48% GR - N/A	
Increase percentage of students on regular programing	60%	83.4%	
Increase student Voice, Choice & Agency	District Youth Forum & Student Councils to be created	5 School with Active Student Councils	
Increase students performing at the Canadian norm on CAT-5	N/A	N/A Available 2025	
Increase percentage of students participating in cultural activities/events	94%	84.66%	
100% of BDDEC schools will follow cultural calendars.	100%	100%	
85% of students speak 16 of the traditional greetings of their home community.	85%	76.3%	
35% of students speak at the Emergent level	35%	92.41%	
25% of students speak at the Beginner Level	25%	73.42%	
7% of students speak at the Intermediate level.	7%	8.23%	
85% of students participate in at least 5 cultural activities with at least one cross curricular lesson attached to EACH experience.	85%	59.30%	

70% of parents discuss their child’s language levels.	70%	43.7% of survey respondents	
Areas of Strength for the region	Increase in the number of students on Regular program - in preparing for the shift to a competency-based curriculum, PSTs supported strength-based planning that focused on student’s growth in the competency areas.		
Areas for Development for the region	Attendance continues to be a challenge in the district. The district attendance rose slightly compared to 2022-23, with a district average of 55%.		
Additional Comments for the region			



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 Strategic Plan for 2023-24 based on regional priorities and goals set by the District Education Council (DEC). Baseline data from the 22-23 BDDEC strategic plan will be used and is part of the larger vision for the council.</p> <p>BDDEC long term goals: Vision Targets 2026-27</p> <p>School improvement plans are submitted by school leadership teams to the central office. SIPs are reviewed twice a year. In 2023-24 student councils will also be shared SIPs.</p> <p>School cycles:</p> <p>Moose Kerr School - 2024-25</p> <p>Chief Julius School - 2023-24</p> <p>Helen Kalvak Elihakvik - 2024-25</p> <p>East Three Elementary School - 2024-25</p> <p>East Three Secondary School - 2023-24</p> <p>Angik School - 2023-24</p> <p>Inualthuyak School - 2024-25</p> <p>Chief Paul Niditchie School - 2023-24</p>
--	---

	Mangilaluk School 2024-25
--	---------------------------

Areas of Strength for the region	The new School Improvement Plan documents were introduced to all Admin teams. Regular check-ins between BDDEC Sr Admin and School Admin teams. More collaboration with students, staff and community in the creation of these plans.
Areas for Development for the region	More consistent collaboration with the development and implementation of the School Improvement Plans.
Additional Comments for the region	N/A



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 NWTTA staff will be evaluated in years 1, 2, 5, 10, 15, 20... of employment.</p> <p>Evaluations are created at the district office and shared with GNWT HR. Senior leadership models teacher evaluations for principals. E-performance support is provided to principals by senior leadership.</p> <p>All UNW staff will be evaluated using the E-performance process in SAM/HRIS (PeopleSoft).</p>
---	--

<p>Areas of Strength for the region</p>	<ul style="list-style-type: none"> - Principals engaged in regular classroom visits and engaged in ongoing instruction conversations with their staff. - 100% of staff on evaluation cycles were observed and evaluated in accordance NWTTA - UNW employees were evaluated through e-performance
<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> - The new Teacher Growth and Evaluation competencies will require more training and additional in-house supports for the principal. - Low retention rates among staff will result in additional training in e-performance
<p>Additional Comments for the region.</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, along with 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 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, 2SLGBQTIPA+, & SOGI</p> <p>Student & Educator Wellness - TAMI, ASIST, SIVA, Mind-Up Curriculum & Mental Health First Aid</p>
--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
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	Virtual Teacher in-service held in October 2023. Presentations on British Columbia curriculum, inquiry and competency based assessments were the main focus. Special attention was given to ensuring that the curriculum presentation aligned with BDDEC’s Indigenizing principles and the BDDEC Vision.		
Areas for Development for the region	Involve more traditional knowledge keepers in the development of the in-service to ensure the authenticity and key messages. Additional engagement with school staff to develop more authentic onboarding of new staff.		

Additional Comments for the region,	A session was held with new staff to review the hiring process, in-servicing, onboarding, and mentorship. The notes were compiled to begin the process of developing a comprehensive year-long onboarding process.
-------------------------------------	--



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	2.50	3.0	Overstaffed.	3.0	Funded by surplus.

* 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.



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>All BDDEC schools provide a healthy foods program for students using a brown paper bag delivery for breakfast.</p> <p>A large number of students are coming to school hungry. So this program is essential to help meet the basic needs of students so that they can reach their academic potential.</p> <p>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>	<ul style="list-style-type: none"> - The Inuvialuit Regional Corporation continued to support the breakfast program in ISR communities. - The Inuvialuit Regional Corporation expanded the program to offer a weekly lunch program - In Gwich'in settlement communities the DGO's increased their support in offering a daily breakfast program - In Gwich'in settlement communities local DGOs continued to offer lunch programs. - BDDEC partnered with the communities to provide funding for food and expanded the program to offer a healthy snack program
<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> - Staffing continues to be an issue that has resulted in some inconsistency in the program.
<p>Additional Comments for the region.</p>	

<p>School Name</p>	<p>Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i></p>	<p>Average number of children / youths served daily</p>	<p>Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i></p>	<p>Non-GNWT Funding Received <i>(\$ Amount / Source)</i></p>
---------------------------	--	--	--	---



Moose Kerr	Breakfast, Lunch, Snack	80 students	No Criteria	200.03 Food First National Funding
Chief Julius	Breakfast, lunch, Snack	100 students	No Criteria	N/A
Helen Kalvak	Breakfast, Snacks, Weekly Lunch	60 students	No Criteria	N/A
E3ES	Breakfast	165 students	No Criteria	N/A
E3SS	Breakfast	145 students	No Criteria	N/A
Angik	Breakfast, Lunch	52 students	No Criteria	N/A
Inualthuyak	Breakfast	7 students	No Criteria	N/A
Chief Paul Niditchie	Breakfast, Luch, Snacks	30 students	No Criteria	N/A
Mangilaluk	Breakfast	120 students	No Criteria	5,160.00 Food First National Funding

** 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, and the grades in which the SL is taught.

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>	Was the SL program offered as planned? <i>(Y/N)</i>	If No, why not?
Moose Kerr	Gwich'in	Core	JK-12	Y	
Moose Kerr	Inuvialuktun	Core	JK-12	Y	
Chief Julius	Gwich'in	Core	JK-12	Y	
Helen Kalvak	Inuinnaqtun	Core	JK-12	Y	
E3ES	Gwich'in, Inuvialuktun & French	Core Core Immersion	JK-6 JK-6 K-6	Y	
E3SS	Gwich'in, Inuvialuktun & French	Core Core Immersion	7-12 7-12 7-9	Y	
Angik	Inuvialuktun	Core	JK-12	Y	
Inualthuyak	Inuvialuktun	Core	JK-12	Y	
Chief Paul Niditchie	Gwich'in	Core	JK-12	Y	
Mangilaluk	Inuvialuktun	Core	JK-12	Y	

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



H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	Indigenizing Education
SSI Project Proposal Summary	<p>BDDEC's SSI project focused on the development of a network of teachers who will engage in a learning journey to become familiar with a culture based inquiry model. The Indigenizing Educational Consultant & Regional Indigenous Languages and Education (RILE) Coordinator and will lead teacher development in the creation of inquiry based units that are culturally relevant to the students of the Beaufort Delta which are accessible to all teachers in the BDDEC.</p> <p>This project seeks to focus on creating classrooms that resemble loci where students truly are learning in relevant ways that will develop gifts and talents and help them reach and fulfil their purpose. Families and communities are at the center of this work and Inquiry learning will help build stronger partnerships and connections between educators, schools and learning. This broadening definition of who are considered experts in teaching and learning, will extend to community and cultural knowledge recognizing that these are of key importance to helping create capable people both in and outside of the classroom.</p>

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	100%	50-100%	Teaching and learning networks in schools represent training for approximately 50% of teaching staff. This training is offered through monthly networks AND Workshop style PD. Limitations such as the % of STIP time accessible beyond the BC rollout sessions and other operational concerns and needs in schools including capacity to provide release time, were factors in the %



			<p>of trained staff. This training does provide a ripple effect especially with the % of trained Instructional coaches.</p> <p>In addition, many of the schools were not able to staff their positions due to teacher retention, housing shortages and geography. Schools that were understaffed lacked the ability to release members for training AND the competition for priorities at the school level made consistency with SSI training difficult.</p> <p>All staff were presented to in 2 district-wide STIP training sessions which did provide 100% of the district with an overview of Indigenized inquiry training. The Google Drive example units as well as the training sessions and materials are also accessible to staff during board-scheduled STIP time and this extends the reach of SSI training.</p>
Indigenize Teacher Planning and make learning more student centered and culture based.	Each teacher submits one Indigenized unit plan	50%	All teachers who have received multiple sessions in supporting Inquiry through an Indigenous lens have shared out example units and lessons to the Shared Google Drive that the entire district has access to. This reflects approximately 50% of the district. Time and capacity were factors that affected the rate of units collected.
Indigenizing network observe and consult with successful culture based inquiry models and train in Interdisciplinary planning and inquiry	Teachers in network will share out plans annually	100%	There were shareouts from every network member and these are recorded and shared with all educators within BDDEC. The shares included submissions of units from Network members which are shared with all teachers in the BDDEC.
Areas of Strength	The Indigenized Inquiry Network was successful in training staff on the intersectionality of the Indigenized inclusive inquiry approach. BDDEC has developed a localized Place-Based Model of Inquiry that is aligned with cycles and rhythms of learning from a community perspective and this model is being taught, trained and reinforced through professional learning networks that are happening district-wide.		



	<p>Inquiry in BDDEC is a pedagogy that programs to student strengths, interests and curiosities and is people-centered planning. This is in line with Inclusive schooling. In addition, the support and training from outside partners has been a very impactful way to support the BC curriculum rollout and pave the way for a more competency-based approach to teaching and learning in the district.</p>
<p>Areas for Development</p>	<p>One of the areas that we know needs to continue to be supported is the network approach to supporting teacher capacity and professional development. We are planning to expand the number of teachers being supported in this way. Planning for success for school capacity and for impact in staff learning will be an area we strategize for in the 2024-2025 school year.</p> <p>In addition, we are looking to increase the accountability for teachers to be delivering units through an Indigenized Inquiry lens. The share outs from our network model are successful for this accountability so we are planning to increase these.</p>
<p>Additional Comments</p>	<p>The SSI has been very successful in providing quality, lasting and impactful training for educators. The feedback has been overwhelmingly positive among those who have consistently been receiving the training. The quality of teaching and learning is steadily increasing and we are seeing positive results in student learning.</p>



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)
Moose Kerr	\$34,000	\$36,930	\$70,930	\$63,002.17 + \$8,600 CUSO Fee	Projected expenses were more than actual.
Chief Julius	\$34,000	\$6,150	\$40,150	\$10,311.25	Hiring issues, no ISP part of the year.
Helen Kalvak	\$40,250	\$0	\$40,150	\$40,150.00	Hiring issues, no ISP part of the year.
Angik	\$40,250	\$0	\$40,150	\$6,800.71	Hiring issues, no ISP part of the year.
Chief Paul Niditchie	\$35,000	\$5,150	\$40,150	\$12,227.50	Hiring issues, no ISP part of the year.
Mangilaluk	\$34,000	\$6,150	\$40,150	\$30,135.00	No ISP for short period
TOTAL	\$217,500	\$54,180	\$271,680	\$171,226.63	

School	Source of each ISP (CUSO volunteer, local hire, UNW hire, local or local volunteer)	Successes and challenges related to ISPs
Moose Kerr	CUSO	Returning CUSO volunteer, very engaged and knowledgeable, student support is evident
Chief Julius	Local	New local volunteer part of the year, challenge is running 3 learning spaces and consistent support.

Helen Kalvak	Local	Returning local volunteer, very familiar with the program, Starlink internet has improved the quality of the learning environment.
Angik	Local	Local ISP hired late in the year. Housing still an issue. Supporting attendance a challenge.
Chief Paul Niditchie	Local	Students supported by HS teacher for most of Q1-3. New ISP hired in March, support has been very strong.
Mangilaluk	Local	Returning local volunteer, good understanding of program and support of students. New ISP hired mid-year, ongoing support and training as/when needed.

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.

<p>Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.</p>	<ul style="list-style-type: none"> • Travel opportunities (PBE) through NYA • MS 365/Teams have allowed for increase in communication between students/ISPs/Teachers • Moodle training for new teachers ongoing, moving toward asynchronous capabilities • New devices and updated work areas for students ongoing (new Surface Pro 9s for all students, document cameras, individual work spaces where appropriate).
<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> • Reliable internet access • training for new ISPs ongoing • Extra support for students with attendance/success challenges • Asynchronous/blended opportunities for students to recover credits • New Moodle site managed by ECE to help with consistent access and support of development • Moodle framework development and implementation by teachers

<p>Additional Comments for the region .</p>	<ul style="list-style-type: none"> • Consideration of fully asynchronous courses as pilot for BDDEC students. This can begin with credit recovery at the board level. • ETSS - Some teachers have shown interest in engaging with students at ETSS. This allows for sense of community among NDL and ETSS students and staff. • Utilizing space effectively at ETSS has been a challenge. 5 spaces taken up, however, no ETSS students take NDL at this time. • ETSS admin recommend they move to another location.
---	---

School Specific Reporting	School	School level Reporting
<p>Top one or two NDL successes at each participating school.</p>	<p>Moose Kerr</p>	<p>NDL has provided local opportunities for our students to access courses that will allow them to graduate and enter post-secondary institutions immediately after leaving high school. They don't have to have a year of upgrading and this is a real incentive for them.</p>
	<p>Chief Julius</p>	<p>All the students passing all their classes at time of reporting.</p>
	<p>Helen Kalvak</p>	<p>One student excelled in Chem 20 and Chem 30, after being quite nervous about the math. All NDL students that attended passed their courses this year.</p>
	<p>Angik</p>	<p>Students have opportunities to access high level courses along with opportunities to connect to access to university opportunities</p>
	<p>Chief Paul Niditchie</p>	<p>Students are able to stay at their home community for High School.</p>
	<p>Mangilaluk</p>	<p>We were able to secure ISPs from the community. We were able to offer two end points in one classroom.</p>
<p>Top one or two challenges experienced with the implementation of NDL at each participating school.</p>	<p>Moose Kerr</p>	<p>There is only one student enrolled and it is viewed as being an elite program. With the new curriculum being implemented in high school this year, I feel NDL will not be an option for many of our students. Although we have two students registered for grade 10 next year, that may change as we are meeting to explain that the the Grade 10 core courses will be offered at school level.</p>

	Chief Julius	Consistent attendance from some students. Trying to find support for grade 11 and 12 math.
	Helen Kalvak	Asynchronous appears to be a little unstructured. Late start again for the math/science teacher.
	Angik	We still struggle to staff the NDL monitor position
	Chief Paul Niditchie	There really needs to be 1 person monitoring the NDL program. The students do need support and help with course work. There seems to be a lot of leftover unused supplies (Biology and ELA). A list of the technology for NDL would be appreciated. We were finding things out kind of after the fact (especially technology).
	Mangilaluk	MS calendar was not linked to the NDL calendar.
Top one or two supports that would help schools better implement NDL next year at each participating school.	Moose Kerr	I feel that the NDL program should be explained to students while they are in middle school. Many of them are unaware of what NDL offers and feel they are not capable of success if they were to be enrolled in it. I also think it would be great if the NDL program could offer courses that are not offered at school level...especially for schools that have a small enrollment. We are limited in that we have to offer the core courses with little variety. NDL could be a viable option for courses of interest like Psychology, etc.
	Chief Julius	Some NDL teachers are now offering extra support at the end of the school day. IMO this is a great way to support the students. Having a dedicated NDL monitor (ISP) for each room.
	Helen Kalvak	If NDL would have a system of ordering the materials for schools. Schools could still carry the cost of the items, but it would save principals a lot time.
	Angik	Increased NDL course teacher communication to both student, home and location principal. This may be something like having all parties cc'd on emails etc.
	Chief Paul Niditchie	A direct ISP Monitor for the NDL classes.
	Mangilaluk	We have a lot of unknowns about classroom structures and classrooms for the next school year.

		We are grateful for the support of the technology support when we have issues.
--	--	--



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 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 bp 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	2.0	Overstaffed	2.0	Funded by surplus. Large geography and student population requires 2 RISCs.

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	1.13	1	Unreasonable to fill .13		1	
Chief Julius	1.05	1	Unreasonable to fill .05		1	
Helen Kalvak	1.02	1	Unreasonable to fill .02		1	
E3ES	5.91	3			3	
E3SS		2.5	1 position posted to be filled in Jan		2	Not possible to fill .41 position
Angik	1.00	0	No housing in the community. Traveling PST will support.		0	No available housing
Inualthuyak	0.50	0.5	Traveling PST will support.	Principal split role	.5	
Chief Paul Niditchie	1.00	1		Principal split role	1	No available housing
Mangilaluk	2.00	2			2	
TOTAL	13.62	13			10.5	

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)
Moose Kerr	2.10	3.2	Additional staff added by Jordan's Principle	7.2	JP/CFI Funded Positions
Chief Julius	1.95	3.2	Additional staff added by Jordan's Principle	9.6	JP Funded Positions
Helen Kalvak	1.88	3.2	Additional staff added by Jordan's Principle	5.6	CFI Funded Positions
E3ES	10.95	12.0	Additional staff added by Jordan's Principle	8	JP/CFI Funded Positions
E3SS			Additional staff added by Jordan's Principle	8	JP/CFI Funded Positions
Angik	1.25	1.6	Additional staff added by Jordan's Principle	3.2	CFI Funded Positions
Inualthuyak	0.14	0.8	Additional staff added by Jordan's Principle	.8	Over staffed
Chief Paul Niditchie	0.54	0.8	Additional staff added by Jordan's Principle	1.6	JP Funded Positions
Mangilaluk	3.70	4.0	Additional staff added by Jordan's Principle	10.4	CFI Funded Positions
TOTAL	22.51	28.8	Additional staff added by Jordan's Principle	54.4	JP/CFI Funded Positions

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)
\$119,564	\$125,000.00	Over allocation	\$125,000.00	

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?
NTHSSA: the role of the Child Development Team	Program Support Teachers	RISC	Sept. 25, (Virtual)	Yes	
Trauma-informed Practices	Support Assistants	Contractor	Oct. 10 & 12 (Virtual)	Yes	
Overview of Inclusive Schooling Practices, SBSTs, Developing Student Plans	Program Support Teachers	RISCs	Oct. 12 (In-person)	Yes	
Assistive Technology: Cpens	Program Support Teachers	RISCs	Nov. 10 (Virtual)	Yes	
Trauma-inform	Support	Contractor	Nov. 30	Yes	

ed Practices	Assistants		(Virtual)		
Precision Reading	Program Support Teachers & Support Assistants	Contractor	Jan. 11 & 12 (Virtual)	Yes	
Trauma-informed Practices	Support Assistants	Contractor	Jan. 19 (Virtual)	Yes	
SIVA	Whole School Teams: CJS, CPNS, E3ES, E3SS, MKS, MS	RISCs, Health & Wellness Consultant	Feb. 26,; April 5, 19 (Virtual & In-person)	Yes	
Trauma-informed Practices	Support Assistants	Contractor	Feb. 27-March 1 (Virtual)	Yes	
Suicide Intervention: River of Life	Principals, Vice-Principals, Program Support Teachers, Support Assistants	Contractor	April 30 (Virtual)	Yes	
Suicide Intervention: Little Cub	Principals, Vice-Principals, Program Support Teachers, Support Assistants	Contractor	May 1 (Virtual)	Yes	
VTRA	Principals, Vice-Principals, Program Support Teachers, Community Partners	RISCs, Health & Wellness Consultant	May 8 & 9 (In-person)	Yes	
Trauma-informed Practices	E3SS School Staff	Contractor	May 13-14 (In-person)	Yes	



Trauma-informed Practices	Support Assistants	Contractor	May 31 (Virtual)	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 (\$)
Pyramid Educational Consultants of Canada	6 - ½ day sessions provided training for Support Assistants & Program Support Teachers	Unavailable	E3ES, E3SS, MS, MKS	2 day sessional contract	\$14,176.00
TinyEYE	57 Total Students receiving once weekly speech language therapy sessions	Unavailable	E3ES, E3SS	full year	\$81,675.45

Monique Thomas Consulting	5 - ½ day sessions provided training for all Support Assistants; 1 day of whole school PD for Mangilaluk; 3 days of SBST training and on-going consultation for East Three Secondary & Chief Julius schools		All	full year	\$56,814.75
Olepeka SLP Services	45	Unavailable	MKS, CPNS, HKS, CJS	full year	\$117,522.50
Spruce Tip OT	45	Unavailable	All	full year	\$57,655.65

** 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)
\$155,019	31,515.68	Special Needs Materials	All	157,298.44	Some additional funds were required to purchase PECS materials for use with students.
	32,512.00	Read & Write	All		
	29,435.65	Material for PECS	50 Students		
	48,645.94	Wilson Training Materials	50 Students		
	15,189.16	Tobi-Dynavox Device	2 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)
\$231,180	\$100,000	Violent Threat Risk Assessment (VTRA) training and protocol development	Six staff completed train-the-trainer training to be able to provide training in the region. Hosted VTRA level 1 training sessions in Tuktoyaktuk (10) and Inuvik (19). Created VTRA protocols for the community of Tuktoyaktuk.	\$202,066.71	\$29,113.20 difference allocated to offset costs of NCTS and Health and Wellness Coordinator position
	\$20,958.71	Supporting Individuals through Valued Attachments (SIVA) training	BDDEC RISCs & Health and Wellness Consultant provided training for school staff in the following communities: Fort McPherson, Tsiigehtchic, Inuvik, Aklavik, Tuktoyaktuk. A total of 107 BDDEC staff received SIVA certification.		

	\$50,000	Healthy Relationship Programming Supplies and training	All staff provided access to training for WITS, LEADS, Fourth R, HRP, HRP+ & Self-Regulation.		
	\$31,180	GSA development and training support	GSA advisors attended HRP-LGTBQIPA+ training. A regional planning committee composed of students and teachers formed to organize and plan the Regional Pride Event. A Regional Pride Event was hosted in Inuvik for GSA 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>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>
---	---

<p>Areas of Strength for the region</p>	<p>BDDEC RISCs provided training and support to PSTs to build their capacity in supporting the development of SSPs aligned with the new competency-based curriculum. This shift resulted in a significant decrease in the number of students on MEPs. Resulting SSPs reflected targeted strategies focused on addressing barrier skills and identifying access points to regular grade-level curriculum.</p> <p>BDDEC RISCs provided an overview of the training to all Territorial RISCs at the May SSW sub-committee meeting.</p>
---	---

<p>Areas of Development for the region</p>	<p>Continued development on the competency-based IEP. 9/13 BDDEC PSTs were new to the Region/North/the PST role. The cancellation of the ECE new PST in-service resulted in increased demand on training for PSTs by the BDDEC RISCs. Additional time and training will be required to build the capacity of PSTs in developing competency-based IEPs that are driven by student agency, voice, and choice from a strength-based perspective.</p>
<p>Additional Comments for the region.</p>	<p>On-going turnover in the PST role necessitates on-going training and support in writing student plans (SSPs/MEPs), and developing competency-based IEPs. Development of training modules on ConnectEd for these Territorially directed documents by ECE would facilitate on-going availability of the training in a timely manner that is consistent with ECE directives.</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>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 & Zoom.</p>
--	--

<p>Areas of Strength for the region</p>	<p>Virtual sessions for school-based staff on STIP days by BDDEC consultants allowed for a wide range of training in strategies to differentiate instruction and modify program delivery. Sessions included: use of inquiry strategies (thinking routines, assessment practices, local-to-global framework), Community of Learners training for PSTs specific to the SEL strategies and creating inclusive environments for all, training with JK/Kindergarten on co-creating conditions for play-based learning practices, and differentiating numeracy teaching using Mathology for PSTs and classroom teachers.</p> <p>Additionally, consultants collaborated with teachers and provided in-school support to follow up with the virtual training sessions on STIP days on connecting learning to place and community (Key Cultural Experiences),</p> <p>With the addition of StarLink to school sites, all staff have access to technology to support instruction.</p>
<p>Areas for Development for the region</p>	<p>Additional professional development including training sessions on integrating technology effectively in teaching is</p>

	<p>required. A focus on enhancing oral communication skills within the classroom, and responsive planning that is deliberate and incorporates students' unique gifts, strengths, and talents as outlined in Classroom Support Plans and informed by the Community of Learners framework is an on-going focus.</p>
<p>Additional Comments for the region.</p>	<p>On-going staff turnover combined with curriculum change requires on-going structured planning around competency-based planning and instruction, and measuring outcomes achieved in specific competencies. The coaching network for 2024/25 will address some of the areas for development.</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 Team meetings are scheduled at all nine schools in the region. 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>
---	---

<p>Areas of Strength for Strengths</p>	<p>All schools established a school-based support team. School-based SBSTs were utilized regularly throughout the year. Attendance at SBSTs included parents/guardians, outside agencies, and regional support staff as required. SBST minutes for each school are maintained in a secure shared drive accessible to the RISCs and Superintendents for purposes of review and follow-up. Establishing these shared folders has facilitated increased communication and support to SBSTs by the RISCs.</p>
<p>Areas for Development for the region</p>	<p>Given the diverse make-up of BDDEC schools, it is difficult for all sites to embed SBST meeting time within the school day. For classroom teachers to attend meetings in some of the smaller sites, it is necessary to host them after school. BDDEC RISCs will continue to support schools with creative planning to facilitate regular SBST meetings.</p>
<p>Additional Comments for the region.</p>	<p>Inualthuyak & Angik schools utilize the RISCs to host SBST meetings as required. Due to the number of teaching staff at Inualthuyak, and on-going challenges with housing in Paulatuk most of the meetings are ad hoc.</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 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.</p>
--	---

<p>Areas of Strength for the region</p>	<p>BDDEC RISCs provided virtual training for Principals and PSTs on writing competency-based student plans (SSPs & IEPs).</p> <p>BDDEC RISCs conducted a comprehensive review of all SSPs twice in the year (November & May). BDDEC RISCs reviewed all IEPs with PSTs and Principals at each reporting period.</p>
<p>Areas for Development for the region</p>	<p>Quarterly reviews of SSPs & IEPs were conducted at each school under the direction of the Principal. PSTs worked with Classroom Teachers to update the plans as required. Additional training and support are required to help school teams ensure that SSPs are dynamic documents reflecting on-going student progress and development.</p>
<p>Additional Comments for the region.</p>	<p>On-going turnover in the PST role necessitates on-going training and support in the process for developing, reviewing, and updating student plans (SSPs/MEPs). Development of training modules on ConnectEd for these Territorially directed documents by ECE would facilitate on-going availability of the training in a timely manner that is consistent with ECE directives.</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>All BDDEC PSTs in 2023-2024 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>
---	--

<p>Areas of Strength for the region</p>	<p>Throughout the 2023-2024 school year, BDDEC RISCs provided PSTs with ongoing support to enhance co-planning with, and in-class support for, Classroom Teachers. Utilizing a combination of in-person visits, virtual meetings, and one-on-one PST coaching sessions, BDDEC RISCs created a supportive network of PSTs and facilitated on-going virtual collaboration amongst PSTs for the purposes of tackling challenges, and refining instructional strategies based on ongoing feedback.</p> <p>BDDEC RISCs provided on-going virtual professional development and collaboration to Principals in the area of inclusive schooling to contribute to the growth and success of the PST and Principal working relationship. Principal approved PST schedules reflecting the ECE time-use targets were submitted to the RISCs quarterly for review.</p>
---	---



<p>Areas for Development for the region</p>	<p>Improving Tier 2 and Tier 3 interventions for students with complex needs remains essential. Tier 2 interventions focused on targeted small group support requires additional PST training for specific student learning challenges. Training PSTs in Tier 3 interventions personalized to effectively support students with the most intensive needs is critical to meet diverse student needs.</p> <p>Supporting PSTs in learning how to effectively utilize, implement, and track evidence for the new Competency-Based Individual Education Plan (CB IEP) is a current priority. BDDEC RISCs are actively providing targeted assistance to Principals and PSTs, guiding them through the process of integrating competency-based approaches into their educational practices. This includes ongoing training sessions on identifying relevant evidence, implementing strategies aligned with student competencies, and establishing clear tracking mechanisms to monitor progress over time.</p>
<p>Additional Comments for the region.</p>	<p>A significant challenge was the limited availability of teacher coverage, which hindered effective collaboration between BDDEC RISCs, PSTs, Principals, and Classroom Teachers. This constraint often disrupted scheduled planning and discussion sessions, impacting the depth and frequency of support provided. Resolving this issue is essential to strengthen collaborative efforts and support within the region. Teacher coverage in many of our communities is directly impacted by the lack of housing.</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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
1.00	1.50	Overstaffed	2.0	Funded by surplus. Large geography and focus on Indigenized Education require more than base funded position.

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>
<i>Example: ILESHS</i>			<i>N/A</i>
Moose Kerr	<ul style="list-style-type: none"> ● Principal ● PST ● Two ILIs ● Support Assistant ● Three teachers from grade 6, 9 and 3 	<i>Once to twice a month</i>	N/A
Chief Julius	<ul style="list-style-type: none"> ● Principal ● PST ● ILI ● Support Assistant ● Three teachers from grade 5, 7 and 9 	<i>Once to twice a month</i>	N/A
Helen Kalvak	<ul style="list-style-type: none"> ● Principal ● PST ● ILI ● Support Assistant ● Three teachers from grade 5, 7 and 9 	<i>Once to twice a month</i>	N/A
E3ES	<ul style="list-style-type: none"> ● Principal ● PST ● ILI ● Support Assistant ● Three teachers from grade 5, 7 and 9 	<i>Once to twice a month</i>	N/A
E3SS	<ul style="list-style-type: none"> ● Principal ● PST 	<i>Once to twice a month</i>	N/A

	<ul style="list-style-type: none"> • <i>ILI</i> • <i>Support Assistant</i> • <i>Three teachers from grade 5, 7 and 9</i> 		
Angik	<ul style="list-style-type: none"> • <i>Principal</i> • <i>PST</i> • <i>ILI</i> • <i>Support Assistant</i> 	<i>Once to twice a month</i>	N/A
Inualthuyak	<ul style="list-style-type: none"> • <i>Principal</i> • <i>ILI</i> 	<i>Once a month</i>	All teachers in the school were on the committee
Chief Paul Niditchie	<ul style="list-style-type: none"> • <i>Principal</i> • <i>ILI</i> • <i>Support Assistant</i> 	<i>Once a month</i>	All teachers in the school were on the committee
Mangilaluk	<ul style="list-style-type: none"> • <i>Principal</i> • <i>PST</i> • <i>Two ILIs</i> • <i>Support Assistant</i> • <i>Three teachers</i> 	<i>Once to twice a month</i>	N/A

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)
Moose Kerr	1.41	2.0	Overstaffed. Offering two languages.	2.0	
Chief Julius	1.41	1.0	One language offered. One position. Additional funding used for mentorship ILE program.	1.0	
Helen Kalvak	1.39	1.0	One language offered. One position. Additional funding used for mentorship ILE program.	1.0	
E3ES	5.44	3.0	Overstaffed. Offering two languages.	3.0	
E3SS		3.0	Overstaffed. Offering two languages.	3.0	
Angik	1.04	1.0	Cannot use .04 funding for a position. Additional funding used for	1.0	

			mentorship ILE program.		
Inualthuyak	0.50	1.0	Overstaffed.	1.0	
Chief Paul Niditchie	0.75	1.0	Overstaffed.	1.0	
Mangilaluk	2.42	2.0	Two languages offered. Additional funding used for mentorship ILE program.	2.0	
TOTAL	14.36	15	Overstaffed.		

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?	Four Indigenous Language Instructors have been hired on a letter of authority. BDDEC has created new Indigenous Languages Support Assistant (ILSA) positions. These positions will work directly with the ILE program. Eventually these IL SAs could become the new Indigenous Languages Instructors.
Plans to recruit and retain language teachers, if any?	The BDDEC has plans to work with ECE to implement the Indigenous Language Instructor Employment Plan (ILIEP) in our region. BDDEC currently has three mentors and three mentees signed up for the employment plan.
The # of anticipated New ILIs and which schools they are in.	0

<p>Challenges and/or barriers faced in the region</p>	<p>Limited language speakers. Elders are in high demand for their time and skill set.</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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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	\$40,800	\$40,800	N/A	\$18,932.91		
Chief Julius	\$40,800	\$40,800	N/A	\$18,005.46		
Helen Kalvak	\$48,300	\$48,300	N/A	\$16,363.75		
E3ES	\$86,100	\$86,100	N/A	\$36,287.55		
E3SS			N/A	\$23,346.24		
Angik	\$48,300	\$48,300	N/A	\$11,114.73		
Inualthuyak	\$40,250	\$40,250	N/A	\$2,597.60		
Chief Paul Niditchie	\$35,000	\$35,000	N/A	\$14,973.88		
Mangilaluk	\$40,800	\$40,800	N/A	\$32,992.24		
TOTAL	\$380,350	\$380,350		\$171,614.36		\$38,038.81 moved to Community support

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 are these positions funded?	If no to either of these positions, why not?
Moose Kerr	N	N		Elders are hired on short term basis using ILE funding
Chief Julius	N	N		Elders are hired on short term basis using ILE funding
Helen Kalvak	N	N		Elders are hired on short term basis using ILE funding
E3ES	N	N		Elders are hired on short term basis using ILE funding
E3SS	N	N		Elders are hired on short term basis using ILE funding
Angik	N	N		Elders are hired on short term basis using ILE funding
Inualthuyak	N	N		Elders are hired on short term basis using ILE funding
Chief Paul Niditchie	N	N		Elders are hired on short term basis using ILE funding
Mangilaluk	N	N		Elders are hired on short term basis using 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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
Moose Kerr	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
Mangilaluk	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
Inualthuyak	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
Helen Kalvak	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
E3SS	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
E3ES	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
Chief Paul Niditchie	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
Chief Julius	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	



Angik	1 - BDDEC Cultural Day 2 - School Based Day	100% 100%	100% 100%	
-------	--	--------------	--------------	--

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.



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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Fish Camp</i>	<i>60 students (Northern Studies 10, and two grade 7 classes)</i>	5	Yes	<i>1 class a day over 3 days</i>
	<i>Muskrat Camp</i>	<i>60 (grade 7, 8 and 9)</i>	6	Yes	<i>1 class a day over 3 days</i>
Moose Kerr	Cranberry Picking	99	0	No	1 Day
	Fish Net Excursion	53	0	No	2 Days
Chief Julius	Dry Meat Camp	87	2	Yes	5 Days
	Rabbit Snaring	50	1	Yes	5 Days
Helen Kalvak	Muskox Harvest	11	2	Yes	1 Day
	Fox Trapping	11	2	Yes	1Day

E3ES	Berry Picking	343	2	No	5 Days
	Hide Scraping	93	2	Yes	3 Days
E3SS	Berry Picking	27	2	No	1 Day
	Dog Sledding	175	1	Yes	10 days
Angik	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A
Inualthuyak	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A
Chief Paul Niditchie	Moose Meat Butcher and Preparation	36	1	Yes	1 Day
	Trapping & Snaring	46	3	Yes	10 Days
Mangilaluk	Berry Picking, Baking and Discussion	189	2	Yes	2 Days
	Dog Sledding	243	2	Yes	10 Days

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School- Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
--------	---	-------------------	--	---	---

<i>Example: ILESHS</i>	<i>Drum Making</i>	<i>15 (Males in grade 10-12)</i>	<i>2</i>	<i>No – Elder and Knowledge keeper who led drum making were not fluent speakers</i>	<i>Various times over a two-week period</i>
	<i>Traditional Medicine</i>	<i>30 (Experiential Science Class)</i>	<i>2</i>	<i>Yes</i>	<i>Daily over a week in class.</i>
Moose Kerr	Cranberry Talk	16	1	Yes	1 Day
	Traditional Clothing Fashion Show	98	0	Yes	1 Day
Chief Julius	Gwich'in Social & Cultural Institute Visit	33	2	Yes	1 Day
	N/A	N/A	N/A	N/A	N/A
Helen Kalvak	Drum Dancing	107	5	Yes	1 Day
	Qulliq/Kakivak Making	86	1	Yes	1 Day
E3ES	Story Telling	356	1	Yes	1 Day
	Welcome Back the Sun Drum Dance	355	0	Yes	1 Day
E3SS	Legends and Songs Unit	27	1	Yes	1 Day
	Donut Making	15	1	No	1 Day
Angik	Story Telling/Weather Predicting	18	2	Yes	1 Day
	Arctic Sports	48	1	No	5 Days
Inualthuyak	Drumming	12	0	No	1 Day
	Owl and Raven Play	4	0	Yes	1 Day
Chief Paul Niditchie	Mitten Sewing	21	0	No	3 Days
	Traditional Drum Making	32	0	Yes	4 Days
Mangilaluk	Beluga Whale Inquiry - Live It Eatch Event	243	3	Yes	1 Day
	Napaaqtuq Art (Land based items inquiry)	87	1	Yes	1 Day

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> • Example: ILESHS 	<ul style="list-style-type: none"> • 3 Tents • 1 Skidoo • Gas • Food for camps 	<ul style="list-style-type: none"> • 3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps • 1 skidoo – used for 10 camps – Rabbit and Muskrat • Gas – gas for boats and skidoo’s used for 20 camps in total - fall, winter and spring camps • Food – food supplies for all day camps and 2 over night High School Coming of Age camps.
Moose Kerr	No Purchases over & \$1000	N/A
Chief Julius	<ol style="list-style-type: none"> 1. School tent side walls raised by four feet and sides insulated. New canvas top and clear tarp. New stove and pipe. 2. Gravel walkway from the road behind the school to the tent 	The CJS ILI and ILIEP mentee took students to the tent for Gwich’in class, storytelling with Elders consistently during the winter months.. The grade 1-2, 7-8, ad 8-9 grades went out for survival skills, wood and fire building, caribou and geese storytelling
Helen Kalvak	<ol style="list-style-type: none"> 1. 1 polaris snowmobile 2. Gas/oil 3. Food for outings 	Snowmobile, gas, and food used for many outings (3-day fish camp, two muskox harvests, week-long fox trapping, several ice collecting/delivery outings, three seal harvests, picnics/sliding.)
E3ES	No Purchases over & \$1000	N/A
E3SS	<ul style="list-style-type: none"> • Gas • Food for camps 	<p>Gas- gas for 1 boat on 2 camp checks.</p> <p>Gas- gas for 2 snowmobiles on 3 camp maintenance trips, 4 Wood for Elders trips, 3 Geese hunting trips and 2 Muskrat camp trips</p> <p>Food- food for 3 camp maintenance trips, 4 Wood for Elders trips, 3 Geese hunting trips and 2 Muskrat camp trips.</p>
Angik	1 ski-doo (snowmobile)	<p>1 - JK/K/1 Fish camp - half day</p> <p>1 - Gr.2/3/4/5 Fish camp - full day</p> <p>1 Gr 6-12 Fish camp - full day</p>
Inualthuyak	No Purchases over & 1000	N/A



<p>Chief Paul Niditchie</p>	<p><u>1. Fishing:</u> Fishing supplies; filet knives and knife kits Food for fishing day</p> <p><u>2. Traditional Clothing</u> Needles Fabric</p> <p><u>3. Moose Hunt:</u> Gas Food for 4 day Moose Camp **1</p>	<p><u>1. Fishing:</u> Trip on the Red River for Fall fishing-processing the catches with each class</p> <p><u>2. Traditional Clothing</u> Knowledge keepers invited in to make covers and mitts with students</p> <p><u>3. Moose Hunt:</u> Gas for rental skidoos, for moose hunt Food supplies for 4 days on the land (Lunch, Supper) during moose hunt **1 Pre-trip scouting</p>
<p>Mangilaluk</p>	<ol style="list-style-type: none"> 1. Cultural Cookbooks & Cultural Books 2. Sewing supplies 3. Baking Supplies 4. Jiggling sticks 	<ol style="list-style-type: none"> 1. 200 cultural cookbooks; 50 variety of cultural books for in classroom use 2. Felt, needles, glue, thread, beading, dowels - used for numerous cultural activities with elder support 3. Flour, vegetables, etc. - we have had numbours elders luncheons and community gatherings 4. We have used jiggling sticks as awards and for ice fishing

G. 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	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.
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> • ILES team planned monthly phrases for staff to practice and replace the English version with. • A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases. • Reinforced learning with the use of audio clips for practice 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included drumming, prayer, and songs in the language • Community-school graduation celebration in June.
Moose Kerr	<ul style="list-style-type: none"> • Whole school fishing unit included key phrases, vocabulary and stories in the language and was shared with each educator to be used in classrooms beyond ILI. • Whole school Muskrat camp and learning celebration with key phrases, questions and reading and writing in the languages of the community. 	<ul style="list-style-type: none"> • Whole community TRC activities that include prayers and phrases in the language • Whole school and community Return of the Sun, Acts of Kindness activities that include prayers, drumming, greetings and phrases in the languages of the community.
Chief Julius	<ul style="list-style-type: none"> • Whole school caribou and survival inquiry complete with learning shareouts featuring a whole school learning of key phrases, questions and vocabulary in the language of the community. 	<ul style="list-style-type: none"> • Whole school and community celebration of Return of the Sun • Acts of kindness and Indigenous Languages Month featuring learned greetings, phrases and stories in the language.

Helen Kalvak	<ul style="list-style-type: none"> • Whole School morning circles with Language. The planning happens with the ILI and all students and staff are involved. • Whole school outings to Ookpalik Lake to celebrate the beginning and end of school. Elders and community guides are present, language is used and modeled. 	<ul style="list-style-type: none"> • Community gatherings with the school to honor the newly finished cultural calendar which was a joint initiative between community organizations and the school. The stories and content in the calendar have language and stories in the language.
E3ES	<ul style="list-style-type: none"> • The school hosts monthly bingo games in both Gwich'in and Inuvialuktun • The school integrates phrases in the language in daily announcements • Whole School Approach projects such as Return of the Sun, Muskrats, and Geese. 	<ul style="list-style-type: none"> • E3ES partners with community for their TRC activities and The Return of The Sun celebration, this includes drumming, singing in the language, prayers and greetings in the languages of the community.
E3SS	<ul style="list-style-type: none"> • The school integrates language of the day/ week in announcements. • The school hosted a gathering for The Return of the Sun in January which included drumming and singing in the language. 	<ul style="list-style-type: none"> • E3SS partners with community for their TRC activities and The Return of The Sun celebration, this includes drumming, singing in the language, prayers and greetings in the languages of the community.
Angik	<ul style="list-style-type: none"> • The school features language related to the cultural calendar month themes, and it is visibly available for the staff and student population. 	<ul style="list-style-type: none"> • The school and community connect around TRC gatherings as well as Christmas and year end celebrations that feature prayers and greetings in the language.
Inualthuyak	<ul style="list-style-type: none"> • There are daily language focused gatherings each morning for the entire school staff. 	<ul style="list-style-type: none"> • The school and community connect around TRC gatherings as well as Christmas which included greetings and prayers in the language.
Chief Paul Niditchie	<ul style="list-style-type: none"> • The school does Whole School Approach projects around hunting 	<ul style="list-style-type: none"> • The school hosts monthly supper club gatherings which include

	<p>which include harvest language and sentences</p> <ul style="list-style-type: none"> • Whole School Approach around fishing, moose, and geese. These include share outs with learning and language. 	<p>language modeling and use around the monthly cultural calendar themes as well as greetings, prayers, and new related sentences.</p> <ul style="list-style-type: none"> • The school also partners for activities such as TRC, Christmas, and year-end gatherings which include greetings, songs in the language, and prayers.
Mangilaluk	<ul style="list-style-type: none"> • The school does Whole School Approach projects around dogsledding, reindeer cutting and iglu building which include harvest language and sentences. 	<ul style="list-style-type: none"> • The school and community connect around TRC gatherings at the school and community centers. • There is a language and culture-centered gathering at Christmas. • Welcome back the Sun, Acts of Kindness projects.

H. 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 (\$)	Budgeted (\$)	Explanation for Difference <i>(if applicable)</i>	Actual (\$)	Explanation for Difference <i>(if applicable)</i>
\$173,290	\$173,290		\$211,328.81	Reallocation of General Indigenous funding. \$38,038.81



I. Resource Development for OLC and ILE Handbook

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>
\$222,963	\$222,963		271,155.50	Over allocation by \$48,192.50 Funds moved from General Indigenous to the resource development fund. This ensured short films and new language books were created.

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>	Dates and Location
MKS & CJS- 3 ILIs	ILEH	Handbook overview and implementation	<u>RILEs and School Admin</u>	<u>Feb 2024</u>
HKE 1 ILI	ILEH	Handbook overview and implementation	<u>RILEs and School Admin</u>	<u>June 2024</u>
CJS, HKE, E3ES 3 ILIs and 4 mentees	ILIEP (OLC)	ILIEP training	<u>RILES + ILEs coordinators</u>	<u>Sep- June 2023-2024</u>

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

Resource Type <i>(ex: books, signage, digital, visuals, translations)</i>	Title of Resource <i>(if texts)</i>	# of Copies Produced	Language Produced In
Indigenous Language Books	Inuit Tools	750 (3 levels)	Inuvialuktun, Inuinnaqtun & Gwich'in
Inuinnaqtun Cartoon Videos	Nanuq and Nuka	Three	Inuinnaqtun
Inuinnaqtun Cartoon Videos	Mia and the Monsters	Three	Inuinnaqtun
Indigenous Language Book	Ts'iivii Agaadzoh (Dancing Trees)	250	Gwich'in

Indigenous Language Children's Activity Book	UAAH!	800	Inuinnaqtun
Indigenous Language Book	Nits'oo Vadzaih Gugwandaii (Life Cycles of the Caribou)	500	Gwich'in
Indigenous Language Book	Tuktut Silalu Nunalu Malirutaat (Life Cycles of the Caribou)	500	Inuvialuktun

The following table details **regional purchases made 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
I-Pad	1	<i>Given to Donna Keogak ILE Instructor Sachs Harbour</i>

Appendix B: Operating Plan - Operating Budget

Department of Education, Culture & Employment Draft Budget

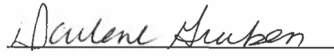
Beaufort Delta Education Council Statement of Revenues and Expenses Annual Budget - Consolidated

	2023-2024 Budget	2022-2023 Approved Budget	2022-2023 Year-end
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contribution	28,942,686	29,023,662	29,368,975
Indigenous Languages Contribution	2,960,684	2,955,912	2,955,912
French Language Contribution	184,000	75,000	120,000
ECE Other Contribution	2,898,037	1,340,250	1,683,906
Sub-Total ECE	34,985,407	33,394,824	34,128,793
GNWT Other Contributions			
Total GNWT	34,985,407	33,394,824	34,128,793
Federal Government - Jordans Principle	8,976,443	4,239,671	9,217,498
Federal Government - Jordans Principle Carry Fwd	(328,376)	2,829,073	(328,376)
Federal Government	0	8,020	0
Property Tax Requisitioned			
Other School Authorities			
Education Authority Generated Funds			
Rentals			
School Fees			
Sales			
Investment Income	310,000	160,000	327,000
Other	306,517	498,649	436,743
Total Generated Funds	9,264,584	7,735,413	9,652,865
TOTAL REVENUES	44,249,991	41,130,237	43,781,658
EXPENSES			
Administration	3,735,824	3,562,384	2,700,000
School Programs	23,278,340	25,545,169	24,138,103
Operations and maintenance			959,253
Inclusive Schooling	6,381,933	6,361,261	5,283,562
Indigenous Languages and Education	3,501,340	3,502,872	3,171,665
Jordans Principle	8,648,067	7,068,744	8,889,122
Transfers to Capital			
Debt Services			
TOTAL EXPENSES	45,545,504	46,040,430	45,141,705
SURPLUS (DEFICIT)	(1,295,512)	(4,910,193)	(1,360,047)
CAPTIAL EXPENDITURES	(145,000)	0	0
PROJECTED ACCUMULATED SURPLUS (DEFICIT)	1,008,920	(1,100,714)	2,449,433



Approvals

Operating Plan



Education Body Chair

June 30, 2023

Date

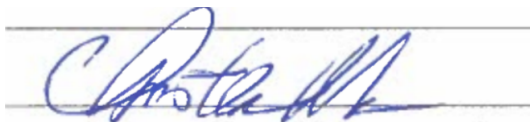


Superintendent

June 30, 2023

Date

Annual Report



Education Body Chair

Nov 30th 2024

Date



Superintendent

Nov 30th 2024

Date



Appendix C: Annual Report - Audited Financial Statements



BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Statement I

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 8,296,168	\$ 7,018,582
Restricted Assets (Note 6)	345,431	311,066
Accounts Receivable (Note 8)	<u>1,345,159</u>	<u>967,197</u>
	<u>9,986,758</u>	<u>8,296,845</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	822,670	790,899
Payroll Liabilities (Note 10)	3,848,019	4,666,191
Employee Deductions Payable	17,444	15,837
Deferred Revenue (Note 11)	2,455,383	437,820
Post-Employment Benefits (Note 17)	1,853,764	1,953,351
Trust Liabilities (Note 6)	<u>345,431</u>	<u>311,066</u>
	<u>9,342,711</u>	<u>8,175,164</u>
NET FINANCIAL ASSETS (Statement III)	<u>644,047</u>	<u>121,681</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>29,702</u>	<u>258,910</u>
	<u>29,702</u>	<u>258,910</u>
ACCUMULATED SURPLUS	<u>\$ 673,749</u>	<u>\$ 380,591</u>

Approved:

Devin Roberts Superintendent

[Signature] Council Member

See the accompanying notes and schedules.

Message from Superintendent of Education Devin Roberts

On behalf of the Beaufort Delta Divisional Education Council (BDDEC), I present the Annual Report for 2023 - 2024. 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 2023 – 2024 year has been a year of continuing improvements. 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 the strategic plan and vision complements the council's foundational policies, namely BDDEC policy A02 Vision & Mission.

Vision Targets 2026-2027

Increase programming i.e. Trades & Wellness

Increase graduation rate & reduction bottleneck

Increase percentage of students on regular programming

Increase student Voice, Choice & Agency

Increase students performing at the Canadian norm on the CAT-5

Increase percentage of students participating in cultural activities/events

100% of BDDEC schools will follow cultural calendars

85% of student speak 16 of the traditional greeting so their home community

35% of students speak at the Emergent level

25% of students speak at the Beginner Level

7% of students peak 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

BDDEC had a number of success in the 2023-2024 year. BDDEC received the silver award for Organization Excellence with Excellence Canada. BDDEC achieved record gains in Numeracy with over 80% of students on or above level in Math. BDDEC responsive teaching cycle focused on data driving instruction. BDDEC has had successful instructional coaching program over the past four years. In 2023 to 2024 there was creation of student councils in all schools and a new district student council. Indigenizing Education making literacy and numeracy more culturally relevant to our students.

The fundamental purpose of the shared district vision is to continue 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.

Some of the DEA’s continue to have difficulty filling their DEA positions. BDDEC will continues 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 some of the communities as no housing has been available. BDDEC continues to work with GTC, IRC and GNWT Housing in an attempt to resolve this issue.

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 2023 – 2024 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. Schools at BDDEC 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 has moved to hybrid meetings where the directors have the option of attending in person or by video. The DEC has three meeting during the 2023 – 2024 year.

Chairperson	Mina McLeod (2023-2025)
Vice-Chairperson	Chris Ruben (2023-2024)
Member-at-Large	Annie Goose (2023-2024)
Aklavik	Mina McLeod (2023-2025)
Fort McPherson	Rebecca Blake(2023-2025)
Inuvik	Jimmy Ruttan (2021-2023)
Paulatuk	Gilbert Thrasher Sr (2021-2023)
Sachs Harbour	Andrea Keogak (2023-24)

Tsiigehtchic	Jolene Blake (2021-2023)
Tuktoyaktuk	Darlene Gruben (2023-2025)
Ulukhaktok	Derek Squirrel (2023-2025)
Gwich'in Tribal Council	Janna Wolki (Appointed)
Inuvialuit Regional Corporation	Evelyn Storr (Appointed)

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. Membership of the DEC will be updated at the October 2024 meeting.

BDDEC Staff

Superintendent	Devin Roberts
Assistant Superintendent	Krista Cudmore
Comptroller	Gary McBride
Comptroller	Ken Crocker
LAN Manager	Michael Reardon
Technical Officer	Bashir Ogede
Technical Officer	Fayyaz Ahmed
Finance Officers	Kurt Scheiwiller
Finance Clerk	Sacha Nogasak

Consultants

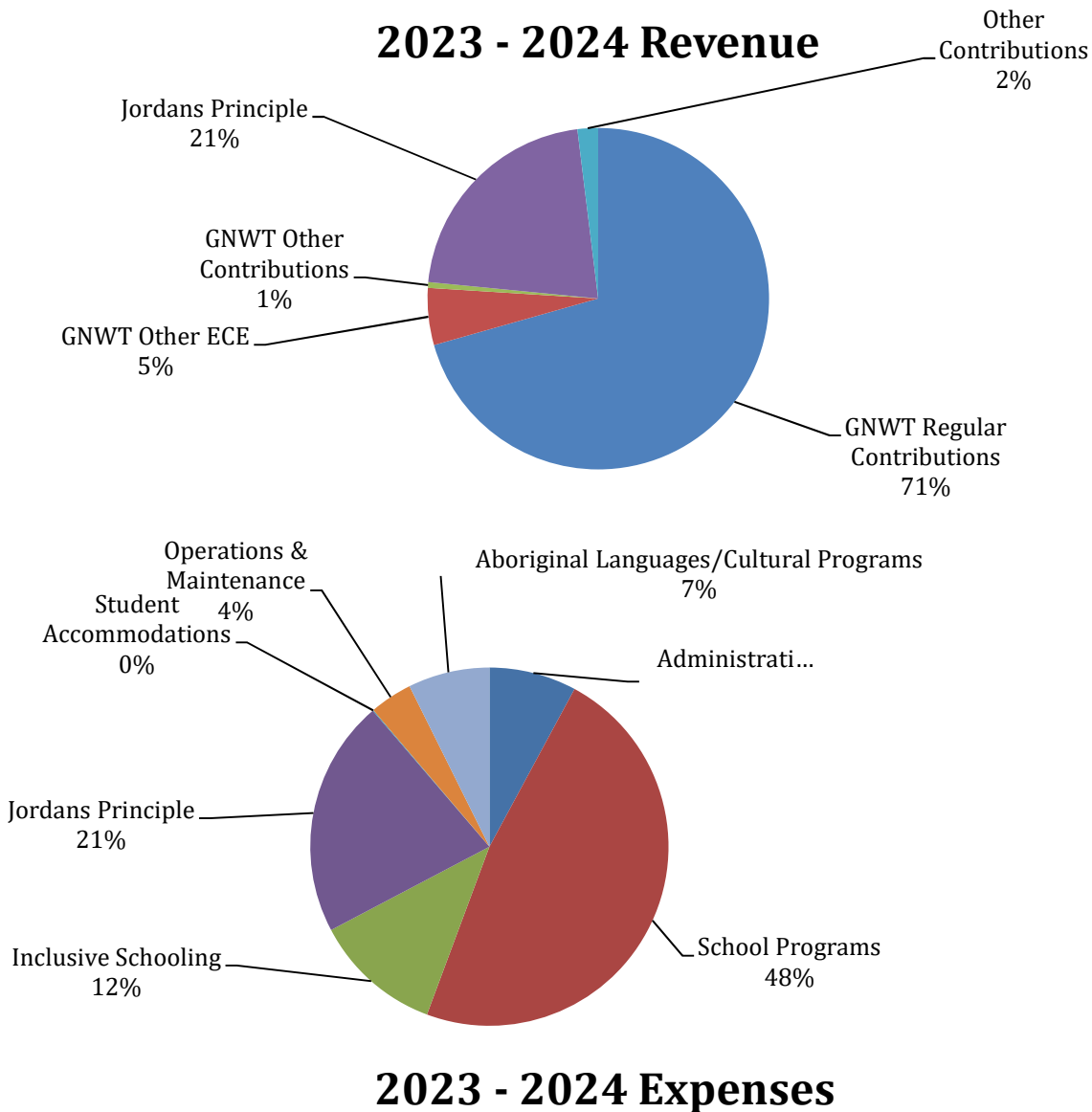
Inclusive Schooling	Justin Guy/Sonia Gregory
Indigenous Languages	Velma Illasiak/Shirley Petersen
Literacy Coordinator k-12	Stephen Dagar
Junior Kindergarten	Danielle Aylward
Math/Science	Shawn Feener
PowerSchool	William Logan
Northern Distance Learning	Edward Hartley

Principals 2023-24

Angik – Paulatuk	Kyle Sagert
Chief Julius – Fort McPherson	Cliff Gregory
Chief Paul Nitidchie – Tsiighetchic	Grant Dunn
Helen Kalvak – Uluhaktok	Nicolas Kopot
Inualthuyak – Sachs Harbour	Martin MacPherson
Mangilaluk – Tuktoyaktuk	Ephraim Warren
Moose Ker School – Aklavik	Janine Johnson
East Three Elementary – Inuvik	Chauna MacNeil
East Three Secondary – Inuvik	Adam Wright

Financial Highlights

Revenues for 2023 – 2024 of \$46.8 million was \$2.5 million higher than budgeted. GNWT regular contributions accounted for 71.0% of the revenue at \$33.0 million an increase of \$0.8 million from 2022 - 2023 year. Other contribution agreements from the GNWT brought the total GNWT contributions to \$35.8 million, which is an increase of \$1.0 million from the 2022 – 2023 year. Total revenues of \$46.8 million was an increase of \$2.4 million from the 2022 - 2023 year. Funding from the Government of Canada under the Jordan’s Principle program accounted for 21.0% of total revenue at \$10.1 million. Expenses are broken into program cost; school programs accounted for 48% of cost at \$22.4 million, Indigenous Languages and Education for 7% of cost at \$3.4 million, Inclusive schooling for 12% of cost at \$5.4 million, Jordan’s Principle for 21% of cost at \$10.1 million and Administration for 7% of cost at \$3.3 million. Total expenses at \$46.5 million were \$1.3 million less than 2022 - 2023, and \$0.96 million more than the 2023 - 2024 Budget.



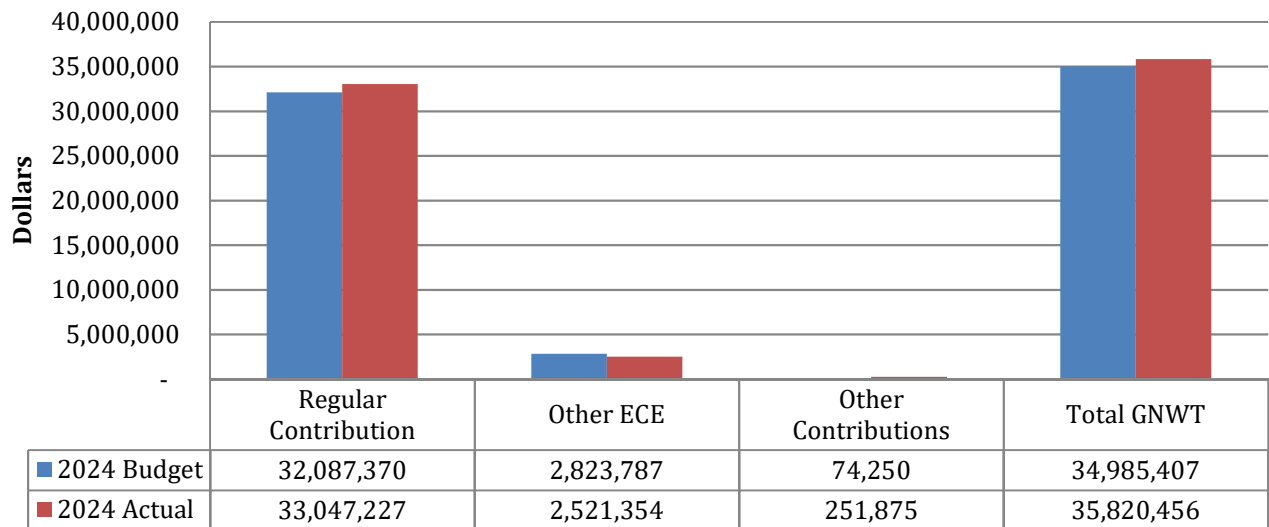
2023 – 2024 Revenues

For 2023 - 2024 BDDEC Consolidated Statement of Operations had an Operating Surplus of \$0.3 million compared to a Budgeted Operating Deficit of \$1.3 million. Most significant items were the Jordan’s Principle funding for 17 Literacy Instructional Coaches, 6 Intervention Instructors, 3 Distance Intervention Instructors, 7 Trades Instructors, 54 Support Assistants in addition to funding School Sports Team Travel, The Travelling Arts Project and support for face to face sessions and virtual support for students in two of our communities.

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 2023 – 2024 year to ensure that the highest degree of benefit to the students was achieved.

Chart 1 displays our 2023 – 2024 Actual Revenues compared to the budgeted revenue.

2023 - 2024 Actual Revenue vs. Budget



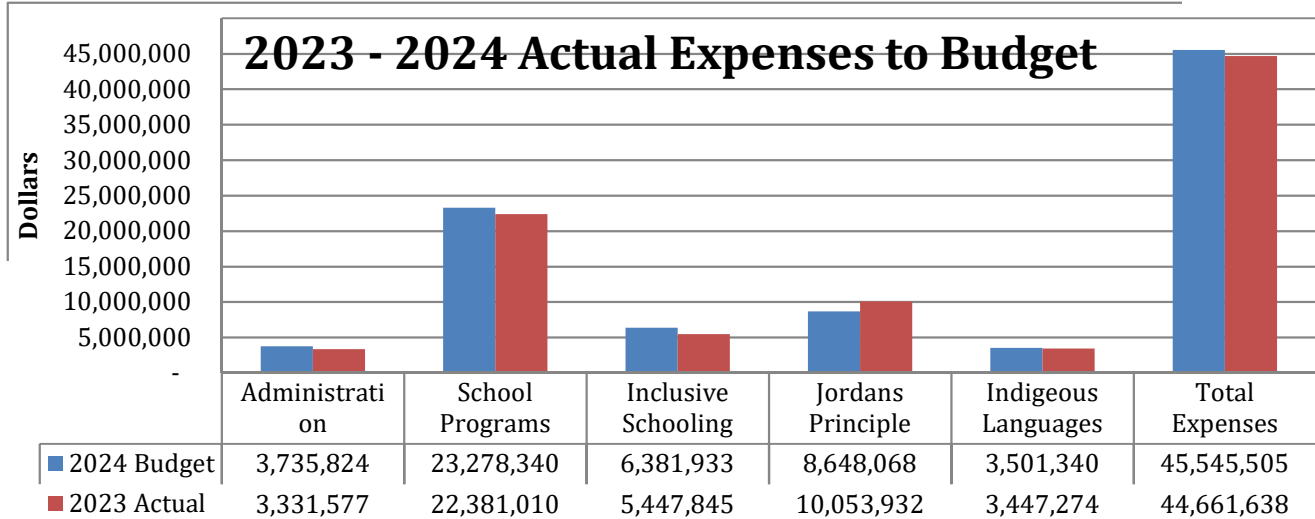
2023 – 2024 Expenses

Expenses for the year-end June 2024 were \$0.96 million more than the budget of \$45.5 million for a total cost of \$46.5 million. This represents a \$1.39 million decrease in expenditures from 2022 -2023, or a 2.78% decrease in spending from previous year.

Inclusive schooling had expenses of \$5.4 million representing an increase in spending from the 2022 - 2023 year of \$12,800.

Indigenous Languages had expenses of \$3.4 million; which represents a decrease of expenditures of \$31,300 from the 2022 – 2023 year.

Chart 2 is a program comparison of our expenses for 2023 - 2024 compared to the budgeted expenses.



When comparing 2024 against 2023, BDDEC experienced a 5.4% increase in revenues, and a decrease in expenses of 2.78% resulting in an operating surplus of \$0.3 million. For the year ended June 2024, the Accumulated Surplus is \$293,158 or 0.6% of revenues. Management prepared and presented an Operating Plan for the 2023 – 2024 year projecting a deficit of \$1.3 million.

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

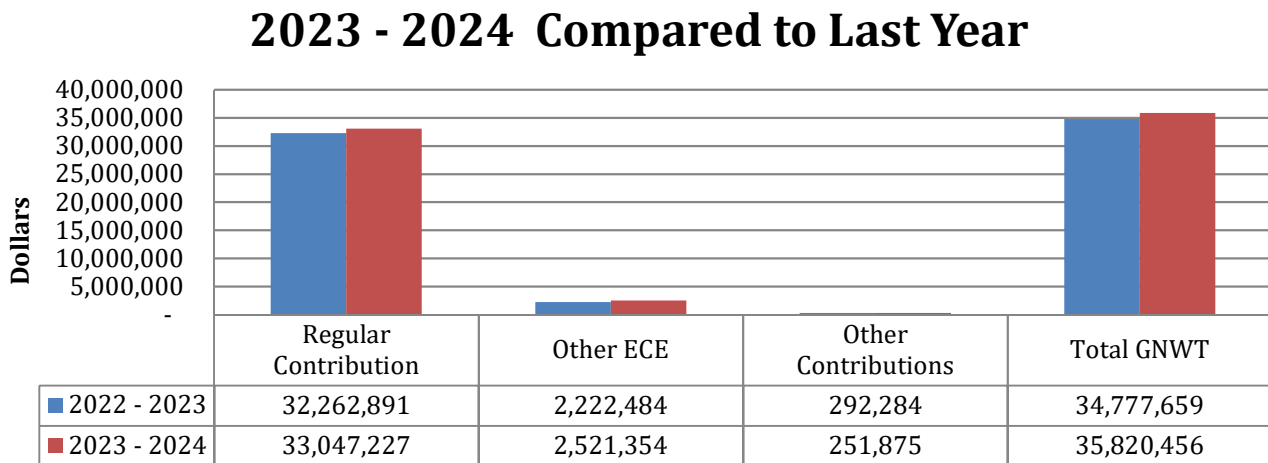
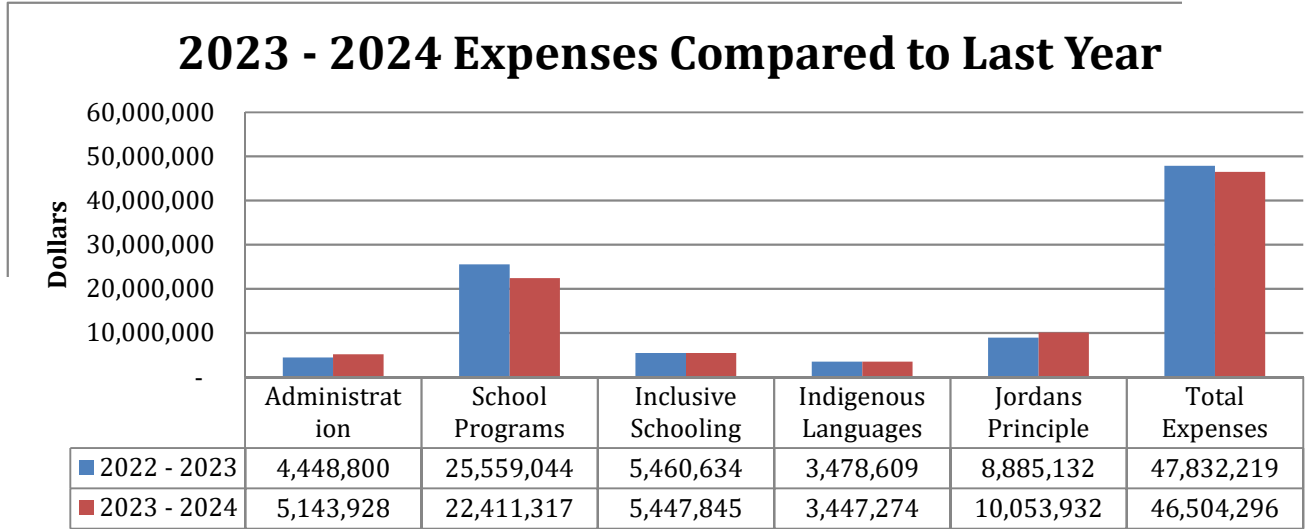


Chart 4 compares the 2024 Program Expenses against to the 2023 Program Expenses.



The plan for the 2023 – 2024 year was to have a Deficit of \$1.3 million. Senior management changed focus to eliminate the past years deficit \$1.2 million. As the transition to the BC curriculum was mostly in place, additional staff was reduced through attrition and reclassification of position with the education council. Additional funding from Jordan’s Principle helped to provide additional programming in areas where core funding is not available. Examples are with the trades program being offered and developed for each of the schools.

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 2024 year was high. During the 2023 – 2024 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. Housing was a significant issue and schools were short staffed in remote communities due to no suitable housing being available. 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 2023 – 2024 year. Staff will continue to focus on methods to increase the regular attendance at the schools.

A major achievement is the increase in Literacy, Numeracy and Language Growth which is due to the additional diligence by staff and senior management with with an increase of students performing at the Canadian norm on the CAT-5 test.

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

Community	School	2024 Students	2024 Teachers	2023 Students	2023 Teachers
Aklavik	Moose Kerr	129.00	13.00	135.00	18.00
Fort McPherson	Chief Julius	133.00	9.00	125.50	15.00

Inuvik	East 3 Elem	380.00	41.00	381.50	36.00
Inuvik	East 3 Second	319.00	35.00	322.00	37.50
Inuvik DEA	Subtotal	699.00	76.00	703.50	73.50
Paulatuk	Angik	81.00	6.00	80.00	7.00
Sachs Harbour	Inualthuyak	14.00	2.00	9.50	3.00
Tsiigehtchic	Chief Paul Niditchie	51.00	8.00	39.50	8.00
Tuktoyaktuk	Mangilaluk	225.00	19.00	238.00	22.00
Ulukhaktok	Helen Kalvak	113.00	12.00	121.00	13.00
Board (Consultants)			15.00		15.50
Total		1445.00	166.00	1452.00	175.00

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
- Where difficulty in hiring Indigenous Language Instructors, community members have been hired on a letter of authority. A new position Indigenous Languages Support Assistants (ILSA) has been created
- BDDEC continues to work with parents and guardians to increase involvement in education of the youth
- BDDEC is progressive in development of new programs and approaches to education in the north

Weakness

- Travel to remote communities by air and road, the concern of limited cellular connectivity has been addressed by having 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, GTC and IRC to ensure that housing will be available for teachers when they arrive
- Housing shortages have resulted in positions not being filled in remote communities due to the lack of housing
- 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 2023 – 2024 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 2023 – 2024 year a \$10,000 Award was issued to East Three Secondary School for the Europe Trip. Trip has been deferred to 2024 -2025 school year.

Terry Halifax Fund

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

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

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

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

For the 2023 – 2024 year the \$500 Bursary was not issued. The 2022 – 2023 \$500 Bursary was issued in the 2023 – 2024 year to Rowan McInnis.

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 2023 – 2024 year the \$500 Award was split and \$250 issued to each Roland Pokiak and Mason Martin.

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.

Additional funding has been received from Jordan's Principle allowing BDDEC to expand the Trades Program in the schools and to provide funding for Physical Education Teachers from the spring 2024 into the 2025 year..

For the 2023 – 2024 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 33 Literacy/Math/Trades Teachers and 54 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.

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

**CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2024**

INDEX

Page

MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statement I - Consolidated Statement of Financial Position	1
Statement II - Consolidated Statement of Operations	2
Statement III - Consolidated Statement of Changes in Net Financial Assets	3
Statement IV - Consolidated Statement of Cash Flow	4
Notes to the consolidated financial statements	5 - 27
Specific Programs	
Schedule 1 - Consolidated Details of Expenses	28
Schedule 2 - Inclusive Schooling Expenses	29
Schedule 3 - Indigenous Languages and Education Expenses	30
Schedule 4 - French Language Program	31
Schedule 5 - Jordan's Principle	32
Schedule 6 - Northern Distance Learning	33 - 34
Schedule 7 - Student Success Initiative - Professional Development Initiative	35
District Education Authorities (DEAs) Operations	
Schedule 8 - Statement of Financial Position - Aklavik District Education Authority	36
Schedule 9 - Statement of Financial Operations - Aklavik District Education Authority	37
Schedule 10 - Details of Expenses - Aklavik District Education Authority	38
Schedule 11 - Statement of Financial Position - Ft McPherson District Education Authority	39
Schedule 12 - Statement of Financial Operations - Ft McPherson District Education Authority	40
Schedule 13 - Details of Expenses - Ft McPherson District Education Authority	41
Schedule 14 - Statement of Financial Position - Inuvik District Education Authority	42
Schedule 15 - Statement of Financial Operations - Inuvik District Education Authority	43
Schedule 16 - Details of Expenses - Inuvik District Education Authority	44
Schedule 17 - Statement of Financial Position - Paulatuk District Education Authority	45

Schedule 18 - Statement of Financial Operations - Paulatuk District Education Authority	46
Schedule 19 - Details of Expenses - Paulatuk District Education Authority	47
Schedule 20 - Statement of Financial Position - Sachs Harbour District Education Authority	48
Schedule 21 - Statement of Financial Operations - Sachs Harbour District Education Authority	49
Schedule 22 - Details of Expenses - Sachs Harbour District Education Authority	50
Schedule 23 - Statement of Financial Position - Tsiigehtchic District Education Authority	51
Schedule 24 - Statement of Financial Operations - Tsiigehtchic District Education Authority	52
Schedule 25 - Details of Expenses - Tsiigehtchic District Education Authority	53
Schedule 26 - Statement of Financial Position - Tuktoyaktuk District Education Authority	54
Schedule 27 - Statement of Financial Operations - Tuktoyaktuk District Education Authority	55
Schedule 28 - Details of Expenses - Tuktoyaktuk District Education Authority	56
Schedule 29 - Statement of Financial Position - Ulukhaktok District Education Authority	57
Schedule 30 - Statement of Financial Operations - Ulukhaktok District Education Authority	58
Schedule 31 - Details of Expenses - Ulukhaktok District Education Authority	59
Non-Consolidated Council Operations	
Schedule 32 - Statement of Financial Position - Non-Consol Beaufort Delta Education Council	60
Schedule 33 - Statement of Financial Operations - Non-Consol Beaufort Delta Education Council	61
Schedule 34 - Details of Expenses - Non-Consol Beaufort Delta Education Council	62

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

Devin Roberts
Superintendent
September 27, 2024



Gary McBride
Comptroller

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Statement I

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 8,296,168	\$ 7,018,582
Restricted Assets (Note 6)	345,431	311,066
Accounts Receivable (Note 8)	<u>1,345,159</u>	<u>967,197</u>
	<u>9,986,758</u>	<u>8,296,845</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	822,670	790,899
Payroll Liabilities (Note 10)	3,848,019	4,666,191
Employee Deductions Payable	17,444	15,837
Deferred Revenue (Note 11)	2,455,383	437,820
Post-Employment Benefits (Note 17)	1,853,764	1,953,351
Trust Liabilities (Note 6)	<u>345,431</u>	<u>311,066</u>
	<u>9,342,711</u>	<u>8,175,164</u>
NET FINANCIAL ASSETS (Statement III)	<u>644,047</u>	<u>121,681</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>29,702</u>	<u>258,910</u>
	<u>29,702</u>	<u>258,910</u>
ACCUMULATED SURPLUS	<u>\$ 673,749</u>	<u>\$ 380,591</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, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 32,087,370	\$ 33,047,227	\$ 32,262,891
Other ECE contributions (Note 31)	2,823,787	2,521,354	2,222,484
Other contributions (Note 32)	<u>74,250</u>	<u>251,875</u>	<u>292,284</u>
Total Government of the NWT	<u>34,985,407</u>	<u>35,820,456</u>	<u>34,777,659</u>
Government of Canada			
Jordan's Principal	8,648,068	10,053,932	8,885,133
Other Government of Canada	<u>-</u>	<u>8,800</u>	<u>-</u>
Total Government of Canada	<u>8,648,068</u>	<u>10,062,732</u>	<u>8,885,133</u>
Board Generated Funds			
Investment Income	310,000	423,237	314,509
Other	<u>306,517</u>	<u>491,029</u>	<u>426,032</u>
Total Board Generated Funds	<u>616,517</u>	<u>914,266</u>	<u>740,541</u>
TOTAL REVENUE	<u>44,249,992</u>	<u>46,797,454</u>	<u>44,403,333</u>
EXPENSES (Schedule 1)			
Indigenous Languages and Education	3,501,340	3,447,274	3,478,609
Administration	3,735,824	3,331,577	3,065,720
Inclusive Schooling	6,381,933	5,447,845	5,460,634
School Programs	23,278,340	22,381,010	25,512,227
Jordan's Principle	8,648,068	10,053,932	8,885,132
Student Accommodations	-	30,307	46,817
Operations & Maintenance	<u>-</u>	<u>1,812,351</u>	<u>1,383,080</u>
TOTAL EXPENSES	<u>45,545,505</u>	<u>46,504,296</u>	<u>47,832,219</u>
OPERATING SURPLUS (DEFICIT)	\$ <u>(1,295,513)</u>	\$ <u>293,158</u>	\$ <u>(3,428,886)</u>

See the accompanying notes and schedules.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
Statement III
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
June 30, 2024

	2024 Budget <u>(Unaudited)</u>	2024 <u>Actual</u>	2023 <u>Actual</u>
OPERATING SURPLUS (DEFICIT)	\$ (1,295,513)	\$ 293,158	\$ (3,428,886)
Purchase of Prepaid Expenses	-	(29,702)	(258,910)
Use of Prepaid Expenses	<u>-</u>	<u>258,909</u>	<u>39,989</u>
	-	229,207	(218,921)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	<u>(1,295,513)</u>	<u>522,365</u>	<u>(3,647,807)</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>121,682</u>	<u>121,682</u>	<u>3,769,489</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>\$ (1,173,831)</u>	<u>\$ 644,047</u>	<u>\$ 121,682</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, 2024

Cash provided by (used in):	<u>2024</u>	<u>2023</u>
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ 293,158	\$ (3,428,886)
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(377,962)	(237,014)
Increase (decrease) in accounts payable	31,771	(130,558)
Increase (decrease) in payroll liabilities	(818,172)	(1,308,694)
Increase (decrease) in contributions repayable	-	(592)
Increase (decrease) in employee deductions payable	1,607	(8,064)
Increase (decrease) in deferred revenue	2,017,563	135,496
Increase (decrease) in post-employment benefits	(99,587)	33,288
Decrease (increase) in prepaid expenses	<u>229,208</u>	<u>(218,921)</u>
Cash provided by operating transactions	<u>1,277,586</u>	<u>(5,163,945)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,277,586	(5,163,945)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>7,018,582</u>	<u>12,182,861</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 8,296,168</u>	<u>\$ 7,018,582</u>

See the accompanying notes and schedules.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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, 2024

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.

(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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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>2024</u>	<u>2023</u>
Cash	\$ <u>8,296,168</u>	\$ <u>7,018,582</u>
	\$ <u>8,296,168</u>	\$ <u>7,018,582</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>2024</u>	<u>2023</u>
Comprised of:		
Short-term		
- GIC 5.25% due June 27, 2024	\$ 305,250	\$ 291,000
- Due from general cash	<u>(2,966)</u>	<u>(3,414)</u>
	\$ <u>302,284</u>	\$ <u>287,586</u>
Stallworthy / Carpenter Endowment Fund:		
Principal proceeds received	\$ 234,686	\$ 234,686
Interest earned to date	301,512	280,135
Expenses to date	<u>(233,914)</u>	<u>(227,235)</u>
	\$ <u>302,284</u>	\$ <u>287,586</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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	\$ 20,750	\$ 20,000
	- Due from general cash	<u>(180)</u>	<u>306</u>
		<u>\$ 20,570</u>	<u>\$ 20,306</u>

Terry Halifax Fund:

Principal proceeds received		\$ 21,000	\$ 21,000
Interest earned to date		2,820	1,806
Expenses to date		<u>(3,250)</u>	<u>(2,500)</u>
		<u>\$ 20,570</u>	<u>\$ 20,306</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>(1,124)</u>	<u>(826)</u>
		<u>\$ 2,876</u>	<u>\$ 3,174</u>

R. Gosselin Go For It Award Fund:

Principal proceeds received		\$ 4,500	\$ 4,500
Interest earned to date		376	174
Expenses to date		<u>(2,000)</u>	<u>(1,500)</u>
		<u>\$ 2,876</u>	<u>\$ 3,174</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 6 RESTRICTED ASSETS, continued

The Council received a bequest to establish the Chief James B. Firth Memorial Fund in 2024. The terms of the bequest state that an annual award be given to an East 3 High School student based on academic achievement, interest in secondary education and community and school leadership contributions.

Comprised of:

Short-term	- GIC 5.25% due June 27, 2024	\$ 10,000	\$ -
	- Due from general cash	<u>(299)</u>	<u>-</u>
		<u>\$ 9,701</u>	<u>\$ -</u>

Chief James B. Firth Memorial Fund:

Principal proceeds received		\$ 10,000	\$ -
Interest earned to date		1	-
Expenses to date		<u>(300)</u>	<u>-</u>
		<u>\$ 9,701</u>	<u>\$ -</u>

The Council received a bequest to establish the Tsiigehchic and Fort McPherson Scholarship. The terms of the bequest state that the BDDEC will administer the scholarship with recommendations from CPNS and CJS principals and teachers. The scholarships will be awarded in June each year at the school awards ceremony based on academic achievement, interest in secondary education and community and school leadership contributions.

Comprised of:

Short-term	- GIC 5.25% due June 27, 2024	\$ 10,000	\$ -
	- Due from general cash	<u>-</u>	<u>-</u>
		<u>\$ 10,000</u>	<u>\$ -</u>

R. Gosselin Go For It Award Fund:

Principal proceeds received		\$ 10,000	\$ -
Interest earned to date		-	-
Expenses to date		<u>-</u>	<u>-</u>
		<u>\$ 10,000</u>	<u>\$ -</u>

TOTAL RESTRICTED ASSETS		<u>\$ 345,431</u>	<u>\$ 311,066</u>
--------------------------------	--	-------------------	-------------------

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>2024</u>	<u>2023</u>
Government of the Northwest Territories:				
- Education, Culture and Employment	\$ 1,330,322	\$ -	\$ 1,330,322	\$ 823,028
- Municipal and Community Affairs	<u>3,834</u>	<u>-</u>	<u>3,834</u>	<u>3,834</u>
Due from GNWT	<u>1,334,156</u>	<u>-</u>	<u>1,334,156</u>	<u>826,862</u>
Other Accounts receivable	<u>673,972</u>	<u>662,969</u>	<u>11,003</u>	<u>140,335</u>
	<u>\$ 2,008,128</u>	<u>\$ 662,969</u>	<u>\$ 1,345,159</u>	<u>\$ 967,197</u>

NOTE 9 INVENTORY

(Not applicable)

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Government of the Northwest Territories:		
Health and Social Services	\$ 2,500	\$ 13,567
Municipal and Community Affairs	7,853	13,869
Environment and Natural Resources	<u>10,383</u>	<u>10,383</u>
Government of the Northwest Territories	20,736	37,819
Related Parties	423,074	354,289
Accounts payable	155,640	13,621
Accrued payables	<u>223,220</u>	<u>385,170</u>
	822,670	790,899
Payroll Liabilities		
To GNWT (A)	<u>\$ 3,848,019</u>	<u>\$ 4,666,191</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 11 DEFERRED REVENUE

	<u>2024</u>	<u>2023</u>
Government of the Northwest Territories		
Education, Culture & Employment		
- Healthy Food For Learning	\$ 97,469	\$ 89,921
- NDL - Aklavik	24,478	-
Environment & Natural Resources		
- TAKH & TAKT	13,927	15,261
Library		
- School & Public Library Services - Fort McPherson DEA	19,270	-
- School & Public Library Services - Uluhaktok DEA	32,845	-
Municipal & Community Affairs		
- GSA - RISC Coordinator	2,372	-
- Experiences With Canada - E3S	10,033	31,203
Government of Canada		
- Jordan's Principal	2,146,753	105,778
Other		
OTL Youth Wellness	-	798
Aklavik Indian Band	-	1,770
Lights on CAF America	3,229	8,074
Inuvialuit Regional Corporation	45,994	47,783
Food First Foundation	31,130	39,664
Tutor Program	1,850	1,850
Breakfast Club	8,818	8,864
Brighter Futures	5,000	39,354
Tides - OTL - Collaborative Fund	-	35,285
NWT Parks & Rec Get Active NWT	10,315	10,315
Prepaid Facility Use	<u>1,900</u>	<u>1,900</u>
	<u>\$ 2,455,383</u>	<u>\$ 437,820</u>

NOTE 12 CONTRIBUTION REPAYABLE

(Not applicable)

NOTE 13 DUE FROM AND TO THE GOVERNMENT OF CANADA

(Not applicable)

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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, 2024

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

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2024</u>	<u>2023</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,766,926	\$ 330,256	\$ 2,097,182	\$ 2,123,243
Current period benefit cost	176,130	35,851	211,981	223,809
Interest accrued	88,755	16,934	105,689	91,813
Benefit payments	(353,946)	(26,649)	(380,595)	(224,900)
Actuarial (gains)/losses	<u>95,548</u>	<u>(16,178)</u>	<u>79,370</u>	<u>(116,783)</u>
Accrued benefit obligations				
end of year	1,773,413	340,214	2,113,627	2,097,182
Unamortized net actuarial				
gain	<u>(350,926)</u>	<u>(108,915)</u>	<u>(459,841)</u>	<u>(291,138)</u>
Net future obligation	<u>1,422,487</u>	<u>231,299</u>	<u>1,653,786</u>	<u>1,806,044</u>
Total employee future				
benefits and compensated				
absences	<u>1,422,487</u>	<u>231,299</u>	<u>1,653,786</u>	<u>1,806,044</u>
Benefits Expense:				
Current period benefit cost	176,130	35,851	211,981	223,809
Interest accrued	88,755	16,934	105,689	91,813
Amortization of actuarial				
gains	<u>(92,491)</u>	<u>3,158</u>	<u>(89,333)</u>	<u>(77,995)</u>
	<u>172,394</u>	<u>55,943</u>	<u>228,337</u>	<u>237,627</u>

The discount rate used to determine the accrued benefit obligation is an average of 5.30%. No

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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

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>
2025	\$ 193,504	\$ 28,360	\$ 221,864
2026	191,217	30,040	221,257
2027	182,208	32,312	214,520
2028	181,575	34,583	216,158
2029	187,225	35,551	222,776
Next 5 years	1,005,027	189,698	1,194,725
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>1,940,756</u>	\$ <u>350,544</u>	\$ <u>2,291,300</u>

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

NOTE 20 PREPAID EXPENSES

	<u>2024</u>	<u>2023</u>
Air Canada	\$ 2,925	1,100
Air North	\$ -	516
Canadian Association of School Superintendents	2,216	\$ 2,076
Canadian North	7,186	3,468
Courtyard by Marriott	-	952
Government of the GNWT - WSCC Assessment	-	244,334
Le Westin Montreal	4,645	-
Prepaid Rent - Aklavik DEA	-	3,310
Restaurant L'Original	145	-
Sheraton	-	3,154
Travel Per Diems	957	-
WSCC	2,083	-
Aklavik DEA - NDL	<u>9,545</u>	<u>-</u>
	\$ <u>29,702</u>	\$ <u>258,910</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2024 <u>Net Book Value</u>	2023 <u>Net Book Value</u>
Samuel Hearne Carpentry Shop	\$ 461,563	\$ 461,563	\$ -	\$ -
Samuel Hearne Auto Shop	1,308,100	667,628	640,472	676,555
Moose Kerr School	8,352,213	6,981,173	1,371,040	1,659,680
Aklavik Portable Classrooms	69,000	5,367	63,633	-
Chief Julius School	10,064,072	5,658,440	4,405,632	4,591,104
Mangilaluk School	7,146,891	5,945,885	1,201,006	1,409,876
Inualthuya School	2,750,507	2,589,156	161,351	376,485
Helen Kalvak School	9,475,954	9,085,756	390,198	620,913
Angik School	4,517,372	2,949,569	1,567,803	1,709,259
Chief Paul Niditchie	2,666,669	1,280,926	1,385,743	1,270,083
Moose Kerr Foundation Replacement	753,546	249,640	503,906	522,744
Chief Paul Niditchie School	1	-	1	1
Moose Kerr School - Ventilation	173,505	137,799	35,706	47,287
Moose Kerr School - Playscape	250,904	75,271	175,633	192,360
Helen Kalval HVAC	354,896	332,715	22,181	51,756
East 3 New Inuvik School	106,182,229	31,486,056	74,696,173	76,690,656
East Three - Wood Pellet System	2,040,628	759,567	1,281,061	1,417,103
Tsiigehtchic Gym Pilings	205,668	56,987	148,681	153,823
Aklavik Community Library	234,794	145,282	89,512	95,381
Angik Junior Kindergarden Play	350,877	87,719	263,158	286,549
East Three Carpentry Shop	734,188	159,074	575,114	611,823
Chief P. Niditchie - Playscape	208,874	62,662	146,212	160,137
Inualth Jr Kindergarden Playscape	233,044	59,556	173,488	189,024
E3 Elementary School - Playscape	347,809	104,343	243,466	266,654
Chief Julius Kinder Playscape	190,051	46,457	143,594	156,264

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

2021 GMC Sierra 3500				
Crew	54,168	18,507	35,661	41,077
2021 GMC Sierra 2500HD	57,747	19,730	38,017	43,791
Ulukhaktok Playscape	225,261	25,029	200,232	218,518
2022 GMC Canyon	51,747	6,900	44,847	50,022
Chief Paul Sch Gym				
Lighting	97,513	11,377	86,136	91,012
Moose Kerr Sch Biomass				
Boiler	<u>1,932,520</u>	<u>171,780</u>	<u>1,760,740</u>	<u>1,857,366</u>
	<u>\$161,492,311</u>	<u>\$ 69,641,914</u>	<u>\$ 91,850,397</u>	<u>\$ 95,457,303</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, 2024:

	<u>Expiry Date</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Equipment					
Leases	July 2025	\$ 41,931	\$ 41,931	\$ 34,942	\$ 118,804
Commercial					
Leases	Various	<u>326,181</u>	<u>304,161</u>	<u>200,345</u>	<u>830,687</u>
Total		<u>\$ 368,112</u>	<u>\$ 346,092</u>	<u>\$ 235,287</u>	<u>\$ 949,491</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

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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>2024</u>	<u>2023</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Health and Social Services	\$ 2,500	\$ 13,567
Department of Municipal & Community Affairs	7,853	13,869
Department of Environment & Natural Resources	<u>10,383</u>	<u>10,383</u>
Government of the Northwest Territories	<u>20,736</u>	<u>37,819</u>
Other Related Parties:		
Various BDEC Schools	<u>423,074</u>	<u>354,289</u>
Total Accounts Payable	<u>443,810</u>	<u>392,108</u>
Due to Related Parties	<u>\$ 443,810</u>	<u>\$ 392,108</u>

<u>Accounts</u>	<u>Allowance</u>	<u>Net 2024</u>	<u>2023</u>
<u>Receivable</u>			

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

Due from related parties

Accounts receivable:

Government of the
Northwest Territories:

Department of Education, Culture & Employment	\$ 1,330,322	\$ -	\$ 1,330,322	\$ 336,155
Department of Municipal & Community Affairs	<u>3,834</u>	<u>-</u>	<u>3,834</u>	<u>3,834</u>
Due from Related Parties	\$ <u>1,334,156</u>	\$ <u>-</u>	\$ <u>1,334,156</u>	\$ <u>339,989</u>

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 on 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.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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.

NOTE 28 EXPENSES BY OBJECT

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
Compensation	\$ 38,115,850	\$ 38,681,121	\$ 40,358,215
Other	<u>7,429,655</u>	<u>7,823,175</u>	<u>7,474,004</u>
	<u>\$ 45,545,505</u>	<u>\$ 46,504,296</u>	<u>\$ 47,832,219</u>

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 31 ECE OTHER CONTRIBUTIONS

	<u>2024</u>	<u>2023</u>
French Program	\$ 173,614	\$ 170,000
Health and Wellness	676,728	-
Northern Distance Learning	1,212,883	1,861,126
SSI	274,053	-
NWT Literacy Program (Tuktoyaktuk)	34,915	35,038
NWT Literacy Program (Aklavik)	-	14,935
Community Library Projects (Aklavik)	49,834	-
NWT Literacy Council (Ft McPherson)	-	33,313
NWT Literacy Program (Ft McPherson)	16,520	47,518
Community Literacy Projects (Ft McPherson)	40,213	12,734
NWT Literacy Program (Ulukhaktok)	15,000	13,993
Community Library Projects (Ulukhaktok)	<u>27,594</u>	<u>46,561</u>
	<u>\$ 2,521,354</u>	<u>\$ 2,222,484</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 32 GNWT OTHER CONTRIBUTIONS

	<u>2024</u>	<u>2023</u>
Encounters with Canada	-	(1,578)
Self Regulation & Action Research (ECE)	-	8,567
RYS - NGDG Summit (MACA)	60,870	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)	6,000	9,583
Drop the Pop (H & SS)	11,844	-
TAKH	1,334	-
TAKT	-	533
After School Physical Activity (MACA)	122,400	112,286
RSDP - Volleyball	-	12,000
RSDP - Basketball	9,000	6,000
RSDP - Badminton	-	6,000
Art Travel Club	-	4,000
GSA Pride	-	34,200
GSA Club	36,048	32,697
Lego Club	(708)	5,000
Arts & Crafts Club	(477)	5,000
Chess & Checkers Club	(2,318)	5,000
Others	(5,971)	10,000
Traditional Games	10,000	2,415
GNWT Literacy	-	2,155
Book Writing Club	2,853	-
Library Operations	<u>1,000</u>	<u>-</u>
	<u>251,875</u>	<u>292,284</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, 2024

	<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	\$ -	\$ 1,821,379	\$ 1,492,148	\$ 11,973,530	\$ -	\$ -	\$ 3,412,137	\$ 18,699,194
Instruction Assistants	-	-	61,441	33,283	-	-	-	94,724
Non-instructional Staff	1,177,625	1,809,970	330,179	2,881,108	-	-	4,039,819	10,238,701
Board/Trustee Honoraria	52,658	-	157,046	831	-	-	-	210,535
EMPLOYEE BENEFITS								
Employee Benefit/Allowance	309,894	963,208	680,484	4,913,505	-	627,553	1,834,546	9,329,190
Leave and Termination	-	-	-	108,775	-	-	-	108,775
SERVICES								
PURCHASED/ CONTRACTED								
Professional/Technical Services	(13,163)	108,705	3,344	-	-	-	1,840	100,726
Postage/Communication	36,245	-	-	133,860	-	-	-	170,105
Travel	421,286	189,405	168,761	345,193	-	-	168,662	1,293,307
Student Travel	19,900	14,660	16,285	238,645	29,750	-	37,815	357,055
Advertising/Printing/Public								
shing	12,000	-	-	-	-	-	-	12,000
Maintenance/Repair	57,782	-	5,690	76,866	-	-	-	140,338
Rentals/Leases	228,374	4,390	19,439	67,246	-	307,668	-	627,117
Others	383,297	19,002	-	30,799	-	877,130	-	1,310,228
Contracted Services	99,120	294,915	316,938	384,669	-	-	544,971	1,640,613
MATERIALS/SUPPLIES/FREIGHT								
Materials	351,986	185,191	126,644	900,932	557	-	1,959	1,567,269
Furniture and Equipment	353,218	19,901	55,387	193,341	-	-	2,000	623,847
Freight	16,848	17,119	13,488	98,427	-	-	10,183	156,065
CONTRIBUTIONS/TRANSFERS								
Transfers - Other	(175,493)	-	-	-	-	-	-	(175,493)
Total	\$ 3,331,577	\$ 5,447,845	\$ 3,447,274	\$ 22,381,010	\$ 30,307	\$ 1,812,351	\$ 10,053,932	\$ 46,504,296

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 2

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

For the Year Ended June 30, 2024

<u>FUNCTION</u>	<u>General Inclusive Schooling</u>	<u>Staff Development</u>	<u>School Based Mental Health and Wellness</u>	<u>Assistive Technology</u>	<u>Student Resources</u>	<u>Total</u>
<u>SALARIES</u>						
Program Support Teachers	\$ 1,821,379	\$ -	\$ -	\$ -	\$ -	\$ 1,821,379
Consultants	224,168	-	-	-	-	224,168
Support Assistants	1,526,866	-	-	-	-	1,526,866
Non Instructional Staff	-	-	22,445	36,491	-	58,936
<u>EMPLOYEE BENEFITS</u>						
Employee Benefits/Allowances	963,208	-	-	-	-	963,208
<u>SERVICES PURCHASED/ CONTRACTED</u>						
Professional/Technical Services	75,643	10,637	22,425	-	-	108,705
Travel	45,809	-	143,596	-	-	189,405
Student Transportation (bussing)	5,215	-	9,445	-	-	14,660
Rentals/Leases	-	3,390	1,000	-	-	4,390
Other Contracted Services	19,561	-	275,354	-	-	294,915
Others	1,114	-	17,888	-	-	19,002
<u>MATERIAL/SUPPLIES/FREIGHT</u>						
Materials	23,224	-	6,772	155,195	-	185,191
Furniture and Equipment	19,901	-	-	-	-	19,901
Freight	12,630	1,004	-	3,485	-	17,119
TOTAL	\$ 4,738,718	\$ 15,031	\$ 498,925	\$ 195,171	\$ -	\$ 5,447,845

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 3

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

For the Year Ended June 30, 2024

<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	\$ 1,492,148	\$ -	\$ -	\$ -	\$ 1,492,148
Language Consultants	327,929	-	-	2,250	330,179
Instruction Assistants	61,441	-	-	-	61,441
Honoraria	93,448	5,441	5,449	52,708	157,046
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	680,051	-	-	433	680,484
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	2,900	-	-	444	3,344
Travel	103,912	29,640	22,359	12,850	168,761
Student Transportation (bussing)	-	-	-	16,285	16,285
Maintenance/Repair	-	-	-	5,690	5,690
Rentals/Leases	4,651	-	-	14,788	19,439
Other Contracted Services	12,058	223,745	3,050	78,085	316,938
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	63,740	10,597	2,865	49,442	126,644
Furniture and Equipment	16,167	-	-	39,220	55,387
Freight	<u>1,737</u>	<u>2,836</u>	<u>-</u>	<u>8,915</u>	<u>13,488</u>
TOTAL	<u>\$ 2,860,182</u>	<u>\$ 272,259</u>	<u>\$ 33,723</u>	<u>\$ 281,110</u>	<u>\$ 3,447,274</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 4

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

For the Year Ended June 30, 2024

	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	\$ 28,501	\$ 88,501
French Monitor	27,000	2,483	29,483
French Monitor - Travel	1,493	11,204	12,697
French Monitoring - Housing	5,000	5,811	10,811
Travel	-	10,882	10,882
Freight	-	315	315
French Resources	9,000	(6,260)	2,740
Cultural Activities	5,000	(2,560)	2,440
French Consultant (half-time)	80,000	5,662	85,662
Food Assistance	3,800	-	3,800
Mentorship with YCS on Immersion Program	15,000	-	-
Professional Development	15,000	-	-
2023 - 2024 New to the North Initiative	4,614	-	-
Training	75	(75)	-
Teacher's Salary	<u>-</u>	<u>558,921</u>	<u>558,921</u>
Total	\$ <u>225,982</u>	\$ <u>614,884</u>	\$ <u>806,252</u>
Regular GNWT Funding			
Immersion Program	\$ <u>173,614</u>		
Mentorship YCS	<u>15,000</u>		
CMEC Odyssey Program	<u>37,368</u>		
Total	\$ <u>225,982</u>		

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 5

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

JORDAN'S PRINCIPLE

For the Year Ended June 30, 2024

	<u>Full Year Total</u>			<u>9 and 3 Month Split</u>	
	June 30, 2024 Budget <u>Unaudited</u>	June 30, 2024 <u>Actual</u>	June 30, 2023 <u>Actual</u>	July 1, 2022 - March 31, 2024 <u>Actual</u>	April 1, 2023 - June 30, 2024 <u>Actual</u>
Revenue					
First Nations and Inuit Health Branch	\$ 8,976,443	\$11,794,907	\$ 9,500,401	\$ 9,075,953	\$ 2,718,954
Carry Forward from Previous Year	(328,376)	(1,740,975)	(328,376)	-	(1,740,975)
Other (Repayment 2020 - 2021 Agreement)	-	-	(286,893)	-	-
Total Revenue	<u>8,648,067</u>	<u>10,053,932</u>	<u>8,885,132</u>	<u>9,075,953</u>	<u>977,979</u>
Expenses					
Administration	432,403	389,831	323,170	-	389,831
Personnel	8,215,664	9,164,084	8,360,930	5,339,296	3,824,788
Transportation	-	37,815	26,860	21,523	16,292
Materials and Supplies	-	11,258	25,108	9,116	2,142
Student Assessment	-	450,944	149,064	270,332	180,612
Total Expenses	<u>8,648,067</u>	<u>10,053,932</u>	<u>8,885,132</u>	<u>5,640,267</u>	<u>4,413,665</u>
Net Surplus (Deficit)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>3,435,686</u>	\$ <u>(3,435,686)</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 6

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2024

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				
Government of the NWT	<u>1,212,883</u>	<u>-</u>	<u>1,212,883</u>	<u>1,212,883</u>
Expenses				
Salaries/Wages				
Instructional Staff				
NDL Teachers	650,000	478,464	256,833	735,297
BDDEC OBL Coordinator	184,891	127,570	65,988	193,559
Non-Instructional Staff				
Technology Infrastructure Support Services	-	85,332	37,462	122,794
Power School Services	16,500	76,273	36,540	112,812
NDL Travel	-	8,919	1,026	9,945
Coordinator Telephone	-	706	119	825
Services Purchased/ Contracted				
In-class support persom (person, phone, doc cam)	346,492	221,580	(18,919)	202,661
Hardware and software				
Computer Equipment				
Total NDL Program hardware / software	15,000	4,753	891	5,644
Freight	<u>-</u>	<u>352</u>	<u>-</u>	<u>352</u>
Total Expenses	<u>1,212,883</u>	<u>1,003,949</u>	<u>379,940</u>	<u>1,383,889</u>
Net Surplus (Deficit)	<u>-</u>	<u>(1,003,949)</u>	<u>832,943</u>	<u>(171,006)</u>

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 6 cont'd

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2024

	<u>Total Fiscal Year Budget</u>	<u>Inuvik</u>	<u>Aklavik</u>	<u>McPherson</u>	<u>Paulatuk</u>	<u>Tuktovaktuk</u>	<u>Uluksaktuk</u>	<u>Total</u>
REVENUE:				Ft.				
Education, Culture and Employment	\$ 1,212,883	\$ 866,391	\$ 55,781	\$ 54,680	\$ 61,726	\$ 54,536	\$ 64,529	\$ 1,212,883
EXPENSES								
Salaries/Wages								
Instructional Staff	650,000	735,297	-	-	-	-	-	735,297
NDL Teachers	184,891	193,559	-	-	-	-	-	193,559
BDDEC OBL Coordinator	-	122,794	-	-	-	-	-	122,794
Non-Instructional Staff	16,500	112,812	-	-	-	-	-	112,812
Technology Infrastructure Support Services	-	9,945	-	-	-	-	-	9,945
Power School Services	-	825	-	-	-	-	-	825
NDL Travel	-	-	-	-	-	-	-	-
Coordinator Telephone	-	-	-	-	-	-	-	-
Services Purchased/ Contracted								
In-class support persom (person, phone, doc cam)	346,492	-	65,389	5,378	3,945	48,749	79,200	202,661
Hardware and software								
Computer Equipment	15,000	5,644	-	-	-	-	-	5,644
Total NDL program hardware/software	-	352	-	-	-	-	-	352
Freight	1,212,883	1,181,228	65,389	5,378	3,945	48,749	79,200	1,383,889
Total Expenses								
	\$ -	\$ (314,837)	\$ (9,608)	\$ 49,302	\$ 57,781	\$ 5,787	\$ (14,671)	\$ (171,006)
Net Surplus/(Deficit)								

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL

Schedule 7

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

For the Year Ended June 30, 2024

NWT Student Success Initiative

Professional Development Initiative

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

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
Revenue	\$ <u>130,000</u>	\$ <u>128,018</u>	\$ <u>100,097</u>
Expenses:			
Salaries/Wages			
Facilitator Fees	25,500	176,476	164,720
Travel			
Staff Travel	76,500	72,849	122,561
Accommodation	25,500	129,628	96,253
Daily Per Diems	8,500	26,983	32,225
Workshop Expenses			
Room Rental	-	-	4,775
Refreshments	25,500	4,649	15,100
Miscellaneous	<u>8,500</u>	<u>16,357</u>	<u>27,484</u>
Total Expenses	<u>170,000</u>	<u>426,942</u>	<u>463,118</u>
Net Surplus (Deficit)	\$ <u>(40,000)</u>	\$ <u>(298,924)</u>	\$ <u>(363,021)</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 5,532	\$ 21,225
Due from Related Parties	9,530	-
Accounts Receivable	<u>-</u>	<u>13,638</u>
	<u>15,062</u>	<u>34,863</u>
LIABILITIES		
Due to Related Parties	-	1,991
Payroll Liabilities	622	605
Deferred Revenue	<u>24,478</u>	<u>1,285</u>
	<u>25,100</u>	<u>3,881</u>
NET FINANCIAL RESOURCES (DEBT)	<u>(10,038)</u>	<u>30,982</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>9,545</u>	<u>3,350</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (493)</u>	<u>\$ 34,332</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 83,392	\$ 88,109	\$ 79,991
Other ECE contributions	50,000	49,834	48,248
Other	<u>2,000</u>	<u>11,635</u>	<u>3,792</u>
TOTAL REVENUE	<u>135,392</u>	<u>149,578</u>	<u>132,031</u>
EXPENSES			
Indigenous Languages and Education	3,000	-	7,000
Administration	17,162	68,078	27,392
Inclusive Schooling	2,000	-	-
School Programs	<u>113,230</u>	<u>116,288</u>	<u>101,443</u>
TOTAL EXPENSES	<u>135,392</u>	<u>184,366</u>	<u>135,835</u>
OPERATING DEFICIT	-	(34,788)	(3,804)
OPENING ACCUMULATED SURPLUS	<u>34,291</u>	<u>34,291</u>	<u>38,095</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 34,291</u>	<u>\$ (497)</u>	<u>\$ 34,291</u>

**AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

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

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$	4,990 \$	57,486 \$	62,476
	8,263	-	8,263
	-	4,208	4,208
	1,045	-	1,045
	-	18,000	18,000
	930	-	930
	4,500	-	4,500
	44,655	36,594	81,249
	<u>3,695</u>	<u>-</u>	<u>3,695</u>
\$	<u>68,078 \$</u>	<u>116,288 \$</u>	<u>184,366</u>

Total

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 281,366	\$ 135,781
Due from Related Parties	2,355	5,328
Education, Culture and Employment	-	11,517
Other Accounts receivable	<u>450</u>	<u>450</u>
	<u>284,171</u>	<u>153,076</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	48,739	34,001
Due to Related Parties	49,461	19,623
Payroll Liabilities	545	333
Deferred Revenue	<u>19,270</u>	<u>798</u>
	<u>118,015</u>	<u>54,755</u>
ACCUMULATED SURPLUS	<u>\$ 166,156</u>	<u>\$ 98,321</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 63,897	\$ 34,058	\$ 30,215
Other ECE contributions	51,000	56,733	47,517
Other	<u>5,000</u>	<u>101,085</u>	<u>92,596</u>
TOTAL REVENUE	<u>119,897</u>	<u>191,876</u>	<u>170,328</u>
EXPENSES			
Indigenous Languages and Education	-	2,953	504
Administration	21,267	36,256	30,359
Inclusive Schooling	40,150	-	-
School Programs	<u>58,480</u>	<u>84,832</u>	<u>64,263</u>
TOTAL EXPENSES	<u>119,897</u>	<u>124,041</u>	<u>95,126</u>
OPERATING SURPLUS	-	67,835	75,202
OPENING ACCUMULATED SURPLUS	<u>98,321</u>	<u>98,321</u>	<u>23,119</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 98,321</u>	<u>\$ 166,156</u>	<u>\$ 98,321</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2024

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 1,970	\$ 2,250	\$ 63,227	\$ 67,447
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	1,154	403	1,127	2,684
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	1,118	-	-	1,118
Travel	-	-	436	436
Others	3,789	-	-	3,789
MATERIALS/SUPPLIES/FREIGHT				
Materials	28,225	300	18,215	46,740
Freight	-	-	1,827	1,827
Total	<u>\$ 36,256</u>	<u>\$ 2,953</u>	<u>\$ 84,832</u>	<u>\$ 124,041</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 160,011	\$ 170,961
Due from Related Parties	121,264	23,765
Accounts Receivable	<u>17,175</u>	<u>11,187</u>
	<u>298,450</u>	<u>205,913</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	10,102	2,650
Payroll Liabilities	1,872	6,512
Deferred Revenue	<u>11,900</u>	<u>11,900</u>
	<u>23,874</u>	<u>21,062</u>
ACCUMULATED SURPLUS	<u>\$ 274,576</u>	<u>\$ 184,851</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 97,499	\$ 97,499	\$ 98,574
Other	<u>15,000</u>	<u>17,209</u>	<u>5,847</u>
TOTAL REVENUE	<u>112,499</u>	<u>114,708</u>	<u>104,421</u>
EXPENSES			
Administration	105,299	24,984	23,056
School Programs	<u>7,200</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>112,499</u>	<u>24,984</u>	<u>23,056</u>
OPERATING SURPLUS	-	89,724	81,365
OPENING ACCUMULATED SURPLUS	<u>184,849</u>	<u>184,849</u>	<u>103,484</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 184,849</u>	<u>\$ 274,573</u>	<u>\$ 184,849</u>

**INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

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

	<u>Administration</u>	<u>Total</u>
\$	10,344 \$	10,344
	2,225	2,225
	1,514	1,514
	1,070	1,070
	572	572
	<u>6,333</u>	<u>6,333</u>
	<u>2,926</u>	<u>2,926</u>
\$	<u>24,984 \$</u>	<u>24,984</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 65,524	\$ 61,547
Due from Related Parties	1,688	8,882
Accounts Receivable	<u>2,115</u>	<u>2,115</u>
	<u>69,327</u>	<u>72,544</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	1,806
Due to Related Parties	14,254	21,054
Payroll Liabilities	1,672	4,614
Deferred Revenue	<u>15,668</u>	<u>10,668</u>
	<u>31,594</u>	<u>38,142</u>
ACCUMULATED SURPLUS	<u>\$ 37,733</u>	<u>\$ 34,402</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 37,935	\$ 23,681	\$ 20,094
Other	<u>15,668</u>	<u>245</u>	<u>-</u>
TOTAL REVENUE	<u>53,603</u>	<u>23,926</u>	<u>20,094</u>
EXPENSES			
Administration	15,400	13,793	7,869
School Programs	<u>38,203</u>	<u>6,801</u>	<u>3,537</u>
TOTAL EXPENSES	<u>53,603</u>	<u>20,594</u>	<u>11,406</u>
OPERATING SURPLUS	-	3,332	8,688
OPENING ACCUMULATED SURPLUS	<u>34,400</u>	<u>34,400</u>	<u>25,712</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 34,400</u>	<u>\$ 37,732</u>	<u>\$ 34,400</u>

**PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

SALARIES:
 Non-instructional Staff
 Board/Trustee Honoraria
EMPLOYEE BENEFITS
 Employee Benefit/Allowance
SERVICES PURCHASED/ CONTRACTED
 Others
 Contracted Services

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$	4,557 \$	-	\$ 4,557
	7,413	-	7,413
	320	-	320
	1,503	-	1,503
	<u>-</u>	<u>6,801</u>	<u>6,801</u>
\$	<u>13,793 \$</u>	<u>6,801 \$</u>	<u>20,594</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 41,678	\$ 41,678
Due from Related Parties	<u>24,558</u>	<u>18,741</u>
	<u>66,236</u>	<u>60,419</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>\$ 51,317</u>	<u>\$ 45,500</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ <u>5,817</u>	\$ <u>5,817</u>	\$ <u>5,817</u>
TOTAL REVENUE	<u>5,817</u>	<u>5,817</u>	<u>5,817</u>
EXPENSES			
Indigenous Languages and Education	30	-	-
Administration	5,287	-	-
School Programs	<u>500</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>5,817</u>	<u>-</u>	<u>-</u>
OPERATING SURPLUS	-	5,817	5,817
OPENING ACCUMULATED SURPLUS	<u>45,500</u>	<u>45,500</u>	<u>39,683</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 45,500</u>	<u>\$ 51,317</u>	<u>\$ 45,500</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2024

Total

TSIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 14,642	\$ 18,456
Due from Related Parties	<u>15,111</u>	<u>741</u>
	<u>29,753</u>	<u>19,197</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	3,158
Payroll Liabilities	<u>136</u>	<u>48</u>
	<u>136</u>	<u>3,206</u>
ACCUMULATED SURPLUS	<u>\$ 29,617</u>	<u>\$ 15,991</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 8,397	\$ 20,625	\$ 8,483
Other	<u>2,000</u>	<u>14,850</u>	<u>1,725</u>
TOTAL REVENUE	<u>10,397</u>	<u>35,475</u>	<u>10,208</u>
EXPENSES			
Indigenous Languages and Education	600	-	338
Administration	5,497	2,171	13,781
Inclusive Schooling	-	30	-
School Programs	<u>4,300</u>	<u>19,648</u>	<u>12,966</u>
TOTAL EXPENSES	<u>10,397</u>	<u>21,849</u>	<u>27,085</u>
OPERATING SURPLUS	-	13,626	(16,877)
OPENING ACCUMULATED SURPLUS	<u>15,991</u>	<u>15,991</u>	<u>32,868</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 15,991</u>	<u>\$ 29,617</u>	<u>\$ 15,991</u>

TSHIGEHTCHIC DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2024

SALARIES:
 Board/Trustee Honoraria
EMPLOYEE BENEFITS
 Employee Benefit/Allowance
SERVICES PURCHASED/ CONTRACTED
 Others
 Contracted Services
MATERIALS/SUPPLIES/FREIGHT
 Materials

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
\$	1,375	-	-	\$ 1,375
	98	30	-	128
	347	-	-	347
	-	-	12,228	12,228
	<u>351</u>	<u>-</u>	<u>7,420</u>	<u>7,771</u>
\$	<u>2,171</u>	<u>30</u>	<u>\$ 19,648</u>	<u>\$ 21,849</u>

Total

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 45,421	\$ 104,579
Due from Related Parties	2,264	2,616
Accounts Receivable	<u>12,466</u>	<u>12,551</u>
	<u>60,151</u>	<u>119,746</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	800	37,619
Due to Related Parties	10,015	20,185
Payroll Liabilities	1,087	875
Deferred Revenue	<u>6,486</u>	<u>6,486</u>
	<u>18,388</u>	<u>65,165</u>
ACCUMULATED SURPLUS	<u>\$ 41,763</u>	<u>\$ 54,581</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 65,618	\$ 67,224	\$ 74,905
Other ECE contributions	-	34,915	35,039
Other	<u>46,486</u>	<u>26,970</u>	<u>-</u>
TOTAL REVENUE	<u>112,104</u>	<u>129,109</u>	<u>109,944</u>
EXPENSES			
Administration	21,368	21,379	12,802
Inclusive Schooling	40,150	-	-
School Programs	<u>50,586</u>	<u>120,547</u>	<u>113,863</u>
TOTAL EXPENSES	<u>112,104</u>	<u>141,926</u>	<u>126,665</u>
OPERATING DEFICIT	-	(12,817)	(16,721)
OPENING ACCUMULATED SURPLUS	<u>54,582</u>	<u>54,582</u>	<u>71,303</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 54,582</u>	<u>\$ 41,765</u>	<u>\$ 54,582</u>

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

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

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$ -	\$ 84,112	\$ 84,112	\$ 84,112
5,200	-	-	5,200
2,702	3,581	3,581	6,283
749	-	-	749
45	-	-	45
12,562	32,854	32,854	45,416
<u>121</u>	<u>-</u>	<u>-</u>	<u>121</u>
<u>\$ 21,379</u>	<u>\$ 120,547</u>	<u>\$ 120,547</u>	<u>\$ 141,926</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 30,906	\$ (10,235)
Due from Related Parties	4,802	8,730
Accounts Receivable	<u>518</u>	<u>9,871</u>
	<u>36,226</u>	<u>8,366</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	940	755
Payroll Liabilities	874	1,497
Deferred Revenue	<u>32,845</u>	<u>-</u>
	<u>34,659</u>	<u>2,252</u>
ACCUMULATED SURPLUS	<u>\$ 1,567</u>	<u>\$ 6,114</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 63,299	\$ 63,299	\$ 102,134
Other ECE contributions	50,000	42,594	60,554
Other	<u>-</u>	<u>4,762</u>	<u>1,497</u>
TOTAL REVENUE	<u>113,299</u>	<u>110,655</u>	<u>164,185</u>
EXPENSES			
Indigenous Languages and Education	2,520	3,374	2,887
Administration	21,129	27,373	24,466
School Programs	<u>89,650</u>	<u>84,456</u>	<u>137,853</u>
TOTAL EXPENSES	<u>113,299</u>	<u>115,203</u>	<u>165,206</u>
OPERATING DEFICIT	-	(4,548)	(1,021)
OPENING ACCUMULATED SURPLUS	<u>6,115</u>	<u>6,115</u>	<u>7,136</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 6,115</u>	<u>\$ 1,567</u>	<u>\$ 6,115</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2024

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

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
\$	10,244 \$	-	80,997 \$	91,241
	8,475	-	-	8,475
	378	-	3,408	3,786
	3,000	-	-	3,000
	3,507	-	-	3,507
	593	-	-	593
	<u>1,176</u>	<u>3,374</u>	<u>51</u>	<u>4,601</u>
\$	<u>27,373 \$</u>	<u>3,374 \$</u>	<u>84,456 \$</u>	<u>115,203</u>

Total

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

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 7,651,088	\$ 6,474,590
Accounts Receivable	1,312,435	905,867
Restricted Assets	<u>345,430</u>	<u>311,066</u>
	<u>9,308,953</u>	<u>7,691,523</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	762,089	710,910
Due to Related Parties	107,842	5,949
Payroll Liabilities	3,840,744	4,651,247
Employee Deductions Payable	17,444	15,837
Deferred Revenue	2,330,279	392,226
Post-Employment Benefits	1,853,764	1,953,351
Trust Liabilities	<u>345,430</u>	<u>311,066</u>
	<u>9,257,592</u>	<u>8,040,586</u>
NET FINANCIAL RESOURCES (DEBT)	<u>51,361</u>	<u>(349,063)</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>20,157</u>	<u>255,600</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 71,518</u>	<u>\$ (93,463)</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 33,378,744	\$ 33,047,227	\$ 32,262,891
Other ECE contributions	1,532,413	2,337,278	2,031,126
Other contributions	<u>74,250</u>	<u>251,875</u>	<u>292,284</u>
Total Government of the NWT	<u>34,985,407</u>	<u>35,636,380</u>	<u>34,586,301</u>
Government of Canada			
Jordan Principial	8,648,068	10,053,932	8,885,133
Other Government of Canada	<u>-</u>	<u>8,800</u>	<u>-</u>
Total Government of Canada	<u>8,648,068</u>	<u>10,062,732</u>	<u>8,885,133</u>
Board Generated Funds			
Investment Income	310,000	423,237	314,509
Other	<u>306,517</u>	<u>314,273</u>	<u>320,575</u>
Total Board Generated Funds	<u>616,517</u>	<u>737,510</u>	<u>635,084</u>
TOTAL REVENUE	<u>44,249,992</u>	<u>46,436,622</u>	<u>44,106,518</u>
EXPENSES			
Indigenous Languages and Education	3,461,340	3,440,917	3,467,880
Administration	2,811,715	3,502,908	3,311,261
Inclusive Schooling	6,381,933	5,447,845	5,460,634
School Programs	22,645,495	21,983,385	25,113,249
Jordan's Principle	8,648,068	10,053,932	8,885,132
Student Accommodations	176,453	30,307	46,817
Operations & Maintenance	<u>1,420,500</u>	<u>1,812,351</u>	<u>1,383,080</u>
TOTAL EXPENSES	<u>45,545,504</u>	<u>46,271,645</u>	<u>47,668,053</u>
OPERATING SURPLUS (DEFICIT)	(1,295,512)	164,977	(3,561,535)
OPENING ACCUMULATED DEFICIT	<u>(93,474)</u>	<u>(93,474)</u>	<u>3,468,061</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (1,388,986)</u>	<u>\$ 71,503</u>	<u>\$ (93,474)</u>

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

For the Year Ended June 30, 2024

	<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	\$ -	\$ 1,821,379	\$ 1,492,148	\$ 11,973,530	\$ -	\$ -	\$ 3,412,137	\$ 18,699,194
Instruction Assistants	-	-	61,441	33,283	-	-	-	94,724
Non-instructional Staff	1,145,520	1,809,970	327,929	2,595,286	-	-	4,039,819	9,918,524
Board/Trustee Honoraria	19,707	-	157,046	831	-	-	-	177,584
EMPLOYEE BENEFITS								
Employee Benefit/Allowance	303,728	963,208	680,051	4,901,181	-	627,553	1,834,546	9,310,267
Leave and Termination	-	-	-	108,775	-	-	-	108,775
SERVICES								
PURCHASED/ CONTRACTED								
Professional/Technical Services	(13,163)	108,705	3,344	-	-	-	1,840	100,726
Postage/Communication	32,263	-	-	133,860	-	-	-	166,123
Travel	421,286	189,405	168,761	344,757	-	-	168,662	1,292,871
Student Travel	16,900	14,660	16,285	238,645	29,750	-	37,815	354,055
Advertising/Printing/Publishing	12,000	-	-	-	-	-	-	12,000
Maintenance/Repair	57,782	-	5,690	76,866	-	-	-	140,338
Rentals/Leases	228,374	4,390	19,439	49,246	-	307,668	-	609,117
Others	373,176	19,002	-	30,799	-	877,130	-	1,300,107
Contracted Services	93,455	294,915	316,938	365,640	-	-	544,971	1,615,919
MATERIALS/SUPPLIES/FREIGHT								
Materials	258,684	185,191	122,970	805,798	557	-	1,959	1,375,159
Furniture and Equipment	349,523	19,901	55,387	193,341	-	-	2,000	620,152
Freight	13,801	17,119	13,488	96,600	-	-	10,183	151,191
CONTRIBUTIONS/TRANSFERS								
Transfers - Other	189,872	-	-	34,947	-	-	-	224,819
Total	<u>\$ 3,502,908</u>	<u>\$ 5,447,845</u>	<u>\$ 3,440,917</u>	<u>\$ 21,983,385</u>	<u>\$ 30,307</u>	<u>\$ 1,812,351</u>	<u>\$ 10,053,932</u>	<u>\$ 46,271,645</u>

Education Accountability Framework

Commission scolaire francophone TNO

Operating Plan

For the 2023–24 School Year



Commission scolaire francophone
Territoires du Nord-Ouest

Table of Contents

Operating Plan – Executive Summary	2
Annual Report – Executive Summary	3
1. Administration and School Services	4
2. Territorial Schools	10
3. Inclusive Schooling	19
4. Indigenous Languages and Education	31
Appendix B: Operating Plan – Operating Budget	43
Appendix C: Annual Report – Audited Financial Statements	44
Approvals	45



Operating Plan – Executive Summary

The Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO) operating plan for the 2023–2024 school year was prepared in compliance with the *Financial Administration Act* 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 (CSFTNO) is pleased with the progress of its schools, its programs and its members' contributions supporting the delivery of high-quality French first-language education services in the Northwest Territories (NWT). Continuous improvement is nonetheless the focus of the three pillars of our 2021–2026 strategic plan: (1) student success and well-being; (2) development of organizational capacity; (3) Francophone space and student-supportive community.

Our priorities for the 2023–2024 school year are divided into three areas: mandate of the French first-language school system, pedagogy and strategic development.

Mandate of the French first-language school system

French first-language schools are important for the development and preservation of the Francophonie in Canada. The dual mandate of French first-language schools includes curriculum objectives as well as students' language and identity development. Arts and culture are a large part of the school-family-community dynamic. Although the mandate of the French first-language school system has become clearer over time, staff are sometimes uncertain about their role in fostering students' Francophone identity. Educators are cultural ambassadors and agents of language and cultural socialization. School principals play a critical role in supporting educators' day-to-day activities. Staff must be knowledgeable about the schools' dual mandate and work together to contribute to students' feeling of belonging.

Priority

All staff will receive training in the dual mandate of the French first-language school system, and particularly in their role as cultural and language ambassadors. A team of eight staff members will receive more extensive training so they can become trainers and mentors. The impact will be a continued increase in enrolment at our two schools and student loyalty through to secondary school graduation. Students' well-being continues to be a priority, with a focus on building their Francophone identity and their sense of belonging in the French first-language school system.

Transition to modified British Columbia curricula

In 2023–2024, the transition will begin with a pilot project in literacy and numeracy (French, English and math) for students in Grades 4 to 6 and Grade 9. We will have to combine our Grade 3 and 4 groups. A training plan for the 2023–2024 school year is currently being developed.

Priority

A training plan will ensure that all of our teachers are knowledgeable about and guided through the transition process, with a focus on literacy and numeracy in Grades 3 to 6 and in Grade 9. Professional learning communities will be established to guide the teachers of the student groups

in question during the first year of the transition. We encourage our educators to review the new modified curricula in preparation for future years. We will add the necessary items to PowerSchool to reflect attainment of competencies on a progressive scale. Our teachers will receive the training they need to effectively communicate student learning through competencies by grade level or subject.

For numeracy, we will continue to consolidate basic knowledge (e.g., basic facts). Our goal will be to develop student competencies so they can apply them in a range of increasingly complex contexts.

For literacy, the focus will be on communication (reading, writing and speaking).

Strategic development

Case law regarding section 23 of the *Charter* has repeatedly stated that students at French first-language schools must receive the same educational experience as Anglophone students in the same community. The CSFTNO will continue to demand that the Government of the NWT take section 23 into account, and that its students enjoy substantive equality.

For our schools to continue to grow, we must demand

- (1) That the cap on the number of non-rights holders in the 2020 regulations governing admission to French first-language schools in the NWT be removed. This imposed ceiling restricts admissions so the government does not have to build new school infrastructure for Francophones. The Supreme Court of Canada will be ruling on the matter in 2023–2024, and the CSFTNO eagerly awaits the Court's decision.
- (2) A full-fledged school in Hay River, with, for example, a gymnasium, kitchen, classrooms for secondary students and space for a daycare.
- (3) Construction of a separate secondary school for Francophones in Yellowknife.



Annual Report – Executive Summary

The Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO) operating plan for the 2023–2024 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 Commission scolaire francophone des Territoires du Nord-Ouest is pleased to report on its successes and challenges in relation to the following three priorities:

The biggest challenge we overcame last year was the evacuation of our two communities, Yellowknife and Hay River. Classes resumed in Yellowknife on September 18 and in Hay River on September 27. For Hay River, it was the third evacuation. The resilience of students, families and school staff was impacted the most.

Mandate of the French first-language school system

French first-language schools are important for the development and preservation of the Francophonie in Canada. The dual mandate of French first-language schools includes curriculum objectives as well as students' language and identity development.

Priority

All staff were to receive training in the dual mandate of French-language schools, and more specifically, in their role as cultural and language facilitators. Lastly, owing to the school closures as a result of the evacuations, four staff members took part in training (train-the-trainer and coaching) on the fringes of the ACELF conference in Winnipeg. A training day for all of the staff at both schools was held in February 2024.

The focus on students' identity development and their sense of belonging to the French-language school system has proven fruitful and will continue.

Positive impacts

École Boréale – stable enrolment numbers

École Allain St-Cyr – some retention at the secondary level, significant growth in enrolment for 2024–2025 (due to the large number of Francophones who have moved to Yellowknife and Francophone immigrant families)

Challenges Our infrastructure is still incomplete. At ÉASC, there are no more available classrooms. The playground at ÉASC is too small and in need of substantial work.

Transition to Northwest Territories modified curricula

A training plan for the 2023–2024 school year was created but had to be modified due to the evacuations. We focused on evaluating skills and developing tools to provide our teachers with practical assessment tools. We also modified our assessment legend to align it with the requirements

of the Department of Education, Culture and Employment (ECE) – Grades 7, 8 and 10. Training days were held on October 20, 2023 and February 22, 2024, as well as during collaborative STIP time.

Positive impacts

Teachers have a better understanding of skills assessment and worked with their colleagues to develop common assessment tools. The CSFTNO sat down with ECE to make the necessary changes in PowerSchool in order to tweak the CSFTNO's performance reports and report cards. Designated mentoring time (one on one) also proved invaluable for teachers. Next year, we will continue adding school years as indicated in the ECE transition plan.

Challenges

Staff turnover means we will have to implement a hybrid training plan so that everyone can take ownership of the new curricula and assessment-related changes.

A lack of funding for training and more French-language resources continues to be a major challenge.

Elimination of the mentoring program will have a disastrous impact on new teachers.

The Commission scolaire francophone des Territoires du Nord-Ouest is pleased to report on its successes, challenges and objectives in relation to the following three priorities:

Strategic development

Case law regarding section 23 of the *Charter* has repeatedly stated that students at French first-language schools must receive the same educational experience as Anglophone students in the same community.

Positive impacts

In a unanimous decision, the Supreme Court of Canada ruled in favour of the CSFTNO on the matter of admissions in 2023–2024.

- The CSFTNO requested a review of the regulations for admission to French first-language schools (2020).

Statistics Canada data (2021), which do not include the number of newly arrived French speakers in Yellowknife especially, prove the CSFTNO right in saying that the Francophone population is up sharply.

- The CSFTNO has requested infrastructure projects in Hay River (complete École Boréale) and



Yellowknife (a primary/elementary school equal to the English-language schools, as well as a separate secondary school and a French-language daycare at each of its three schools).

- Francophone parents in Fort Smith have asked for a French first-language school program. A daycare is to follow.

The CSFTNO is working with the Early Childhood Division of ECE to establish a second French-language daycare in Yellowknife. The CSFTNO is also working on planning for daycares in Hay River and Fort Smith.

Challenges

Substantive equality does not exist in the CSFTNO's schools. Both schools are incomplete, with École Boréale still lacking a secondary wing and gymnasium. Enrolment at ÉASC is up sharply, and there are no more classrooms available. The playground at ÉASC is inadequate and incomplete. Electives at the secondary level are minimal.

Although the CSFTNO's students are generally faring well or even very well, the country's highest court has repeatedly addressed the issue of substantive equality.

While the Government of the Northwest Territories is up against financial and political challenges, it has to abide by section 23 of the *Charter of Rights and Freedoms*, as well as the recent decisions by the Supreme Court of Canada.

Satisfaction surveys: Parents and students

Surveys were administered in May 2024.

Summary

Our student and parent surveys highlighted a number of strengths, as well as areas for improvement to enhance the quality of the educational experience provided.

Some highlights

- A generally positive school climate, where the majority of students feel at home, welcome and safe, particularly in the early years of their schooling.
- Development of key social skills, such as teamwork, peaceful conflict resolution and respect for diversity, is acknowledged by most parents.
- A strong sense of belonging and pride among older pupils, despite some bullying issues.
- Engaged parents eager to play an active role in the education of their children, who generally feel welcome in the CSFTNO's schools.

However, several areas for improvement also emerged.

- Students need to be better prepared for the future, e.g., transition to post-secondary education, labour market entry and acquisition of practical skills including financial management. Older students and some parents say improvements are needed in that regard.
- Teaching methods need to better reflect students’ interests and needs by offering them more choices and opportunities to engage with subjects they are passionate about, at all grade levels.
- Greater emphasis on the teaching of Indigenous languages and cultures, which seems to vary and is sometimes limited, in order to foster a better understanding and integration of these aspects.
- Increased support for literacy and diversification of programming at the secondary level, in response to concerns expressed by some parents about the level of proficiency in French and the variety of courses on offer.
- Better communication with parents to keep them informed about their children’s progress, challenges they are facing and resources available, in order to consolidate the school-family partnership.

The CSFTNO will develop a plan to share the results with students and parents and to address shortcomings.



1. Administration and School Services

Administration and School 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. Policy Development.



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* sets out the powers and obligations of the minister, education bodies, education staff, students and parents. It also establishes provisions governing access, records, dispute resolution and appeal mechanisms, cultural diversity, language of instruction, governance and financial matters.

While the Department does not serve students directly, it has to ensure that they have equitable access to education programs and services. Pursuant to the Act, that obligation is incumbent on education bodies. They consist of elected and/or appointed persons who represent the interests of their communities in the planning and delivery of education programs for their schools.

The CSFTNO consists of six elected members, with three from Yellowknife and three from Hay River. The last election took place in October 2021. Trustees may stand for a second term. The CSFTNO has decided to keep three-year terms in place for both Yellowknife and Hay River. Every December, a new chair and vice-chair are elected, along with chairs of committees and their members.

The District Education Councils each have a chairperson who represents their region at the education leaders’ forum with the minister. The heads of the education bodies do not just represent their regions and their communities. Their duties also include working collaboratively for the attainment of shared goals and priorities for the NWT education system.

The Chair of the Board of Trustees liaises with the minister of education. The Chair sees to the smooth operation of the Board. The Chair also represents the Board and speaks on its behalf.

There are six elected members, with three trustees from Yellowknife (Jean de Dieu Tuyishime, Chair; Simon Cloutier and Fiona Aiston) and three from Hay River (Jessica King, Vice-Chair; Catherine Boulanger and Rachel Cook). The CSFTNO Divisional Education Council meets monthly, except in July and August. Board meetings are held regularly throughout the school year. Fiona Aiston resigned in September 2023 and was replaced by Flora Camuzet.

The CSFTNO also holds two, two-day retreats, one in the fall and one in the spring. The superintendent is the Board’s sole employee.

The superintendent is the system head and manager. The superintendent’s chief duties are to



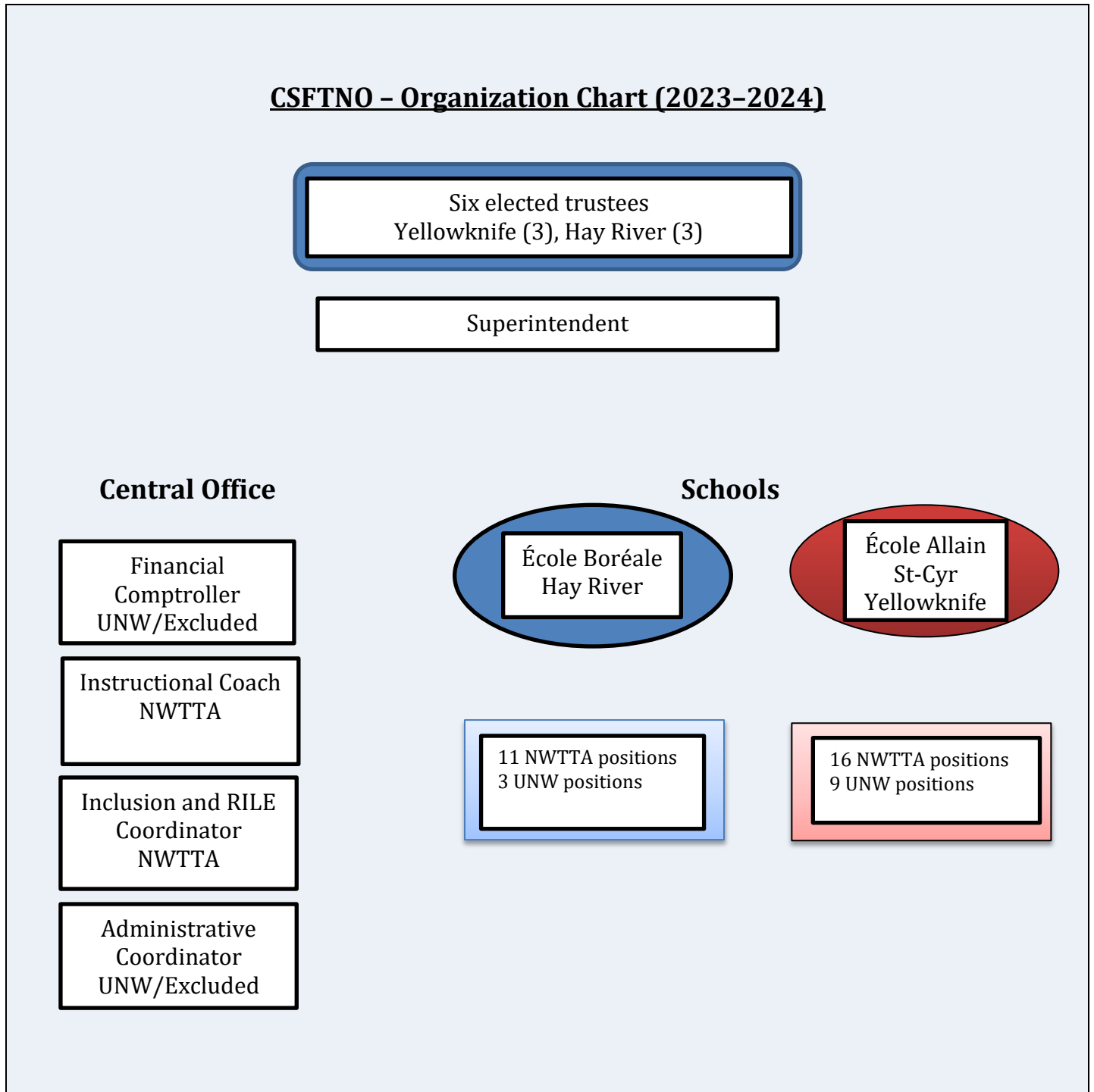
supervise and organize the delivery of education programs, in accordance with the *Education Act*, regulations, ministerial directives and policies. The superintendent provides advice to the Board of Trustees in areas under the superintendent's jurisdiction and encourages education stakeholders to work together in setting learning objectives designed to meet the needs of Francophone students in the NWT.

The superintendent works with the Department of Education, Culture and Employment. The superintendent also assesses the delivery of education 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

Total Number of Schools in District	2	Total Anticipated Student Head Count	245
School Name	Local or Regional Authority	Grades Offered	Programming Highlights
École Boréale (Boréale)	Hay River	JK-12	<p>French First Language Francization (JK-4) English Language Arts (Grades 3-12) Physical Education (JK-12) Music (JK-8) Visual Arts (Grades 7-10) Financial Literacy (Grades 11-12) Technology (Grades 1-10) Electives (Grades 7-10) Entrepreneurship</p> <p>Split grades: JK/K, 1/2, 3/4, 5/6, 7/8, and groups at the secondary level for some subjects, e.g., physical education. At the secondary level, some science and math courses are taught every other year.</p>
École Allain St-Cyr (Allain St-Cyr)	Yellowknife	JK-12	<p>French First Language Francization (JK-3) English Language Arts (Grades 3-12) Physical Education (JK-12) Music (JK-8) Arts/Sports (Grades 5-9) Financial Literacy (Grade 11) Technology (Grades 1-10) Electives (Grades 7-10) Entrepreneurship</p> <p>Split grades: 3/4, 7/8, and groups at the secondary</p>



			<p>level for some subjects, e.g., physical education. Some subjects at the secondary level are taught every other year.</p>
--	--	--	---

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).

D. Policy Development

Under section 96 of the *Education Act*, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations;
- Make by-laws governing the procedure to be followed in transacting the business of the DEA;
- Establish a code of conduct for its members.

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The *Education Act* Regulations further define and provide guidance for the policies and by-laws DEAs and DECs are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate “NA”. Where a policy or by-law does not exist, place an “X” in the relevant box.

Type of Policy or By-law	Commission scolaire francophone
Code of Conduct	3.4

--

Operating Plan

School Attendance	ASE-05
Safe Schools	5.5
Transportation of Students	ADM-09
Conduct of Business	X
Records Management	5.4
Student Assessment	ASE-02
Inclusive Schooling	ASE-01
Community Senior Secondary Schooling	X
Honorarium	3.9
Annual Report	X
Borrowing Money	X
Educational Outings	ASE-06
Bullying	ASE-04
Admissions	ADM-01
Complaints	ADM-02
Use of Electronic Equipment	ADM-03
CSFTNO Budget	ADM-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 & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education;
- H. Student Success Initiative; and
- I. 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:

- Student achievement in Literacy and Numeracy
- Language and Culture
- Student & Educator Wellness
- Personalized and Inclusive Education
- Key Competencies

The following tables list regional priorities and goals and show their alignment with common priorities; they also present targets and performance indicators established for the coming school year based on the school organization’s strategic plan, as well as results achieved, explanation of any gaps between targets and results, strengths and areas for improvement.

Regional priorities and goals			
Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
Student achievement in Literacy and Numeracy <ul style="list-style-type: none"> • GB+ outcomes, Grades 1-6 • TMNRÉ outcomes, Grades 1-6 • PM Benchmark • ECA tests – Literacy and Numeracy (Grades 10-11) • Report cards and 	<p>École Boréale</p> <p><u>Literacy</u> <u>TMNRÉ</u> 65% of students in Grades 1 to 6 will achieve Level 3 or higher: Attained</p> <p><u>ECA</u> 100% of students in Grades 7 to 11 will achieve a passing grade (50%) or higher on the writing</p>	<p>69%</p> <p>100%</p>	<p>No targets were set for attainment of GB+ levels, as the schools decided to focus on the development of writing skills.</p> <p>French instruction for</p>



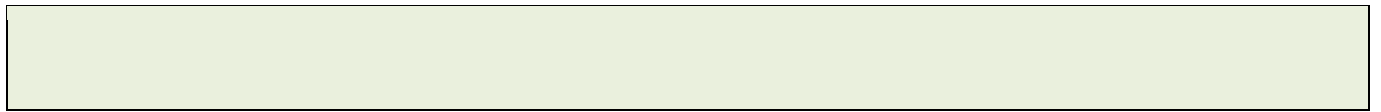
<p>performance reports</p>	<p>component: Attained</p> <p><u>Numeracy</u> <u>ECA</u> 100% of students in Grades 7, 8, 10 and 11 will achieve a passing grade (50%) or higher on the Alberta math exams. Partly attained</p> <p>100% of students will achieve a passing grade (50%) or higher on the mathematics diploma exams.</p> <p><u>Report cards</u> 85% of students in Grades 1 to 3: 3 (or higher) on their report card in the <i>Mathematics</i> section – <i>Number concepts and operations</i>. – Attained</p> <p>École Allain St-Cyr Literacy</p> <p>TMNRÉ - sentence structure (% of students achieving at least Level 3)</p> <p>Grade 3: 50% Grade 4: 60% Grade 5: 50% Grade 6: 50% : Partly attained</p> <p>TMNRÉ – vocabulary (% of students achieving at least Level 3)</p> <p>Grade 3: 65% Grade 4: 60% Grade 5: 50%</p>	<p>82% (9/11)</p> <p>N/A (no students wrote the maths diploma exams this year)</p> <p>85% (11/13)</p> <p>Grade 3: 38% Grade 4: 27% Grade 5: 50% Grade 6: 53%</p> <p>Grade 3: 50%</p>	<p>students who rarely use the language outside school continues to be a challenge.</p> <p>Oral proficiency affects writing skills, particularly where vocabulary and sentence structure are concerned. There is thus still room for improvement.</p> <p>Our challenges seem to lie more in numeracy, with interventions tending to have been focused on literacy. We need to have a better understanding of our students' specific needs so we can address numeracy challenges and help students solidify their understanding of mathematical concepts. This will enable them to tackle more</p>
----------------------------	--	--	---



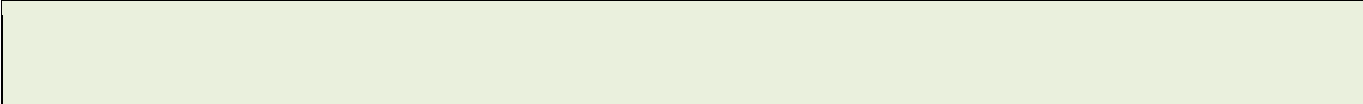
<p>Language and Culture</p> <ul style="list-style-type: none"> • Greater visibility and presence of Indigenous languages in the schools • Resource person hired • Results of surveys 	<p>Grade 6: 50% Partly attained</p> <p>Numeracy <u>Report cards</u> 95% of elementary pupils at Allain St-Cyr will meet their grade-level targets (Level 3): partly attained</p> <p>100% of students in Grades 7 to 9 will score 80% or higher: partly attained</p> <p>100% of 12th Graders (Level 30) will score 80% or higher: partly attained</p> <p>Language learning and signage, depending on region where school is located</p>	<p>Grade 4: 36%</p> <p>Grade 5: 64%</p> <p>Grade 6: 41%</p> <p>71%</p> <p>64% (18/28)</p> <p>71% (5/7), 30-1 and 30-3 combined</p>	<p>complex notions in the higher grades.</p> <p>ÉASC: We made significant progress in French-language signage this year. Many words were translated, and we posted them around the school and in the classrooms.</p> <p>Numerous attempts were made, but the reality of our minority Francophone school system makes recruitment challenging. Dene who are able to do this are few and far between, and are already working in other schools in Yellowknife that</p>
---	--	--	---



<p>Student and Educator Wellness</p> <ul style="list-style-type: none"> • Rate of participation in activities • Results of a survey <p>Personalized and Inclusive Education</p> <ul style="list-style-type: none"> • Students are provided with programs that meet their needs. <p>Key Competencies</p> <ul style="list-style-type: none"> • We are awaiting the Department's recommendations on incorporating key competencies/ 	<p>All of the students express a positive feeling of belonging to their French school</p> <p>Number of students with a specific education plan</p> <p>TBD</p>	<p>N/A</p>	<p>have language instruction in their curriculum.</p> <p>No surveys were conducted. Nonetheless, students see their Francophone school in a positive light in general. Many students took part in the activities that were held. We will have to decide who will create the surveys and when. Otherwise, it will be forgotten about and will not happen.</p>
--	---	------------	--



competencies into the assessment culture.			
Areas of Strength for the region	We fine-tuned our strategies for analyzing our assessment data. While the final results do not meet all our objectives, we have observed a marked improvement in our students' proficiency in writing and reading in particular.		
Areas for Development for the region	A more structured plan for the development and assessment of oral skills that are needed for the development of other literacy skills would be desirable. We are currently examining tools that are used elsewhere in the country in minority Francophone environments. Over the past few years, we have spent a lot of time organizing supports for students so they can consolidate their reading and writing skills. Now we need to help our students apply them in context. We also need to better structure our interventions for the development and consolidation of basic numeracy skills in order to help our students tackle more complex concepts and problems in the higher grades.		
Additional Comments for the region			



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 prepares an annual improvement plan identifying three areas for improvement. For the 2023–2024 school year, we will be focusing on literacy, numeracy and well-being (fostering students’ sense of belonging). The superintendent schedules four visits to each school to review and assess the areas identified by the school.</p>
--	--

<p>Areas of Strength for the region</p>	<p>ÉB: Our region has many significant strengths in connection with our school improvement plan. We had the privilege of welcoming special guests such as author Carine Paquin and singer Yao, enabling students to identify with, and be inspired by, these cultural figures. The teachers have also done a remarkable job in developing and using open-ended questions, drawing on Marian Small’s resources, to help students deepen their understanding of mathematical concepts. In addition, the francization program and its evaluation were reviewed recently. We observed a marked improvement in oral expression in French in pupils in JK–2, thanks to hard work by our staff. Their dedication and expertise enabled these pupils to make rapid progress, boosting their confidence and language skills.</p> <p>ÉASC: An improvement in writing skills was</p>
---	---

<p></p>

	<p>particularly evident among our elementary pupils. A total of 94% of our Grade 6 students achieved acceptable scores on reading by the end of the year. We see that 75% of our Grade 4 pupils are already achieving the level required by the end of elementary school. Our students are engaged and involved in activities such as plays, sports and national events, raising our profile in the community and in turn impacting the students' perception of their school.</p>
<p>Areas for Development for the region</p>	<p>ÉB: Areas for development for our region that are related to our school improvement plan require particular attention. The overlap between the reading and writing units caused confusion among teachers as to what to assess. We will therefore have to clarify and review those units. The Professional Learning Communities (literacy) also need to be reviewed in order to clarify their approaches and objectives. Due to the late start to the year, the problem-solving approach was not implemented in every grade. However, it will be in place from September 2024, ensuring that all students are exposed to this crucial approach to developing their problem-solving skills. At the secondary level, we need to provide frequent reminders and reinforcement to encourage students to use French, in order to support and strengthen their mastery of the language.</p> <p>ÉASC: We need to change how we capture data on student well-being, so that we have a better idea of their needs and how to address them. Some tools will have to be modified to meet the requirements of the new curricula.</p>
<p>Additional Comments for the region</p>	



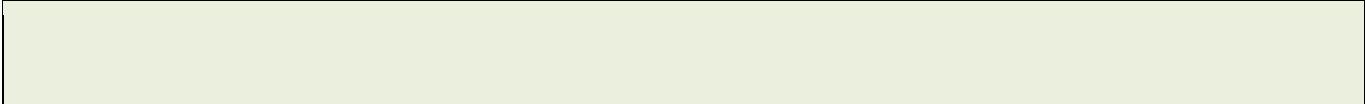
C. Staff Evaluations - Planning (1, 2, 5, 10, etc. years of service)

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).

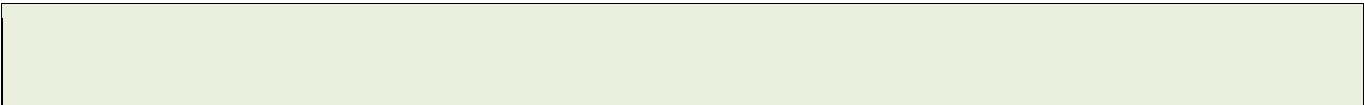
The following tables detail the region’s approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>École Boréale (ÉB): Three teachers are to be evaluated (1 year of service, 6 years of service and 11 years of service). The <i>NWT Competency-based Educator Standards</i> tool will be used.</p> <p>École Allain St-Cyr (ÉASC): Five teachers are to be evaluated (1 year of service (3), 10 years of service and 12 years of service). The <i>NWT Competency-based Educator Standards</i> tool will be used.</p>
---	---

<p>Areas of Strength for the region</p>	<p>ÉASC: The assessment strategy was changed by the principal this year. Group sessions were held for new teachers right from the start of the school year to establish a framework and procedures for assessment and supervision. There were numerous email follow-ups, and one-on-one sessions were scheduled (continues to be a challenge). Although the new tool was not used, the teachers’ contribution to their evaluation process was supported. This year, co-construction in the development of the final evaluation proved beneficial and made the objective meaningful.</p> <p>ÉB: One of the strengths of staff evaluations lies in the development of feedback grids, making it possible to share important observations with appraisees. These grids, designed in direct relation to the competency standards, provide a structured framework for assessing and improving teacher performance. This approach ensures that feedback is specific, relevant and aligned with job-related expectations, thereby promoting the continuous, targeted development of staff competencies.</p>
---	--



<p>Areas for Development for the region</p>	<p>ÉASC: It can be difficult to go into classrooms to observe teachers on a regular basis and have a formal discussion afterwards. Feedback that should be given the same day more or less is often put off. We need to find a way of doing this more quickly, so that there is no gap between observation and feedback. Postponing feedback meetings is not beneficial. The principal has to supervise and evaluate a large number of staff, including UNW and NWTTA members, throughout the year. Completing these tasks on time continues to be a challenge.</p> <p>Lastly, three teacher evaluations were completed; two teachers (1 year of service) and one teacher (2 years of service). One teacher (1st year at the CSFTNO) who was with another NWT school board had already been evaluated, so she was not formally appraised. It was clear from observing her that she is competent.</p> <p>ÉB: Several aspects need to be improved for the development of our school, judging by the staff evaluations. This year, the many changes in principals impacted follow-up. The acting principal took care of core operations, but the principal’s successive returns and departures impacted continuity and the relaying of crucial information. In addition, we have to improve how we apply competency standards for teacher evaluations. Although feedback grids were developed, some experienced teachers were not evaluated due to a lack of communication, and another teacher was only partially evaluated.</p>
<p>Additional Comments for the region</p>	<p>ÉASC: I was unable to use the new “Competency-based Educator Standards” tool for NWTTA members. It was not functional for me to use it for everyone this year, but I took inspiration from it.</p> <p>ÉB: In my capacity as acting principal and future principal of École Boréale, this transition year taught me a lot about teacher evaluation (NWTTA). I now have a better grasp of the competency standards tool. Thanks to this experience, I feel better prepared to meet deadlines and conduct evaluations effectively throughout the 2024–2025 school year.</p>



	<p>One of the principals announced that she was retiring at the end of the school year, while the other principal was on sick leave for extended periods during the year. As a result, neither of them was evaluated.</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, along with 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 CSFTNO has two priorities: (1) the mandate of French first-language minority schools and the role of educators in those schools, and (2) implementation of the modified NWT curricula.</p>	
<p>Regional Performance Indicators</p>	<p>Regional Targets</p>	
<p>Percentage of regional and in-house training focused on regional priorities</p>	<p>100%</p>	<p>100%</p>
<p>Areas of Strength for the region</p>	<p>We were able to develop partnerships with key people who can support us in transitioning to the new curricula and in understanding our role in building students’ identities. Some of our teachers are emerging as leaders in conducting relevant activities that are based on educators’ needs and experiences. Collecting feedback in the form of “exit notes” at professional development activities gives us the opportunity to make adjustments aimed at meeting the teachers’ needs.</p>	
<p>Areas for Development for the region</p>	<p>Expand access French-language resources to address teacher needs (much of the literature and documentation related to the British Columbia curricula is in English and not available in</p>	



	translation).
Additional Comments for the region	The logistical challenges of organizing activities between our two schools can be significant, with transportation and cost often factors. Although technology is helping us overcome transportation-related issues, it does not always provide optimum conditions for engagement.



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	0.50	\$89,108 + \$92,159 = \$181,267		\$181,267	

** 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.*



F. Healthy Food for Learning – Everything I'm going to be doing with Healthy Food for Learning in 2023-24

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><u>École Boréale and École Allain St-Cyr:</u></p> <p>The Healthy Foods for Learning program enables us to purchase healthy snacks, breakfasts and lunches (e.g., fruit, vegetables, yogurt, cheese, granola bars, cereal, milk). The teachers are responsible for identifying their students’ day-to-day food needs and for making food available to them. This sets the stage for students to learn better on a full stomach.</p> <p>We also purchase items for cooking workshops (e.g., for health classes). We believe that our students will make better food choices by learning basic food-preparation techniques.</p>
--	--

<p>Areas of Strength for the region</p>	<p><u>ÉASC:</u> The program is meeting our school’s needs. The physical education teacher and the classroom teachers promote it in health classes, for example.</p> <p>The classroom teachers are involved in many cooking activities. Students learn about making good choices and preparing healthy recipes. They also learn about the benefits of foods. Cooking activities with families were also organized through the program.</p> <p>The program allows us to offer snacks and lunches to students needing them. Healthy snacks are available at all times from the school secretary’s office and the library for our elementary and secondary students. Lunches are also available in the kitchen.</p> <p><u>ÉB:</u> Our region’s strengths in connection with the <i>Healthy Food for Learning</i> budget have especially benefitted students and the school community. This budget allowed us to organize a number of events with parents, such as the special day for new JK-K pupils, making them feel more welcome and fostering a sense of community.</p>
---	--



	<p>A well-organized system set up by our secretary made it easy for teachers to order food, ensuring that our students’ dietary needs are met.</p> <p>What is more, with this budget, we were able to purchase various ingredients for our chefs’ activity, an initiative that continues to be popular with students in Grades 5 to 9. This cooking activity not only enriches their education experience, but also reinforces collaborative and creative skills.</p>
<p>Areas for Development for the region</p>	<p>ÉASC: It would be a good idea to increase family-school involvement in order to promote healthy lifestyle habits. The lunch boxes leave much to be desired. ÉASC was proactive for several years, but things seem to have gone downhill in that regard. We need to upgrade the lunch boxes.</p> <p>Classroom teacher participation varies. The proactive teachers are often the same ones. We also have to decide who is responsible for purchasing items. If no one is given that task at the outset, it is difficult to follow through.</p> <p>ÉB: Areas for development for our region in connection with the <i>Healthy Food for Learning</i> budget include several major initiatives.</p> <p>First of all, we would like to reinstate our collective breakfast tradition every morning in the atrium, which was cancelled when COVID-19 hit. This would ensure that every student has access to food as soon as they arrive at school, thereby promoting better concentration and participation in class.</p> <p>In addition, we would like to offer more cooking classes for students from JK–12, with an emphasis on healthy lifestyle choices. These classes would enable students to acquire practical cooking skills while learning about the importance of a balanced, healthy diet.</p>
<p>Additional Comments for the region</p>	



School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children/youths served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount/Source)</i>
ÉB	Snacks, meals/ingredients for special events such as welcoming new JK–K pupils and the chefs’ activity, for our cooking classes and for traditional food with Shirley Morin.	50	Free for everyone	\$5,590
ÉASC	Snacks Breakfasts Special meals for special events Group snacks during sports activities	179	Free for everyone	\$4,555

** Please complete one row for each program offered in a school. 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, and the grades in which the SL is taught.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey or Tłıchǰ)</i>	Type SL program <i>(core, immersion, intensive or post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Was the SL program offered as planned? (Y/N)	If No, why not?
Boréale	English	Regular program, including 10-1, 20-1 and 30-1	Grades 3–6 (240 minutes per grade) Grades 7–8 (225 minutes per grade) Grades 9–12 (350 minutes per grade)	Yes Yes Yes	
Allain St-Cyr	English	Regular program, including 10-1, 20-1 and 30-1	Grades 3–6 (240 minutes per grade) Grades 7–8 (280	Yes Yes	



Operating Plan

			minutes per grade) Grades 9- 12 (350 minutes per grade)	Yes	
--	--	--	--	-----	--

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

--

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	Project submitted with changes for transitioning to the modified NWT curricula.
SSI Project Proposal Summary	Focus will be on: <ul style="list-style-type: none"> • updating our units on literacy and numeracy and our assessments to ensure closer alignment with the modified British Columbia curricula. • developing assessment practices that are more closely aligned with the competency-based approach in the British Columbia curricula.

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference <i>(if applicable)</i>
% of teaching staff from across the region who participate in SSI professional development activities	100%	100%	
Completion of review of curriculum for Grades 3, 4, 5, 6 and 9	100%	30%	Common units have been developed for literacy (Grade 9), in French and in English. With the transition to the new curricula, teachers have had to teach new kinds of texts. Maintaining cross-grade vertical alignment was not always easy. In addition, collaborative

			time (literacy and numeracy) between the two schools was disrupted by various events. Lastly, the teachers wanted to have the opportunity to explore things a little more at their own pace in order to come to grips with the new content to be taught.
Creation of new assessment tools for tracking development of competencies	100%	100%	Some tools were developed, with others to follow in 2024-25.
Areas of Strength	Most of the teachers said that the SSI project's professional development activities had a positive impact on their teaching.		
Areas for Development	Teachers would like more time to collaborate and create common assessment grids that are aligned with each other.		
Additional Comments			



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 (Yvonne)

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 <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for Difference <i>(if applicable)</i>
1.00	1.00		1.00	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference <i>(if applicable)</i>
% 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)
ÉB	1.00	1.00			1.00	
ÉASC	1.53	1.50	Difference due to splitting of our minutes of instruction		1.53	
TOTAL	2.53	2.50			2.53	



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 <i>(PY)</i>	Budgeted <i>(PY)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for Difference <i>(if applicable)</i>
Boréale	0.96	1.00		1.00	
Allain St-Cyr	2.83	6.00	Three support assistants hired through the Jordan Principle initiative	6.00	
TOTAL	3.79	7.00		7.00	



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.

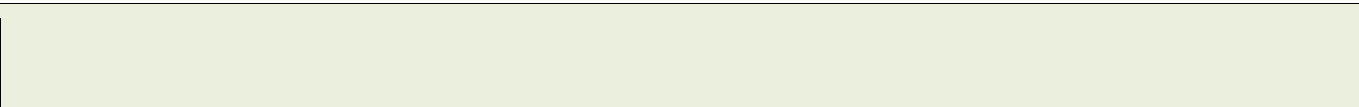
Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$16,728	\$16,728		\$11,255	We secured additional funding, which we used for staff development.

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 and Location	Was the training held as planned? (Yes/No)	If No, why not?
Self-regulation	New employees: Teachers and support assistants	RISC	August	NO	Evacuation
Training in inclusion-related topics	PSTs & support assistants	Institut des troubles d'apprentissage	March 2024	Yes	
Language development in early childhood	PSTs, teachers and support	Speech therapist	Throughout the year	Yes	



	assistants				
Inclusion training/conference	Support assistants	Réseau Entre Aides (Alberta)	November 2023	Yes	
Supporting Inclusion – RISC visit to Boréale	All staff as required	RISC	Throughout the year	Yes	
Training in inclusion in the NWT specifically for PSTs	PST	RISC	Throughout the year	Yes	
Symposium – Association des orthopédagogues du Québec	PST	Association des orthopédagogues du Québec	November 2023	Yes	
Autism Spectrum Disorder training	School staff who work with this clientele	Centre d’expertise en autisme https://formation.saccade.ca/	As required	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	One day a week	No speech-language pathology services available in French 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 refers to any object, tool or system of products, whether commercially purchased, modified or customized, that can enhance, maintain or improve the functional capabilities of a disabled child.

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)
\$29,945	\$21,848.26	Tools – ÉASC	All classrooms	\$32,553.20	Difference of \$2,609 is due to the fact that the tools are now more expensive (inflation)
	\$10,353.75	Tools – ÉB	All classrooms		
	\$351.19	Tools – Central Office			



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 (#of classrooms) <i>(individual /student/etc.)</i>	Total <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$35,882	\$21,495.24	Positions	14 classrooms (ÉASC)	\$21,495.24	Difference of \$14,386 is due to the fact that we received additional funding from the School-Based Mental Health and Wellness Services (SBMHWS) project, which covered part of the salaries.
			11 classrooms (ÉB)		



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.

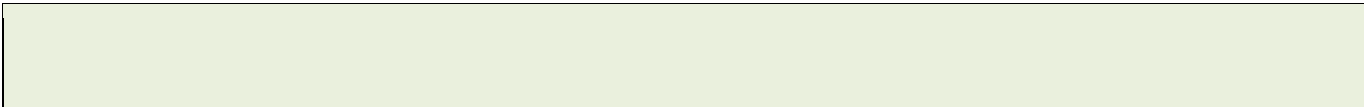
<p>Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.</p>	<p>The cohorts in the CSFTNO’s schools are fairly static, which helps us when it comes to tailoring supports and monitoring accommodations.</p> <p>We continue to use processes ensuring that supports provided to our students are aligned with the objectives set out in support plans and IEPs. The PSTs are responsible for reviewing the plans at the end of the year and having them ready for the start of the new school year in September.</p> <p>When the school year begins, each teacher receives the plans from the previous year. These plans contain important information about strategies that worked well with students in previous years. The teachers then have a month or more to get to know their students. During that time, the teachers are asked to use the plans as working documents. They may add or delete items, or they may suggest new strategies/accommodations that they feel should be incorporated into the plans. The PSTs then meet with the teachers one by one and review the plans together. We are proud of our plans—living</p>
---	--



	<p>documents to which the entire school community contributes.</p> <p>We will also continue working with our speech therapist for speech development purposes. Furthermore, we will be looking at how we can continue our partnership with Laurentian University’s speech language pathology division, with second-year students in the master’s program doing their internships in our schools. These partnerships make it much easier for us to identify specific accommodations for special-needs students.</p>
--	--

<p>Areas of Strength for the region</p>	<p>The size of our team is a major asset. In addition, we have an experienced, specialized teacher (PST) at ÉASC who is supported by a robust team and active collaboration among school staff. The PSTs and the RISC are in regular contact, fostering effective teamwork and close working relationships. In addition, most of the support assistants are qualified, competent and motivated, creating an ideal environment for our minority French-language school.</p> <p>Plan/student follow-up continues to be a major strength for the region. Attention to detail in the plans and follow-up with parents has been a source of pride for the CSFTNO for several years.</p>
---	--

<p>Areas for Development for the region</p>	<p>Continue to create opportunities for professional development. We are in a period of transition. A new RISC and two new PSTs will be joining our schools. We have to continue allocating time for training and consultations in order to build competencies in inclusive schooling.</p>
---	--



Additional Comments for the region	
------------------------------------	--



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>Our two principals and the RISC assist the teachers and support assistants in scheduling time for professional development on the use of flexible instructional strategies. We plan and allocate the requisite resources based on needs, and lead staff development.</p>
---	---

<p>Areas of Strength for the region</p>	<p>Proactive school teams constantly striving for improvement. Openness to change and ownership of new teaching strategies. Collaborative schedule established at the start of the school year to meet teacher/assistant needs.</p>
<p>Areas for Development for the region</p>	<p>Continue allocating more PST time for specialized follow-up with students with special needs. Add time with support assistants to establish specific work objectives with students and follow up closely. Continue providing training to support assistants and teachers to ensure everyone is on the same page.</p>
<p>Additional Comments for the region</p>	

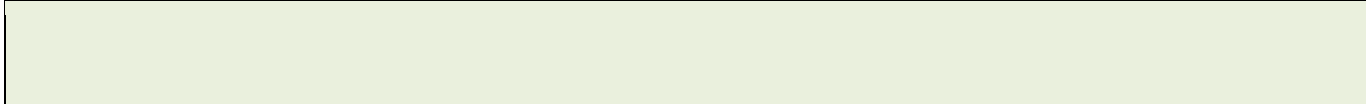
I. School-based Support Team

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 RISC provides training to PSTs at 30-minute sessions in August and September.</p> <p>The RISC sets the dates and attends initial sessions with the PSTs.</p> <p>Session notes are saved to a file on Google Drive, which is shared with the RISC.</p> <p>SBST meetings are discussed at each PST/RISC gathering.</p>
--	---

<p>Areas of Strength for the region</p>	<p>Success Team meetings are part of our routine. They are incorporated into our support mechanisms. The PSTs use them to come up with creative, tailor-made solutions to problems they encounter.</p>
<p>Areas for Development for the region</p>	<p>Team meetings often involve the same people, and members can sometimes become “jaded” with the process. We have to continue encouraging people to</p>



	participate, and we should readily invite new members and train new leaders for these meetings.
Additional Comments for the region	



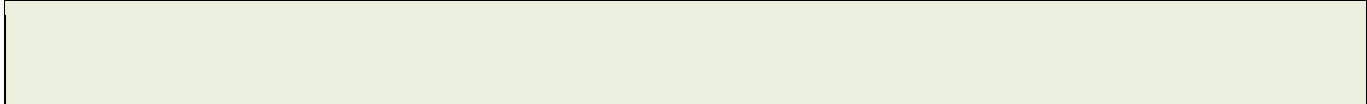
J. Review of SSPs and IEPs

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 plans are created prior to the resumption of school in August, using data from the previous year. In September, the PSTs meet with the teachers individually to review the plans for each class. Teachers have a duty to follow the CSFTNO’s policy on support plans and IEPs, which set out specific dates and procedures.</p> <p>The plans are sent to parents in October, together with a letter asking them to contact the teacher or PST if they feel that changes are needed.</p>
---	--

<p>Areas of Strength for the region</p>	<p>Once again this year, our qualified and motivated specialist teachers are continuing to create personalized plans that are carefully reviewed by all members of the school team.</p> <p>Teachers are also heavily involved in the development and review of the students’ plans, most of which are implemented in the classroom. Close monitoring by the PSTs and the RISC ensures exemplary attention to detail and consistency.</p> <p>As in previous years, we will continue to focus our efforts on training for new teachers. This additional training will help them understand the purpose of the plans and the importance of keeping them alive and</p>
---	--



	active throughout the year.
Areas for Development for the region	New teachers often encounter challenges in tailoring their teaching to their students' plans. The first years of teaching are particularly demanding, with numerous skills to be learned and mastered. Modeling plays a crucial role in this process, as does ongoing collaboration between PSTs, teachers and mentors.
Additional Comments for the region	



K. PST Activities

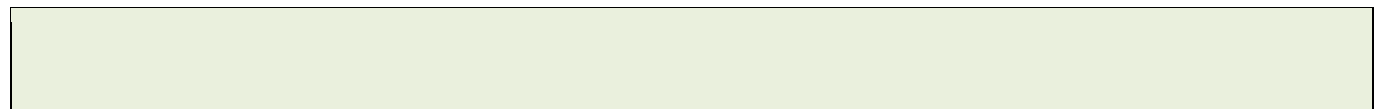
In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- 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 spent 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>We hold a face-to-face meeting with the PSTs at the beginning of the year to discuss expectations as regards time use. We discuss the PST menu in <i>Exploring Inclusive Pedagogies</i> (Schnellert, L., February 2019, p. 22).</p> <p>Time use and schedules are discussed at each PST/RISC meeting. The PSTs’ schedules are shared with the RISC via Google Drive.</p>
---	---

<p>Areas of Strength for the region</p>	<p>Our PSTs have considerable autonomy, which is definitely a strength at the CSFTNO. Our PSTs, having received initial training in inclusive schooling, fully understand the challenges and priorities of their role.</p> <p>At the start of each year, we spend time working out the PSTs’ schedules, endeavouring to follow the model put forward by ECE. The needs of the schools, which are well understood by the RISC, are communicated in the “Needs Assessment.” This tool enables everyone to set priorities at the start of the year, build schedules that are based on concrete facts, and make adjustments along the way.</p>
---	--



Operating Plan

Areas for Development for the region	Keep having conversations about schedules throughout the year to ensure that everyone meets standards. This topic comes up again and again. The PSTs have very busy schedules, and they vary greatly depending on the time of year. We review them and discuss priorities during our many collaborations.
Additional Comments for the region	



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 (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
0.25	0.25		0.25	



B. Indigenous Language and Education Teams – (members of my Indigenous Committee, etc.)

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>
Boréale	Principal Teacher/Student Life Coordinator PST Teacher Teacher	Four meetings planned (one at the start of each quarter)	This year, the Indigenous Languages and Education Team met just twice, owing to unforeseen circumstances. Staff turnover at the principal level resulted in instability, limiting opportunities for meetings and collaboration. In addition, the late start due to the wildfire evacuation delayed the commencement of planned activities.
Allain St-Cyr	Principal PST Elementary Teacher Cultural Facilitator Assistant	Four meetings planned (one at the start of each quarter)	The meetings went ahead as planned. Additional meetings were held from time to time as needed.



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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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)
ÉB	\$26,500	\$26,500	\$10,000 will be used for sub costs/travel to support language professional development for ILIs	\$25,941	Difference of \$6,247 is due to salary increases.	
ÉASC	\$30,600	\$30,600	\$10,000 will be used for sub costs/travel to support language professional development for ILIs	\$37,406	Difference of \$6,247 is due to salary increases.	



Operating Plan

TOTAL	\$57,100	\$57,100		\$63,347		
--------------	----------	----------	--	----------	--	--



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 are these positions funded?	If no to either of these positions, why not?
ÉB	No	No		We do not hire any regularly scheduled workers. However, we do hire local Elders to engage our students in a variety of authentic cultural activities.
ÉASC	No	No		To promote the Dene language, we have considered looking for a resource who could help us once a week with instruction and signage in Dene.



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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
ÉB	November 1: (Staff orientation in Dene Kede and Inuuqatigiit with ECE experts + traditional meal) and	100%	100%	
	November 3: Jennifer Buckley: presentation on fish scale art	100%	100%	
	March 15: ECE presentation - <i>Our Languages</i> handbook	100%	90%	Some teachers were absent.



<p>ÉASC</p>	<p>August 25: Judy Whitford, ECE. We will be reviewing the School Indigenous Plan. Staff members will have to identify a personal objective to work on during the year.</p> <p>September 14: The school-based team will be going to the museum to take part in an activity organized by the facility. This will enable new and returning teachers to familiarize themselves with the museum's offerings, for the benefit of their students.</p> <p>October 12: The school team will experience an "On the Land" day with the Bush Kids team (adult version), the aim being to train as many staff as possible so they can share Indigenous perspectives with the students throughout the year.</p>	<p>100%</p>	<p>100%</p> <p>100%</p> <p>0%</p>	<p>With the evacuation at the start of the year, those plans fell through, and we ran out of time to organize it.</p>
-------------	--	-------------	-----------------------------------	---

All school staff play a role in supporting language reclamation and revitalization efforts. **Employing a whole school approach to Indigenous 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.



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 using funding from the community support or Indigenous education categories.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts/Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days/hours/frequency)</i>
ÉB	Fishing/dog sledding camp	JK-12	4	Yes	3 days
ÉASC	Fishing camps	JK-6	1	No	3 days
	Duck activity	Grade 5	1	No	1 day

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

--

Name of School-based Key Cultural Experience <i>(list two per school)</i>	# of Participants	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days/hours/frequency)</i>
ÉB			
Beaver fur mittens workshops - Grades 10-12	1	Yes	Several 1- to 2-hour sessions
March 2: Presentations by Métis Bev - JK-8	44	Yes	1 day
Dene Games Building an igloo - Grade 5	3	No	1x
ÉASC			
Nature class	140	Yes, every Wednesday	Throughout the year
Dene Games	28	No, partly	1 day
Fish camp	40	No, partly	1 day

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

School	Land-Based Supplies or Equipment Purchased	# and type of projects (per school) that used the equipment recorded in the previous column
ÉB	<ul style="list-style-type: none"> Two wood-burning stoves for tents 	We purchased various items to support our activities. Two wood-burning stoves were purchased for our prospect tents, along with a

	<ul style="list-style-type: none"> • A bulletin board for posting words/phrases in Dene Zhatie • 20 beaver pelts • 13 camping beds and mattresses • Sleeping bags • Bags of soil • Fish scales 	<p>bulletin board that was used to create an Indigenous “nook” for the secondary students. We also purchased beaver pelts to make mittens with Dorothy Buckley. For camping, we bought beds, mattresses and sleeping bags. In addition, we bought bags of soil for gardening, and fish scales from Jennifer Buckley for art projects.</p>
<p>ÉASC</p>	<ul style="list-style-type: none"> • Fishing rods • Two tents • Food • Coats • Mittens • Boots 	<p>We bought fishing rods and provided clothing for students for outdoor activities. Many of the students come from other countries.</p>



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	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.
ÉB	<ul style="list-style-type: none"> • Phrases posted in Dene • Presentation by the Dene Zhatie teacher for school staff in preparation for a contest 	Fishing/dog sledding camp
ÉASC	<ul style="list-style-type: none"> • Reinforced learning with the use of audio clips for practice. • We hung a fishing net on a wall in the school and affixed words to it every month to give the language some visibility throughout the year. These words were repeated during the morning announcements, and the students would repeat them at the beginning of the day (mats). The words were the days, months, numbers and so on. 	Teaching the days of the week Teaching the months of the year



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 (\$)	Planned (\$)	Explanation for Difference <i>(if applicable)</i>	Actual (\$)	Explanation for Difference <i>(if applicable)</i>
\$28,341	\$28,341		\$37,490	Difference of \$9,149 is due to the fact that materials and Indigenous activities cost more than anticipated.



Appendix B: Operating Plan – Operating Budget

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

	2024-2025 Budget	2023-2024 Approved Budget	2023-2024 Projected Actual
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
ECE Regular Contributions	<u>5,266,886</u>	<u>5,342,853</u>	<u>5,405,253</u>
SSI (Base Amounts - Schedule 8)	<u>15,000</u>	<u>15,000</u>	15,000
Northern Distance Learning (Schedule 8)			
Minority Language (Schedule 8)	<u>1,503,673</u>	<u>1,170,450</u>	<u>1,603,496</u>
Education Renewal Initiative (Schedule 8)			
ECE Other Contributions	<u>92,240</u>	<u>92,240</u>	295,444
Sub-Total ECE	6,877,799	6,620,543	7,319,193
GNWT Other Contributions	<u>73,770</u>	<u>73,770</u>	73,770
Total GNWT	6,951,569	6,694,313	7,392,963
Federal Government Jordan's Principle (Schedule 8)	<u>180,574</u>	<u>273,603</u>	322,052
Federal Government Other	85,250	0	85,250
Property Tax Requisitioned			
Other Education Bodies			
Education Body Generated Funds			
Rentals			
School Fees			
Investment Income	<u>60,000</u>	<u>35,000</u>	72,351
Donations			
Other	<u>155,000</u>	<u>44,750</u>	276,684
Total Generated Funds	215,000	79,750	349,035
TOTAL REVENUES	7,432,393	7,047,666	8,149,300

EXPENSES

Administration (see Schedule 2)	975,383	952,150	1,101,273
School Programs (see Schedule 2)	4,916,143	4,981,763	5,677,054
Operations and maintenance (see Schedule 2)			
Inclusive Schooling (see Schedules 2&3)	1,214,834	955,024	1,061,518
Indigenous Languages and Education (see Schedules 2 & 4)	137,843	152,498	152,494
Student/Staff Accommodations (see Schedule 2)			
Debt Service			
Other : Jordan's Principle (see Schedule 2)	180,574	0	
Sub-Total Expenses Before Amortization	7,424,777	7,041,434	7,992,339
Amortization (see Schedule 6)			
TOTAL EXPENSES**	7,424,777	7,041,434	7,992,339
ANNUAL OPERATING SURPLUS (DEFICIT)	7,616	6,232	156,961
ACCUMULATED SURPLUS (DEFICIT) OPEN *	-95,929	-249,579	-252,890
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	-88,313	-243,347	-95,929

*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	-88,313	-243,347	-95,929
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
Closing Restricted Operating Reserve for Vehicle Replacement	0	0	0
Total Closing Accumulated Surplus	-1,357,886	-1,512,920	-1,365,502

Department of Education, Culture & Employment
Council Approved 2024-2025 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		3,839,912			31,173			3,871,085
Regional Coordinators (RISC/FILE)				169,594				169,594
Program Support Teachers				424,185				424,185
Support Assistants				412,846			180,574	593,420
Indigenous Language Instruction								0
Cultural Resource Staff								0
Elders in Schools								0
Non Instructional Staff	531,058	628,790		124,034				1,283,882
Board/Trustee Honoraria	32,000				47,450			79,450
EMPLOYEE BENEFITS								
Employee Benefits/Allowances	80,000							80,000
Leave And Termination Benefits	45,000							45,000
STAFF DEVELOPMENT (Including Travel)								
SERVICES PURCHASED/CONTRACTED								
Professional/Technical Services	162,100	90,870		21,000				273,970
Postage/Communication	12,859	15,587						28,446
Utilities								0
Heating								0
Electricity								0
Water/Sewage								0
Travel	19,168	11,000		7,916	5,900			43,984
Student Transportation (Busing)		54,415						54,415
Advertising/Printing/Publishing	53,764							53,764
Maintenance/Repair	1,018	41,404						42,422
Rentals/Leases	2,994	30,120						33,115
Other Contracted Services	7,950	52,160		16,728				76,838
MATERIALS/SUPPLIES/FREIGHT								
Assistive Technology				0				0
Materials	27,472	151,884		38,532	53,320			271,208
Freight		0						0
DEBT SERVICE								
OTHER								
SUB-TOTAL OF EXPENSES BEFORE AMORT								
	975,383	4,916,143	0	1,214,834	137,843		180,574	7,424,777
AMORTIZATION								
TOTAL								
	975,383	4,916,143	0	1,214,834	137,843	0	180,574	7,424,777

Department of Education, Culture & Employment
 Council Approved 2024-2025 Budget

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

	General Inclusive Schooling	School Based Mental Health and Wellness	Magnet Facilities	Total
<u>SALARIES</u>				
Regional Coordinators	169,594			169,594
Magnet Facility Teachers				0
Program Support Teachers	255,188			255,188
Support Assistants	412,846			412,846
SBMHW		168,996		168,996
Non Instructional Staff	124,034			124,034
<u>EMPLOYEE BENEFITS</u>				
Employee Benefits/Allowances				0
<u>STAFF DEVELOPMENT (Including Travel)</u>				
				0
<u>SERVICES PURCHASED/CONTRACTED</u>				
Professional/Technical Services	21,000			21,000
Student Transportation (Busing)*				0
Other Contracted Services	16,728			16,728
<u>MATERIALS/SUPPLIES/FREIGHT</u>				
Assistive Technology				0
Materials	38,532			38,532
Freight	7,916			7,916
TOTAL	1,045,838	168,996	0	1,214,834

*See guidelines related to Inclusive Schooling student transportation

**Department of Education, Culture & Employment
Council Approved 2024-2025 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	31,173			31,173
Indigenous Language Instruction				0
Cultural Resource Staff				0
Elders in Schools			47,450	47,450
<u>EMPLOYEE BENEFITS</u>				
Employee Benefits/Allowances				0
<u>SERVICES PURCHASED/CONTRACTED</u>				
Professional/Technical Services				0
Travel			5,900	5,900
Student Transportation (Busing)*				0
Advertising/Printing/Publishing				0
Rentals/Leases				0
Other Contracted Services				0
<u>MATERIALS/SUPPLIES/FREIGHT</u>				
Materials			53,320	53,320
Freight				0
TOTAL	31,173	0	106,670	137,843

Department of Education, Culture & Employment Council Approved 2024-2025 Budget

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

	<u>Person Years</u>
Administration Staff	4.00
Territorial Schools:	
Teachers	23.81
Consultants	2.00
Classroom Assistants	
Secretaries	2.00
Custodians	2.20
Cultural Facilitators	1.00
Other - Specify (Librarian)	0.50
Inclusive Schooling:	
Regional Coordinator	1.00
Program Support Teachers	2.93
Support Assistants	4.50
Other - Specify (School Counsellor)	1.63
Jordan Principle	
Support Assistants	2.00
Indigenous Languages and Education:	
Regional Coordinator	0.13
Indigenous Languages Instruction Staff	
Other - Specify	
Total Person Years	<u>47.70</u>

Department of Education, Culture & Employment Council/District Approved 2024-2025 Budget		INPUT	YK1
		CALCULATED	YCS
		FORMAT	BOTH
Divisional Education Council/District Education Authority Reconciled Accumulated Surplus - (Schedule 6) Annual Budget - Consolidated			
		2024-2025 Budget	
	TOTAL ACCUMULATED SURPLUS OPEN	-95,929	-95,929
	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		-88,313
	ACCUMULATED SURPLUS / DEFICIT APPLICABLE TO POLICY	-88,313	-88,313
REPRESENTED BY:			
	Opening Balance Operating Surplus	-95,929	
	Plus : Annual Surplus (enter positive) or	7,616	
	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	-88,313	-88,313
	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 2024-25		Schedule 7
School year July 2024 to June 2025		
COMMISSION SCOLAIRE FRANCOPHONE DES TNO		
		Amount
#	Revenue	\$
1	Contributions from GNWT	
	Name of Department	
	a) ECE	5,304,886
	b) MACA	30,600
	c) ELCS	30,000
1	Contributions from Related party Entities	
	a)	
	b)	
	c)	
1	Contributions - From other sources*	1,632,093
2	Transfer payments (Government of Canada)	
3	Non - Renewable Resource Revenue**	
4	Interest Income (general)***	60,000
5	Other income (general)	
	From Related Party Entities:	
	a)	
	b)	
	c)	
5	Other income (general) - other sources*	180,574
	<i>Taxation and general revenues</i>	
6	Corporate and personal income taxes	
7	Other taxes	
	From Related Party Entities:	

a)	
b)	
c)	
5 Other income (general) - other sources*	180,574
<i>Taxation and general revenues</i>	
6 Corporate and personal income taxes	
7 Other taxes	
From Related Party Entities:	
a)	
b)	
c)	
7 Other taxes - other sources*	
8 General	
From Related Party Entities:	
a)	
b)	
c)	
8 General - other sources*	194,240
9 Income from portfolio investments****	
10 Sales	
To Related Party Entities:	
a)	
b)	
c)	
10 Sales - Other sources*	
11 Recoveries	
From Related Party Entities:	
a)	
b)	
c)	

11 Recoveries - other sources*	
12 Recoveries of prior years' expenses	
	7,432,393
Expenses	
1 Grants	
To Related Party Entities:	
a)	
b)	
c)	
1 Grants - to others*****	
2 Contributions	
To Related Party Entities:	
a)	
b)	
c)	
2 Contributions -to others*****	
3 Compensation and benefits	
4 Change in valuation of allowances	
5 Amortization of tangible capital assets	
6 Other expenses	
Charged to Related Party Entities:	
a)	
b)	
c)	
6 Other expenses - to others*****	7,424,777
	7,424,777
Annual operating surplus (deficit)	7,616

Approvals

Operating Plan

Education Body Chair

Superintendent or CEO

Date

Date

Annual Report



Education Body Chair

Superintendent or CEO

September 27, 2024

September 27, 2024

Date

Date

Appendix C: Annual Report – Audited Financial Statements

Cadre de responsabilisation en éducation

Plan de fonctionnement de la
**Commission scolaire
francophone TNO**

pour l'année scolaire 2023-2024



Commission scolaire francophone
Territoires du Nord-Ouest

Table des matières

Plan de fonctionnement – Sommaire	2
Rapport annuel – Sommaire	3
1. Services administratifs et scolaires	4
2. Écoles territoriales	10
3. Intégration scolaire	19
4. Éducation et langues autochtones	31
Annexe B : Plan de fonctionnement – Budget d’exploitation	43
Annexe C : Rapport annuel – états financiers vérifiés	44
Autorisations	45



Plan de fonctionnement – Sommaire

Le plan de fonctionnement de la commission scolaire francophone TNO pour l'année scolaire 2023-2024 a été préparé conformément à la *Loi sur la gestion des finances publiques* (LGFP). Cette loi stipule que les organismes ténois du milieu de l'éducation doivent planifier leurs activités, se conformer aux directives sur l'éducation et mettre en œuvre des activités et des initiatives qui s'inscrivent dans le mandat du gouvernement des Territoires du Nord-Ouest (GTNO) et dans les orientations du ministre de l'Éducation.

Le plan de fonctionnement est structuré en plusieurs sections qui correspondent à différents domaines de responsabilisation et dont le contenu suit les priorités de la commission scolaire francophone TNO pour la prochaine année scolaire.

L'encadré qui suit résume les buts et objectifs établis pour la prochaine année scolaire :



La Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO) est fière des progrès de l'ensemble de ses écoles, de sa programmation et des contributions de l'ensemble de ses membres pour livrer une éducation de qualité en français langue première aux Territoires du Nord-Ouest (TNO). Cela étant dit, l'amélioration continue est ce que nous visons dans les trois axes de notre plan stratégique 2021-2026 : 1) la réussite et le bien-être de chaque élève, 2) la capacité organisationnelle en développement et 3) l'espace francophone et la communauté au service de l'élève.

Nos priorités pour l'année scolaire 2023-2024 se divisent en trois secteurs ; mandat de l'école de langue française, pédagogie et développement stratégique.

Mandat de l'école de langue française :

L'école de langue française est importante pour le développement et la pérennité de la francophonie au Canada. Le double mandat de l'école de langue française comprend les objectifs scolaires du curriculum (programmes d'étude) ainsi que le développement langagier et identitaire de l'élève. La dynamique école-famille-communauté doit faire une large place à la culture et aux arts. Bien que le mandat de l'école de langue française se soit clarifié au fil du temps, les membres du personnel restent un peu dans le noir quant à leur rôle par rapport au mandat identitaire. Le rôle de l'enseignant en est un de passeur culturel et agent de socialisation langagière et culturelle. Les directions d'école ont le rôle d'appui essentiel dans le quotidien du personnel enseignant. L'ensemble du personnel doit comprendre le double mandat de l'école et agir dans le même sens pour contribuer au sens d'appartenance des élèves.

Priorité :

L'ensemble du personnel sera formé sur le double mandat de l'école de langue française, et plus spécifiquement, sur leur rôle de passeur culturel et langagier. Une équipe de huit suivra une formation plus spécifique pour devenir formateur et accompagnateur. Les retombées seront une continuation de la hausse dans les inscriptions dans nos deux écoles et la fidélisation des élèves jusqu'à la fin de leurs études secondaires. Le bien-être de chaque élève continue à être la priorité, l'accent mis sur le développement de la construction identitaire et le sens d'appartenance à l'école de langue française.

La transition vers les programmes d'études adaptés de la Colombie-Britannique :

En 2023-2024, la transition débute par le biais d'un essai en littérature et numératie (français, anglais et mathématiques) de la 4e à la 6e année et en 9e année. Vu la nécessité d'avoir des groupes jumelés, nous allons combiner nos groupes de 3e et 4e années. Un plan de formation pour l'année scolaire 2023-2024 est en élaboration.

Priorité :

Un plan de formation assurera que l'ensemble de nos enseignants soient renseignés et accompagnés dans le processus de la transition, en mettant l'accent sur la littératie et la numératie de la 3e à la 6e année et la 9e année. Des communautés d'apprentissage professionnelle seront établies pour guider les enseignants des groupes d'élèves visés dans la première année de cette transition. Nous invitons l'ensemble de nos enseignants à étudier les nouveaux programmes d'étude adaptés en préparation pour les années futures. Nous mettrons en place dans PowerSchool les éléments nécessaires pour refléter l'atteinte des compétences via une échelle de progression. Nos enseignants recevront la formation nécessaire pour pouvoir communiquer efficacement le développement de l'élève dans les compétences selon le niveau scolaire ou la matière.

En numératie, nous allons continuer de consolider les connaissances de base (ex. faits de base). Nous visons le développement des compétences pour que nos élèves puissent appliquer la compétence dans des scénarios et contextes variés et qui augmentent en complexité.

En littératie, l'accent sera mis sur la communication (lecture, écriture et communication orale).

Développement stratégique :

La jurisprudence concernant l'article 23 de la *Charte* a répété à maintes occasions que l'élève qui fréquente une école de langue française doit bénéficier de la même expérience qu'un élève anglophone de la même communauté. La CSFTNO continuera à exiger que le gouvernement des TNO tienne compte de l'article 23 et que ses élèves bénéficient de l'égalité réelle.

Pour assurer le développement continu des écoles, il est primordial de demander :

- 1) La dissolution des limites sur le nombre de non ayants droit du Règlement sur les admissions dans les écoles francophones des TNO (2020). Cette limite imposée contrôle les admissions pour ne pas avoir besoin de construire de nouvelles infrastructures scolaires pour les francophones. La Cour suprême du Canada se prononcera en 2023-2024 et la CSFTNO attend cette décision avec impatience.
- 2) Une école complète à Hay River, par exemple, la construction d'un gymnase, d'une cuisine, de salles de classe pour le secondaire et une espace pour une garderie.
- 3) La construction d'une école secondaire francophone et distincte à Yellowknife.

Rapport annuel – Sommaire

Le plan de fonctionnement de la commission scolaire francophone TNO pour l'année scolaire 2023-2024 a été préparé conformément à la *Loi sur la gestion des finances publiques* (LGFP). Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité avec les directives sur l'éducation et de la mise en œuvre des activités et des initiatives qui s'inscrivent dans le mandat du gouvernement des Territoires du Nord-Ouest (GTNO) et dans les orientations du ministre de l'Éducation.

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



La Commission scolaire francophone des Territoires du Nord-Ouest est fière de rapporter ses succès, défis selon les trois priorités suivantes :

Le plus grand défi surmonté l'an dernier fut l'évacuation de nos deux communautés, Yellowknife et Hay River. Le retour en classe a eu lieu à Yellowknife le 18 septembre et à Hay River, le 27 septembre. Pour Hay River, ce fut la troisième évacuation et l'impact a été plus marquée dans la résilience des élèves, leurs familles et le personnel scolaire.

Mandat de l'école de langue française :

L'école de langue française est importante pour le développement et la pérennité de la francophonie au Canada. Le double mandat de l'école de langue française comprend les objectifs scolaires du curriculum (programmes d'étude) ainsi que le développement langagier et identitaire de l'élève.

Priorité :

L'ensemble du personnel devait suivre une formation sur le double mandat de l'école de langue française, et plus spécifiquement, sur leur rôle de passeur culturel et langagier. Finalement, en raison de la fermeture des écoles dû aux évacuation, quatre membres du personnel ont participé à une formation dans les marges du congrès de l'ACELF à Winnipeg pour devenir formateur et accompagnateur. Une journée de formation pour l'entièreté du personnel des deux écoles a eu lieu en février 2024.

L'accent mis sur le développement de la construction identitaire et le sens d'appartenance à l'école de langue française a été avantageux et se poursuivra.

Retombées positives :

École Boréale - stabilité dans le nombre d'inscriptions

École Allain St-Cyr – une certaine rétention au secondaire, un croisement important dans le nombre d'inscriptions pour 2024-2025 (due au nombre important de francophones qui sont déménagés à Yellowknife ainsi que l'immigration de familles francophones)

Défis : Nos infrastructures sont toujours incomplètes, même qu'à l'ÉASC, nous n'avons plus de salles de classe libres. Le terrain de jeu à l'ÉASC est trop petit et en besoin de travaux substantiels.

La transition vers les programmes d'études adaptés des Territoires du Nord-Ouest :

Un plan de formation pour l'année scolaire 2023-2024 a été créé mais a dû être modifié en raison des évacuations. Nous nous sommes concentrés sur l'évaluation des compétences et développer des outils pour permettre aux enseignants d'avoir en main des outils pratiques d'évaluation. Nous avons

également modifié notre légende d'évaluation pour qu'elle soit compatible aux exigences du ministère de l'Éducation, de la Culture et de la Formation (MÉCF) – 7^e, 8^e et 10^e année. Des journées de formation ont eu lieu les 20 octobre 2023 et 22 février 2024 ainsi que pendant les heures STIP collaboratives.

Retombées positives :

Les enseignants comprennent mieux l'évaluation des compétences et ont collaboré avec leurs collègues pour développer des outils communs d'évaluation. La CSFTNO a travaillé avec le ministère pour apporter les changements nécessaires dans PowerSchool pour assurer la modification des rapports de rendement et des bulletins de la CSFTNO. Les heures désignées au mentorat pour du travail individuel a également servi à outiller les enseignants. L'an prochain, nous continuons à ajouter des années scolaires tels qu'indiqués dans le plan de transition du MÉCF.

Défis :

Le roulement d'un certain nombre de membres du personnel va exiger que nous mettions en place un plan de formation hybride pour que tous s'approprient les nouveaux programmes d'études et les changements en évaluation.

Le manque de fonds pour la formation et l'achat de nouvelles ressources en français demeurent un défi important.

La coupure du programme de mentorat aura un impact néfaste sur l'intégration des nouveaux enseignants.

La Commission scolaire francophone des Territoires du Nord-Ouest est fière de rapporter ses succès, défis et objectifs à atteindre selon les trois priorités suivantes :

Développement stratégique :

La jurisprudence concernant l'article 23 de la *Charte* a répété à maintes occasions que l'élève qui fréquente une école de langue française doit bénéficier de la même expérience qu'un élève anglophone de la même communauté.

Retombées positives :

La Cour suprême du Canada, dans un jugement unanime, s'est prononcée en faveur de 2023-2024 la CSFTNO sur la question des admissions.

- La CSFTNO a demandé une révision du Règlement sur l'admission d'un élève à l'école



francophone (2020).

Les données de Statistiques Canada (2021), qui n'incluent les chiffres liés à l'arrivée des nouveaux arrivants de langue française à Yellowknife surtout, donnent raison à la CSFTNO de dire que la population francophone augmente en flèche.

- La CSFTNO a demandé des projets en infrastructure à Hay River (compléter l'École Boréale) et à Yellowknife (une école primaire/élémentaire égale aux écoles anglophones ainsi qu'une école secondaire distincte ainsi qu'une garderie francophone dans chacune de ses trois écoles.
- Les parents francophones de Fort Smith ont demandé un programme scolaire en français langue première. Une garderie devra suivre.

La CSFTNO travaille avec la division de la Petite enfance du MÉCF dans la création d'une deuxième garderie francophone à Yellowknife. La CSFTNO prépare également des projets de garderies à Hay River et à Fort Smith.

Défis :

L'égalité réelle n'existe pas dans les écoles de la CSFTNO. Les deux écoles sont incomplètes, l'École Boréale n'ayant toujours pas une aile secondaire ni un gymnase. Les inscriptions à l'ÉASC montent en flèche et il n'y a plus de salles de classe disponibles. Le terrain de jeu à l'ÉASC est insuffisant et incomplet. Les options au secondaire sont minimales.

Bien que les élèves de la CSFTNO réussissent généralement bien, voire très bien, le plus haut tribunal du pays s'est prononcé à plusieurs reprises sur la question de l'égalité réelle.

Bien que le Gouvernement des Territoires du Nord-Ouest a des défis sur le plan financier et politique, il doit respecter l'article 23 de la Charte des droits et libertés ainsi que les décisions récentes de la Cour suprême du Canada.

Sondages de satisfaction : Parents et élèves

Les sondages ont été administrés en mai 2024.

Sommaire :

Ces sondages menés auprès des élèves et des parents de la CSFTNO mettent en lumière plusieurs points forts, ainsi que des pistes d'amélioration pour renforcer la qualité de l'expérience éducative offerte.

Parmi les points forts:

- Un climat scolaire globalement positif, où la majorité des élèves se sentent à leur place,

bienvenus et en sécurité, particulièrement dans les premières années du parcours scolaire.

- Le développement de compétences sociales clés, telles que le travail d'équipe, la résolution pacifique des conflits et le respect de la diversité, qui sont reconnues par une grande majorité de parents.
- Un fort sentiment d'appartenance et de fierté chez les élèves plus âgés, malgré quelques enjeux d'intimidation.
- Des parents impliqués et désireux de jouer un rôle actif dans l'apprentissage de leurs enfants, qui se sentent généralement bienvenus dans les écoles de la CSFTNO.

Cependant, plusieurs pistes d'amélioration émergent également:

- Une meilleure préparation des élèves à leur avenir, que ce soit en termes de transition vers les études postsecondaires, d'insertion professionnelle ou d'acquisition de compétences pratiques comme la gestion financière, qui semble insuffisante aux yeux des élèves plus âgés et d'une partie des parents.
- Une adaptation plus poussée des méthodes d'enseignement aux intérêts et besoins des élèves, en leur offrant davantage de choix et d'occasions de travailler sur des sujets qui les passionnent, à tous les niveaux.
- Un renforcement de l'apprentissage des langues et cultures autochtones, qui apparaît variable et parfois limité, afin de favoriser une meilleure compréhension et intégration de ces dimensions.
- Un soutien accru en littératie et une diversification des programmes au secondaire, pour répondre aux préoccupations exprimées par certains parents concernant le niveau de maîtrise du français et la variété des parcours proposés.
- Une communication plus étroite avec les parents, pour les informer des progrès de leurs enfants, des défis rencontrés et des ressources disponibles, et ainsi consolider le partenariat école-famille.

La CSFTNO développera un plan pour partager les résultats avec les élèves et les parents et pour mettre en place un plan pour adresser certaines lacunes.

1. Services administratifs et scolaires

Les services administratifs et scolaires regroupent l'ensemble des activités des organismes scolaires et des écoles, et correspondent à l'ambition globale qu'ont définie ces organismes :

- A. Structure de gouvernance
- B. Organigramme
- C. Profils des écoles
- D. Élaboration des politiques



A. Gouvernance des organismes scolaires

L'encadré qui suit présente les grandes lignes de la structure et des processus de gouvernance de l'organisme scolaire, la durée du mandat des membres élus et qui occupent actuellement les postes :

La *Loi sur l'éducation* des TNO définit les pouvoirs et les responsabilités du ministre, des organismes scolaires, du personnel éducatif, des élèves et des parents. Il définit en outre les dispositions concernant l'accès, les dossiers, les mécanismes de résolution et d'appel, la diversité culturelle et la langue d'enseignement, ainsi que la gouvernance et les questions financières.

Bien que le Ministère ne fournisse pas de services directement aux élèves, il est responsable de s'assurer que les élèves ont un accès équitable aux programmes et services d'éducation. En vertu de la *Loi sur l'instruction publique*, cette responsabilité appartient aux instances scolaires. Les organismes scolaires sont composés de personnes élues et/ou nommées qui représentent les intérêts de leur communauté dans la planification et la prestation de programmes éducatifs pour leur(s) école(s).

La CSFTNO est composée de six membres élus : trois de Yellowknife et trois de Hay River. La dernière élection a eu lieu en octobre 2021. Les administrateurs peuvent briguer un deuxième mandat. La CSFTNO a décidé de maintenir un mandat de trois ans à Hay River et à Yellowknife. Chaque décembre, un nouveau président et un nouveau vice-président sont élus, ainsi que les présidents des comités et leurs membres.

Chaque conseil d'éducation de district a un président qui représente sa région au forum des leaders de l'éducation avec le ministre. Les présidents des organismes d'éducation ne représentent pas seulement leurs régions et leurs communautés ; leur responsabilité s'étend au travail collectif vers des objectifs et des priorités communs pour le système d'éducation des TNO.

Le président du conseil des commissaires assure la liaison avec le ministre de l'Éducation. Le président veille au bon fonctionnement du conseil. Le président représente également le conseil et en est le porte-parole.

Il y a six membres élus ; trois commissaires de Yellowknife ; Jean de Dieu Tuyishime, président, Simon Cloutier et Fiona Aiston, ainsi que trois commissaires de Hay River ; Jessica King, vice-présidente, Catherine Boulanger et Rachel Cook. Le CED de la CSFTNO se réunit mensuellement, sauf en juillet et en août. Les réunions du conseil ont lieu régulièrement tout au long de l'année scolaire. En septembre 2023, Fiona Aiston a démissionné et a été remplacé par Flora Camuzet.



La CSFTNO organise également deux retraites de deux jours, une à l'automne et une autre au printemps. La direction générale est la seule employée du conseil.

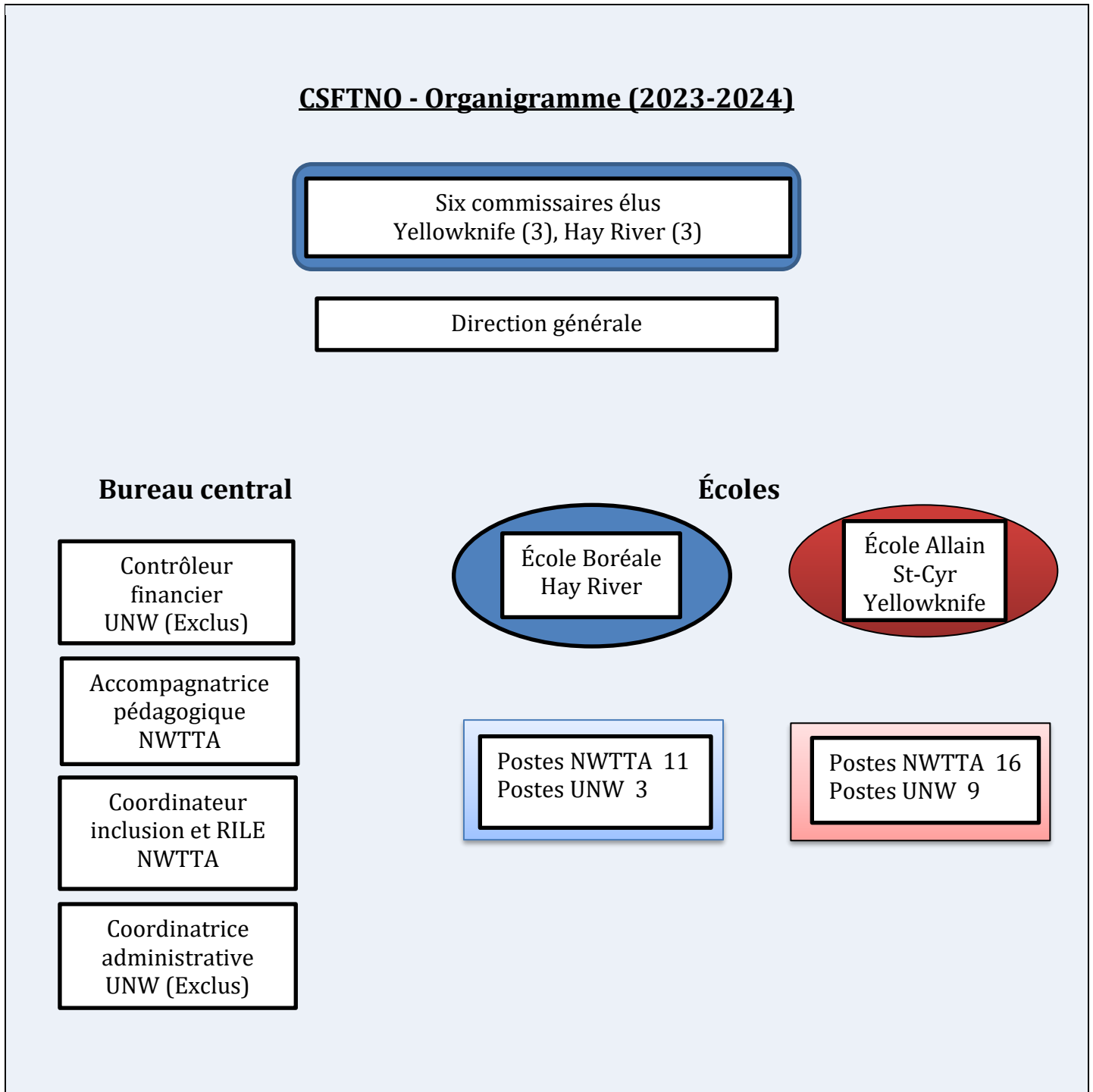
La direction générale est le chef et le gestionnaire du système. Ses principales tâches sont de superviser et de structurer la prestation des programmes d'éducation conformément à la Loi sur l'éducation, aux règlements, aux directives ministérielles et aux politiques. La direction générale fournit des conseils au conseil des commissaires dans les domaines qui relèvent de son mandat et encourage les intervenants en éducation à collaborer à l'élaboration d'objectifs pédagogiques pour répondre aux besoins des élèves francophones des TNO.

La direction générale travaille en collaboration avec le ministère de l'Éducation, de la Culture et de la Formation. C'est le rôle de la direction générale d'évaluer la prestation des programmes scolaires comme l'exige la *Loi sur l'éducation*.



B. Organigramme

Voici comment les différentes fonctions sont réparties :



C. Profils des écoles

Nombre d'écoles dans le district	2	Nombre d'élèves prévus	245
Nom de l'école	Collectivité	Niveaux offerts	Points saillants des programmes
École Boréale (Boréale)	Hay River	JK-12	Français langue première Francisation (PM à la 4e) English Language Arts (3e à la 12e) Education physique (PM à la 12e) Musique (PM à la 8e) Arts visuels (7e à la 10e) Littératie financière (11e et 12e) Technologie (1re à la 10e) Options (7e à la 10e) Entreprenariat Classes combinées : PM/M, 1 ^{re} et 2 ^e , 3 ^e et 4 ^e , 5 ^e et 6 ^e , 7 ^e et 8 ^e , et des groupes au secondaire pour certains cours tels l'éducation physique Au secondaire, nous offrons certains cours en sciences et mathématiques aux 2 ans.
École Allain St-Cyr (Allain St-Cyr)	Yellowknife	JK-12	Français langue première Francisation (PM à la 3e) English Language Arts (3e à la 12e) Education physique (PM à la 12e) Musique (PM à la 8e) Arts/Sports (5e à la 9e) Littératie financière (11e) Technologie (1re à la 10e) Options (7e à la 10e) Entreprenariat Classes combinées : 3 ^e et 4 ^e , 7 ^e et 8 ^e et des groupes au secondaire pour certains cours tels



			l'éducation physique Au secondaire, nous offrons certains cours aux deux ans.
--	--	--	--

Le tableau suivant donne le nombre total d'écoles dans le district, le nombre d'élèves prévus pour l'année scolaire à venir et un résumé des principaux éléments du programme scolaire offert par chaque école de la région; il présente également la collectivité où l'école est située, les années d'enseignement offertes par l'école et tout autre élément important comme l'immersion, les programmes d'éducation alternative, la composition des groupes (classes à années multiples, combinées ou à niveau unique) et les autres modes d'apprentissage alternatif (p. ex. apprentissage à distance, Montessori).

D. Élaboration des politiques

En vertu de l'article 96 de la Loi sur l'éducation, l'administration scolaire de district (ASD) est tenue :

- De mener ses travaux conformément aux règlements ;
- D'établir des règles de procédure régissant ses travaux ;
- D'établir un code de conduite à l'intention de ses membres.

Selon l'article 108 de la Loi, les mêmes exigences s'appliquent aux conseils scolaires de division (CSD).

Les règlements pris en vertu de la Loi sur l'éducation définissent et orientent plus précisément les politiques et les règlements administratifs que les ASD et les CSD doivent élaborer.

Dans le tableau suivant, vous trouverez une liste de politiques et de règlements administratifs qui sont obligatoires pour les organismes scolaires ou recommandés. Veuillez indiquer la date d'entrée en vigueur de chaque politique et règlement administratif pour tous les organismes scolaires de votre région dans la section appropriée. Si une politique ou un règlement est sans objet, indiquez « S. O. ». Si une politique ou un règlement n'existe pas, tracez un « X » dans la case correspondante.

--

Type de politique ou de règlement administratif	Commission scolaire francophone
Code de conduite	3.4
Présence à l'école	ASE-05
Sécurité dans les écoles	5.5
Transport des élèves	ADM-09
Déroulement des travaux	X
Gestion des dossiers	5.4
Évaluation des élèves	ASE-02
Intégration scolaire	ASE-01
Programme du 2 ^e cycle du secondaire	X
Honoraires	3.9
Rapport annuel	X
Emprunt	X
Sorties éducatives	ASE-06
Intimidation	ASE-04
Admissions des élèves	ADM-01
Traitement des plaintes	ADM-02
Utilisation équipement électronique	ADM-03
Budget de la CSFTNO	ADM-04



2. Écoles territoriales

Les écoles territoriales proposent les programmes et activités de perfectionnement professionnel qui favorisent l'excellence dans l'enseignement et la réussite scolaire des élèves prévus par la *Loi sur l'éducation* des TNO, les directives ministérielles ou le cadre de financement des écoles :

- A. Planification stratégique par organisme scolaire
- B. Planification des améliorations scolaires
- C. Évaluations du personnel
- D. Formation régionale et interne
- E. Coordonnateurs de l'alphabétisation
- F. Bien se nourrir pour mieux apprendre
- G. Enseignement d'une langue seconde
- H. Initiative pour la réussite scolaire
- I. Apprentissage à distance du Nord



rendement	<p><u>Numératie</u> <u>ECA</u> 100% des élèves de la 7e, 8e, 10e et 11^e année obtiendront la note de passage (50%) ou mieux lors des examens communs de l'Alberta en mathématiques : Partiellement atteint</p> <p>100% des élèves obtiendront la note de passage (50%) ou mieux lors des examens de diplôme en mathématiques.</p> <p><u>Bulletins</u> 85% des élèves de la 1^{re} à la 3^e année : 3 (ou mieux) sur leur bulletin scolaire à la section <i>Mathématiques - le nombre : concepts et opérations.</i> - Atteint</p> <p>École Allain St-Cyr Littératie</p> <p>TMNRÉ - structure de la phrase (% des élèves qui atteignent au moins le niveau 3) 3e 50% 4e 60% 5e 50% 6e 50% : Partiellement atteint</p> <p>TMNRÉ - vocabulaire (% des élèves qui atteignent au moins le niveau 3) 3e 65% 4e 60% 5e 50% 6e 50%</p>	<p>82% (9 sur 11)</p> <p>N\A (Aucun élève n'a écrit les examens de diplômes en maths cette année</p> <p>85% (11/13)</p> <p>3e - 38% 4e - 27% 5e - 50% 6e - 53%</p> <p>3e - 50% 4e - 36% 5e - 64% 6e - 41%</p>	<p>du français pour nos élèves qui l'utilisent peu à l'extérieur du cadre scolaire continue d'être un défi.</p> <p>L'impact des capacités à l'oral se répercute sur les habiletés à l'écrit, particulièrement en ce qui a trait au vocabulaire et à la structure de phrase. Il y a donc encore place à l'amélioration.</p> <p>Nos défis semblent davantage au niveau de la numératie. Les interventions ciblées ont davantage été structurées pour l'apprentissage de la littératie. Il nous vaut mieux comprendre les besoins spécifiques de nos élèves pour cibler les difficultés en numératie et intervenir</p>
-----------	---	---	---



<p>Langue et culture</p> <ul style="list-style-type: none"> • Visibilité et présence accrue de la langue autochtone dans les écoles • Embauche d'une personne-ressource • Résultats à des sondages 	<p>Partiellement atteint</p> <p>Numératie</p> <p><u>Bulletins</u></p> <p>95% des élèves du primaire de l'école Allain St-Cyr réussissent les objectifs de leur niveau scolaire (cote 3) : Partiellement atteint</p> <p>100% des élèves de la 7e à la 9e année atteignent une note égale ou supérieure à 80% : Partiellement atteint</p> <p>100% des élèves de 12e (niveau 30) atteignent une note égale ou supérieure à 80% : Partiellement atteint</p> <p>Apprentissage et affichage de la langue selon la région où se trouve l'école</p>	<p>71%</p> <p>64% (18 sur 28)</p> <p>71% (5 sur 7) 30-1 et 30-3 confondus</p>	<p>auprès des élèves pour solidifier leur compréhension des concepts mathématiques afin de leur permettre d'aborder des notions plus complexes aux niveaux supérieurs.</p> <p>EASC :</p> <p>Cette année, nous avons fait un bon pas d'avant dans l'affichage de la langue. Nous avons été en mesure de traduire beaucoup de mots que nous avons affichés dans l'école et dans les classes.</p> <p>Beaucoup de tentatives ont été réalisées, mais la réalité de notre école francophone minoritaire</p>
---	---	---	---



<p>Bien-être des élèves et des membres du personnel</p> <ul style="list-style-type: none"> • Taux de participation aux activités • Résultats à un sondage <p>Enseignement personnalisé et intégration scolaire</p> <ul style="list-style-type: none"> • Chaque élève reçoit la programmation qui répond à ses besoins. <p>Compétences clés</p> <ul style="list-style-type: none"> • Nous attendons les recommandations du 	<p>100% des élèves expriment un sentiment positif d'appartenance à leur école francophone</p> <p>Nombre d'élèves ayants un plan d'éducation spécifique</p> <p>À déterminer</p>	<p>N/A</p>	<p>nous donne des défis pour recruter quelqu'un. Les DENE compétents pour le faire sont peu nombreux et ils sont déjà dans d'autres écoles de Yellowknife, les autres écoles ayant dans la programmation la langue à leur curriculum.</p> <p>Nous n'avons pas réalisé de sondage. Malgré cela, on observe un sentiment positif de la part des élèves envers leur école francophone en général. Les élèves ont participé en grand nombre aux activités organisées. Il faudra déterminer qui va créer les sondages et quand. Sinon cela tombe dans l'oubli et on ne le fait pas.</p>
---	--	------------	--



Ministère pour l'intégration des compétences clés et des compétences dans la culture d'évaluation			
Points forts de la région	Nous avons raffiné nos stratégies pour analyser nos données d'évaluation et, bien que les résultats finaux n'atteignent pas tous nos objectifs, nous avons pu constater une nette amélioration de la compétence de nos élèves en écriture et en lecture surtout.		
Éléments à améliorer pour la région	Un plan davantage structuré pour le développement et l'évaluation des compétences à l'oral, qui sont préalables aux développements des autres habiletés en littératie, serait souhaitable. Nous sommes présentement à examiner des outils qui sont utilisés ailleurs dans le pays en milieu francophone minoritaire. Au cours des dernières années, nous avons mis beaucoup de temps à organiser du soutien pour permettre aux élèves de consolider leurs acquis en lecture et en écriture. Il nous faut maintenant travailler à aider nos élèves à les appliquer en contexte. Nous devons également davantage structurer nos interventions pour le développement et la consolidation des habiletés de base en numératie afin d'aider nos élèves à aborder des notions et problèmes plus complexes dans les années supérieures.		
Autres commentaires pour la région			



B. Planification des améliorations scolaires et examens des écoles

Selon la Directive sur l'amélioration de l'enseignement et de la communication des résultats des TNO, la planification des améliorations scolaires répond aux besoins des élèves et des collectivités, aux exigences des politiques et des directives ministérielles, et mobilise tout le personnel des écoles.

De plus, les examens annuels des écoles devraient être axés sur les objectifs d'apprentissage (scolaires ou autres) et les écoles doivent présenter l'analyse et l'évaluation des objectifs d'apprentissage à leur surintendant de l'éducation.

Les tableaux suivants présentent, pour la prochaine année scolaire, les priorités et objectifs régionaux qui se rattachent à la planification des améliorations scolaires et aux examens des écoles, ainsi que les points forts et les points à améliorer relevés.

<p>Approche régionale pour la planification des améliorations scolaires et examens des écoles, et pertinence relativement aux priorités régionales et ministérielles pour l'année scolaire</p>	<p>Chaque école prépare annuellement un plan d'amélioration dans lequel elles identifient trois secteurs d'activités à améliorer. Pour l'année scolaire 2023-2024, nous nous tiendrons à la littératie, la numération et le bien-être (développer le sens d'appartenance chez les élèves). La direction générale prévoit quatre visites dans chaque école pour examiner et évaluer le secteur identifié par l'école.</p>
---	--

<p>Points forts de la région</p>	<p>ÉB : Les points forts de notre région, en lien avec le plan d'amélioration de notre école, sont nombreux et significatifs. Nous avons eu le privilège d'accueillir plusieurs invités francophones, tels que Carine Paquin, auteure, et Yao, chanteur, ce qui a permis aux élèves de s'identifier et de se sentir inspirés par ces figures culturelles. Les enseignants ont également effectué un travail remarquable en développant et utilisant des questions ouvertes, inspirées des ressources de Marian Small, pour aider les élèves à approfondir leur compréhension des concepts mathématiques. De plus, le programme de francisation et son évaluation ont</p>
----------------------------------	---



	<p>récemment été revisités. Grâce au travail exceptionnel de nos membres du personnel, une nette amélioration de l'expression orale en français a été observée chez les élèves de prématernelle à la 2^e année. Leur dévouement et leur expertise ont permis aux jeunes apprenants de progresser rapidement, renforçant ainsi leur confiance et leurs compétences linguistiques.</p> <p>ÉASC : L'amélioration des compétences en écriture a été particulièrement visible chez nos élèves du primaire. À la fin de leur parcours scolaire, 94% de nos élèves de la 6^e année ont atteint de lecture acceptable en lecture. Nous constatons que 75% de nos élèves de la 4^e année atteignent déjà le niveau requis à la fin du primaire. Nos élèves sont engagés et s'investissent dans des projets : pièce de théâtre, activités sportives, activités nationales, etc. Cette participation nous donne une belle visibilité dans la communauté, ce qui a un impact positif sur la perception que les élèves ont de leur école.</p>
Éléments à améliorer pour la région	<p>ÉB : Les points à améliorer dans notre région, en lien avec le plan d'amélioration de notre école, nécessitent une attention particulière. Le chevauchement des séquences de lecture et d'écriture a causé de la confusion chez les enseignants quant aux éléments à évaluer, ce qui appelle à une clarification et une révision de ces séquences. Le fonctionnement des CAP en littérature doit également être revu pour mieux définir la démarche et les objectifs poursuivis. En raison d'un début d'année retardé, la démarche de résolution de problèmes n'a pas été implantée dans toutes les classes. Toutefois, elle sera mise en place à partir de septembre 2024, garantissant que tous les élèves bénéficieront de cette approche cruciale pour le développement de leurs compétences en résolution de problèmes. Au niveau secondaire, il est impératif de fournir des rappels et des renforcements fréquents pour encourager l'utilisation du français chez les élèves, afin de soutenir et renforcer leur maîtrise de la langue.</p> <p>ÉASC : Nous devons transformer notre capture des données sur le bien-être des élèves afin d'avoir une meilleure</p>

Plan de fonctionnement

	représentation de leurs besoins et de façons pour y répondre. Certains outils auront à être ajustés pour répondre aux exigences des nouveaux programmes d'étude.
Autres commentaires pour la région	



C. Évaluations du personnel - Faire le plan de qui est où dans les années (1,2,5,10, etc).

Tous les éducateurs doivent se soumettre à des évaluations en vertu de directives ministérielles, comme *Promotion du perfectionnement professionnel des enseignants dans les écoles des Territoires du Nord-Ouest (2004)* et *Directive sur l'évaluation et le perfectionnement professionnel des directeurs d'école aux Territoires du Nord-Ouest (2012)*.

Les tableaux suivants présentent l'approche régionale pour effectuer les évaluations du personnel durant la prochaine année scolaire ainsi que les points forts et les points à améliorer relevés.

<p>Approche régionale pour l'évaluation du personnel</p>	<p>École Boréale (ÉB) : Trois enseignants sont à évaluer (an 1), (6 ans) et (11 ans). L'outil "<i>Normes de compétences pour les enseignants des TNO</i>" sera utilisé.</p> <p>École Allain St-Cyr (ÉASC) : Cinq enseignants sont à évaluer (3 dans l'an 1), (10 ans) et (12 ans). L'outil "<i>Normes de compétences pour les enseignants des TNO</i>" sera utilisé.</p>
--	--

<p>Points forts de la région</p>	<p>ÉASC : Cette année la direction d'école a changé sa stratégie pour l'évaluation. Il y a eu des rencontres de groupe pour les nouveaux dès le départ de l'année scolaire afin d'établir les encadrements et les modalités de l'évaluation et de la supervision. Il y a eu de nombreux suivis par courriels ainsi que des rencontres individuelles planifiées (même si cela reste un défi à réaliser). Même si le nouvel outil n'a pas été utilisé, la contribution des enseignants dans le processus de leur évaluation a été mise de l'avant. Cette année, la co-construction dans l'élaboration de l'évaluation finale a été bénéfique et a donné du sens à l'objectif.</p> <p>ÉB : Un point fort de l'évaluation des membres du personnel réside dans l'élaboration des grilles de rétroaction, qui permettent de partager des observations importantes avec les personnes évaluées. Ces grilles, conçues en lien</p>
----------------------------------	--



	<p>direct avec les normes de compétences, offrent un cadre structuré pour évaluer et améliorer les performances des enseignants. Cette approche garantit que les retours sont précis, pertinents et alignés avec les attentes professionnelles, favorisant ainsi le développement continu et ciblé des compétences du personnel.</p>
Éléments à améliorer pour la région	<p><u>ÉASC :</u> Il est difficile d'aller régulièrement en classe pour faire de l'observation et des rencontres formelles par la suite. La rétroaction qui devrait se faire presque le même jour est souvent reportée. Il faut trouver un mode de fonctionnement pour le faire plus rapidement afin qu'il n'y ait pas d'écart entre l'observation et la rétroaction. Reporter la rencontre de rétroaction n'est pas bénéfique. Il y a beaucoup de supervisions et d'évaluations que doit effectuer la direction tout au long de l'année incluant les membres UNW et les membres NWTTA. Ceci reste un défi de les réaliser dans les temps et délais prescrits.</p> <p>Enfinement, trois évaluations d'enseignants ont été complétés ; deux enseignants (an 1) et une enseignante (an 2). Une enseignante (an 1 à la CSFTNO) mais qui était dans un autre conseil scolaire des TNO avait déjà été évalué, donc elle n'a pas été évalué formellement. En l'observant, il était clair qu'elle était compétente.</p> <p><u>ÉB :</u> Pour améliorer notre école, plusieurs aspects doivent être corrigés selon l'évaluation du personnel. Cette année, les nombreux changements de direction ont empêché des suivis adéquats. La direction par intérim s'est occupée du fonctionnement de base, mais les retours et départs successifs de la direction ont perturbé la continuité des dossiers et la transmission d'informations cruciales. De plus, il est nécessaire d'optimiser l'application des normes de compétences pour l'évaluation des enseignants. Bien que des grilles de rétroaction aient été élaborées, certains enseignants chevronnés, n'ont pas été évalués en raison d'un manque de communication, et une autre enseignante n'a été évaluée que de façon partielle.</p>



Autres commentaires pour la région	<p><u>ÉASC :</u> Je n'ai pas pu utiliser le nouvel outil "Normes de compétences pour les enseignants" pour les membres NWTTA. Il n'était pas fonctionnel cette année pour l'utiliser pour tous mais je m'en suis inspirée.</p> <p><u>École Boréale :</u> En tant que directrice par intérim et future directrice de l'École Boréale, cette année de transition m'a beaucoup appris sur l'évaluation des enseignants (NWTTA). J'ai acquis une meilleure maîtrise de l'outil des normes de compétences. Grâce à cette expérience, je me sens davantage prête à respecter les délais et à mener les évaluations de manière efficace tout au long de l'année scolaire 2024-2025.</p> <p>En ce qui concerne l'évaluation des directions d'écoles, une d'entre elles a annoncé son départ à la retraite à la fin de l'année scolaire et l'autre a été en congé de maladie pendant de longs moments pendant l'année scolaire donc aucune d'elles n'a été évaluée.</p>
------------------------------------	---



D. Formation régionale et interne

Les organismes scolaires sont chargés de la formation du personnel à l'échelle de la région et de l'école ; cette formation peut avoir lieu n'importe quand dans l'année, et occupe 2,5 jours administratifs et le temps alloué pour le renforcement des pratiques d'enseignement. (Cela n'inclut pas les activités de perfectionnement professionnel prévues à l'article 16 de la convention collective.)

Les tableaux suivants présentent le plan de formation régional et interne et sa pertinence relativement aux priorités régionales et communes, de même que les points forts et les points à améliorer.

<p>Approche régionale pour terminer la formation en cours d'emploi</p> <p>Veillez indiquer la pertinence relativement aux priorités régionales et communes pour l'année scolaire à venir</p>	<p>La CSFTNO a deux priorités, l'une étant le mandat de l'école de langue française en milieu minoritaire et le rôle de l'enseignant dans celle-ci, l'autre étant mise en œuvre des programmes d'études adaptés des TNO.</p>	
<p>Indicateurs de rendement régionaux</p>	<p>Cibles régionales</p>	
<p>Pourcentage de la formation régionale et interne axée sur les priorités régionales</p>	<p>100%</p>	<p>100%</p>
<p>Points forts de la région</p>	<p>Nous avons réussi à développer des partenariats avec des personnes-clé qui peuvent nous soutenir dans la transition vers les nouveaux programmes d'étude et la compréhension de notre rôle dans la construction identitaire des élèves. Certains de nos enseignants émergent comme des leaders pour diriger des activités pertinentes et réellement basées sur les besoins et le vécu des enseignants. La collecte de rétroaction sous forme de « billets de sortie » lors des activités de développement professionnel nous permet de nous ajuster afin de mieux répondre aux besoins des enseignants.</p>	



Éléments à améliorer pour la région	Développer davantage l'accès facile à des ressources en français pertinentes aux besoins des enseignants (beaucoup de la littérature et la documentation en lien avec les programmes de la C-B est en anglais et non disponible en traduction).
Autres commentaires pour la région	Les défis logistiques pour l'organisation d'activités qui réunissent nos deux écoles, souvent liés au transport et aux coûts encourus, sont parfois grands. Bien que la technologie nous aide à pallier des problèmes liés au transport, elle ne fournit pas toujours des conditions optimales à l'engagement.



E. Coordonnateurs de l'alphabétisation

Les coordonnateurs de l'alphabétisation et de l'enseignement des mathématiques collaborent avec les enseignants pour élaborer des approches pédagogiques efficaces des matières concernées applicables dans toutes les disciplines et à tous les niveaux. Ils assurent le perfectionnement professionnel des enseignants et donnent des exemples de routines, méthodes et protocoles efficaces, tout en élaborant un plan d'action régional pour l'alphabétisation et en appuyant les administrateurs et les enseignants dans l'élaboration et l'utilisation de pratiques, de ressources et d'évaluations associées au plan.

Le tableau suivant donne les détails du nombre total de postes de coordonnateurs de l'alphabétisation en place (alloués, prévus et réels) pour orienter les programmes et l'administration à l'échelle régionale ; il présente également l'explication des écarts potentiels.

Alloué <i>(années-personnes [AP])</i>	Contribution de l'organisme scolaire <i>(AP)</i>	Total prévu <i>(allocation + contribution = AP)</i>	Explication si la contribution n'est pas de 1,0 ou de 0,5 <i>(le cas échéant)</i>	Réel <i>(AP)</i>	Explication de l'écart <i>(le cas échéant)</i>
0.50	0.50	\$89,108 + \$92,159 = \$181,267		\$181,267	

* Conformément au Cadre de financement des écoles, le financement alloué équivaut à 0,50 ou 0,25 d'un poste de conseiller scolaire, dans l'optique que l'autre moitié soit financée par l'organisme scolaire.



F. Bien se nourrir pour mieux apprendre - Tout ce que je vais faire avec Healthy Food for Learning en 23-24)

Le programme « Bien se nourrir pour mieux apprendre » s’inscrit dans le Cadre stratégique anti-pauvreté et vise à permettre aux écoles de fournir des collations ou des repas sains aux élèves.

Les tableaux suivants présentent l’approche régionale retenue pour l’année scolaire à venir, de même que les points forts et les points à améliorer.

<p>Approche régionale au programme Bien se nourrir pour mieux apprendre pour l’année scolaire à venir</p>	<p><u>Écoles Boréale et Allain St-Cyr :</u></p> <p>Le programme “<i>Bien se nourrir pour mieux apprendre</i>” nous permet de faire l’achat de collations, de déjeuners et dîners santé (fruits, légumes, yaourts, fromage, barres-granola, céréales, lait, etc.). Tous les enseignants sont responsables d’identifier les besoins en nourriture de leurs élèves au jour le jour et de mettre de la nourriture à leur disposition. Ainsi, nous nous assurons que tous les élèves ont le ventre plein pour être disponibles à l’apprentissage.</p> <p>De plus, nous faisons l’achat d’ingrédients nécessaires lors des ateliers de cuisine (notamment dans le cadre des cours de santé). Nous croyons que l’apprentissage des techniques de base de cuisine encourage nos élèves à faire des meilleurs choix alimentaires.</p>
--	---

<p>Points forts de la région</p>	<p><u>ÉASC :</u></p> <p>Le programme répond aux besoins de notre école. L’enseignant en éducation physique et les titulaires de classe en font la promotion dans les cours de santé, entre autres.</p> <p>Les activités de cuisine réalisées par les titulaires sont nombreuses. Les élèves sont amenés autant à faire de bons choix qu’à connaître les bienfaits des aliments et à cuisiner des recettes santé. Le programme a permis également d’organiser des activités culinaires avec les familles.</p> <p>Le programme nous permet d’offrir, aux élèves qui n’en ont pas, des collations ainsi que des dîners. Des collations santé sont disponibles en tout temps au secrétariat de l’école et à la bibliothèque autant pour les élèves du secondaire que du primaire. Des dîners sont aussi accessibles à la cuisine.</p>
----------------------------------	--



	<p>ÉB : Les points forts de notre région, en lien avec le budget "<i>Healthy Food for Learning</i>", ont été particulièrement bénéfiques pour les élèves et la communauté scolaire. Ce budget a permis d'organiser plusieurs événements avec les parents, comme la journée d'intégration pour les nouveaux élèves de la prématernelle et de la maternelle, favorisant ainsi une meilleure intégration et un sentiment de communauté.</p> <p>Un système bien organisé, mis en place par notre secrétaire, a permis aux enseignants de commander facilement de la nourriture, assurant ainsi que les besoins alimentaires de nos élèves soient satisfaits.</p> <p>De plus, grâce à ce budget, nous avons pu acheter divers ingrédients pour notre activité des chefs, une initiative toujours très appréciée des élèves de la 5e à la 9e année. Cette activité culinaire enrichit non seulement leur expérience éducative mais aussi renforce les compétences en collaboration et en créativité.</p>
Éléments à améliorer pour la région	<p>ÉASC : Il serait bon de bonifier la participation famille-école afin de promouvoir les saines habitudes de vie. Les boîtes à dîner restent à désirer. L'ÉASC a été proactive durant plusieurs années mais il semble y avoir une baisse dans ce sens. Les boîtes à dîner sont à bonifier de notre part.</p> <p>Aussi, ce ne sont pas tous les titulaires qui sont impliqués au même niveau. Ce sont souvent les mêmes qui sont proactifs. Il faut également déterminer qui va en faire l'achat. Si personne n'a le mandat au départ, les achats se font difficilement.</p> <p>École Boréale : Les points à améliorer dans notre région, en lien avec le budget "<i>Healthy Food for Learning</i>", incluent plusieurs initiatives importantes.</p> <p>Tout d'abord, nous souhaitons rétablir notre système de petit déjeuner communautaire chaque matin dans l'atrium, une tradition interrompue depuis la COVID-19. Cela garantirait que chaque élève puisse avoir accès à de la nourriture dès leur arrivée à l'école, favorisant ainsi une meilleure concentration et participation en classe.</p> <p>De plus, nous aimerions offrir davantage de cours de cuisine pour les élèves de la prématernelle à la 12e année, en mettant l'accent sur les saines habitudes de vie. Ces cours permettraient aux élèves de développer des compétences pratiques en cuisine tout en apprenant l'importance d'une alimentation équilibrée et saine.</p>



Autres commentaires pour la région	
------------------------------------	--

Nom de l'école	Type de programmes alimentaires offerts (déjeuner, dîner, collations, etc.)	Moyenne d'élèves servis chaque jour	Critères de participation (faible revenu, coûts, gratuit pour tous, etc.)	Financement reçu d'une source autre que le GTNO (Montant [\$] et source)
ÉB	Des collations, des repas/ingrédients pour des événements spéciaux comme l'intégration des nouveaux élèves de la prématernelle et la maternelle et l'activité des chefs, pour nos cours de cuisine, pour de la nourriture traditionnelle avec madame Shirley Morin.	50	Gratuit pour tous	5590\$
ÉASC	Des collations Des déjeuners Repas spéciaux pour des événements particuliers Collations collectives lors des sports	179	Gratuit pour tous	4555\$

* Veuillez remplir une rangée par programme. Remplissez deux rangées si votre école offre les programmes scolaires de déjeuners et de collations.

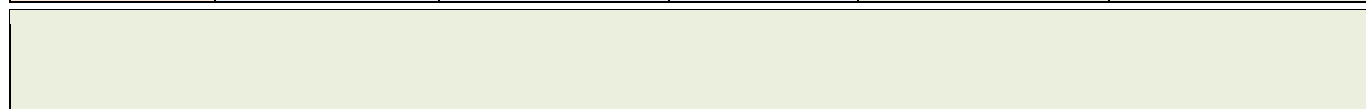
--

G. Enseignement d'une langue seconde

Selon les paragraphes 73(2) et (3) de la *Loi sur l'éducation*, l'anglais (ou une autre langue officielle) doit être enseigné en plus de la langue officielle utilisée pour l'enseignement.

Le tableau suivant détaille tout l'enseignement en langue seconde (LS) offert dans chacune des écoles de la région, notamment la langue seconde enseignée, le type d'enseignement en LS, et les niveaux scolaires concernés.

Nom de l'école	Langue seconde <i>(chipewyan, cri, anglais, français, gwich'in, inuinnaqtun, inuktitut, inuvialuktun, esclave du Nord, esclave du Sud ou t̄ich̄o)</i>	Type D'enseignement en LS <i>(programme élémentaire, avancé, approfondi ou immersion)</i>	Niveaux <i>(par type de programme)</i>	Le programme en LS a-t-il été offert comme prévu ? (O/N)	Sinon, pourquoi ?
Boréale	Anglais	Programme régulier, incluant 10-1, 20-1 et 30-1	3e à 6e (240 minutes) par niveau 7e-8e (225 minutes) par niveau 9e à 12e (350 minutes) par niveau	Oui Oui Oui	
Allain St-Cyr	Anglais	Programme régulier, incluant 10-1, 20-1 et 30-1	3e à 6e (240 minutes) par niveau	Oui Oui	



Plan de fonctionnement

			7-8e (280 minutes) par niveau 9 à 12 (350 par niveau)	Oui	
--	--	--	--	-----	--

** Prévoyez une ligne par école, par langue et par type d'enseignement*

--

H. Initiative pour la réussite scolaire

L'Initiative pour la réussite scolaire (IRS) vise à favoriser l'apprentissage et la réussite des élèves. Les propositions visant l'année suivante sont soumises pour approbation au Ministère et à l'Association des enseignants et enseignantes des Territoires du Nord-Ouest (AETNO) en mai (selon le manuel de l'IRS).

Les tableaux suivants résument la proposition de projet d'IRS ; ils présentent également les cibles et indicateurs de rendement régionaux (**veuillez les inclure dans le tableau ci-dessous**), de même que les résultats atteints, l'explication de tout écart entre les cibles et les résultats, un résumé de la mise en œuvre, et les points forts et les points à améliorer. Veuillez indiquer sous le résumé de la proposition si le projet s'inscrit dans la continuité d'un projet d'IRS entamé l'année dernière.

Nom du projet d'IRS	Projet soumis avec modifications pour permettre la transition aux programmes d'études adaptés des TNO.
Résumé de la proposition de projet d'IRS	<p>L'accent sera mis sur :</p> <ul style="list-style-type: none"> • La mise à jour de nos unités d'enseignement en littératie et en numératie ainsi que les évaluations pour qu'elles soient mieux alignées avec les programmes d'études adaptés de la Colombie-Britannique. • Le développement de pratiques évaluatives mieux alignées avec l'approche par compétences préconisée par les programmes d'études de la Colombie-Britannique.

Indicateurs de rendement de l'IRS	Cibles régionales	Résultats obtenus	Explication de l'écart (le cas échéant)
Pourcentage du personnel enseignant de l'ensemble de la région qui participe aux activités de perfectionnement professionnel de l'IRS	100%	100%	
Complétion de la révision des unités d'étude pour	100%	30%	Des unités communes ont été développées en 9e année en littératie,

--

Plan de fonctionnement

3e, 4e, 5e, 6e et 9e année			<p>en français mais également en anglais.</p> <p>À cause de la transition vers les nouveaux programmes d'étude, les enseignants ont dû enseigner de nouveaux types de textes et il n'était pas toujours évident de développer un alignement vertical à travers les années. De plus, les temps de collaboration en littératie et en numératie entre les deux écoles ont été dérangés par divers événements. Finalement, les enseignants ont voulu avoir l'opportunité d'explorer un peu plus à leur rythme pour apprivoiser les nouveaux contenus à enseigner.</p>
Développement de nouveaux outils d'évaluation pour observer le développement des compétences	100%	100%	Des outils ont été développés, d'autres le seront en 2024-2025.
Points forts	Les enseignants ont exprimé en forte majorité que les activités de développement professionnel du projet IRS ont eu un impact positif sur leur enseignement.		
Points à améliorer	Les enseignants expriment le besoin d'avoir plus de temps de collaboration, d'avoir le temps de créer des grilles d'évaluation communes et qui s'alignent.		
Autres commentaires			



3. Intégration scolaire

La Directive ministérielle sur l'intégration scolaire (2016) repose sur du financement annuel conditionnel. Cet investissement permet de s'assurer que les programmes, le personnel et les processus des organismes scolaires répondent aux attentes et aux normes énoncées dans les Lignes directrices sur l'intégration scolaire (2016) afin de soutenir efficacement le travail des titulaires de classe et la réussite des élèves. Les fonds pour l'intégration scolaire permettent aux organismes scolaires d'offrir des systèmes et des services de soutien aux élèves pour qu'ils soient tous intégrés dans des classes ordinaires et en mesure d'y participer pleinement aux côtés de jeunes de leur âge dans leur collectivité de résidence.

A. Coordonnateurs régionaux de l'intégration scolaire (Yvonne)

Le coordonnateur régional de l'intégration scolaire oriente les programmes et l'administration à l'échelle régionale pour épauler le personnel d'intégration, l'équipe-école et le milieu scolaire en général afin d'aider les enseignants titulaires à répondre aux besoins des élèves.

Le tableau suivant donne les détails du nombre total de postes de coordonnateurs régionaux de l'intégration scolaire (alloués, prévus et réels) en place pour orienter les programmes et l'administration à l'échelle régionale ; il présente également l'explication des écarts potentiels.

Allo ué (AP)	Pré vu (AP)	Explication de l'écart (le cas échéant)	Réel (AP)	Explication de l'écart (le cas échéant)
1.00	1.00		1.00	

Indicateurs de rendement régionaux	Cibles régionales	Résultats obtenus	Explication de l'écart (le cas échéant)
Pourcentage de coordonnateurs régionaux de l'intégration scolaire affectés à moins de 1,0 ÉTP	0%	0%	

--

B. Enseignants de soutien aux programmes

L'enseignant de soutien aux programmes (ESP) collabore étroitement avec les titulaires de classe pour les aider à élaborer des stratégies d'enseignement qui répondent aux besoins des élèves.

Le tableau suivant donne les détails du nombre total de postes d'ESP alloués, prévus et réels en place et dont les titulaires collaborent directement avec les écoles ; il présente également l'explication des écarts potentiels.

Si les tâches des ESP sont partagées entre plusieurs personnes, veuillez en donner les détails (la distribution et la justification du partage des tâches).

Nom de l'école	Alloué (AP)	Prévu (AP)	Explication de l'écart (le cas échéant)	Détails sur le partage des tâches des ESP	Réel (AP)	Explication de l'écart (le cas échéant)
ÉB	1.00	1.00			1.00	
ÉASC	1.53	1.50	Écart causé par la division de nos minutes d'instruction		1.53	
TOTAL	2.53	2.50			2.53	



C. Aides-enseignants

Les aides-enseignants sont des personnes qui travaillent à l'école pour aider les enseignants titulaires à satisfaire les besoins personnels et scolaires des élèves.

Le tableau suivant donne les détails du nombre total de postes d'aides-enseignants (alloués, prévus et réels) en place pour aider les enseignants titulaires à subvenir aux besoins personnels et scolaires des élèves ; il présente également l'explication des écarts potentiels.

Veillez-vous assurer que les aides-enseignants embauchés en vertu du principe de Jordan et de l'initiative Children First soient inclus dans la colonne « Réel (AP) », et qu'on en tienne compte dans la colonne « Explication de l'écart (le cas échéant) ».

Nom de l'école	Alloué (AP)	Prévu (AP)	Explication de l'écart (le cas échéant)	Réel (AP)	Explication de l'écart (le cas échéant)
Boréale	0.96	1.00		1.00	
Allain St-Cyr	2.83	6.00	3 aides-enseignantes embauchées par le programme Principe de Jordan	6.00	
TOTAL	3.79	7.00		7.00	



D. Intégration scolaire – Perfectionnement du personnel

Ce financement est dédié au personnel éducatif afin qu'il puisse offrir ou recevoir de la formation professionnelle directement en lien avec le soutien aux élèves et l'intégration scolaire dans la classe et l'école en général.

Le tableau suivant indique la somme totale de financement allouée, prévue et réelle consacrée au perfectionnement professionnel en intégration scolaire ; il présente également l'explication des écarts potentiels.

Alloué (\$)	Prévu (\$)	Explication de l'écart (le cas échéant)	Réel (\$)	Explication de l'écart (le cas échéant)
\$16,728	\$16,728		\$11,255	Nous avons obtenu d'autres financements que nous avons utilisés pour le perfectionnement du personnel.

Le tableau suivant présente le perfectionnement professionnel en intégration scolaire prévu pour l'année scolaire à venir :

Type de formation et sujet	Public cible (ESP, éducateurs, aides-enseignants, directeurs)	Fournisseur de formation (coordonnateur régional de l'intégration scolaire, MÉCF, sous-traitant, etc.)	Date et lieu	La formation a eu lieu comme prévu? (Oui/Non)	Sinon, pourquoi ?
Autorégulation	Nouveaux employés : Enseignants et adjoints de soutien	CRIS	Août	NON	Évacuation
Formation sur différents sujets	ESP & adjoints de	Institut des troubles de	Mars 2024	Oui	

--

Plan de fonctionnement

en inclusion	soutien	l'apprentissage			
Développement du langage en petite enfance	ESP, enseignants & adjoints de soutien	Orthophoniste	Tout au long de l'année	Oui	
Formation /conférence en inclusion	adjoints de soutien	Réseau Entre - Aides (Alberta)	Novembre 2023	Oui	
Supporter l'Inclusion - Visite du CRIS à l'école Boréale	Tous les membres du personnel selon les besoins	CRIS	Tout au long de l'année	Oui	
Formation en inclusion aux T. N.-O. spécifiquement pour les ESP	ESP	CRIS	Tout au long de l'année	Oui	
Colloque de l'Association des orthopédagogues du Québec	ESP	Association des orthopédagogues du Québec	Novembre 2023	Oui	
Formation sur le trouble du spectre de l'autisme	Intervenants scolaires qui travaillent avec ce type de clientèle	Centre d'expertise en autisme https://formation.saccade.ca/	Au besoin	Oui	



Le tableau suivant détaille l'expertise ou les services d'intégration scolaire retenus pour mener à bien les initiatives de perfectionnement professionnel et de développement des capacités, notamment le nom de l'agent contractuel, le type de service, la raison expliquant le recours au service, l'école ou les écoles où l'agent contractuel a travaillé, et la durée du contrat attribué pendant l'année scolaire (les membres de l'équipe de soutien territoriale du MÉCF ne sont pas visés).

Nom de l'agent contractuel I	Type de service <i>(fréquence ou quantité, p. ex. le nombre d'évaluations ou de journées de consultation)</i>	Raison de choisir un consultant plutôt qu'un service du GTNO <i>(service du GTNO non disponible, etc.)</i>	École(s) profitant du service	Durée du contrat	Total (\$)
Carrie Jansen	Une journée par semaine	Pas de services d'orthophonie en français offerts aux TNO	École Allain St-Cyr École Boréale	Toute l'année	10 000\$

* Seuls les consultants embauchés grâce au financement de l'intégration scolaire sont inclus dans le tableau ci-dessus. Il faut exclure les autres postes de consultant, comme ceux pourvus en vertu du principe de Jordan ou de l'initiative Children First.



E. Technologies d'assistance

Les technologies d'assistance désignent tout objet, outil ou système de produits, acheté dans le commerce, modifié ou personnalisé, permettant de renforcer, de maintenir ou d'améliorer les capacités fonctionnelles d'un enfant handicapé.

Le tableau suivant donne le montant alloué, prévu et réel consacré aux technologies d'assistance dans chaque école, ainsi que l'explication des écarts potentiels.

Alloué (\$)	Réel (\$)	Achats réels de technologies d'assistance	Type d'utilisateur s (nbre de classes ou d'élèves, etc.)	Total (\$)	Explication de l'écart (le cas échéant)
\$29,945	\$21 848.26	Matériels - ÉASC	Toutes les classes	\$32,553.20	L'écart de 2 609 \$ s'explique du fait que les matériels coûtent plus cher qu'avant (inflation)
	\$10,353.75	Matériels - EB	Toutes les classes		
	\$351.19	Matériels - Bureau central			



F. Guérison et aide psychologique

La guérison et l'aide psychologique englobent les stratégies et les mesures de soutien conçues pour résoudre les problèmes de comportement et les malaises socioaffectifs liés entre autres aux séquelles des pensionnats.

Le tableau suivant indique le montant alloué et réel consacré aux activités de guérison et à l'aide psychologique dans la région.

Alloué (\$)	Réel (\$)	Objectif (matériel, postes, contrats, etc.)	Type d'utilisateurs (nbre de classes ou d'élèves, etc.)	Total (\$)	Explication de l'écart (le cas échéant)
\$35,882	\$ 21 495.24	Postes	14 classes (EASC)	\$21 495.24	L'écart de \$14,386 s'explique du fait que nous ayons reçu un autre financement du projet School-Based Mental Health and Wellness Services (SBMHWS) qui a financé une partie des salaires.
			11 classes (EB)		



G. Harmonisation du soutien aux élèves

Pour soutenir tous les élèves dans le cadre d'apprentissage commun et conformément au point 9.1c de la Directive ministérielle sur l'intégration scolaire (2016), il est essentiel d'harmoniser les mesures de soutien. Les plans de soutien aux élèves (PSÉ) et les plans d'enseignement individualisé (PEI) peuvent être révisés et modifiés à tout moment, mais doivent faire l'objet d'une révision au moins une fois par période de production de rapports (3 ou 4 fois par année).

Les tableaux suivants détaillent l'approche régionale visant à harmoniser le soutien aux élèves avec les objectifs énoncés dans leur PSÉ ou PEI pour l'année scolaire à venir ; de même que les points forts et les points à améliorer.

<p>Approche régionale visant à harmoniser le soutien aux élèves avec les objectifs énoncés dans le PSÉ ou le PEI</p>	<p>Les écoles de la CSFTNO sont composées de cohortes qui évoluent peu dans le temps. Cette réalité nous donne un avantage dans l'alignement du soutien et du suivi des adaptations.</p> <p>Nous continuons d'utiliser des processus qui garantissent que le soutien offert à nos élèves correspond aux objectifs énoncés dans les plans de soutien et les PEI. Les ESP s'engagent à revoir tous les plans à la fin de l'année et à les préparer pour septembre pour qu'ils soient prêts pour la rentrée.</p> <p>Quand l'année scolaire commence, chaque enseignant reçoit les plans qui ont été utilisés l'année précédente. Ces plans contiennent des informations importantes sur les stratégies gagnantes qui ont été utilisées avec les élèves dans les années précédentes. Les enseignants ont ensuite un mois ou plus pour connaître leurs élèves. Pendant ce temps, nous demandons aux enseignants d'utiliser les plans comme documents de travail. Ils peuvent ajouter,</p>
---	--



Plan de fonctionnement

	<p>supprimer ou suggérer de nouvelles stratégies/adaptations qui devraient être ajoutées aux plans et avec lesquelles ils sont à l'aise. Une fois cela fait, les PST rencontrent les enseignants individuellement et examinent tous les plans en collaboration. À la CSFTNO, nous sommes fiers de nos plans, ce sont des documents vivants auxquels toute la communauté scolaire contribue.</p> <p>Nous continuerons aussi à travailler avec notre orthophoniste pour le développement du langage. Nous déterminerons également comment nous pouvons poursuivre notre partenariat avec la division d'orthophonie de l'Université Laurentienne, leurs étudiants de deuxième année à la maîtrise effectuant leurs stages dans nos écoles. Ces partenariats nous aident grandement à identifier des adaptations spécifiques pour les élèves ayant des besoins particuliers.</p>
--	--

Points forts de la région	<p>La taille de notre équipe constitue un atout majeur. De plus, nous avons une enseignante spécialisée (ESP) expérimentée à l'EASC, soutenue par une équipe solide et des collaborations actives entre les membres du personnel scolaire. Les contacts réguliers entre les ESP et le RISC sont maintenus, favorisant un travail d'équipe efficace et des relations étroites. En outre, les membres de l'équipe d'adjoints au programme de soutien sont, en grande majorité, qualifiés, compétents et motivés, créant un environnement idéal pour une école francophone en milieu minoritaire.</p>
---------------------------	--



Plan de fonctionnement

	<p>Les suivis des plans et des élèves continuent de constituer une grande force pour la région. Depuis plusieurs années, le souci du détail dans les plans et les suivis avec les parents sont une fierté du programme éducatif de la CSFTNO.</p>
Éléments à améliorer pour la région	<p>Continuer à créer des opportunités de développement professionnel. Nous sommes en période de transition. Nous aurons une nouvelle RISC et 2 nouveaux ESP dans nos écoles. Il faut continuer de dédier du temps pour la formation et la consultation afin de bâtir les compétences en inclusion scolaire.</p>
Autres commentaires pour la région	



H. Stratégies pédagogiques flexibles

Les stratégies pédagogiques sont des techniques auxquelles les enseignants recourent pour aider les élèves à apprendre de façon autonome. Les directeurs doivent aider les enseignants et les aides-enseignants à utiliser des stratégies pédagogiques flexibles, par exemple en prévoyant l'allocation des ressources ou en organisant des activités de perfectionnement professionnel.

Le tableau suivant détaille l'approche régionale permettant aux directeurs de créer les conditions propices à l'emploi de stratégies pédagogiques flexibles par les enseignants pour l'année scolaire à venir ; il présente également les points forts et les points à améliorer.

<p>Approche régionale permettant aux directeurs de créer les conditions favorables à l'emploi de stratégies pédagogiques flexibles par les enseignants</p>	<p>Les directions de nos 2 écoles, en collaboration avec le CRIS, aident les enseignants et les assistants de soutien à organiser du temps pour le développement professionnel en ce qui a trait aux stratégies d'enseignement flexibles. Nous planifions et allouons les ressources nécessaires en fonction des besoins et dirigeront le développement du personnel.</p>
---	---

<p>Points forts de la région</p>	<p>Des équipes scolaires proactives qui cherchent constamment à s'améliorer. Ouverture au changement et appropriation de nouvelles stratégies pédagogiques. Un horaire collaboratif établi en début d'année scolaire afin de cibler les besoins des enseignants et des adjoints.</p>
<p>Éléments à améliorer pour la région</p>	<p>Continuer à allouer plus de temps des ESP pour les suivis spécialisés auprès des élèves qui ont des besoins particuliers. Ajouter du temps avec les assistants de soutien pour établir des objectifs de travail précis avec les élèves et faire des suivis étroits. Continuer à offrir des formations aux adjoints de soutien et aux enseignants afin que tout le monde parle un langage commun.</p>



Autres commentaires pour la région



I. Équipe de soutien scolaire

L'équipe de soutien scolaire (ESS), chapeauté par le directeur, aide les titulaires de classe à concevoir et mettre en œuvre des stratégies d'enseignement et de gestion, des plans de soutien à l'élève ou des plans d'enseignement individualisé, et à coordonner les ressources d'aide destinées aux élèves. L'équipe élabore également des stratégies pour aider les enseignants titulaires à combler les besoins des élèves et à réduire leurs difficultés d'apprentissage ; à résoudre des problèmes précis ; à traiter des enjeux systémiques ainsi que des enjeux propres à un enseignant ou à un élève ; et à tenir des dossiers conformément aux exigences de production de rapports. Idéalement, l'équipe de soutien scolaire doit se réunir régulièrement (habituellement toutes les semaines) et conserver un compte rendu écrit de ses réunions.

Les tableaux suivants détaillent l'approche régionale permettant aux équipes de soutien scolaire, sous la direction du directeur, en collaboration avec les enseignants de soutien aux programmes, d'aider les enseignants à répondre aux besoins de tous leurs élèves pour l'année scolaire à venir ; ils présentent aussi les points forts et les points à améliorer.

<p>Approche régionale permettant de s'assurer que l'équipe de soutien scolaire en place dans chaque école intervienne de manière efficace conformément à la directive</p>	<p>Le CRIS offre une formation aux ESP sur le plan de réunion de 30 minutes en août/septembre</p> <p>Le CRIS fixe les dates et assiste aux premières réunions avec les PST</p> <p>Toutes les notes de réunion sont enregistrées dans un fichier Google Drive partagé avec le CRIS.</p> <p>Les réunions de l'équipe de soutien sont abordées à chaque rencontre ESP/CRIS.</p>
--	--

<p>Points forts de la région</p>	<p>Les rencontres de l'équipe de la réussite font partie de nos routines. Elles sont intégrées dans nos mécanismes de soutien. Les ESP les utilisent pour trouver des solutions créatives et sur mesure aux problèmes qu'elles rencontrent.</p>
----------------------------------	---

--

Plan de fonctionnement

Éléments à améliorer pour la région	Les rencontres de l'équipe sont souvent faites avec les mêmes membres, il arrive parfois que les membres soient "fatigués" du processus. Il faut continuer d'encourager les gens à participer, ne pas hésiter à inviter de nouveaux membres et former de nouveaux leaders pour ces rencontres.
Autres commentaires pour la région	



J. Révision des plans de soutien à l'élève et des plans d'enseignement individualisé

Ces plans doivent faire l'objet de discussions avec les parents et tuteurs. Toutefois, en vertu de la *Loi sur l'éducation* des TNO, le plan d'enseignement individualisé exige en plus le consentement explicite (signature sur le document) du parent ou du tuteur de l'élève concerné.

Les tableaux suivants détaillent l'approche régionale de révision et de mise à jour des plans d'enseignement individualisé et des plans de soutien à l'élève en consultation avec les parents, les élèves, les membres de l'équipe de soutien scolaire, le personnel des organismes scolaire et les autres professionnels le cas échéant pour l'année à venir ; ils présentent également les points forts et les points à améliorer.

<p>Approche régionale de révision et de mise à jour des PSÉ et PEI en consultation avec les parents, les élèves, l'équipe de soutien scolaire, le personnel de l'organisme scolaire et d'autres professionnels, le cas échéant</p>	<p>Tous les plans sont créés avant la rentrée scolaire en août à partir des enregistrements de l'année précédente. En septembre, les ESP rencontrent chaque enseignant pour passer en revue tous les plans de chaque classe. Chaque enseignant a la responsabilité de suivre la « Procédure des plans de soutien et PEI – CSFTNO » dans laquelle les dates et les procédures spécifiques sont détaillées.</p> <p>En octobre, chaque plan est envoyé à la maison avec une lettre demandant au parent de contacter l'enseignant ou l'ESP s'il estime que des changements doivent être apportés au plan.</p>
---	---

<p>Points forts de la région</p>	<p>Encore cette année, nos enseignantes spécialisées, qualifiées et motivées, continuent de créer des plans personnalisés qui sont soigneusement examinés par tous les membres de l'équipe de l'école.</p> <p>Les enseignants sont également très impliqués dans l'élaboration et la révision des plans des élèves, qu'ils appliquent majoritairement en classe. Une surveillance étroite par les ESP et le RISC assure un souci du détail et</p>
----------------------------------	---



	<p>une cohérence exemplaire.</p> <p>Comme chaque année, nous continuerons de concentrer nos efforts sur la formation des nouveaux enseignants. Cette formation supplémentaire leur permettra de bien comprendre l'objectif des plans et l'importance de les maintenir vivants et actifs tout au long de l'année.</p>
<p>Éléments à améliorer pour la région</p>	<p>Il est souvent difficile pour certains nouveaux enseignants d'adapter leur enseignement aux plans des élèves. Les premières années d'enseignement sont particulièrement exigeantes, avec de nombreuses compétences à acquérir et à maîtriser. Le modelage joue un rôle crucial dans ce processus, tout comme la collaboration continue entre les ESP, les enseignants et les mentors.</p>
<p>Autres commentaires pour la région</p>	



K. Activités des ESP

Dans ce rôle, l'ESP se concentre sur les activités et les fonctions qui aident directement l'enseignant titulaire à répondre aux besoins des élèves. La Directive sur l'intégration scolaire fournit un cadre en cette matière en établissant des priorités dans l'utilisation du temps de l'ESP :

- L'ESP doit consacrer au moins 60 % de son temps à des **activités de soutien aux enseignants**.
- L'ESP doit consacrer au plus 25 % de son temps à travailler **directement avec les élèves** (habituellement des élèves du niveau 3, ceux qui ont les besoins les plus complexes).
- L'ESP doit consacrer au plus 15 % de son temps à d'**autres** fonctions.

Le tableau suivant détaille l'approche régionale permettant aux ESP d'organiser leur temps au meilleur de leur capacité, en respectant les priorités dans l'utilisation de leur temps en fonction des cibles ; il présente également les points forts et les points à améliorer.

<p>Approche régionale permettant aux ESP d'organiser le plus possible leur temps en fonction des priorités établies à cet égard</p>	<p>Nous tenons une réunion en personne en début d'année avec tous les ESP sur les attentes en matière d'utilisation du temps. Nous partageons le menu de l'ESP dans Exploring Inclusive Pedagogies (Schnellert, L. février 2019, p.22)</p> <p>L'utilisation du temps et les horaires sont discutés lors de chaque réunion ESP/CRIS. Les horaires des ESP sont partagés avec le CRIS via Google Drive.</p>
<p>Points forts de la région</p>	<p>La grande autonomie de nos ESP est définitivement une force au sein de la CSFTNO. Nos ESP, ayant reçu des formations initiales en inclusion scolaire, comprennent parfaitement les défis et priorités de leur tâche.</p> <p>Chaque début d'année, nous consacrons du temps à l'élaboration des horaires des ESP, en essayant de suivre le modèle proposé par le MECF. Les besoins des écoles, bien compris par le RISC, sont communiqués dans le "Bilan des besoins". Cet outil permet à tous d'établir des priorités en début d'année, de construire les horaires sur la base de faits concrets, et de s'ajuster en cours de route.</p>

Plan de fonctionnement

Éléments à améliorer pour la région	Garder les conversations au sujet des horaires en vie tout au long de l'année pour s'assurer que tout le monde respecte les normes. C'est un sujet qui revient sur la table constamment. Les ESP ont des horaires très chargés qui varient beaucoup selon les périodes. Nous les revoyons et discutons des priorités lors de nos nombreuses collaborations.
Autres commentaires pour la région	



4. Éducation et langues autochtones

Comme l'indique la *Loi sur l'éducation*, le système d'éducation des TNO reconnaît l'interrelation entre les langues, la culture et l'apprentissage et place les cultures ténoises au cœur de ses programmes scolaires.

La Politique sur l'éducation et les langues autochtones pour les élèves de la prématernelle à la 12^e année des TNO aide le ministère de l'Éducation, de la Culture et de la Formation (MÉCF) et les organismes scolaires à accueillir tous les élèves dans des environnements d'apprentissage qui centralisent, respectent et promeuvent les visions du monde, les cultures et les langues autochtones de la collectivité où se trouve l'école.

La Politique est soutenue annuellement par du financement conditionnel alloué aux organismes scolaires pour qu'ils offrent l'enseignement en langues autochtones et des programmes pédagogiques culturels pertinents pour les élèves dans le cadre du programme éducatif du district. Le financement versé aux organismes scolaires pour l'éducation et les langues autochtones doit uniquement servir à soutenir les élèves et les enseignants conformément à la présente politique sur l'éducation et les langues autochtones pour les élèves de la prématernelle à la 12^e année des TNO.

A. *Coordonnateurs régionaux de l'éducation et des langues autochtones*

Le coordonnateur régional de l'éducation et des langues autochtones joue un rôle pivot ; il se charge de coordonner l'enseignement des langues autochtones et les activités et programmes éducatifs sur la culture autochtone dans la région.

Le tableau suivant indique le nombre total de coordonnateurs régionaux de l'éducation et des langues autochtones affectés, prévus au budget et en poste pour mener les activités au niveau régional ; il explique également tout écart potentiel.

Alloué (AP)	Prévu (AP)	Explication de l'écart (le cas échéant)	Réel (AP)	Explication de tout écart ou ajustement (le cas échéant)
0.25	0,25		0.25	

--

B. Équipes de l'éducation et des langues autochtones - (qui sont les membres de mon comité autochtones, etc).

Il est demandé à chaque école des TNO de mettre sur pied un comité sur l'éducation et les langues autochtones chargé d'établir les objectifs personnalisés de l'école et de les consigner dans un plan pour l'éducation et les langues autochtones. Ce plan doit être axé sur les neuf domaines d'action décrits dans le Guide sur l'éducation et les langues autochtones. Les écoles sont tenues de revoir leur plan chaque année et de le modifier au besoin, afin de promouvoir l'essor des langues et de l'éducation autochtones dans leur communauté scolaire.

Le tableau suivant présente la composition des équipes en détail, la fréquence des rencontres prévues ; si l'équipe n'est pas formée ou n'est pas active, il en donne les raisons.

Équipe de l'éducation et des langues autochtones			
École	Composition de l'équipe <i>(directeur, ESP, etc.)</i>	Fréquence des rencontres	Si l'équipe n'est pas formée ou n'est pas active, pourquoi? <i>(le cas échéant)</i>
Boréale	directrice enseignant et responsable de la vie étudiante ESP enseignante enseignant	4 rencontres sont prévues (une à chaque début de quart)	Cette année, l'équipe pour l'éducation et les langues autochtones s'est rencontrée seulement deux fois, en raison de circonstances imprévues. Le roulement du personnel à la direction a entraîné une instabilité qui a limité les opportunités de réunions et de collaboration. De plus, l'entrée tardive due à l'évacuation des feux de forêts a retardé le début des activités planifiées.
Allain St-Cyr	directrice ESP enseignante primaire animateur culturel adjoint	4 rencontres sont prévues (une à chaque début de quart)	Les rencontres ont bien eu lieu comme prévu. Parfois, nous avons eu des rencontres supplémentaires au besoin.



C. *Éducation autochtone*

Le financement de l'éducation autochtone appuie l'application et le maintien des programmes et activités en lien avec l'éducation autochtone dans les écoles des TNO. On s'attend à ce que chaque école des TNO crée un environnement accueillant qui centralise, respecte et promeut les visions du monde, cultures et langues autochtones de la collectivité où elle se trouve. Par exemple :

- Chaque école doit s'efforcer de mettre en œuvre les programmes Dene Kede et Inuuqatigiit afin que les cultures, langues et visions du monde autochtones de la collectivité où elle se situe ressortent dans tous leurs enseignements.

Ainsi, on doit attribuer des ressources pour aider les enseignants de la prématernelle à la 12^e année à appliquer les programmes Dene Kede ou Inuuqatigiit.
- Chaque école doit offrir à tous ses élèves un environnement d'apprentissage qui centralise, respecte et promeut les visions du monde, cultures et langues autochtones de la collectivité où elle se trouve. Pour ce faire, il faut resserrer les liens entre l'école et la collectivité, offrir de la formation aux éducateurs et faire participer toute l'école à l'usage des langues. Ainsi, on doit :
 - Attribuer des ressources pour aider à renforcer la relation entre l'école et la collectivité, y compris pour des **programmes obligatoires de présence des aînés dans les écoles** : *Veillez noter que le programme Aînés dans les écoles n'existe plus en tant que programme distinct et que le soutien financier a été intégré au financement pour l'éducation autochtone ;*
 - Attribuer des ressources pour la formation des enseignants afin que tous les membres du personnel scolaire connaissent les visions du monde, les cultures et les langues autochtones de la collectivité dans laquelle ils vivent et travaillent, y compris pour **deux jours d'orientation culturelle obligatoire** ;
 - Attribuer des ressources pour adopter une approche scolaire globale visant à faire participer toute l'école à l'usage des langues autochtones.
- Les écoles doivent intégrer la culture et les façons de faire autochtones à leurs pratiques d'enseignement et d'apprentissage, ainsi qu'aux programmes d'enseignement et aux matières pour que les élèves de la prématernelle à la 12^e année aient l'occasion de vivre des expériences culturelles essentielles, authentiques et pertinentes tout au long de l'année scolaire. Ainsi, on doit :



- Attribuer des ressources pour soutenir les enseignants afin que leurs pratiques d'enseignement et d'apprentissage soient holistiques, spirales, expérientielles et relationnelles ;
- Attribuer des ressources pour aider les enseignants à adapter le contenu des programmes d'études aux cultures autochtones afin qu'ils reflètent les visions du monde, les cultures et les langues autochtones de la collectivité dans laquelle l'école est située ;
- Attribuer des ressources pour des expériences culturelles essentielles, authentiques et pertinentes, y compris des camps culturels sur les terres ancestrales, tout au long de l'année scolaire.

Le financement de l'éducation autochtone comprend l'embauche d'aînés et de personnes-ressources de la collectivité, et la formation adéquate d'enseignants pour assurer la mise en œuvre de la Politique.

Le tableau suivant donne le montant régional alloué, prévu et réel consacré à l'éducation autochtone pour créer des environnements accueillants et autochtoniser l'éducation **dans chaque école** ; il explique également tout écart potentiel.

Nom de l'école	Alloué (\$)	Prévu (\$)	Explication de l'écart (le cas échéant)	Réel (\$)	Explication de l'écart (le cas échéant)	Financement par un tiers (\$) et source (le cas échéant)
ÉB	\$26,500	\$26,500	\$10 000 seront utilisés pour les frais de remplaçants et de déplacement pour soutenir le perfectionnement professionnel	\$25,941	L'écart de \$6,247 est lié à l'augmentation des salaires.	



Plan de fonctionnement

ÉASC	\$30,600	\$30,600	\$10 000 seront utilisés pour les frais de remplaçants et de déplacement pour soutenir le perfectionnement professionnel	\$37,406	L'écart de \$6,247 est lié à l'augmentation des salaires.	
TOTAL	\$57,100	\$57,100		\$63,347		



Plan de fonctionnement

Le tableau suivant indique si les **écoles** ont choisi de financer l'embauche d'un aîné ou d'un travailleur de soutien culturel **affecté selon un horaire régulier**, ou de trouver des fonds supplémentaires dans les fonds prévus par la Politique ou chez une partie tierce.

École	Aîné à l'école (O/N)	Travailleur de soutien culturel (O/N)	Financement du poste	Si vous avez répondu non pour l'un des postes, quelle en est la raison ?
ÉB	Non	Non		Nous n'embauchons pas de travailleur ayant un horaire régulier. Cependant, nous engageons des aînés locaux pour offrir des activités culturelles authentiques et diversifiées à nos élèves.
ÉASC	Non	Non		Dans le but de promouvoir la langue DENE, il a été envisagé de trouver une ressource qui pourrait nous aider une fois par semaine avec l'apprentissage et l'affichage en langue DENE.



D. Consolider la formation des éducateurs du Nord

Consolider la formation des enseignants du Nord dans le domaine de l'éducation et des langues autochtones est primordial si on veut les aider à comprendre le contexte historico-culturel de la collectivité où ils vont vivre et travailler. Ainsi, les éducateurs seront bien outillés pour cultiver des relations positives avec les élèves, les parents et la collectivité dans son ensemble.

Les organismes scolaires doivent attribuer des ressources pour la formation des enseignants afin que tous les membres du personnel scolaire connaissent les visions du monde, les cultures et les langues autochtones de la collectivité dans laquelle ils vivent et travaillent, y compris **deux jours d'orientation culturelle obligatoire**.

Le tableau suivant présente les approches scolaires aux jours d'orientation culturelle **locale**.

École	Expériences culturelles essentielles	Pourcentage de participation du personnel	Pourcentage de participation réelle	Explication de l'écart (le cas échéant)
ÉB	1er novembre : (Orientation des membres du personnel sur le Déné Kédé et Inuuqatigiit avec les experts du MÉCF + repas traditionnel) et	100%	100%	
	3 novembre : Jennifer Buckley vient faire une présentation d'art avec des écailles de poissons	100%	100%	
	15 mars : présentation du Handbook-Our Languages par ECE	100%	90%	Certains enseignants étaient absents



ÉASC	<p>25 août :</p> <p>Avec Judy Whitford du MÉCF, nous allons revoir le plan autochtone de l'école et chaque membre du personnel devra cibler un objectif personnel à développer durant l'année.</p>	100%	100%	
	<p>14 septembre :</p> <p>L'équipe-école se rendra au musée. Une activité sera organisée par le musée. De cette manière, les nouveaux et les anciens pourront s'initier aux offres du musée et en faire profiter leurs propres élèves</p>		100%	
	<p>12 octobre :</p> <p>L'équipe-école vivra une journée « On the Land » avec l'équipe de Bush Kids (version adulte), le but étant de former le plus possible de membres du personnel à poursuivre les apprentissages autochtones chez nos élèves tout au long de l'année.</p>		0%	Avec l'évacuation du début d'année les plans sont tombés à l'eau, nous avons manqué de temps pour l'organiser.

Tous les membres du personnel jouent un rôle dans les efforts de soutien à la réappropriation et à la revitalisation des langues. **La mise en œuvre d'une approche à l'échelle de l'école relativement à l'utilisation des langues autochtones** comble un écart créé par la colonisation. C'est en reconnaissant la valeur et l'utilisation authentique des langues et de la



culture que l'approche à l'échelle de l'école s'inscrit dans les efforts de réconciliation. Les organismes scolaires doivent attribuer des ressources pour mettre en œuvre une approche à l'échelle de l'école quant à l'utilisation des langues autochtones.



E. Offrir des expériences culturelles essentielles

Les expériences culturelles essentielles constituent la pierre angulaire de l'éducation autochtone. En effet, l'élève apprend mieux par la formation pratique. Les expériences culturelles essentielles sont des activités d'apprentissage authentiques et pertinentes qui reflètent, valident et promeuvent les visions du monde, les cultures et les langues des peuples autochtones des TNO. Les organismes scolaires doivent attribuer des ressources pour des expériences culturelles essentielles, authentiques et pertinentes, y compris des camps culturels sur les terres ancestrales, tout au long de l'année scolaire.

Le tableau suivant présente les expériences culturelles essentielles **sur les terres ancestrales** offertes durant l'année scolaire grâce aux catégories « soutien communautaire » ou « éducation autochtone ».

École	Nom de l'expérience culturelle essentielle sur les terres ancestrales <i>(donner deux pratiques exemplaires pour chaque école)</i>	Nombre de participants	Nombre d'experts en ressources culturelles, ou d'ainés embauchés	La langue autochtone a-t-elle été utilisée ? <i>(O/N)</i>	Durée de l'expérience <i>(jours/heures/fréquence)</i>
ÉB	Camp de pêche/ chiens de traîneaux	PM à 12e	4	Oui	3 journées
ÉASC	Camps de pêche	Prématernelle à la 6ème année	1	Non	3 journées
	Activité avec les canards	5è année	1	Non	1 journée



Le tableau suivant présente les expériences culturelles essentielles réalisées à l'école grâce au financement consacré au soutien communautaire ou à l'éducation autochtone.

Veillez présenter deux pratiques exemplaires d'expériences culturelles essentielles à l'école pour chaque école de la région.

Nom de l'expérience culturelle essentielle à l'école <i>(deux par école)</i>	Nombre de participants	La langue autochtone était-elle intégrée tout du long? <i>(O/N)</i>	Durée de l'expérience <i>(jours/heures/fréquence)</i>
ÉB			
Ateliers de mitaines en fourrure de castor - 10e à 12e	1	Oui	Sur plusieurs séances de 1 à 2 hr
2 mars : Métis Bev vient faire des présentations - PM à 8e	44	Oui	Sur une journée
Jeux DÉNÉ Fabrication d'un igloo - 5e	3	Non	1x
ÉASC			
Classe nature	140	Oui, à tous les mercredis	Tout au long de l'année
Jeux Déné	28	Non, en partie	Sur une journée
Camp de poisson	40	Non, en partie	Sur une journée

Le tableau suivant détaille l'équipement acheté par les écoles pour offrir les expériences culturelles essentielles.

--

École	Équipement ou matériel acheté pour les expériences sur les terres ancestrales	Nombre et type de projets (par école) pour lesquels l'équipement énuméré dans la colonne précédente a été utilisé
ÉB	<ul style="list-style-type: none"> • Deux poêles à bois pour les tentes • Un babillard pour l'affichage de la langue Dene Zhatie • 20 peaux de castor • 13 lits et matelas pour le camping • Sacs de couchage • Sac de terre • Écailles de poissons 	<p>Nous avons fait plusieurs achats pour enrichir nos activités. Deux poêles à bois ont été achetés pour nos tentes prospect, ainsi qu'un babillard pour créer un coin autochtone au secondaire. Nous avons également acquis des peaux de castor pour fabriquer des mitaines avec Dorothy Buckley. Pour le camping, nous avons acheté des lits, des matelas et des sacs de couchage. De plus, nous avons acheté des sacs de terre pour le jardinage et des écailles de poissons de Jennifer Buckley pour des projets artistiques.</p>
ÉASC	<ul style="list-style-type: none"> • Cannes à pêches • Deux tentes • Nourriture • Manteaux • Mitaines • Bottes 	<p>Nous avons acheté des cannes pour la pêche et nous avons habillé plusieurs élèves pour les activités extérieures. Plusieurs proviennent d'autres pays.</p>



F. Adopter une approche à l'échelle de l'école relativement à l'utilisation des langues

Tout le personnel scolaire joue un rôle dans le soutien des efforts de réappropriation et de revitalisation linguistiques. **Faire participer toute l'école** à l'apprentissage des langues répare les fossés creusés par la colonisation. Par la reconnaissance de la valeur et l'usage authentique de la langue et de la culture, l'approche à l'échelle de l'école devient un élément de réconciliation. Les organismes scolaires doivent allouer des ressources pour adopter une approche scolaire globale visant à faire participer toute l'école à l'utilisation des langues autochtones.

Les tableaux suivants présentent les initiatives qui adoptent une approche à l'échelle de l'école quant à l'utilisation des langues autochtones.

École	Type d'initiatives mises en place par le personnel pour promouvoir l'utilisation des langues à l'échelle de l'école	Type d'événements communautaires organisés par l'école où on promeut, utilise et valorise les langues autochtones
ÉB	<ul style="list-style-type: none"> • Affichage de phrases en Dene • Présentation de l'enseignante de Dene Zhatie aux personnels de l'école en prévision d'un concours 	Camp de pêche/chiens de traîneaux
ÉASC	<ul style="list-style-type: none"> • Renforcement de l'apprentissage par l'utilisation de clips audio pour s'exercer. • Nous avons installé un filet de pêche sur un mur de l'école et y avons ajouté plusieurs mots tous les mois afin d'intégrer la langue un peu tout au long de l'année. Ces mots étaient répétés durant les messages du matin et les classes les reprennent en début de journée au tapis. On pense aux journées, aux mois, aux chiffres etc. 	Apprentissage des jours de la semaine Apprentissage des mois de l'année



G. Soutien communautaire

Le financement pour soutien communautaire vise à soutenir la revitalisation des langues autochtones. Plus concrètement, ce financement facilite l'embauche d'experts en ressources culturelles pour des projets à court terme, l'achat ou la location d'équipement et de fournitures pour l'apprentissage sur les terres ancestrales, et même l'offre de perfectionnement professionnel en éducation et langues autochtones dans les collectivités.

Le tableau suivant indique le montant **régional** de financement alloué et réellement consacré au soutien communautaire ; il explique également les écarts potentiels.

Alloué (\$)	Prévu (\$)	Explication de l'écart (le cas échéant)	Réel (\$)	Explication de l'écart (le cas échéant)
\$28,341	28,341		\$37,490	L'écart de \$9149 est lié du fait que les matériels et les activités autochtones nous ont coûtés plus cher que prévu.



Annexe B : Plan de fonctionnement – Budget de fonctionnement

COMMISSION SCOLAIRE FRANCOPHONE DES TNO

Statement of Operations - (Schedule 1)

Annual Budget - Consolidated

	2024-2025 Budget	2023-2024 Approved Budget	2023-2024 Projected Actual
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
ECE Regular Contributions	<u>5,266,886</u>	<u>5,342,853</u>	<u>5,405,253</u>
SSI (Base Amounts - Schedule 8)	<u>15,000</u>	<u>15,000</u>	15,000
Northern Distance Learning (Schedule 8)			
Minority Language (Schedule 8)	<u>1,503,673</u>	<u>1,170,450</u>	<u>1,603,496</u>
Education Renewal Initiative (Schedule 8)			
ECE Other Contributions	<u>92,240</u>	<u>92,240</u>	295,444
Sub-Total ECE	6,877,799	6,620,543	7,319,193
GNWT Other Contributions	<u>73,770</u>	<u>73,770</u>	73,770
Total GNWT	6,951,569	6,694,313	7,392,963
Federal Government Jordan's Principle (Schedule 8)	<u>180,574</u>	<u>273,603</u>	322,052
Federal Government Other	85,250	0	85,250
Property Tax Requisitioned			
Other Education Bodies			
Education Body Generated Funds			
Rentals			
School Fees			
Investment Income	<u>60,000</u>	<u>35,000</u>	72,351
Donations			
Other	<u>155,000</u>	<u>44,750</u>	276,684
Total Generated Funds	215,000	79,750	349,035
TOTAL REVENUES	7,432,393	7,047,666	8,149,300

EXPENSES

Administration (see Schedule 2)	975,383	952,150	1,101,273
School Programs (see Schedule 2)	4,916,143	4,981,763	5,677,054
Operations and maintenance (see Schedule 2)			
Inclusive Schooling (see Schedules 2&3)	1,214,834	955,024	1,061,518
Indigenous Languages and Education (see Schedules 2 & 4)	137,843	152,498	152,494
Student/Staff Accommodations (see Schedule 2)			
Debt Service			
Other : Jordan's Principle (see Schedule 2)	180,574	0	
Sub-Total Expenses Before Amortization	7,424,777	7,041,434	7,992,339
Amortization (see Schedule 6)			
TOTAL EXPENSES**	7,424,777	7,041,434	7,992,339
ANNUAL OPERATING SURPLUS (DEFICIT)	7,616	6,232	156,961
ACCUMULATED SURPLUS (DEFICIT) OPEN *	-95,929	-249,579	-252,890
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	-88,313	-243,347	-95,929

*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	-88,313	-243,347	-95,929
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
Closing Restricted Operating Reserve for Vehicle Replacement	0	0	0
Total Closing Accumulated Surplus	-1,357,886	-1,512,920	-1,365,502

Department of Education, Culture & Employment
Council Approved 2024-2025 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		3,839,912			31,173			3,871,085
Regional Coordinators (RISC/FILE)				169,594				169,594
Program Support Teachers				424,185				424,185
Support Assistants				412,846			180,574	593,420
Indigenous Language Instruction								0
Cultural Resource Staff								0
Elders in Schools								0
Non Instructional Staff	531,058	628,790		124,034				1,283,882
Board/Trustee Honoraria	32,000				47,450			79,450
EMPLOYEE BENEFITS								
Employee Benefits/Allowances	80,000							80,000
Leave And Termination Benefits	45,000							45,000
STAFF DEVELOPMENT (Including Travel)								
SERVICES PURCHASED/CONTRACTED								
Professional/Technical Services	162,100	90,870		21,000				273,970
Postage/Communication	12,859	15,587						28,446
Utilities								0
Heating								0
Electricity								0
Water/Sewage								0
Travel	19,168	11,000		7,916	5,900			43,984
Student Transportation (Busing)		54,415						54,415
Advertising/Printing/Publishing	53,764							53,764
Maintenance/Repair	1,018	41,404						42,422
Rentals/Leases	2,994	30,120						33,115
Other Contracted Services	7,950	52,160		16,728				76,838
MATERIALS/SUPPLIES/FREIGHT								
Assistive Technology				0				0
Materials	27,472	151,884		38,532	53,320			271,208
Freight		0						0
DEBT SERVICE								
OTHER								
SUB-TOTAL OF EXPENSES BEFORE AMORT								
	975,383	4,916,143	0	1,214,834	137,843		180,574	7,424,777
AMORTIZATION								
TOTAL								
	975,383	4,916,143	0	1,214,834	137,843	0	180,574	7,424,777

**Department of Education, Culture & Employment
Council Approved 2024-2025 Budget**

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

	General Inclusive Schooling	School Based Mental Health and Wellness	Magnet Facilities	Total
<u>SALARIES</u>				
Regional Coordinators	169,594			169,594
Magnet Facility Teachers				0
Program Support Teachers	255,188			255,188
Support Assistants	412,846			412,846
SBMHW		168,996		168,996
Non Instructional Staff	124,034			124,034
<u>EMPLOYEE BENEFITS</u>				
Employee Benefits/Allowances				0
<u>STAFF DEVELOPMENT (Including Travel)</u>				
				0
<u>SERVICES PURCHASED/CONTRACTED</u>				
Professional/Technical Services	21,000			21,000
Student Transportation (Busing)*				0
Other Contracted Services	16,728			16,728
<u>MATERIALS/SUPPLIES/FREIGHT</u>				
Assistive Technology				0
Materials	38,532			38,532
Freight	7,916			7,916
TOTAL	1,045,838	168,996	0	1,214,834

*See guidelines related to Inclusive Schooling student transportation

**Department of Education, Culture & Employment
Council Approved 2024-2025 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	31,173			31,173
Indigenous Language Instruction				0
Cultural Resource Staff				0
Elders in Schools			47,450	47,450
<u>EMPLOYEE BENEFITS</u>				
Employee Benefits/Allowances				0
<u>SERVICES PURCHASED/CONTRACTED</u>				
Professional/Technical Services				0
Travel			5,900	5,900
Student Transportation (Busing)*				0
Advertising/Printing/Publishing				0
Rentals/Leases				0
Other Contracted Services				0
<u>MATERIALS/SUPPLIES/FREIGHT</u>				
Materials			53,320	53,320
Freight				0
TOTAL	31,173	0	106,670	137,843

Department of Education, Culture & Employment Council Approved 2024-2025 Budget

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

	<u>Person Years</u>
Administration Staff	4.00
Territorial Schools:	
Teachers	23.81
Consultants	2.00
Classroom Assistants	
Secretaries	2.00
Custodians	2.20
Cultural Facilitators	1.00
Other - Specify (Librarian)	0.50
Inclusive Schooling:	
Regional Coordinator	1.00
Program Support Teachers	2.93
Support Assistants	4.50
Other - Specify (School Counsellor)	1.63
Jordan Principle	
Support Assistants	2.00
Indigenous Languages and Education:	
Regional Coordinator	0.13
Indigenous Languages Instruction Staff	
Other - Specify	
Total Person Years	<u><u>47.70</u></u>

Department of Education, Culture & Employment Council/District Approved 2024-2025 Budget		INPUT	YK1
		CALCULATED	YCS
		FORMAT	BOTH
Divisional Education Council/District Education Authority			
Reconciled Accumulated Surplus - (Schedule 6)			
Annual Budget - Consolidated			
		2024-2025 Budget	
	TOTAL ACCUMULATED SURPLUS OPEN	-95,929	-95,929
	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		-88,313
	ACCUMULATED SURPLUS / DEFICIT APPLICABLE TO POLICY	-88,313	-88,313
REPRESENTED BY:			
	Opening Balance Operating Surplus	-95,929	
	Plus : Annual Surplus (enter positive) or	7,616	
	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	-88,313	-88,313
	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 2024-25		Schedule 7
School year July 2024 to June 2025		
COMMISSION SCOLAIRE FRANCOPHONE DES TNO		
		Amount
#	Revenue	\$
1	Contributions from GNWT	
	Name of Department	
	a) ECE	5,304,886
	b) MACA	30,600
	c) ELCS	30,000
1	Contributions from Related party Entities	
	a)	
	b)	
	c)	
1	Contributions - From other sources*	1,632,093
2	Transfer payments (Government of Canada)	
3	Non - Renewable Resource Revenue**	
4	Interest Income (general)***	60,000
5	Other income (general)	
	From Related Party Entities:	
	a)	
	b)	
	c)	
5	Other income (general) - other sources*	180,574
	<i>Taxation and general revenues</i>	
6	Corporate and personal income taxes	
7	Other taxes	
	From Related Party Entities:	

a)	
b)	
c)	
5 Other income (general) - other sources*	180,574
<i>Taxation and general revenues</i>	
6 Corporate and personal income taxes	
7 Other taxes	
From Related Party Entities:	
a)	
b)	
c)	
7 Other taxes - other sources*	
8 General	
From Related Party Entities:	
a)	
b)	
c)	
8 General - other sources*	194,240
9 Income from portfolio investments****	
10 Sales	
To Related Party Entities:	
a)	
b)	
c)	
10 Sales - Other sources*	
11 Recoveries	
From Related Party Entities:	
a)	
b)	
c)	

11 Recoveries - other sources*	
12 Recoveries of prior years' expenses	
	7,432,393
Expenses	
1 Grants	
To Related Party Entities:	
a)	
b)	
c)	
1 Grants - to others*****	
2 Contributions	
To Related Party Entities:	
a)	
b)	
c)	
2 Contributions -to others*****	
3 Compensation and benefits	
4 Change in valuation of allowances	
5 Amortization of tangible capital assets	
6 Other expenses	
Charged to Related Party Entities:	
a)	
b)	
c)	
6 Other expenses - to others*****	7,424,777
	7,424,777
Annual operating surplus (deficit)	7,616

Annexe C : Rapport annuel – états financiers vérifiés



Financial Reporting Package
Commission Scolaire Francophone Territoires du
Nord-Ouest
June 30, 2024



Financial Reporting Package
Commission Scolaire Francophone Territoires du
Nord-Ouest
June 30, 2024

Table of Contents	Section
Client Letter and Action Items	1
Financial Statements	2
Trial Balance by Account Number	3
Adjusting Journal Entries	4
Management Letter	5



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

September 25, 2024

PRIVATE AND CONFIDENTIAL

Yvonne Careen
Commission Scolaire Francophone Territoires du Nord-Ouest
PO Box 1980
207-4915 48 St.
Yellowknife, NT X1A 2P5

Dear Yvonne:

We are pleased to provide you with this year end client package for Commission Scolaire Francophone Territoires du Nord-Ouest (the "Not for profit") for your year ended June 30, 2024. This package contains all the engagement deliverables for the current fiscal year. Please review the items carefully and let us know if you have any questions or concerns.

ACTION ITEMS FOR YOUR IMMEDIATE ATTENTION:

1. Enclosed you will find a copy of year end adjusting entries which should be posted to your general ledger on the date indicated. A copy of your adjusted trial balance is also included for your records, and to assist in verifying that the entries have been posted correctly.
2. Our invoice for services rendered has been emailed to you. Please remit payment within thirty days so that interest charges can be avoided.

If you would like to discuss these matters or have any questions, please contact our office.

Thank you for doing business with Crowe MacKay LLP.

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants

A handwritten signature in black ink, appearing to be "FD" or similar initials, written in a cursive style.

Per: Frederick Deschenes Accounting P.C.
Partner

Encl.

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

Consolidated Financial Statements

June 30, 2024

Commission scolaire francophone Territoires du Nord-Ouest

Table of Contents

June 30, 2024

Page

Management's Discussion and Analysis (Le Rapport du Gestion)	2 - 15
Management's Responsibility for Financial Reporting	16
Independent Auditors' Report	17 - 19
Consolidated Statement of Financial Position	20
Consolidated Statement of Operations	21
Consolidated Statement of Changes in Net Financial Liabilities	22
Consolidated Statement of Cash Flows	23
Schedule 1 - Details of Expenses	24
Schedule 2 - Indigenous Languages and Culture Expenses	25
Schedule 3 - Inclusive Schooling Expenses	26
Schedule 4 - French Language Funding	27
Schedule 5 - Student Success Initiative	28
Schedule 6 - Jordan's Principle	29
Notes to Consolidated Financial Statements	30 - 48



Commission scolaire francophone Territoires du Nord-Ouest

Généralités

L'objectif du rapport de gestion consiste à expliquer, du point de vue du bureau central, la situation financière et les perspectives 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 résume 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 2023-24 sont comme suit :

Nom	Titre
Jean De Dieu Tuyishime	Président
Jessica King	Vice-présidente
Simon Cloutier	Commissaire
Catherine Boulanger	Commissaire
Rachel Cook	Commissaire
Flora Camuzet	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 2023-24, le personnel de la CSFTNO était de 51.5 FTE et se présente comme suit :

- Bureau central : 1 SRM, 2 EXCLUDED, 2 NWTTA, 6 UNW
- École Allain St-Cyr (EASC) : 16 NWTTA et 10 UNW
- École Boréale : 11 NWTTA et 3.5 UNW

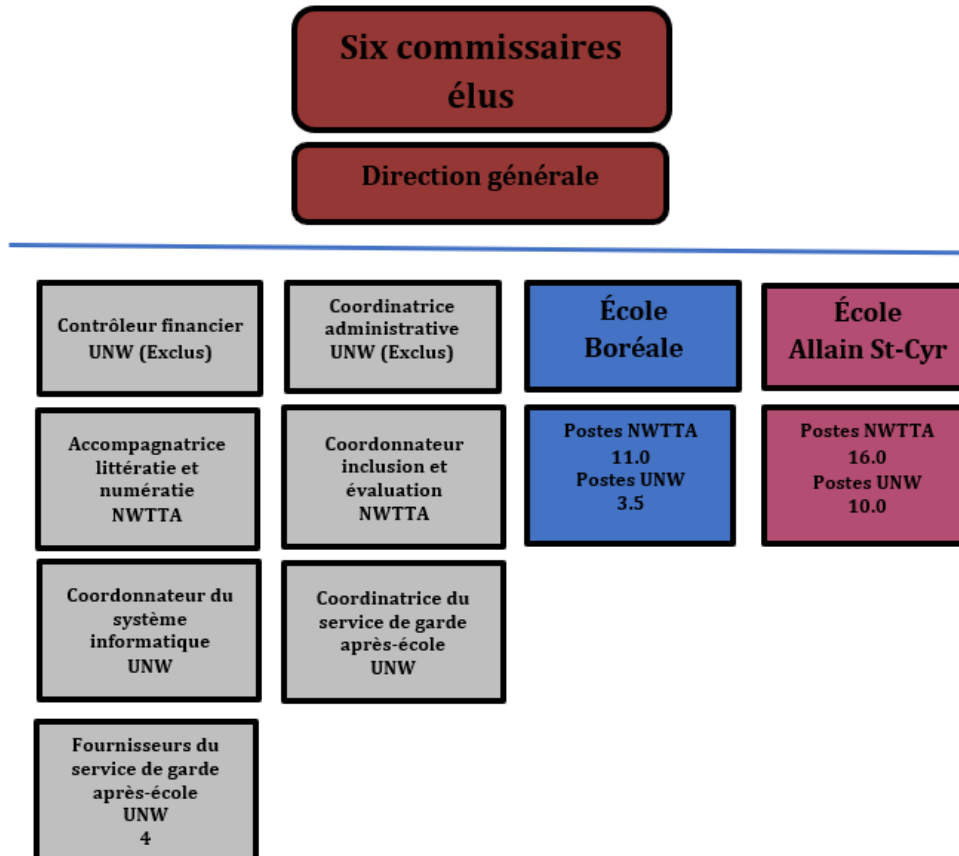
Effectif des élèves

Au 30 septembre 2023, 177.5 élèves fréquentaient l'école Allain St-Cyr et 56, l'école Boréale pour un total de 233.5 élèves.

Organigramme

L'organigramme de la CSFTNO pour l'année scolaire 2023-2024 se présente comme suit :

Organigramme fonctionnel de la CSFTNO (2023-2024)



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.

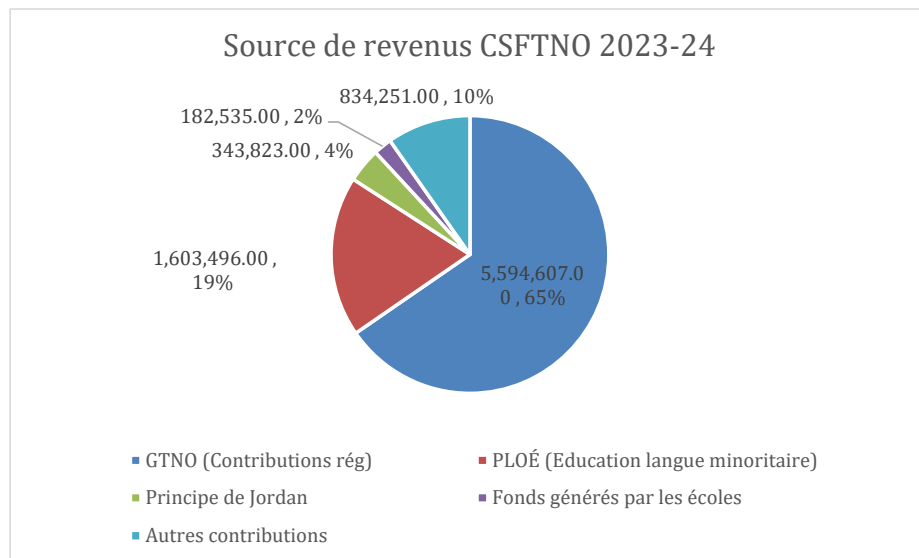
Un citoyen éthique et engagé qui...

- 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 :

- Les contributions régulières calculées dans le Cadre de financement scolaire des Territoires du Nord-Ouest (5.559 M\$), les subventions du Secrétariat aux affaires francophones (30 k\$) et le programme SELF-REG (5 k\$) pour un total de 5 594 M\$;
- La contribution provenant du Programme des langues officielles en éducation (PLOÉ) de Patrimoine canadien (1.603 M\$), ce financement a connu une augmentation d'environ 8.85% par rapport en 2022-23;
- Les autres revenus provenant essentiellement des autres contributions du gouvernement (ministères du GTNO, y compris ECE) (834 k\$), du Principe de Jordan (343 k\$) et les fonds générés par les écoles (182 k\$).

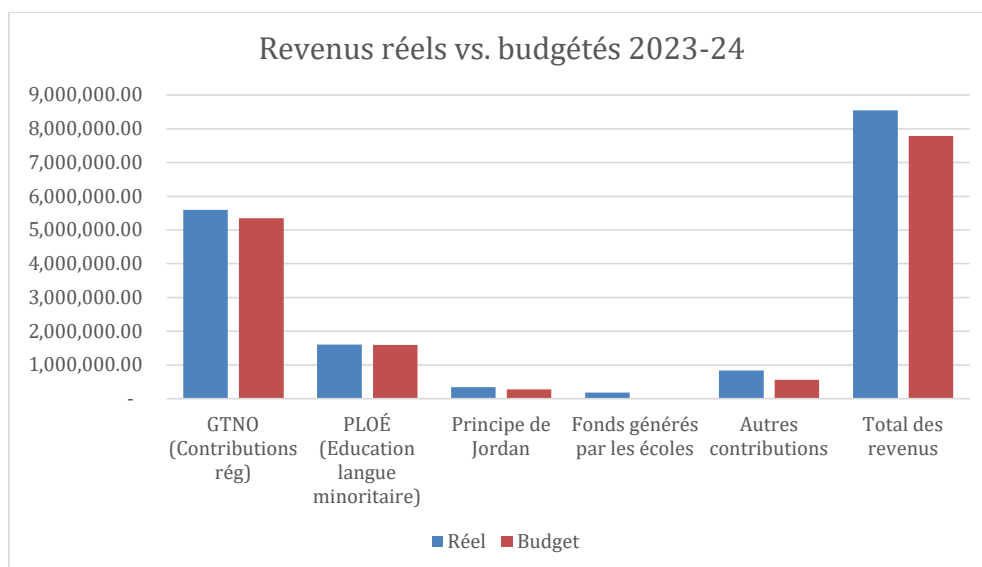


¹ Les revenus incluent le montant des fonds générés par les écoles.

En 2023-2024, la Commission scolaire francophone des TNO a enregistré des revenus d'un montant de 8.558 M\$ comparativement au montant budgété approuvé et révisé par la suite de 7.793 M\$. Cette variance de 764 k\$ s'explique principalement par les facteurs suivants :

- Une hausse des contributions régulières (56 k\$), tenant compte de la hausse des salaires des enseignants et du personnel. À cela s'ajoute une hausse rétroactive de 5 % (180 k\$) des salaires des enseignants conformément à la nouvelle convention collective des NWTTA.
- Une augmentation d'environ 70 k\$ du Principe de Jordan, et un montant de 182 k\$ des fonds générés par les écoles que le Bureau central n'inclut pas dans son budget.
- Une hausse des autres contributions d'environ 275 k\$. Ceci s'explique par le fait que la CSFTNO a reçu 100 k\$ pour les projets des nouvelles garderies, 50 k\$ pour Yellowknife et 50 k\$ pour Hay River. De plus, 155 k\$ a été reçu pour le projet *School-Based Mental Health and Wellness Services* (SBMHWS), et 20 k\$ de plus pour les projets réguliers (PES 440; Drop the Pop, NWT On Land Collaborative et Take a Kid Trapping, etc.).
- Il sied de mentionner que les autres contributions sont composées de (liste non exhaustive)
 - Subvention pour des services en orthophonie : 22 k\$
 - MACA – NWT On the Land Collaborative : 10 K\$
 - MACA - Spelling Bee trip et Leadership trip : 10K
 - Food First Foundation: 11 K\$
 - Active After School : 30 K
 - Projets des nouvelles garderies à Yellowknife et à Hay River : 100 K\$
 - SBMHWS : 155 K\$
 - HR Space-sharing Agreement 23-24 : 22 K\$
 - Programme Odyssée (CMEC) : 87 k\$
 - Service de garde après-école : 190 k\$
 - Etc.

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



Dépenses²

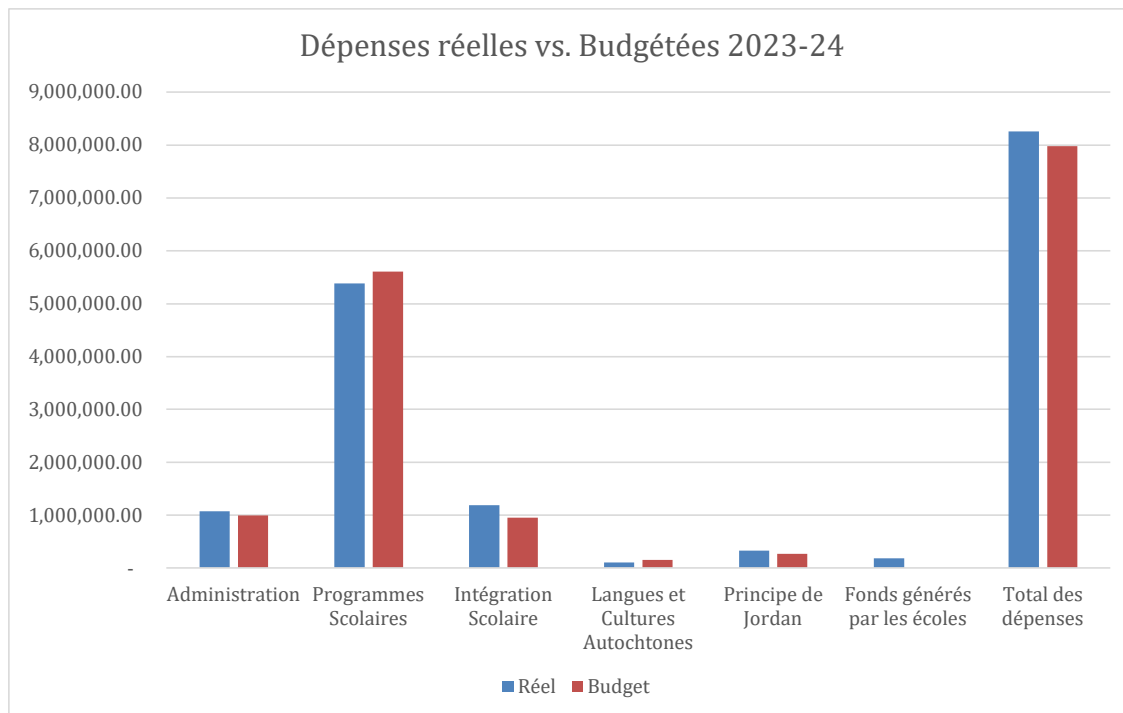
Le total des dépenses de la CSFTNO au 30 juin 2024 se chiffre à 8.253 M\$ comparativement au budget approuvé et révisé par la suite de 7.983 M\$, soit un dépassement de 269 k\$.

Ce dépassement s’explique essentiellement par les facteurs suivants :

- Une hausse des frais d’administration de 77 k\$, notamment lié à l’augmentation des salaires des employés administratifs et aux frais d’avocats pour les causes en cours ;
- Une baisse des dépenses liées aux programmes scolaires de 232 k\$, lié à la mise en exécution du plan de réduction du déficit ;
- Une hausse des dépenses d’intégration scolaire de 236 k\$, du fait que la CSFTNO a embauché plus d’adjoints en soutien aux programmes que prévu.
- Une baisse des dépenses autochtones de 49 k\$, du fait que l’année a commencé en retard à cause des évacuations et par conséquent, d’autres activités n’ont pas eu lieu.
- Une augmentation des frais du Principe de Jordan à hauteur de 55 k\$;

² Les dépenses incluent les dépenses relatives aux activités spécifiques financées par des fonds générés par les écoles.

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



Résultats

Le résultat audité au 30 juin 2024 de la CSFTNO révèle un surplus opérationnel de 305 k\$. Ce surplus s'explique notamment par la mise en exécution du plan de réduction du déficit, la hausse du revenu d'investissements qui est deux fois plus que le montant budgété, la hausse significative des revenus de service de garde après-école qui a été multiplié par plus que huit par rapport au montant budgété, l'augmentation significative de la contribution provenant du Programme des langues officielles en éducation (PLOÉ) de Patrimoine canadien (environ 8.85% par rapport en 2022-23, en raison de projets complémentaires), etc.

Le déficit cumulé opérationnel de la CSFTNO au 30 juin 2023 était de 252 k\$, plus le surplus réalisé cette année de 305 k\$, le surplus opérationnel cumulé au 30 juin 2024 est de 52 k\$. Ce surplus ne tient pas compte de la dette envers le GTNO (1,269 M\$).

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 2024. C'est le troisième 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 182 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 bénéfices 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 1 072 M\$ comparativement au budget de 994 k\$, soit une hausse de 77 k\$ par rapport au budget.

Programmes scolaires

Cette section inclut les dépenses opérationnelles des écoles telles que les salaires et bénéfices des enseignants, certains adjoints au programme de soutien, les autres étant payés par IS et Principe de Jordan, consultants, secrétaires et concierges. Les programmes scolaires comprennent également les frais pour le développement professionnel, le transport par autobus, les matériels scolaires et les fournitures scolaires dans les écoles. De plus, les programmes de service de garde après-école et les projets des nouvelles garderies à y sont inclus. Les dépenses encourues et réalisées se chiffrent à 5 375 M\$ contre un budget de 5.608 M\$, soit une baisse de 232 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, certains adjoints 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 1 191 M\$ comparativement au budget de 955 k\$, soit une hausse de 236 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 16 k\$ par rapport au budget.

Perspectives 2024-2025

La CSFTNO a atteint son objectif de ramener son déficit opérationnel cumulé à son équilibre dans un laps de temps raisonnable. Elle est maintenant en surplus opérationnel cumulé.

En outre, le fonds du Programmes de langues officielles en éducation (PLOÉ) est toujours en cours de négociation. Tout laisse croire que l'enveloppe sera quelque peu bonifiée et que nous bénéficierons encore une fois d'un nouveau fonds complémentaire sur deux ans. Ceci aura pour effet d'augmenter le financement que la CSFTNO reçoit du programme impactant ainsi positivement nos finances.

Un croisement dans nos effectifs scolaires rendra la CSFTNO éligible à l'Extra Enrolment Funding pour l'année scolaire 2024-2025. Nous anticipons une somme additionnelle d'environ 185 000\$ de financement au courant de l'année scolaire qui sera également reflété dans le sommaire des allocations pour 2025-2026.

Le développement de deux nouvelles garderies francophones, une à Yellowknife qui est déjà à un stade de complétion d'environ 50% et une autre à Hay River qui est en voie de développement verront augmenter nos recettes et nos dépenses. Nous anticipons une ouverture de la garderie de Yellowknife le 1^{er} janvier 2025.

Les parents de Fort Smith ont récemment demandé l'ouverture d'un programme de français langue maternelle dans leur communauté. Bien que cette demande n'ait pas reçu d'assomption de la part de la ministre de l'ÉCF, nous anticipons un impact sur nos opérations et notre budget en 2025-2026 plutôt qu'en 2024-2025.

Sommaire

En 2023-2024, la CSFTNO a réalisé un surplus opérationnel de 305 k\$. Hormis la dette envers le GTNO de 1,269 M\$, le surplus opérationnel cumulé au 30 juin 2024 est de 52 k\$. Ce surplus s'explique par la conjonction de plusieurs facteurs comme la mise en exécution du plan de réduction du déficit, la hausse du revenu d'investissements, la hausse significative des revenus de service de garde après-école, l'augmentation significative de la contribution provenant du Programme des langues officielles en éducation (PLOÉ), etc.

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, 2024

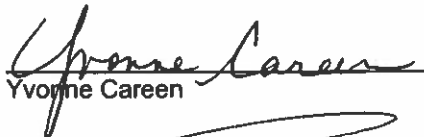
The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been prepared and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Commission scolaire francophone Territoires du 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

 _____ **Directrice générale (Superintendent)**
Yvonne Careen

 _____ **Contrôleur financier (Comptroller)**
Christian Fure

September 25, 2024



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

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, 2024, 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, 2024 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, 2024 and 2023 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 June 30 for both 2024 and 2023 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, 2023 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, 2024 and 2023; employee deductions payable, vacation payable, salaries and wages payable, post-employment benefits payable at June 30, 2024 and 2023, and accumulated surplus (deficit) as at July 1 and June 30 for both 2024 and 2023 years. Our audit opinion on the consolidated financial statements for the year ended June 30, 2023 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
September 25, 2024

Chartered Professional Accountants

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Financial Position

As at June 30, 2024 2023

Financial Assets

Cash	\$ 2,094,635	\$ 995,231
Fund in trust (Note 4)	36,000	-
Accounts receivable (Note 5)	302,630	245,973
Due from Government of Canada (Note 6)	126,679	45,075
	2,559,944	1,286,279

Liabilities

Accounts payable and accrued liabilities (Note 7)	187,102	677,191
Payroll liabilities (Note 7)	2,030,737	562,812
Payable to GNWT (Note 8)	1,269,573	1,269,573
Deferred revenue (Note 9)	40,268	47,220
Post-employment benefits (Note 11)	260,257	260,346
	3,787,937	2,817,142

Net financial liabilities **(1,227,993)** **(1,530,863)**

Non-financial assets

Prepaid expenses	10,598	8,400
Accumulated deficit	\$ (1,217,395)	\$ (1,522,463)

Represented By:

Operating deficit **\$ (1,217,395)** **\$ (1,522,463)**

Contractual obligations and contingencies (Note 13 and 14)

Approved on behalf of the Board of Trustees:

 Trustee

 Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Operations

For the year ended June 30,	2024 Budget	2024 Actual	2023 Actual
Revenues			
Government of the NWT			
ECE regular contributions	\$ 5,357,853	\$ 5,559,607	\$ 5,229,649
French language instruction (Schedule 4)	1,603,496	1,603,496	1,455,950
ECE other contributions (Note 20)	380,694	446,406	133,050
Total GNWT ECE	7,342,043	7,609,509	6,818,649
GNWT other contributions (Note 21)	73,770	79,025	58,244
Total GNWT	7,415,813	7,688,534	6,876,893
Government of Canada			
Jordan's Principle (Schedule 6)	273,602	329,024	326,442
Other contributions	-	14,808	28,234
	273,602	343,832	354,676
Education body generated funds			
Northwest Territories Teachers' Association Contributions	-	8,832	40
Interest	35,000	72,067	42,755
School generated fund	19,250	182,535	138,015
Other revenues	50,099	262,912	160,411
	104,349	526,346	341,221
	7,793,764	8,558,712	7,572,790
Expenses (Schedule 1)			
School programs	4,917,828	5,375,118	4,847,276
Inclusive schooling	1,050,221	1,191,835	1,031,284
Administration	961,498	1,065,873	1,222,309
Indigenous languages and culture	152,494	103,042	131,460
Jordan's Principle	273,602	329,024	326,442
School generated fund	-	182,535	138,015
	7,355,643	8,247,427	7,696,786
Operating deficit before other items	438,121	311,285	(123,996)
Other items			
Post-employment benefit recovery (expense) (Note 11)	-	(6,217)	(2,207)
Grant in-kind - Assets provided at no cost (Note 12)	-	1,085,609	1,045,744
Rent expense - Assets provided at no cost (Note 12)	-	(1,085,609)	(1,045,744)
Operating surplus (deficit)	438,121	305,068	(126,203)
Opening accumulated deficit	(1,522,463)	(1,522,463)	(1,396,260)
Closing accumulated deficit	\$ (1,084,342)	\$ (1,217,395)	\$ (1,522,463)

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Changes in Net Financial Liabilities

For the year ended June 30,	2024 Budget	2024 Actual	2023 Actual
Operating surplus (deficit)	\$ 438,121	\$ 305,068	\$ (126,203)
Acquisition of prepaid expense	-	(10,598)	(8,400)
Consumption of prepaid expense	-	8,400	8,062
Decrease (increase) in net financial liabilities	438,121	302,870	(126,541)
Net financial liabilities, beginning of year	(1,530,863)	(1,530,863)	(1,404,322)
Net financial liabilities, end of year	\$ (1,092,742)	\$ (1,227,993)	\$ (1,530,863)

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

For the year ended June 30, **2024** **2023**

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

Operating surplus (deficit) \$ 305,068 \$ (126,203)

Changes in non-cash assets and liabilities

Increase in accounts receivable (56,657) (149,290)

Increase (decrease) in accounts payable and accrued liabilities (490,089) (120,022)

Increase (decrease) in payroll liabilities 1,467,925 (36,928)

Increase in due from Government of Canada (81,604) (30,071)

Increase in fund in trust (36,000) -

Decrease in deferred revenue (6,952) (227,534)

Decrease in post-employment benefits (89) (69,821)

Increase in prepaid expenses (2,198) (338)

Increase (decrease) in cash **1,099,404** (760,207)**Cash at beginning of year** **995,231** 1,755,438

Cash at end of year **\$ 2,094,635** \$ 995,231

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

For the year ended June 30,

	School programs (Schedule 3)	Inclusive schooling (Schedule 3)	Administration (Schedule 2)	Indigenous languages and culture (Schedule 2)	Jordan's Principle (Schedule 6)	Transfer and other	Total 2024	Budget 2024	Total 2023
Salaries									
Teachers	\$ 4,085,987	\$ 395,989	\$ -	\$ 37,406	\$ -	\$ -	\$ 4,519,382	\$ 4,089,379	\$ 4,185,816
Instruction assistants	-	368,903	-	-	308,617	-	677,520	650,693	730,653
Non-instructional staff	665,410	342,857	500,943	-	-	-	1,509,210	1,376,342	1,305,751
Board/trustees honoraria	-	-	30,034	25,941	-	-	55,975	76,699	70,207
	4,751,397	1,107,749	530,977	63,347	308,617	-	6,762,087	6,193,113	6,292,427
Employee Benefits									
Employee benefits	-	-	84,617	-	-	-	84,617	80,000	101,834
Leave and termination	-	-	67,780	-	-	-	67,780	45,000	(65,302)
	-	-	152,397	-	-	-	152,397	125,000	36,532
Services Purchased/Contracted									
Advertising/publishing	-	-	141,005	-	-	-	141,005	83,900	74,205
Communications	22,188	-	13,396	-	-	-	35,584	28,447	26,195
Contracted services	239,228	47,228	168,060	-	20,407	182,535	657,458	350,430	781,712
Maintenance and repairs	42,729	-	298	-	-	-	43,027	26,721	53,851
Other	42,169	-	11,278	-	-	-	53,447	106,405	63,081
Professional / technical	-	-	-	-	-	-	-	30,000	-
Rental/leases	29,761	-	3,593	-	-	-	33,354	33,114	30,749
Student travel	100,315	-	-	-	-	-	100,315	54,414	64,163
Travel	17,053	1,533	16,395	2,205	-	-	37,186	45,927	71,900
	493,443	48,761	354,025	2,205	20,407	182,535	1,101,376	759,358	1,165,856
Supplies and Materials									
Freight	46	-	-	-	-	-	46	-	-
Materials	130,232	35,325	28,474	37,490	-	-	231,521	278,172	201,971
	130,278	35,325	28,474	37,490	-	-	231,567	278,172	201,971
	\$ 5,375,118	\$ 1,191,835	\$ 1,065,873	\$ 103,042	\$ 329,024	\$ 182,535	\$ 8,247,427	\$ 7,355,643	\$ 7,696,786

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2
Indigenous Languages and Culture Expenses

For the year ended June 30, 2024

	School Instruction	Teaching/ Learning Resources	School Activities and Integrated Community Programs	Total
Salaries				
ILE teachers	\$ -	\$ 37,406	\$ -	\$ 37,406
Board/trustees honoraria	25,941	-	-	25,941
	25,941	37,406	-	63,347
Services Purchased/Contracted				
Travel	-	-	2,205	2,205
Supplies and Materials	-	-	37,490	37,490
	\$ 25,941	\$ 37,406	\$ 39,695	\$ 103,042

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3
Inclusive Schooling Expenses

For the year ended June 30, 2024

	Staff Development	Student Resources	General Inclusive Schooling	Total
Salaries				
Regional Coordinator	\$ 3,498	\$ -	\$ 342,857	\$ 346,355
Program support teachers	1,500	-	395,989	397,489
Support assistants	6,257	-	368,903	375,160
	11,255	-	1,107,749	1,119,004
Services Purchased/Contracted				
Contracted services	-	-	35,973	35,973
Travel	1,533	-	-	1,533
	1,533	-	35,973	37,506
Supplies and Materials	-	32,202	3,123	35,325
	\$ 12,788	\$ 32,202	\$ 1,146,845	\$ 1,191,835

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4
French Language Funding

For the year ended June 30, 2024

	Contributions from ECE and Heritage Canada	Commitments from Commission	Expenses	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	\$ 356,666	\$ 30,865	\$ 339,884	\$ 47,647
Retention bursaries	28,000	-	15,500	12,500
2 grade level per class (salary)	442,987	1,695,341	3,204,877	(1,066,549)
2 secretaries / librarian (salary)	186,461	53,739	231,333	8,867
Promotion	52,764	-	40,981	11,783
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	73,923	92,585	168,940	(2,432)
Technology resources	30,000	-	40,849	(10,849)
PROGRAM ENRICHMENT				
Cultural facilitators	89,344	-	33,148	56,196
Partnership school community	40,000	-	40,000	-
French monitors (rent)	-	5,000	47,134	(42,134)
Coach for francisation	80,168	89,426	160,429	9,165
Art program	35,866	-	42,971	(7,105)
Cultural activities	24,334	-	26,734	(2,400)
French resource purchase	39,000	-	46,955	(7,955)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Mentors in literacy and numeracy (O&M)	-	-	1,940	(1,940)
Professional development	24,160	-	28,790	(4,630)
Recruitment and Retention Strategy				
Recruitment and retention strategy	99,823	44,840	99,823	44,840
Total	\$ 1,603,496	\$ 2,011,796	\$ 4,570,288	\$ (954,996)

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5
Student Success Initiative

For the year ended June 30, 2024

	Total
Revenue - Government of the NWT Education, Culture & Employment	\$ 15,000
Expenses - Workshop resources	10,482
Surplus	\$ 4,518

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6
Jordan's Principle

For the year ended June 30,

	Budget 2024	Actual 2024	Actual 2023
Revenue - Indigenous Services Canada	\$ 273,602	\$ 329,024	\$ 326,442
Expenses			
Personnel	273,602	308,617	305,336
Contracted services	-	20,407	21,106
Total expenses	273,602	329,024	326,442
Net deficit	\$ -	\$ -	\$ -

June 30, 2024

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, 2024

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.

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.

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 become 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.

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, 2024

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, 2024

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

(a) Adoption of New Accounting Standards

Revenue, Section PS 3400

Section PS 3400, Revenues, was issued by the Public Sector Accounting Standards Board ("PSAB", or the "Board") November 15, 2018. It is effective for fiscal years beginning on or after July 1, 2023. The standard establishes how to account for and report on revenues. Specifically, it differentiates between revenues arising transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

The adoption of this standard has had no significant impact to the consolidated financial statements.

Notes to Consolidated Financial Statements

June 30, 2024

3. Future Accounting Changes (continued)

Public Private Partnership, Section PS 3160

Effective July 1, 2023, the Authority adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the consolidated financial statements as a result of its application.

(b) Future Accounting Changes

The Conceptual Framework for Financial Reporting in the Public Sector

Effective July 1, 2026, the Authority will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Authority is currently assessing the impact of this standard on the consolidated financial statements.

Financial Statement Presentation, Section PS 1202

Effective July 1, 2026, the Authority will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Authority is currently assessing the impact of this standard on the financial statements.

4. Fund in trust

The Commission has received a funding through the Court Challenges Program of \$40,000 in total. This funding has been deposited in trust with the Commission's lawyer. As of year-end, the Commission has \$36,000 (2023 - \$nil) available for future eligible legal expenses.

5. Accounts Receivable

	Accounts receivable 2024	Allowance for doubtful accounts 2024	Net 2024	Net 2023
Due from related parties (Note 15)	\$ 5,580	\$ -	\$ 5,580	\$ 1,800
Due from GNWT (Note 15)	234,290	-	234,290	59,939
Trade and other receivables	62,760	-	62,760	184,234
	\$ 302,630	\$ -	\$ 302,630	\$ 245,973

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2024

6. Due from the Government of Canada

	2024	2023
Indigenous Services Canada - Feminine Hygiene	\$ -	\$ 45,075
Indigenous Services Canada - Jordan's Principle	126,679	-

7. Accounts Payable and Accrued Liabilities

	2024	2023
Due to GNWT (Note 15)	\$ 1,009,463	\$ 505,436
Due to related parties (Note 15)	-	19,141
Trade payable	187,102	152,614
	\$ 1,196,565	\$ 677,191

Payroll Liabilities

	2024	2023
NWTTA	\$ 994,060	\$ 435,381
UNW	16,455	81,761
Other	10,759	45,670
	\$ 1,021,274	\$ 562,812

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

June 30, 2024

8. 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.

9. Deferred revenue

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

	2024	2023
Government of the Northwest Territories		
ECE - Stage Orthophonie	-	7,500
ECE - School Based Mental Health and Wellness	2,268	-
MACA - After School Physical Activity Program	-	15,300
Government of Canada		
Indigenous Services Canada - Menstrual Products	-	11,473
Other		
Funds raised for Ecole Boreal gymnasium - Nicole Fournier	2,000	2,000
Fund in trust - Court Challenges Program	36,000	-
Conseil de Développement Économique des Territoires du Nord-Ouest - Projet Petite Enfance en Santé	-	10,947
	\$ 40,268	\$ 47,220

June 30, 2024

10. Pensions

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

11. 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, 2024. 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, 2024

11. Post-employment benefits (continued)

Changes in Obligation	Severance and Removal	Compensated Absences	2024	2023
Accrued benefit obligation				
beginning of year	\$ 212,275	\$ 63,004	\$ 275,279	\$ 273,165
Current period benefit cost	18,372	5,422	23,794	25,365
Interest accrued	10,679	3,226	13,905	11,913
Benefits payments	(3,957)	(2,448)	(6,405)	(72,128)
Actuarial loss/(gain)	(21,783)	(3,668)	(25,451)	36,964
Accrued benefit obligation end of year	215,586	65,536	281,122	275,279
Unamortized net actuarial gain	(19,537)	(1,328)	(20,865)	(14,933)
Total accrued liability	\$ 196,049	\$ 64,208	\$ 260,257	\$ 260,346
Benefits Expense				
Current period benefit cost	\$ 18,372	\$ 5,422	\$ 23,794	\$ 25,365
Interest accrued	10,679	3,226	13,905	11,913
Amortization of gains	(24,516)	(6,966)	(31,482)	(35,071)
Total benefits expenses (recovery)	\$ 4,535	\$ 1,682	\$ 6,217	\$ 2,207

The discount rate used in the 2023 fiscal year to determine the accrued benefit obligation was an average of 5.3% (2023 - 4.8%).

The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
2025	\$ 16,556	\$ 2,501	\$ 19,057
2026	16,939	2,746	19,685
2027	17,701	3,173	20,874
2028	21,418	4,750	26,168
2029	25,553	6,630	32,183
2030-2034	131,429	36,254	167,683
Total	\$ 229,596	\$ 56,054	\$ 285,650

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2024

12. GNWT assets provided at no cost

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Ecole Allain St-Cyr	\$ 17,310,964	\$ 5,995,746	\$ 11,315,218	\$ 12,082,351
Ecole Boreale	3,960,439	1,737,027	2,223,412	2,345,180
Ecole Allain St-Cyr phase 1	4,490,598	1,980,192	2,510,406	2,640,255
Ecole Boreale modular units	1,189,060	464,447	724,613	757,180
Ecole Boreale pellet boiler	86,115	61,357	24,758	29,064
Ecole Boreale biomass system	90,649	27,698	62,951	68,994
Ecole Boreale JK playscape	223,658	70,825	152,833	167,743
Ecole Allain St-Cyr JK playscape	135,490	51,185	84,305	93,338
	\$ 27,486,973	\$ 10,388,477	\$ 17,098,496	\$ 18,184,105

Rent expense of \$1,085,609 (2023 - \$1,045,744) was offset by a grant in-kind.

13. Contractual obligations

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2024.

The future minimum payments are as follows:

	Expires in fiscal year	2025	2024-2026	Total
Equipment leases				
Xerox B8055 MONO MFP	2025	\$ 3,109	\$ -	\$ 3,109
Xerox C8045 COLOUR MFP	2025	4,011	-	4,011
Xerox ATLALINK C8155	2029	3,084	12,079	15,163
Operational Contracts				
First Canada ULC	2026	59,088	59,088	118,176
		\$ 69,292	\$ 71,167	\$ 140,459

14. 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, 2024

15. 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 (accounts receivable):

	2024	2023
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 231,090	\$ 59,939
Department of Municipal and Community Affairs	3,200	-
Yellowknife Education District No. 1	1,240	-
Yellowknife Catholic Schools	2,480	-
Beaufort-Delta Education Council	1,240	1,200
South Slave Division Education Council	620	600
	\$ 239,870	\$ 61,139

Due to related parties (accounts payable):

	2024	2023
Government of Northwest Territories:		
Department of Finance	1,009,463	505,436
Hay River District Education Authority	-	19,141
	\$ 1,009,463	\$ 19,141

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

June 30, 2024

15. Related parties (continued)**Revenues:**

	2024	2023
Government of Northwest Territories:		
Department of Education, Culture and Employment		
- Regular, French language and other contributions	\$ 7,609,509	\$ 6,818,649
Department of Education, Culture and Employment		
- Grant in-kind	1,085,609	1,045,744
Department of Environment and Climate Change		
- GNWT other contributions	17,900	10,000
Department of Municipal and Community Affairs		
- GNWT other contributions	56,160	44,960
Department of Health and Social Services		
- GNWT other contributions	4,965	3,284
Department of Finance - Interest	72,067	42,755
	\$ 8,846,210	\$ 7,965,392

Expenses:

	2024	2023
Government of Northwest Territories:		
Department of Education, Culture and Employment		
- Rent expense	1,085,609	1,045,744
Dehcho Divisional Education Council - Other expense	\$ 300	\$ 300
Hay River District Education Authority - Rent expense	19,141	19,141
	\$ 1,105,050	\$ 1,065,185

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2024

16. 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 19, 2023.

17. 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:

	2024	2023
Cash	\$ 2,094,635	\$ 995,231
Accounts receivable	302,630	245,973
Due from Government of Canada	126,679	45,075
Maximum credit exposure	\$ 2,523,944	\$ 1,286,279

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, 2024

17. Financial instruments (continued)

At June 30, 2024, the following accounts receivable were past due but not impaired:

	30 Days	60 Days	90 Days	Total
Accounts receivable	\$ 3,695	\$ 4,749	\$ 36,373	\$ 44,817

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, 2024, receivables from the GNWT comprised approximately 55% (2023 - 60%) of the total balance. The amounts represent a low credit risk as the debtors are reputable governments and government organizations with a good credit score. The Commission reduces its risk exposure by following up on old account receivables for collection.

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

b) Liquidity risk

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

The Commission's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, and payroll liabilities for a total \$2,217,839 (2023 - \$1,240,003).

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.

18. Expenses by object

	2024 Budget	2024 Actual	2023 Actual
Compensation	\$ 6,318,113	\$ 6,914,484	\$ 6,328,959
Supplies and materials	278,172	231,567	201,971
Services purchased/contracted	759,358	1,101,376	1,165,856
	\$ 7,355,643	\$ 8,247,427	\$ 7,696,786

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

June 30, 2024

19. Comparative figures

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

20. ECE other contributions

	2024	2023
French resources	\$ 19,170	\$ -
French education	3,763	-
School Based Mental Health and Wellness	155,590	-
New Daycare	100,000	-
Frais Orthophonie	22,412	6,500
French Monitor	87,897	53,513
COVID-19 Support	-	15,556
English Languages Communication & Services	30,000	30,000
Self-Regulation	5,000	8,340
HR Space Sharing	22,574	19,141
	\$ 446,406	\$ 133,050

21. GNWT other contributions

	2024	2023
Department of Environment and Climate Change	\$ 17,900	\$ 10,000
Department of Health and Social Services	4,965	3,284
Department of Municipal and Community Affairs	56,160	44,960
	\$ 79,025	\$ 58,244

Commission Scolaire Franc

DFC20

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
1-011-00-000-01 BANK 09879 101-646-8	2,094,470.80	0.00	2,094,470.80	0.00	0.00
1-017-00-000-01 PETTY CASH CSFD	166.77	0.00	166.77	0.00	0.00
1-018-00-000-01 PETTY CASH EASC	(342.57)	0.00	(342.57)	0.00	0.00
1-019-00-000-01 PETTY CASH EB	339.87	0.00	339.87	0.00	0.00
A Cash	2,094,634.87	0.00	2,094,634.87	0.00	0.00
1-013-00-000-01 TRUST BANK ACCOUNT	0.00	36,000.00	36,000.00	0.00	0.00
B Temporary investments	0.00	36,000.00	36,000.00	0.00	0.00
1-030-00-000-01 ACCOUNTS RECEIVABLE	92,533.57	0.00	92,533.57	0.00	0.00
1-032-00-000-01 ACCOUNTS RECEIVABLE C	228,683.89	0.00	228,683.89	0.00	0.00
1-040-00-000-01 SUSPENSE RECEIVABLE	137,734.52	0.00	137,734.52	0.00	0.00
C Other accounts receivable	458,951.98	0.00	458,951.98	0.00	0.00
1-036-00-000-01 PREPAID - EXPENSE	10,597.53	0.00	10,597.53	0.00	0.00
L Prepaid expenses & other current assets	10,597.53	0.00	10,597.53	0.00	0.00
1-060-00-000-02 ACCOUNTS PAYABLE CON	(1,125,993.95)	0.00	(1,125,993.95)	0.00	0.00
1-061-00-000-02 ACCOUNTS PAYABLE	(19,206.63)	0.00	(19,206.63)	0.00	0.00
1-062-00-000-02 SALARIES / WAGES PAYAB	(951,303.05)	0.00	(951,303.05)	0.00	0.00
1-063-00-000-02 SUMMER SALARY PAYOUT	0.01	0.00	0.01	0.00	0.00
1-066-00-000-02 OTHER ACCRUED LIABILIT	(1,304,079.13)	0.00	(1,304,079.13)	0.00	0.00
1-070-00-000-02 INCOME TAX DEDUCTION	(630.41)	0.00	(630.41)	0.00	0.00
1-071-00-000-02 C.P.P. DEDUCTION PAY	(2,054.05)	0.00	(2,054.05)	0.00	0.00
1-072-00-000-02 U.I.C. DEDUCTION PAY	116.33	0.00	116.33	0.00	0.00
1-073-00-000-02 GNWT PAYROLL TAX	(31.20)	0.00	(31.20)	0.00	0.00
1-082-00-000-02 SECONDARY BURSARY PA	(46,500.00)	0.00	(46,500.00)	0.00	0.00
1-087-00-000-02 VACATION PAYABLE - CUR	(67,371.43)	0.00	(67,371.43)	0.00	0.00
BB Accounts payable and accrued liabilities	(3,517,053.51)	0.00	(3,517,053.51)	0.00	0.00
1-065-00-000-02 SEVERANCE AND REMOVA	(196,049.00)	0.00	(196,049.00)	0.00	0.00
1-067-00-000-02 COMPENSATED ABSENCE	(64,208.00)	0.00	(64,208.00)	0.00	0.00
CC Leave and termination liability	(260,257.00)	0.00	(260,257.00)	0.00	0.00
1-084-00-000-02 DEFERRED REVENUE - OP	(4,267.99)	(36,000.00)	(40,267.99)	0.00	0.00
GG Deferred income	(4,267.99)	(36,000.00)	(40,267.99)	0.00	0.00
1-091-00-000-02 ACCUMULATED - SURPLUS	1,522,461.41	0.00	1,522,461.41	0.00	0.00

Commission Scolaire Franc

DFC20-1

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
TT Retained earnings and other S/E accou	1,522,461.41	0.00	1,522,461.41	0.00	0.00
1-100-00-000-03 GNWT CONTRIBUTION - CC	(5,559,606.51)	0.00	(5,559,606.51)	(5,357,853.00)	3.77
1-101-00-000-03 OTHER GOVT GRANTS	(54,051.25)	0.00	(54,051.25)	(73,770.00)	(26.73)
1-102-00-000-03 GNWT CONTRI-SPEC PRO	(347,817.93)	0.00	(347,817.93)	(295,444.00)	17.73
1-104-00-000-03 GNWT CONTRI-CONTRACT	(22,573.35)	0.00	(22,573.35)	0.00	0.00
1-105-00-000-03 GOVT OF CDA - FRENCH M	(87,896.58)	0.00	(87,896.58)	(85,250.00)	3.10
1-106-00-000-03 GOVT OF CDA - CORE COM	(1,603,496.00)	0.00	(1,603,496.00)	(1,603,496.00)	0.00
1-107-00-000-03 PRINCIPE DE JORDAN	(340,496.59)	0.00	(340,496.59)	(273,602.00)	24.45
1-115-00-000-03 PROFESSIONAL DEVELOPI	(8,832.01)	0.00	(8,832.01)	0.00	0.00
1-120-00-000-03 INVESTMENT REVENUE	(72,067.23)	0.00	(72,067.23)	(35,000.00)	105.91
1-121-00-000-03 PARENT FEES	(195,616.32)	0.00	(195,616.32)	0.00	0.00
1-123-00-000-03 MISCELLANEOUS REVENU	(79,721.84)	(4,000.00)	(83,721.84)	(50,098.65)	67.11
1-125-01-222-03 GENERATED SCHOOL FUN	0.00	(182,535.01)	(182,535.01)	(19,250.00)	848.23
10 Revenue	(8,372,175.61)	(186,535.01)	(8,558,710.62)	(7,793,763.65)	9.81
1-210-01-330-20 NWTTA PERM HCAN IT COI	59,357.80	0.00	59,357.80	21,255.00	179.27
1-210-01-330-30 NWTTA PERM HCAN IT COI	25,221.31	0.00	25,221.31	0.00	0.00
1-210-01-400-20 NWTTA PERM GENERAL IN	1,787,277.97	0.00	1,787,277.97	1,680,480.00	6.36
1-210-01-400-30 NWTTA PERM GENERAL IN	1,138,733.66	0.00	1,138,733.66	943,458.00	20.70
1-210-10-330-20 NWTTA PERM HCAN CYBEI	53,921.41	0.00	53,921.41	0.00	0.00
1-210-10-330-30 NWTTA PERM HCAN CYBEI	30,439.48	0.00	30,439.48	0.00	0.00
1-210-10-400-20 NWTTA PERM HCAN DIREC	187,432.17	0.00	187,432.17	150,924.00	24.19
1-210-10-400-30 NWTTA PERM HCAN DIREC	152,452.18	0.00	152,452.18	183,090.00	(16.73)
1-210-10-406-30 NWTTA PERM HCAN PROJ	42,971.07	0.00	42,971.07	0.00	0.00
1-210-10-439-20 NWTTA PERM JK EASC	117,743.74	0.00	117,743.74	171,355.00	(31.29)
1-210-10-439-30 NWTTA PERM JK EB	154,542.30	0.00	154,542.30	476,328.00	(67.56)
1-210-10-440-20 HCAN CULTURAL FACILITA	28,218.48	0.00	28,218.48	53,138.00	(46.90)
1-210-10-440-30 HCAN CULTURAL FACILITA	4,929.63	0.00	4,929.63	0.00	0.00
1-211-01-221-20 NWTTA SUB COVID-19 EAS	996.11	0.00	996.11	0.00	0.00
1-211-01-221-30 NWTTA SUB COVID-19 EB	630.71	0.00	630.71	0.00	0.00
1-211-01-400-20 NWTTA SUB GEN INSTRUC	77,793.66	0.00	77,793.66	15,600.00	398.68
1-211-01-400-30 NWTTA SUB GEN INSTRUC	44,781.24	0.00	44,781.24	10,725.00	317.54
1-211-01-405-20 NWTTA MENTORAT EASC	2,891.80	0.00	2,891.80	1,625.00	77.96
1-211-01-405-30 NWTTA MENTORAT EB	111.54	0.00	111.54	0.00	0.00
1-211-01-410-20 NWTTA SUB HCAN GEN IN	6,579.17	0.00	6,579.17	0.00	0.00
1-211-01-410-30 NWTTA SUB HCAN GEN IN	5,388.93	0.00	5,388.93	0.00	0.00
1-211-10-312-20 NWTTA SUB HCAN LITERA	1,657.95	0.00	1,657.95	0.00	0.00

Commission Scolaire Fran

DFC20-2

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
1-211-10-312-30 NWTTA SUB HCAN LITERA	281.59	0.00	281.59	0.00	0.00
1-211-10-340-20 NWTTA SUB HCAN PROF D	1,319.30	0.00	1,319.30	0.00	0.00
1-211-10-340-30 NWTTA SUB HCAN PROF D	801.94	0.00	801.94	0.00	0.00
1-211-10-418-20 NWTTA SUB HCAN CULT A	6,014.59	0.00	6,014.59	3,250.00	85.06
1-211-10-418-30 NWTTA SUB HCAN CULT A	2,477.20	0.00	2,477.20	3,250.00	(23.78)
1-235-01-439-20 EARLY CHILDHOOD EDUC/	151,019.72	0.00	151,019.72	0.00	0.00
41. 1 SP - Teacher's Salaries	4,085,986.65	0.00	4,085,986.65	3,714,478.00	10.00
1-239-12-440-15 PROM AGT - WAGES	30,352.82	0.00	30,352.82	27,000.00	12.42
1-239-12-440-30 FR MONITOR SEC OF STAT	30,276.86	0.00	30,276.86	27,000.00	12.14
1-240-01-405-20 SECRETARY-PERM EASC	50,717.18	0.00	50,717.18	33,414.00	51.78
1-240-01-405-30 SECRETARY-PERM EB	50,603.13	0.00	50,603.13	33,422.00	51.41
1-240-10-405-20 SECRETARY-PERM HCAN E	50,717.18	0.00	50,717.18	64,386.00	(21.23)
1-240-10-405-30 SECRETARY-PERM HCAN E	50,735.70	0.00	50,735.70	0.00	0.00
1-250-01-405-20 CUSTODIAL-PERM EASC	107,911.93	0.00	107,911.93	74,881.00	44.11
1-250-01-405-30 CUSTODIAL-PERM EB	83,973.30	0.00	83,973.30	77,070.00	8.96
1-260-10-405-20 LIBRARIAN-PERM HCAN EA	28,560.08	0.00	28,560.08	31,883.00	(10.42)
1-260-10-405-30 LIBRARIAN-PERM HCAN EE	0.00	0.00	0.00	65,960.00	(100.00)
1-280-01-312-20 HCAN COACH PEDAGOGIQ	48,025.28	0.00	48,025.28	67,745.00	(29.11)
1-280-01-312-30 HCAN COACH PEDAGOGIQ	28,533.33	0.00	28,533.33	22,951.00	24.32
1-280-10-312-20 COACH PÉDAGOGIQUE EA	57,066.67	0.00	57,066.67	58,930.00	(3.16)
1-280-10-312-30 COACH PÉDAGOGIQUE EB	26,804.03	0.00	26,804.03	19,966.00	34.25
1-322-12-440-15 PROMO AGT TRAVEL ALLO	4,200.00	0.00	4,200.00	4,200.00	0.00
1-322-12-440-30 MONITOR TRAVEL ALLOW/	4,200.00	0.00	4,200.00	4,200.00	0.00
1-328-12-440-30 MONITOR HOUSING EB	12,432.16	0.00	12,432.16	11,350.00	9.53
1-330-12-440-15 PROMO AGT TRAINING	75.00	0.00	75.00	75.00	0.00
1-330-12-440-30 MONITOR TRAINING EB	225.00	0.00	225.00	75.00	200.00
41. 3 SP - Non instructional Staff	665,409.65	0.00	665,409.65	624,508.00	6.55
1-470-01-312-20 DUTY TRAVEL COACH PED	3,101.08	0.00	3,101.08	2,000.00	55.05
1-470-01-312-30 DUTY TRAVEL COACH PED	3,485.06	0.00	3,485.06	2,000.00	74.25
1-470-01-330-20 DUTY TRAVEL IT EASC	0.00	0.00	0.00	2,000.00	(100.00)
1-470-01-405-20 DUTY TRAVEL SCH ADMIN	325.05	0.00	325.05	500.00	(34.99)
1-470-01-405-30 DUTY TRAVEL SCH ADMIN	5,142.20	0.00	5,142.20	2,500.00	105.69
1-470-10-435-15 DUTY TRAVEL PROG ENRI	5,000.00	0.00	5,000.00	2,000.00	150.00
1-470-10-435-20 DUTY TRAVEL PROG ENRI	0.00	0.00	0.00	2,000.00	(100.00)
1-470-10-435-30 DUTY TRAVEL PROG ENRI	0.00	0.00	0.00	2,000.00	(100.00)
41. 5 SP - Travel	17,053.39	0.00	17,053.39	15,000.00	13.69

Commission Scolaire Franc

DFC20-3

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
1-430-01-405-20 TELEPHONE EXPENSES EA	13,412.23	0.00	13,412.23	6,708.00	99.94
1-430-01-405-30 TELEPHONE EXPENSES EE	7,878.13	0.00	7,878.13	6,480.00	21.58
1-431-01-405-20 POSTAGE EXPENSES EASC	289.83	0.00	289.83	600.00	(51.70)
1-431-01-405-30 POSTAGE EXPENSES EB	608.15	0.00	608.15	600.00	1.36
1-435-10-403-20 INTERNET EASC	0.00	0.00	0.00	600.00	(100.00)
1-435-10-403-30 INTERNET EB	0.00	0.00	0.00	600.00	(100.00)
41.7 SP - Communication	22,188.34	0.00	22,188.34	15,588.00	42.34
1-636-01-340-20 PROFESSIONAL DEVELOPI	11,353.58	0.00	11,353.58	24,979.90	(54.55)
1-636-01-340-30 PROFESSIONAL DEVELOPI	14,655.51	0.00	14,655.51	8,803.30	66.48
1-636-10-340-20 PROF DEV HCAN EASC	0.00	0.00	0.00	9,758.00	(100.00)
1-636-10-340-30 PROF DEV HCAN EB	660.00	0.00	660.00	8,687.00	(92.40)
1-694-10-435-20 BURSARY HCAN EASC	24,500.00	0.00	24,500.00	14,000.00	75.00
1-694-10-435-30 BURSARY HCAN EB	(9,000.00)	0.00	(9,000.00)	14,000.00	(164.29)
41.8 SP - Other	42,169.09	0.00	42,169.09	80,228.20	(47.44)
1-686-01-405-20 STUDENT REGULAR BUSIN	100,314.64	0.00	100,314.64	39,622.00	153.18
1-686-01-405-30 STUDENT REGULAR BUSIN	0.00	0.00	0.00	14,792.00	(100.00)
41.10 SP - Student Travel	100,314.64	0.00	100,314.64	54,414.00	84.35
1-680-01-402-30 FREIGHT GENERAL SCH SI	46.43	0.00	46.43	0.00	0.00
41.11 SP - Freight	46.43	0.00	46.43	0.00	0.00
1-412-01-222-20 EXP. SCH. GEN FUND EAS	0.00	150,754.82	150,754.82	0.00	0.00
1-412-01-222-30 EXP. SCH. GEN FUND EB	0.00	31,780.19	31,780.19	0.00	0.00
1-412-01-500-20 CONT-GNWT SPEC PROG I	43,655.00	0.00	43,655.00	31,060.00	40.55
1-412-01-500-30 CONT-GNWT SPEC PROG I	58,038.00	0.00	58,038.00	29,810.00	94.69
1-412-10-403-20 CONT PROF SCE DIST COL	5,000.00	0.00	5,000.00	0.00	0.00
1-412-10-403-30 CONT PROF SCE DIST COL	0.00	0.00	0.00	1,000.00	(100.00)
1-412-10-434-20 PART COMM GPS ET AUTR	30,000.00	0.00	30,000.00	15,000.00	100.00
1-412-30-221-20 CONTRACTS-PROF SERV.	51,296.75	0.00	51,296.75	50,000.00	2.59
1-412-30-221-30 CONTRACTS-PROF SERV.	51,237.82	0.00	51,237.82	50,000.00	2.48
41.12 SP - Contracted Services	239,227.57	182,535.01	421,762.58	176,870.00	138.46
1-614-10-312-20 PROG MAT-LITÉRATIE EAS	337.54	0.00	337.54	1,500.00	(77.50)
1-614-10-312-30 PROG MAT-HCAN LITÉRAT	613.99	0.00	613.99	1,500.00	(59.07)
1-614-10-402-20 PROG MAT-SCH SUPP EAS	22,492.62	0.00	22,492.62	24,106.00	(6.69)

Commission Scolaire Franc

DFC20-4

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
1-614-10-402-30 PROG MAT-SCH SUPP EB	15,328.43	0.00	15,328.43	10,893.00	40.72
1-614-10-418-20 PROG MAT-CULT & ED ACT	10,524.00	0.00	10,524.00	12,419.00	(15.26)
1-614-10-418-30 PROG MAT-CULT & ED ACT	2,717.71	0.00	2,717.71	4,791.00	(43.27)
1-614-10-436-20 PROG MAT-SUMMER CAMF	5,000.00	0.00	5,000.00	5,000.00	0.00
1-614-10-436-30 PROG MAT-SUMMER CAMF	5,000.00	0.00	5,000.00	5,000.00	0.00
1-617-10-402-20 COMPUTER - HCAN SCH SI	23,717.95	0.00	23,717.95	17,377.00	36.49
1-617-10-402-30 COMPUTER - HCAN SCH SI	13,099.98	0.00	13,099.98	12,622.00	3.79
1-620-01-405-20 JANITORIAL SUPPLIES EAS	3,540.94	0.00	3,540.94	1,890.00	87.35
1-620-01-405-30 JANITORIAL SUPPLIES EB	4,166.37	0.00	4,166.37	3,500.00	19.04
1-631-10-402-30 LIBRARY - SCH SUPP EB	3,181.95	0.00	3,181.95	3,000.00	6.06
1-660-01-312-20 SUPP & EQPTS HOME SCH	1,203.05	0.00	1,203.05	2,500.00	(51.88)
1-660-01-405-20 SUPP & EQPTS SCH ADMIN	8,649.53	0.00	8,649.53	7,610.00	13.66
1-660-01-405-30 SUPP & EQPTS SCH ADMIN	2,097.81	0.00	2,097.81	2,000.00	4.89
1-660-01-500-20 EQPTS ACTIVE AFTER SCH	0.00	0.00	0.00	15,300.00	(100.00)
1-660-01-500-30 EQPTS ACTIVE AFTER SCH	0.00	0.00	0.00	15,300.00	(100.00)
1-660-30-402-20 FOOD IN SCHOOLS - EASC	8,560.00	0.00	8,560.00	8,560.00	0.00
1-660-30-402-30 FOOD IN SCHOOLS - EB	0.00	0.00	0.00	5,590.00	(100.00)
41.13 SP - Materials	130,231.87	0.00	130,231.87	160,458.00	(18.84)
1-454-01-600-20 CONTRACTED SERVICES E	35,801.55	0.00	35,801.55	17,960.00	99.34
1-454-01-600-30 CONTRACTED SERVICES E	679.48	0.00	679.48	2,500.00	(72.82)
1-455-01-600-20 OTHERS REPAIRS EASC	0.00	0.00	0.00	20,000.00	(100.00)
1-485-01-405-20 COPIES EASC	2,614.06	0.00	2,614.06	1,350.00	93.63
1-485-01-405-30 COPIES EB	3,633.58	0.00	3,633.58	4,354.00	(16.55)
41.15 SP - Maintenance & Repairs	42,728.67	0.00	42,728.67	46,164.00	(7.44)
1-530-01-405-20 COPIER RENTAL EASC	3,593.90	0.00	3,593.90	3,228.00	11.34
1-530-01-405-30 COPIER RENTAL EB	3,593.96	0.00	3,593.96	3,892.00	(7.66)
1-533-01-600-30 FACILITIES RENTAL - EB	22,573.35	0.00	22,573.35	23,000.00	(1.86)
41.16 SP - Facility rentals	29,761.21	0.00	29,761.21	30,120.00	(1.19)
1-210-02-312-20 NWTTA PERM IS EASC COI	21,495.24	0.00	21,495.24	26,362.00	(18.46)
1-210-02-312-30 NWTTA PERM IS EB COUN	0.00	0.00	0.00	8,933.00	(100.00)
1-210-02-400-20 NWTTA PERM IS GEN INST	199,904.09	0.00	199,904.09	126,538.00	57.98
1-210-02-400-30 NWTTA PERM IS GEN INST	174,430.97	0.00	174,430.97	160,681.00	8.56
1-211-02-400-20 NWTTA SUB IS GEN INST E	0.00	0.00	0.00	975.00	(100.00)
1-211-02-400-30 NWTTA SUB IS GEN INST E	159.18	0.00	159.18	975.00	(83.67)
42. 1 IS - Teacher's Salaries	395,989.48	0.00	395,989.48	324,464.00	22.04

Commission Scolaire Franc

DFC20-5

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
1-232-02-401-20 EDU ASSIST-PERM BES SP	285,466.16	0.00	285,466.16	284,984.00	0.17
1-232-02-401-30 EDU ASSIST-PERM BES SP	68,320.63	0.00	68,320.63	88,857.00	(23.11)
1-233-02-400-20 EDU ASSIST-SUB GEN INST	13,490.99	0.00	13,490.99	2,600.00	418.88
1-233-02-400-30 EDU ASSIST-SUB GEN INST	1,625.36	0.00	1,625.36	650.00	150.06
42. 2 IS - Instruction Assistants	368,903.14	0.00	368,903.14	377,091.00	(2.17)
1-270-02-401-20 SCHOOL COUNSELLOR-IS	144,252.63	0.00	144,252.63	0.00	0.00
1-270-02-401-30 SCHOOL COUNSELLOR-IS	18,301.93	0.00	18,301.93	0.00	0.00
1-270-10-401-20 SCHOOL COUNSELLOR-PE	0.00	0.00	0.00	71,402.63	(100.00)
1-270-10-401-30 SCHOOL COUNSELLOR-PE	0.00	0.00	0.00	23,799.88	(100.00)
1-280-02-312-20 IS RISC EASC	122,605.93	0.00	122,605.93	126,686.00	(3.22)
1-280-02-312-30 IS RISC EB	57,696.88	0.00	57,696.88	42,907.00	34.47
42. 3 IS - Non Instructional Assistants	342,857.37	0.00	342,857.37	264,795.51	29.48
1-470-02-312-20 DUTY TRAVEL RISC & PST	788.55	0.00	788.55	4,862.00	(83.78)
1-470-02-312-30 DUTY TRAVEL RISC & PST	744.39	0.00	744.39	2,997.00	(75.16)
42. 5 IS - Travel	1,532.94	0.00	1,532.94	7,859.00	(80.49)
1-412-02-401-15 CONT-PROF SCE IS	18,775.00	0.00	18,775.00	14,000.00	34.11
1-412-02-401-20 CONT-PROF SCE SAER EA	13,345.00	0.00	13,345.00	3,500.00	281.29
1-412-02-401-30 CONT-PROF SCE SAER EB	3,853.23	0.00	3,853.23	3,500.00	10.09
42. 6 IS - Contracted services	35,973.23	0.00	35,973.23	21,000.00	71.30
1-636-02-340-15 PROF DEV IS RISC	3,498.00	0.00	3,498.00	3,498.00	0.00
1-636-02-340-20 PROF DEV IS EASC	1,500.00	0.00	1,500.00	1,500.00	0.00
1-636-02-340-30 PROF DEV IS EB	0.00	0.00	0.00	2,000.00	(100.00)
1-636-02-430-20 PROF DEV FRANCISATION	5,257.00	0.00	5,257.00	5,257.00	0.00
1-636-02-430-30 PROF DEV FRANCISATION	1,000.00	0.00	1,000.00	4,472.00	(77.64)
42. 8 IS - Other	11,255.00	0.00	11,255.00	16,727.00	(32.71)
1-614-02-402-30 PROG MAT SCH SUPP EB	(38.39)	0.00	(38.39)	0.00	0.00
1-617-02-402-15 COMPUTER - SUPPLIES (IS	351.19	0.00	351.19	0.00	0.00
1-617-02-402-20 COMPUTER - SUPPLIES (IS	21,848.26	0.00	21,848.26	20,336.00	7.44
1-617-02-402-30 COMPUTER - SUPPLIES (IS	10,353.75	0.00	10,353.75	9,608.00	7.76
1-660-02-404-15 SUPP & EQPTS SELF REG I	0.00	0.00	0.00	5,340.00	(100.00)
1-660-02-404-20 SUPP & EQPTS SELF REG I	2,809.88	0.00	2,809.88	2,000.00	40.49
1-660-02-404-30 SUPP & EQPTS SELF REG I	0.00	0.00	0.00	1,000.00	(100.00)

Commission Scolaire Franc

DFC20-6

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
42. 9 IS - Materials	35,324.69	0.00	35,324.69	38,284.00	(7.73)
1-280-01-300-15 SUPERINTENDENT WAGES	240,517.60	0.00	240,517.60	227,503.00	5.72
1-280-01-310-15 FIN & ADMIN WAGES CSF	247,075.26	0.00	247,075.26	248,185.00	(0.45)
1-328-12-440-15 MONITOR HOUSING CSF	13,349.99	0.00	13,349.99	11,350.00	17.62
45. 1 BA - Non-instructional staff	500,942.85	0.00	500,942.85	487,038.00	2.85
1-290-07-200-14 HONORARIA TRUSTEES CSF	30,033.77	0.00	30,033.77	32,000.00	(6.14)
45. 2 BA - Honoraria	30,033.77	0.00	30,033.77	32,000.00	(6.14)
1-470-01-300-15 DUTY TRAVEL DG CSF	7,235.45	0.00	7,235.45	7,668.00	(5.64)
1-470-10-310-15 DUTY TRAVEL FIN & ADMIN	610.00	0.00	610.00	0.00	0.00
1-475-07-200-14 OTHER TRAVEL - MEETING	8,549.48	0.00	8,549.48	9,500.00	(10.01)
45. 5 BA - Travel	16,394.93	0.00	16,394.93	17,168.00	(4.50)
1-349-04-320-15 WCB PERMANENT EMPLOYEES	81,952.15	0.00	81,952.15	74,000.00	10.75
1-350-04-320-15 WCB CASUAL EMPLOYEES	2,665.18	0.00	2,665.18	6,000.00	(55.58)
45. 5. 5 BA - Employee Benefits	84,617.33	0.00	84,617.33	80,000.00	5.77
1-826-04-320-15 STAFF REMOVAL TRAVEL	72,043.24	0.00	72,043.24	45,000.00	60.10
1-827-04-320-15 LEAVE AND TERMINATION	1,954.09	0.00	1,954.09	0.00	0.00
45. 6 BA - Leave and Termination Benefits	73,997.33	0.00	73,997.33	45,000.00	64.44
1-430-01-310-15 TELEPHONE EXPENSES CSF	8,949.42	0.00	8,949.42	12,259.00	(27.00)
1-431-07-310-15 POSTAGE EXPENSES	415.42	0.00	415.42	600.00	(30.76)
1-435-10-310-15 INTERNET CSF	4,030.80	0.00	4,030.80	0.00	0.00
45. 7 BA - Communication	13,395.64	0.00	13,395.64	12,859.00	4.17
1-412-01-310-15 CONT-PRO SCE FIN & ADM	21,400.00	0.00	21,400.00	20,900.00	2.39
1-412-01-410-15 CONTRACTS-PROF SCE SE	10,482.41	0.00	10,482.41	31,200.00	(66.40)
1-412-01-439-15 PES 440 CSFTNO SERVICE	35,310.00	0.00	35,310.00	30,000.00	17.70
1-412-07-200-14 CONT-PROF SCE LEGAL	64,444.42	4,000.00	68,444.42	50,000.00	36.89
1-412-07-310-15 CONT-PROF SCE FIN & ADI	30,485.90	0.00	30,485.90	30,000.00	1.62
1-681-07-310-15 BANK ACCOUNT FEE	1,937.24	0.00	1,937.24	2,000.00	(3.14)
45. 8 BA - Contracted Services	164,059.97	4,000.00	168,059.97	164,100.00	2.41
1-692-01-300-15 PUBLIC REL/HOSPITALITY I	200.34	0.00	200.34	1,000.00	(79.97)
1-692-10-300-15 HCAN - PROMO & ADVERTI	140,804.32	0.00	140,804.32	82,900.00	69.85

Commission Scolaire Franc

DFC20-7

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
45.9 BA - Advertising	141,004.66	0.00	141,004.66	83,900.00	68.06
1-478-01-300-15 MEMBERSHIP FEES DG CS	481.25	0.00	481.25	3,200.00	(84.96)
1-478-01-310-15 MEMBERSHIP FEES FIN & /	0.00	0.00	0.00	250.00	(100.00)
1-478-07-200-14 MEMBERSHIP FEES TRUST	400.00	0.00	400.00	2,000.00	(80.00)
1-636-01-300-15 PROF DEV DG CSF	3,110.67	0.00	3,110.67	1,000.00	211.07
1-636-01-310-15 PROF DEV FIN & ADMIN CS	1,685.69	0.00	1,685.69	1,000.00	68.57
1-636-07-200-14 PROF DEV TRUSTEES BOA	5,600.00	0.00	5,600.00	0.00	0.00
45.10 BA - Other	11,277.61	0.00	11,277.61	7,450.00	51.38
1-611-07-200-14 BOARD MEETING SUPPLIE	1,980.61	0.00	1,980.61	2,000.00	(0.97)
1-614-01-221-15 FOURNITURES - SDG APRE	14,816.16	0.00	14,816.16	19,250.00	(23.03)
1-660-01-310-15 SUPPLIES & EQPTS CSF	11,676.84	0.00	11,676.84	6,722.00	73.71
45.11 BA - Materials	28,473.61	0.00	28,473.61	27,972.00	1.79
1-485-01-405-15 COPIES CSF	298.44	0.00	298.44	1,017.00	(70.65)
45.14 BA - Maintenance/Repair	298.44	0.00	298.44	1,017.00	(70.65)
1-530-07-310-15 PHOTO & FAX FIN & ADMIN	3,593.10	0.00	3,593.10	2,994.00	20.01
45.15 BA - Rentals/Leases	3,593.10	0.00	3,593.10	2,994.00	20.01
1-210-08-419-20 NWTTA PERM IND LANG E/	34,850.86	0.00	34,850.86	43,937.00	(20.68)
1-210-08-419-30 NWTTA PERM IND LANG E/	1,888.67	0.00	1,888.67	0.00	0.00
1-211-08-419-20 NWTTA SUB IND LANG CUL	507.69	0.00	507.69	2,600.00	(80.47)
1-211-08-419-30 NWTTA SUB IND LANG CUL	159.18	0.00	159.18	3,900.00	(95.92)
46.1 AL - Teachers' Salaries	37,406.40	0.00	37,406.40	50,437.00	(25.84)
1-470-08-419-20 DUTY TRAVEL ILE EASC	1,276.02	0.00	1,276.02	2,900.00	(56.00)
1-470-08-419-30 DUTY TRAVEL ILE EB	928.96	0.00	928.96	3,000.00	(69.03)
46.3 AL - Travel	2,204.98	0.00	2,204.98	5,900.00	(62.63)
1-614-08-500-20 PROG MAT (COM SUP FUN	7,893.04	0.00	7,893.04	19,139.00	(58.76)
1-614-08-500-30 PROG MAT (COM SUP FUN	5,158.94	0.00	5,158.94	9,201.00	(43.93)
1-660-08-419-20 SUPP & EQPTS ILE EASC	16,593.40	0.00	16,593.40	15,244.00	8.85
1-660-08-419-30 SUPP & EQPTS ILE EB	7,844.34	0.00	7,844.34	7,874.00	(0.38)
46.5 AL - Materials	37,489.72	0.00	37,489.72	51,458.00	(27.15)
1-290-08-419-20 HONORARIA IND LANG EAS	19,350.00	0.00	19,350.00	35,090.00	(44.86)

Commission Scolaire Franc

DFC20-8

Year End: June 30, 2024

Trial Balance

Adjusted G/L Balances

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Account	Prelim	Adj's	Adj	Budget	%Chg
1-290-08-419-30 HONORARIA IND LANG EB	<u>6,591.02</u>	<u>0.00</u>	<u>6,591.02</u>	<u>9,609.00</u>	(31.41)
46. 6 AL - Honoraria	25,941.02	0.00	25,941.02	44,699.00	(41.97)
1-232-03-404-20 EDU ASSIST JORDAN PPLE	308,616.96	0.00	308,616.96	272,302.00	13.34
1-233-03-404-20 NWTTA SUB JP PROG SUP	0.00	0.00	0.00	650.00	(100.00)
1-233-03-404-30 NWTTA SUB JP PROG SUP	0.00	0.00	0.00	650.00	(100.00)
47. 1 JP - Educational Assistant	308,616.96	0.00	308,616.96	273,602.00	12.80
1-412-03-404-20 CONT-PROF JORDAN PCPL	<u>20,406.64</u>	<u>0.00</u>	<u>20,406.64</u>	<u>0.00</u>	0.00
47. 2 JP - Contracted services	20,406.64	0.00	20,406.64	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(438,120.94)</u>	<u>(100.00)</u>
Net Income (Loss)	305,067.29		305,067.29	438,120.94	(30.37)

Commission Scolaire Fr

DFC1

Year End: June 30, 2024

Adjusting Journal Entries

Date: 7/1/2023 To 6/30/2024

Preparer	Reviewer	Partner	Tax
EQR	Scan / Printed	Delivered	Published

Number	Date	Name	Account No	Debit	Credit
1	6/30/2024	ACCUMULATED - SURPLUS	1-091-00-000-02		
1	6/30/2024	CONTRIBUTED SURPLUS	1-092-00-000-02		
To adjust contributed surplus to accumulated surplus for Fiscal year 2021 - contributed surplus was resulted from 2017 restatement due to change in accounting policy for future benefits					
2	6/30/2024	TRUST BANK ACCOUNT	1-013-00-000-01	40,000.00	
2	6/30/2024	DEFERRED REVENUE - OPERATING	1-084-00-000-02		40,000.00
To record funds in trust from the PCJ program					
3	6/30/2024	DEFERRED REVENUE - OPERATING	1-084-00-000-02	4,000.00	
3	6/30/2024	CONT-PROF SCE LEGAL	1-412-07-200-14	4,000.00	
3	6/30/2024	TRUST BANK ACCOUNT	1-013-00-000-01		4,000.00
3	6/30/2024	MISCELLANEOUS REVENUE	1-123-00-000-03		4,000.00
To record funds used from PCJ program					
R10	6/30/2024	ACCOUNTS RECEIVABLE GNWT	1-032-00-000-01		
PBC01	6/30/2024	EXP. SCH. GEN FUND EASC	1-412-01-222-20	150,754.82	
PBC01	6/30/2024	EXP. SCH. GEN FUND EB	1-412-01-222-30	31,780.19	
PBC01	6/30/2024	GENERATED SCHOOL FUNDS	1-125-01-222-03		150,754.82
PBC01	6/30/2024	GENERATED SCHOOL FUNDS	1-125-01-222-03		31,780.19
To record school generated funds expenses and revenues					
				230,535.01	230,535.01

Net Income (Loss) 305,067.29



Crowe MacKay LLP

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

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

www.crowemackay.ca

September 25, 2024

Our File No. C15790-001

Yvonne Careen
Commission Scolaire Francophone Territoires du Nord-Ouest
PO Box 1980
207-4915 48 St.
Yellowknife, NT X1A 2P5

Dear Yvonne

Re: Audit of 2024 Financial Statements

During the course of our audit of the financial statements of Commission Scolaire Francophone Territoires du Nord-Ouest for the year ended June 30, 2024, we identified some matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement, and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by the management have been properly designed or have been operating effectively.

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

This communication is prepared solely for the information of management of Commission Scolaire Francophone Territoires du Nord-Ouest and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants

A handwritten signature in black ink, appearing to read "FD", written over a light blue horizontal line.

Per: Frederick Deschenes Accounting P.C.
Incorporated Partner

Encl.

(12/13)

Commission Scolaire Francophone Territoires du Nord-Ouest

Observations and Recommendations - Appendix 1

Observation

The Commission's schools have school generated actives and funds for which the Commission's administration does not practice oversight although its activities fall under the umbrella of the Commission.

For example a school may do fundraising for uniforms for a school sports teams. The activity is authorized at the school by the Commission, however the fundraising and cash is done within the school itself with the secretary and school principal having oversight over those funds without any reporting requirement to the Commission's Administration.

Implications

As these activities are authorized by the Commission, the Commission's Administration and its Trustees are ultimately responsible for the safeguarding of the funds.

Recommendation

The Commission should assign the Superintendent and the Comptroller to develop a policy to determine which of these activities should fall under the umbrella of the Commission to reduce the risk of any such activities being misconstrued to be an activity of the Commission. Additionally the Superintendent and the Comptroller should develop policies related to the safeguarding of these activities including type of fundraising, controls around custodians of the funds and reporting for accountability.

These policies should then be reviewed and approved by the Trustess.

Autorisations

Plan de fonctionnement

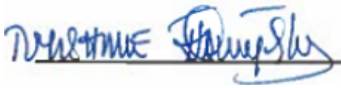
Président de l'organisme scolaire

Surintendant ou direction générale

Date

Date

Rapport annuel



Président de l'organisme scolaire



Surintendant ou direction générale

27 septembre 2024

27 septembre 2024

Date

Date

Education Accountability Framework

Dettah District Education

Authority

Operating Plan

For the 2023-24 School Year



Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	5
1. Administration and School Services	7
2. Territorial Schools	14
3. Inclusive Schooling	32
4. Indigenous Languages and Education	45
Appendix B: Operating Plan - Operating Budget	57
Appendix C: Annual Report - Audited Financial Statements	58
Approvals	59

Operating Plan - Executive Summary

The Dettah District Education Authority's Operating Plan for the 2023-2024 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 continuing to support students and families who were deeply impacted by the COVID 19 Global Pandemic, 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

- Continuation to seek Speech Language and Occupational Therapy services
- 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

- Continued focus on supporting families to understand the importance of regular, on-time attendance at school
- Support students as they transition to competency-based learning via the BC Curriculum
- Increased opportunities for teachers to work in collaborative teams to plan and design units of study
- Continued focus on encouraging parents and community members to read with babies and children at home
- 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

- Continue to provide contracted on-site counselling with trained professional critical incident debrief counsellors
- Provide staff with access to experiences and services to support their physical and mental health
- Inclusion of staff wellness on the school Mental Health Framework

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
- Continuation of the development of take-home resources in the Wiiliideh language

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
- Continuation of lobbying YKDFN for permission to locate a school Smoke House and “backyard” culture camp on school property
- Continuation of lobbying YKDFN for permission to locate a permanent storage sea can in the community to transform the current school storage room into an Indigenous Language and Culture classroom

Inclusive Schooling & Student Behaviour Support

Whole Child and Wrap Around Support Services

- Continuation of the “Drugstore Cupboard” to support student and family wellness, hygiene, sexual health and safety supplies, such as Naloxone
- 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

- Seek 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, and then in 2022-2023 due to being understaffed)

Mental Health and Healthy Relationship Focus

- ASIST /MHFA Training for any staff not already certified
- Creation of a school Mental Health Framework and plan to move forward in supporting student, family, and staff mental health

- Continuation of advocacy for a school-based, in-person, full-time counsellor
- Seek contracted, trauma-informed, and culturally responsive supports for violent and destructive student behaviour to both help support students working through these behaviours, as well as students who have their learning and safety impacted by these behaviours
- Continuation of work with families to help access services through the medical system to support students and families with challenging and violent behaviours

Competency Based Education

- Work with YK1 and NDEA leadership teams to provide a professional, collaborative team experience to support the transition to the BC Curriculum and related assessments for students

Annual Report - Executive Summary

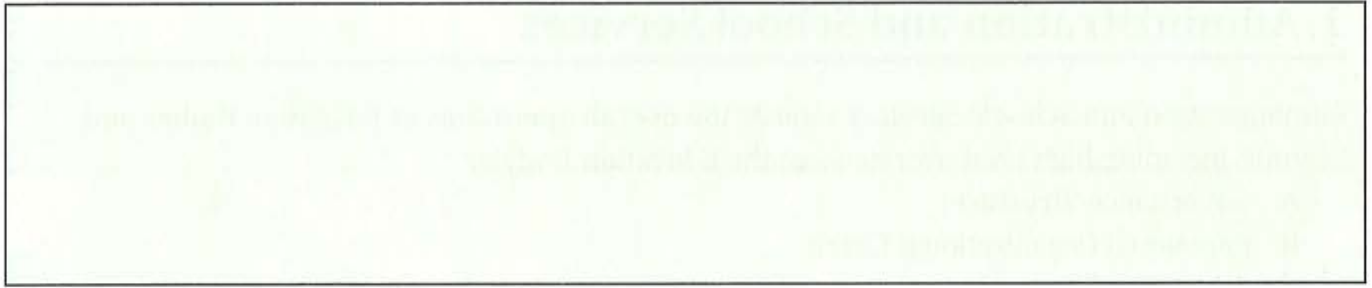
The Dettah District Education Authority's Annual Report for the 2023-2024 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of 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 school year started with much uncertainty due to the forest fires and evacuation. We are thankful to have returned safely and started the school to best support our community. We remained short staffed through the school year which has impacted the work loads of all staff members.

We are continuing to re-build our relationships that have been impacted by the legacy of the Covid-19 pandemic.

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 Culture 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. Policy Development.

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:

<p>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 Dogrib Divisional Education Council beginning in 1968.</p>	
<p>The main objective of the DDEA is to work carefully with school team members and parents & guardians or primary caregivers 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.</p>	
<p>For several years, the DDEA has supported the school team to continue to develop a small high school program for students in grade nine to twelve, supporting students who choose not to go to yellowknife, who have left school early, or did not earn credits. This program focuses 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.</p>	
<p>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 15 years at 37.0 FTE students by the funding deadline.</p>	
<p>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, and currently enrolled student behaviour have been identified as challenges for school enrollment.</p>	
<p>Current DDEA Members (Elected in 2022)</p>	
Jessica Deleary -	Member
(Anne) Marie Hardisty-	Member
Charlene Liske-	Vice Chairperson
Alfred Liske-	Member
Rebecca Plotner -	Chairperson
James Sanderson -	Member
Vanessa Sangris-	Member

Support for the DDEA Includes:

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 – School Support/Wiilideh Language Teacher

The DDEA contracts services from YK1, including the services of the Superintendent, Jameel Aziz.

The DDEA typically meets 6-10 times each year, 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 training or 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 committee meetings at her discretion.

A core value of the Dettah District Education Authority is collaboration and partnership with the school administration and team. 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 maintenance staff, or HR personnel. Therefore, the principal's role also includes overseeing an annual external audit, all DEA business and its general organization, management and growth.

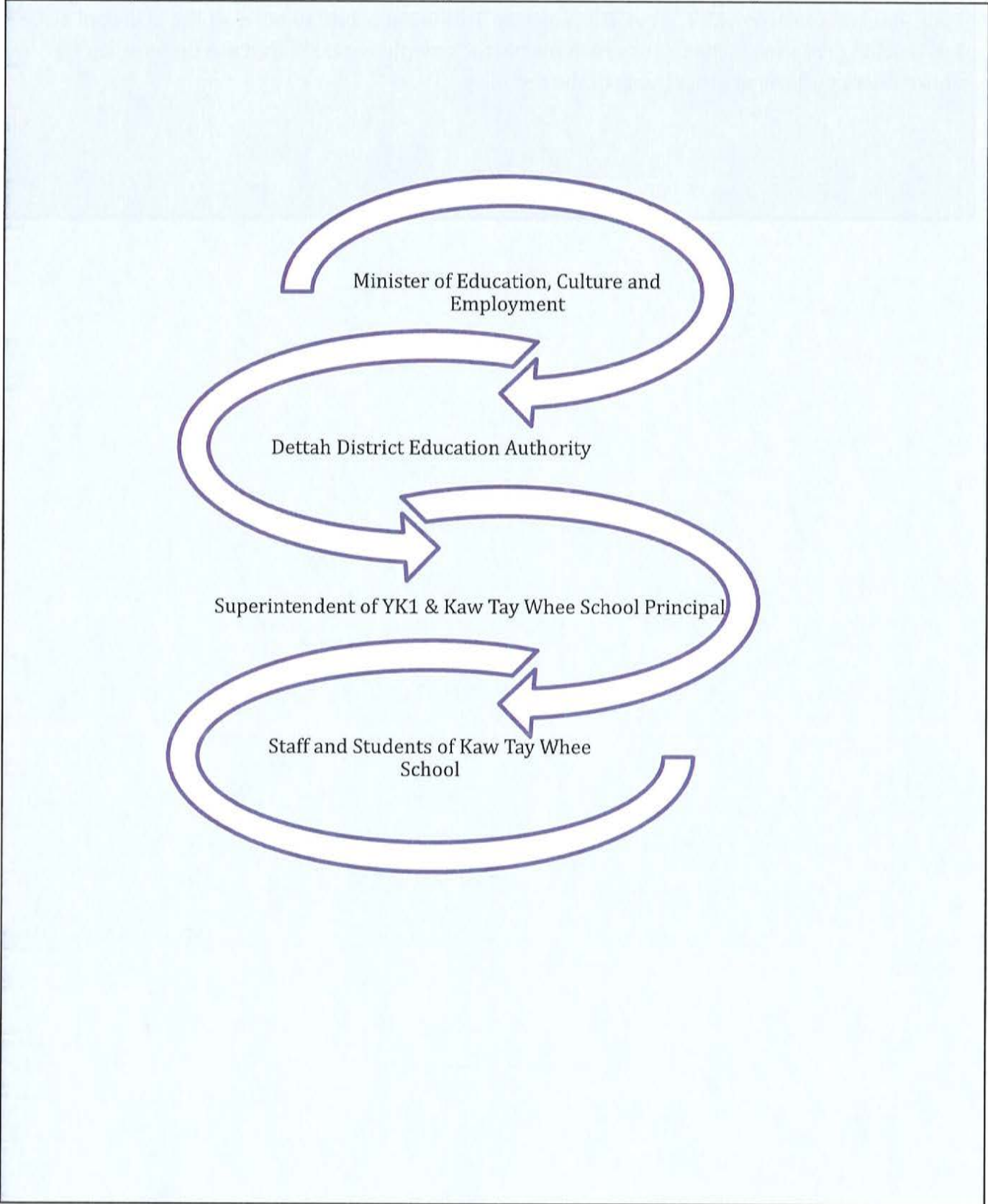
As the DEA is site-based-managed for funding, much of this day-to-day responsibility also belongs to the principal; in consultation with the DEA. The building is owned by the Government of the Northwest Territories therefore requiring frequent interactions with other levels of government, contractors, 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. In the 2023-2024, the DDEA plans to employ a 50% Comptroller.

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. 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 ATIIP requests. 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	1	Total Anticipated Student Head Count	30
--	---	---	----

School Name	Community	Grades Offered	Programming Highlights
Kaw Tay Whee	Dettah	JK-12	Multi age classrooms, daily Williideh Language instruction, extensive outdoor education, arts, technology and inquiry-based programming.

D. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DECs are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Type of Policy or Bylaw	Dettah District Education Authority
Code of Conduct	September 2022
School Attendance	August 2017
Safe Schools	April 2014, June 2014, September 2022
Transportation of Students	August 2017
Conduct of Business	October 2022
Records Management	August 2017 (As per Directive)
Student Assessment	August 2017 (based on SAER directive)
Inclusive Schooling	February 2018 (As per Directive)
Community Senior Secondary Schooling	February 2018 (following JK-12 NWT handbook)
Honorarium	June 2023 (Board Motion)
Annual Report	August 2017 (follow Ed. Act)
Borrowing Money	1996 Education Act

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;
- H. Student Success Initiative; and
- I. 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>Early Childhood Education & Family Support</p> <ul style="list-style-type: none"> ● Continuation to seek Speech Language and Occupational Therapy services ● 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 <p>Academic Achievement</p> <ul style="list-style-type: none"> ● Continued focus on supporting families to understand the importance of regular, on-time attendance at school ● Support students as they transition to competency-based learning via the BC Curriculum
--	---

	<ul style="list-style-type: none"> ● Increased opportunities for teachers to work in collaborative teams to plan and design units of study ● Continued focus on encouraging parents and community members to read with babies and children at home ● Continued focus on literacy instruction across the curriculum <p>Staff Wellness and Retention</p> <ul style="list-style-type: none"> ● Ensure staff have access to EFAP and Starling Minds information and are reminded about access regularly throughout the year ● Continue to provide contracted on-site counselling with trained professional critical incident debrief counsellors ● Provide staff with access to experiences and services to support their physical and mental health ● Inclusion of staff wellness on the school Mental Health Framework <p>Indigenous Languages and Education</p> <p><u>Indigenous Language Revitalization</u></p> <ul style="list-style-type: none"> ● Continuation of the development of “Frostbite Wiiliideh Word of the Day Films” ● Continuation of the development of a “Whole School Approach” to learning Wiiliideh ● Continuation of the development of take-home resources in the Wiiliideh language <p><u>Indigenizing Education</u></p> <ul style="list-style-type: none"> ● 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 ● Continuation of lobbying YKDFN for permission to locate a school Smoke House and “backyard” culture camp on school property ● Continuation of lobbying YKDFN for permission to locate a permanent storage sea can in the community to transform the
--	--

current school storage room into an Indigenous Language and Culture classroom

Inclusive Schooling & Student Behaviour Support

- Whole Child and Wrap Around Support Services
- Continuation of the “Drugstore Cupboard” to support student and family wellness, hygiene, sexual health and safety supplies, such as Naloxone
- 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
- Seek 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, and then in 2022-2023 due to being understaffed)

Mental Health and Healthy Relationship Focus

- ASIST /MHFA Training for any staff not already certified
- Creation of a school Mental Health Framework and plan to move forward in supporting student, family, and staff mental health
- Continuation of advocacy for a school-based, in-person, full-time counsellor
- Seek contracted, trauma-informed, and culturally responsive supports for violent and destructive student behaviour to both help support students working through these behaviours, as well as students who have their learning and safety impacted by these behaviours
- Continuation of work with families to help access services through the medical system to support students and families with challenging and violent behaviours

Competency Based Education

- Work with YK1 and NDEA leadership teams to provide a professional, collaborative team experience to support the

	transition to the BC Curriculum and related assessments for students
--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
Acquisition of Speech Language and Occupational Therapy Supports, as they are no longer provided by GNWT	All students in need receiving access to services	Minimal	Services were withdrawn, and there was a lack of available contractors to fill the need.
Increase accessible key cultural experience access for students in all seasons by continuing to work to acquire permission from YKDFN to proceed with construction of cultural area near the school	All students receiving access to increased key cultural experiences	Minimal	YKDFN continues to prevent us from expanding our cultural programming. They will not respond to requests to build an outbuilding. YKDFN will also not communicate with Infrastructure to facilitate a dedicated cultural space in the school
Successful transition to the competency-based BC Curriculum and assessments in ELA and Math for all students	All teachers working with BC ELA and Math curriculum and assessments	100	Teachers are implementing the required from ECE
Areas of Strength for the region	We have been working to increase supports for both student and teacher wellness.		
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			

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 Approach to School Improvement</p> <p>Early Childhood Education & Family Support</p> <ul style="list-style-type: none"> ● Continuation to seek Speech Language and Occupational Therapy services ● 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 <p>Academic Achievement</p> <ul style="list-style-type: none"> ● Continued focus on supporting families to understand the importance of regular, on-time attendance at school ● Support students as they transition to competency-based learning via the BC Curriculum ● Increased opportunities for teachers to work in collaborative teams to plan and design units of study ● Continued focus on encouraging parents and community members to read with babies and children at home ● Continued focus on literacy instruction across the curriculum <p>Staff Wellness and Retention</p>
--	--

	<ul style="list-style-type: none"> ● Ensure staff have access to EFAP and Starling Minds information and are reminded about access regularly throughout the year ● Continue to provide contracted on-site counselling with trained professional critical incident debrief counsellors ● Provide staff with access to experiences and services to support their physical and mental health ● Inclusion of staff wellness on the school Mental Health Framework <p>Indigenous Languages and Education</p> <p><u>Indigenous Language Revitalization</u></p> <ul style="list-style-type: none"> ● Continuation of the development of “Frostbite Wiiliideh Word of the Day Films” ● Continuation of the development of a “Whole School Approach” to learning Wiiliideh ● Continuation of the development of take-home resources in the Wiiliideh language <p><u>Indigenizing Education</u></p> <ul style="list-style-type: none"> ● 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 ● Continuation of lobbying YKDFN for permission to locate a school Smoke House and “backyard” culture camp on school property ● Continuation of lobbying YKDFN for permission to locate a permanent storage sea can in the community to transform the current school storage room into an Indigenous Language and Culture classroom <p>Inclusive Schooling & Student Behaviour Support</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, hygiene, sexual health and safety supplies, such as Naloxone ● 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 ● <u>Speech Language Development</u> ● Seek 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, and then in 2022-2023 due to being understaffed) <p><u>Mental Health and Healthy Relationship Focus</u></p> <ul style="list-style-type: none"> ● ASIST /MHFA Training for any staff not already certified ● Creation of a school Mental Health Framework and plan to move forward in supporting student, family, and staff mental health ● Continuation of advocacy for a school-based, in-person, full-time counsellor ● <u>Seek contracted, trauma-informed, and culturally responsive supports for violent and destructive student behaviour to both help support students working through these behaviours, as well as students who have their learning and safety impacted by these behaviours</u> ● Continuation of work with families to help access services through the medical system to
--	---

	<p>support students and families with challenging and violent behaviours</p> <p>Competency Based Education</p> <ul style="list-style-type: none"> • Work with YK1 and NDEA leadership teams to provide a professional, collaborative team experience to support the transition to the BC Curriculum and related assessments for students
--	--

<p>Areas of Strength for the region</p>	<p>We have continued the “Drugstore Cupboard” to support student and family wellness, hygiene, sexual health and safety supplies, such as Naloxone. Thanks to additional Federal funding we have been able to expand our ability to provide support for menstrual supplies.</p>
<p>Areas for Development for the region</p>	<p>Due to the cancellation of services from Stanton and lack of available contractors, we have been unable to provide adequate SLP services</p>
<p>Additional Comments for the region</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, one teacher and two Education Assistants will be evaluated as time and operational requirements permit.</p>
---	--

<p>Areas of Strength for the region</p>	<p>We will continue to work to adhere to the evaluation cycle as proposed</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.</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, along with 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>	<ul style="list-style-type: none"> • 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. • As we continue to support students who have been impacted by the COVID-19 Global Pandemic, including 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 regular on-time attendance at school, trauma-informed approaches to violent and destructive student behaviour, re-building stamina to support academic growth and achievement in an inclusive and culturally responsive school environment. • 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. • A major focus for our school is the transition to the BC Curriculum and ensuring educator perparadness and student and family understanding as related
--	--

--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
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 have used these days to train and learn ways to implement the new curriculum that will best serve our students.		
Areas for Development for the region	We will continue to work towards effectively implementing the new curriculum.		
Additional Comments for the region,			

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 d (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.25	.25	.50		0	Not hired. We have had difficulty filling multiple open teaching positions.

* 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.

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>Our universal, cost-free daily breakfast, snack, and hot lunch program is supported by teachers and education staff on their own time; including shopping for items, and often preparing food at home. This is important to our school as ensuring universal cost-free reliable access to fresh, nutritious and balanced food is critical to student wellness and learning.</p> <p>The school also offers food packs for weekends, long weekends and school holidays for some students, as well as grocery cards.</p> <p>Our food program is accessed by most students, for multiple meals each day, without hesitation or stigma.</p> <p>If more traditional foods were regularly available, the school team would excitedly include them.</p> <p>Additional funding from the GNWT for food programming would be beneficial for our students, as it would alleviate the need to spend time writing proposals and reports for outside funders. A per-pupil funding formula for this program does not indicate need or participation.</p> <p>The cost of food has risen dramatically in the past year.</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.</p>	

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youths served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
Kaw Tay Whee	Breakfast, lunch, weekend food packs as needed, emergency food fund for families/community members who take children in.	100% of school population	Universal access	Break Clubs of Canada \$2800 Food First \$3000

* 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, and the grades in which the SL is taught.

School Name	Language of SL (Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tẖcẖo)	Type of SL program (core, immersion, intensive, post-intensive)	Grades of SL program (per program type)	Was the SL program offered as planned? ? (Y/N)	If No, why not?
Kaw Tay Whee	Wiiliideh	Core	All	Y	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	KTW School Film Program
SSI Project Proposal Summary	The SSI project aims to promote, build, and support student voice and choice through competency and inquiry based learning across multiple curricular areas via our school film program. The program is aimed at teaching students social emotional learning, technology, and cultural preservation skills in an engaging and motivating manner.

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	N/A	0%	Due to operational requirements and staff shortages, most PD was restricted.
Areas of Strength	While there are identifiable strengths in this area, we have not been able to allocate the release time needed to facilitate this PD.		
Areas for Development	N/A		
Additional Comments			

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	.50		.50	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for Difference (if applicable)
% of RISCs allocated as less than a 1.0 FTE	As above	As 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)
0.51	2.0	Student need based on behaviour	2.0	Increased student need based on behaviour

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)
\$3,723	\$3,723		\$1395	Due to staff shortages and operational requirements, most PD was restricted.

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?
Mental Health Strategies to support students	School team	Contractor	Dettah, August	Yes	Due to the late start of the school year because of forest fires and evacuation this PD was adapted to be held over multiple sessions throughout the year.
Staff Wellness Planning	School team	Contractor	Dettah, September	Yes	Due to the late start of the school year because of forest fires and evacuation this PD was adapted to be held over multiple sessions throughout the year.
ASIST/ Mental Health First	School team	TBD	As Possible	Yes	One staff member was able to attend

Aid					MHFA training
Behaviour Supports	School team	TBD	As Possible	Yes	Staff met with contracted counselor
Additional training/PD as required	School team	TBD	As Possible	Yes	Two staff attended first aid recertification training.

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	Throughout the year as needed and available	GNWT service unavailable	Kaw Tay Whee School	Per day basis, ongoing through year	\$12,238,65
OT	3 days	GNWT service unavailable	Kaw Tay Whee School	Per day basis	\$3870

* 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)
\$14,327	\$12,291.74		UDL- Universal access	\$12,291.74	

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)
\$12,220	\$16,602.42	Counseling services provided by MT Consulting	All students had opportunity to access services	\$16,602.42	

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>SBST Meetings TBST Support RISC/PST Planning Meetings Collaboration with other RISCs Class Reviews Teacher Supervision and Evaluation Working with Stakeholders</p>
---	--

<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 school documentation as it connects with the new competency-based curricula.</p>
<p>Additional Comments for the region.</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.</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 SBST 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 include informal brainstorming sessions as makes sense in a very small school environment. The school team holds “daily de-brief” meetings after school to share, problem-solve, and celebrate.</p>
---	---

<p>Areas of Strength for the region</p>	<p>The school team daily de-brief supports natural collaboration, celebration, problem-solving.</p>
<p>Areas for Development for the region</p>	<p>Additional time during the week, including preparation time for teacher to be released to meet with 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.</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>The fallout of COVID-19 restrictions continue to make true family collaboration very challenging, and we continue to feel the impact of this. These meetings are the most effective when completed in-person. We will continue to strive to make meetings meaningful and inclusive. We are continuing repair and build relationships with our families.</p>
--	--

<p>Areas of Strength for the region</p>	<p>Our staff continues to work towards supporting our students, and creating a school climate of diversity and engagement.</p>
<p>Areas for Development for the region</p>	<p>We will continue to invite parents to be involved in the development and implementation of IEPs and SSPs</p>
<p>Additional Comments for the region.</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. School operational requirements may impact this guide as necessary.</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, behavior, and mental health supports for our students in need.</p>
<p>Additional Comments for the region.</p>	<p>Due to a staff shortage, and student need, the PST spends much of the day in classroom supporting student 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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
0.50	.50		.50	N/A

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>
Kay Taw Whee	All school team members	Each term; though included in daily de-brief sessions and guide everything we do in the school	N/A

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	N/A

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?	Increase in wages
Plans to recruit and retain language teachers, if any?	Continued encouragement of new graduates from the community to consider learning their language and attending school to build their pedagogical skillset to return to the community to fill this role in future
The # of anticipated New ILIs and which schools they are in.	N/A
Challenges and/or barriers faced in the region	

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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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)
\$25,500	\$25,500		\$11,405.49		N/A

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 are these positions funded?	If no to either of these positions, why not?
No	Yes	ILE funding	Elders are hired on short term basis using 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.

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 and/or regional approaches to **local** cultural orientation days.

Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
YKDFN History & Language Learning	100	100	N/A
On the land key cultural seasonal experiences	100	100	N/A

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight *two wise practices* of land-based key cultural experiences from each school in the region.

Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <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	Yes	1 day
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.

Please highlight *two wise practices* of school-based key cultural experiences from each school in the region.

Name of School- Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
Seasonal fixing of animals including fish,	100% of school	2	Yes	Multiple days throughout the year as animals were

ducks, ptarmigan, grouse, and others.	students and staff			harvested and/or available.
Indigenous Languages Month Family Learning Event. (hosted an ɪ̀̀̀ (Uno) tournament where students had the opportunity to teach their families and other community members how to play using the Willihdeh served Bannock)	100% of school students and staff and many family and community members	0	Yes	2 hours

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

Land-Based Supplies or Equipment Purchased <i>(over \$1 000)</i>	# and type of projects (per school) that used the equipment recorded in the previous column
N/A	

G. 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.

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.
<p>Employing a whole school approach at KTW allows students and staff to celebrate the Williwideh 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, Williwideh is incorporated into all aspects of the curriculum through signage, announcements, assemblies, community gatherings, and during our on the land experiences.</p> <p>Classrooms have a Williwideh word wall, Williwideh phrases are posted around the school and in the classrooms, and there is a schoolwide mystery word of the week.</p>	<p>All school events begin with a prayer in the language.</p> <p>Indigenous Languages Month Family Learning Event (hosted an ɪ̀tè (Uno) tournament where students had the opportunity to teach their families and other community members how to play using the Williwideh)</p>

H. 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 (\$)	Budgeted (\$)	Explanation for Difference <i>(if applicable)</i>	Actual (\$)	Explanation for Difference <i>(if applicable)</i>
\$11,210	\$11, 210		\$1624.33	

I. Resource Development for OLC and ILE Handbook

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>
\$32,115	\$32, 115		\$25,466.18	

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>	Dates and Location

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
Illustrated board book	Chia/Birds	100	Wiilliideh
Calendar		100	Wiilliideh
Posters	Animals, Insects, Fish, Birds, Alphabet	200	Wiilliideh

The following table details **regional purchases made 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
N/A		

Appendix B: Operating Plan - Operating Budget

Approvals

Operating Plan

Lea Lamoureux

Education Body Chair

Principal of Kaw Tay Whee School

June 30, 2023

June 30, 2023

Date

Date

Annual Report

Cliske

Education Body Chair

Shirley Zouboules

Shirley Zouboules, Superintendent of YK1

Oct. 1, 2024

Date

Sept 27, 2024

Date



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

September 27, 2024

Our File No. C19050-001

PRIVATE AND CONFIDENTIAL

James Fulford
Deputy Minister of Education, Culture and Employment
Government of the Northwest Territories
P.O. Box 1320
Yellowknife, NT
X1A 2L9

Dear Mr. Fulford:

**Re: Dettah District Education Authority
Financial Statements and Related Items for the Year Ended June 30, 2024**

Please find enclosed one copy of the financial statements and management letter of the Dettah District Education Authority for the year end June 30, 2024.

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

A handwritten signature in black ink, appearing to read "FD", written over a light blue horizontal line.

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

Encl.

Dettah District Education Authority

Financial Statements

June 30, 2024

Dettah District Education Authority

Financial Statements

June 30, 2024

Page

Management's Discussion and Analysis	2 - 8
Management's Responsibility for Financial Reporting	3
Independent Auditors' Report	4 - 6
Statement of Financial Position	7
Statement of Operations	8
Statement of Changes in Net Financial Assets	9
Statement of Cash Flows	10
Notes to Financial Statements	11 - 24
Schedule 1 - Details of Expenses	25
Schedule 2 - Details of Indigenous Language and Education Program Expenses	26
Schedule 3 - Details of Inclusive Schooling Expenses	27
Schedule 4 - Student Success Initiative	28

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, 2024

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 ("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("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*, PSAS, 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

Chair of the Board
Dettah District Education Authority

September 25, 2024



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

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, 2024, 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, 2024, 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.

Crowe Mackay LLP

**Yellowknife, Northwest Territories
September 25, 2024**

Chartered Professional Accountants

Dettah District Education Authority

Statement of Financial Position

As at June 30, 2024 2023

Financial Assets

Cash and cash equivalents	\$ 1,762,439	\$ 1,225,740
Accounts receivable (Note 4)	46,505	-
	<u>1,808,944</u>	<u>1,225,740</u>

Liabilities

Accounts payable and accrued liabilities (Note 5)	260,079	87,549
Payroll liabilities (Note 5)	1,155	1,098
Deferred revenue (Note 6)	-	6,598
Contributions repayable (Note 7)	5,953	3,176
Leave and termination benefits (Note 9)	49,264	59,327
Due to Yellowknife Education District No. 1 (Note 12)	241,837	-
	<u>558,288</u>	<u>157,748</u>

Net financial assets	1,250,656	1,067,992
-----------------------------	------------------	------------------

Non-financial Assets

Prepaid expenses	3,889	3,131
------------------	-------	-------

Accumulated Surplus	\$ 1,254,545	\$ 1,071,123
----------------------------	---------------------	---------------------

Contractual obligations and contingencies (Note 11 and 12)

Approved on behalf of the Education Authority

_____ Chairperson

_____ Principal

Dettah District Education Authority

Statement of Operations

For the year ended June 30,	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Government of the Northwest Territories ("GNWT")			
ECE regular contributions	\$ 1,963,000	\$ 2,024,459	\$ 1,830,021
ECE other contributions (Note 17)	15,000	62,242	10,910
Total GNWT ECE	1,978,000	2,086,701	1,840,931
GNWT other contributions (Note 18)	1,300	1,300	1,300
Total GNWT	1,979,300	2,088,001	1,842,231
Government of Canada			
Menstrual product funding	6,500	3,820	1,418
Education body generated funds			
Donations	36,000	39,700	36,400
Investment income	23,000	41,883	23,030
	59,000	85,403	60,848
Total revenues	2,044,800	2,173,404	1,903,079
Expenses (Schedule 1)			
School programs	1,549,000	1,179,255	1,177,824
Inclusive schooling	558,000	421,352	372,548
Administration	290,300	93,671	125,155
Indigenous languages and culture	389,000	295,704	240,150
COVID-19	-	-	2,761
	2,786,300	1,989,982	1,918,438
Operating surplus (deficit) before other items	(741,500)	183,422	(15,359)
Other Items			
Grant in-kind - Assets provided at no cost (Note 10)	-	42,110	46,493
Rent expense - Assets provided at no cost (Note 10)	-	(42,110)	(46,493)
Operating surplus (deficit)	(741,500)	183,422	(15,359)
Opening accumulated surplus	1,071,123	1,071,123	1,086,482
Closing accumulated surplus	\$ 329,623	\$ 1,254,545	\$ 1,071,123

Dettah District Education Authority

Statement of Changes in Net Financial Assets

For the year ended June 30,	Budget	2024	2023
Operating surplus	(741,500)	\$ 183,422	\$ (15,359)
Change in prepaid expenses		(758)	(132)
Increase (decrease) in net financial assets	(741,500)	182,664	(15,491)
Net financial assets, beginning of year	1,067,992	1,067,992	1,083,483
Net financial assets, end of year	326,492	\$ 1,250,656	\$ 1,067,992

Dettah District Education Authority

Statement of Cash Flows

For the year ended June 30,	2024	2023
Cash provided by:		
Operating transactions		
Operating surplus	\$ 183,422	\$ (15,359)
Changes in non-cash assets and liabilities		
Increase in accounts receivable	(46,505)	-
Increase in accounts payable and accrued liabilities	172,531	28,179
Increase (decrease) in payroll liabilities	56	553
Increase (decrease) in due to Yellowknife District Education No. 1	241,837	(52,439)
Increase in contribution repayable	2,777	-
Decrease in deferred revenue	(6,598)	(4,312)
Increase in leave and termination benefits	(10,063)	16,135
Increase in prepaid expenses	(758)	(132)
	353,277	(12,016)
Increase (decrease) in cash and cash equivalents	536,699	(27,375)
Cash and cash equivalents, at beginning of year	1,225,740	1,253,115
Cash and cash equivalents, at end of year	\$ 1,762,439	\$ 1,225,740

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

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.

Detfah District Education Authority

Notes to Financial Statements

June 30, 2024

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 and accounts receivable.

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. 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 expenses.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

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, 2024

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.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

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, 2024

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.

3. Future Accounting Changes and Adoption of New Accounting Standards

a) Adoption of New Accounting Standards

Effective April 1, 2023, the Education Board adopted PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue that is not otherwise addressed elsewhere in the Public Sector Accounting Handbook. It identifies two types of revenue transactions: exchange and non-exchange. The Education Body applied PS 3400 prospectively, therefore, it is applied only to events and transactions occurring after April 1, 2023, and to any outstanding related balances existing at that date. No cumulative catch-up adjustment is recognized. The prior year's financial statements, including comparative information, have not been restated. The adoption of this standard did not result in any significant impacts to the financial statements as a result of its application.

Effective April 1, 2023, the Education Board adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the financial statements as a result of its application.

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

3. Future Accounting Changes and Adoption of New Accounting Standards (continued)

b) Future Accounting Changes

Effective July 1, 2026, the Education Board will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Education Board is currently assessing the impact of this standard on the financial statements.

Effective July 1, 2026, the Education Board will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Education Board is currently assessing the impact of this standard on the financial statements.

4. Accounts Receivable

	2024	2023
GNWT - Retroactive funding	\$ 46,505	\$ -

5. Accounts Payable and Payroll Liabilities

	2024	2023
Trade payable	\$ 260,079	\$ 87,549
Payroll liabilities	1,155	1,098
	\$ 261,234	\$ 88,647

6. Deferred Revenue

	2024	2023
Government of Northwest Territories		
Department of Education, Culture and Employment - COVID-19 funding	\$ -	\$ 6,598

7. Contributions Repayable

	2024	2023
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
Jordans Principal	2,777	
	\$ 5,953	\$ 3,176

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

8. 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 \$43,036 (2023 - \$45,586). The contributions are calculated at a rate of 8% of earning and allowances for employee and employer contribution for a total of 16%. The maximum pensionable earnings is \$204,475 as at January 2024, and \$198,644 as at January 2023. The maximum monthly contributions is \$3,610 as at January 2024, and \$3,507 as at January 2023.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 4,205 Employee Members and 118 Employer Members (total active, disabled and on leave: 2,265)

As of January 1, 2024, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$66,573,900 - funded ratio 118.5% (2023 - \$81,300,000 and 127%) 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.

9. 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, 2024

9. Post-Employment Benefits and Compensated Absences and Termination Benefits (continued)

Valuation results

The actuarial valuation was completed as at March 31, 2024. 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 March 31, 2024 and the results extrapolated to June 30, 2024. 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	2024
Accrued benefit obligation, beginning of year	\$ 33,827	\$ 1,879	\$ 35,706
Current period benefit cost	2,905	139	3,044
Interest accrued	1,705	97	1,802
Benefits payments	(11,488)	-	(11,488)
Actuarial (gain)/loss	7,406	(162)	7,244
Accrued benefit obligations end of year	34,355	1,953	36,308
Unamortized net actuarial (gain)/loss	(7,480)	(5,476)	(12,956)
Accrued benefit liability	41,835	7,429	49,264
Benefit expenses			
Current service costs	2,905	139	3,044
Interest costs	1,705	97	1,802
Amortization of actuarial gains	(2,687)	(734)	(3,421)
	\$ 1,923	\$ (498)	\$ 1,425

The discount rate used to determine the accrued benefit obligation was an average of 5.3% (2023 - 4.8%). The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2025	\$ 2,661	\$ -	\$ 2,661
2026	3,080	-	3,080
2027	3,063	-	3,063
2028	3,117	-	3,117
2029	3,525	-	3,525
2030- 2033	16,756	224	16,980
Total	\$ 32,202	\$ 224	\$ 32,426

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

10. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Kaw Tay Whee School	\$ 895,327	\$ 737,414	\$ 157,913	\$ 200,023

Rent expense of \$42,110 (2023 - \$46,493) was offset by a grant in-kind.

11. Contractual Obligations

The Education Authority does not have any contractual obligations.

12. Contingencies

The Education Authority does not have any contingencies.

13. 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, 2024

13. Related Parties (continued)

Accounts Receivable	2024	2023
GNWT - Department of Education, Cultural and Employment	\$ 46,505	\$ -

Accounts Payable		
Yellowknife Catholic Schools	\$ 121,798	\$ -

Due to Related Party		
Yellowknife Education District No. 1	\$ 241,837	\$ -

Revenues from related parties

Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 2,086,701	\$ 1,840,931
Department of Education, Culture and Employment - Grant in-kind	42,110	46,493
Department of Health and Social Services	1,300	1,300

Total revenues from related parties	\$ 2,130,111	\$ 1,888,724
--	---------------------	---------------------

Expenses paid to related parties

Department of Education, Culture and Employment - Rent expense	\$ 42,110	\$ 46,493
Ndilo District Education Authority - Transfer costs	139,897	177,299
Yellowknife Catholic Schools - Transfer costs	137,048	85,280
Yellowknife Education District No. 1 - Superintendent fees and custodian salaries	40,338	59,667
Yellowknife Education District No. 1 - Transfer costs	157,384	141,840

Total expenses paid to related parties	\$ 516,777	\$ 510,579
---	-------------------	-------------------

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

14. 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 6, 2023.

15. Financial Instruments

The Education Authority is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the significant risks from the Education Authority's financial instruments is provided by type of risk below. The Education Authority is exposed to credit and liquidity risks from the its financial instruments. Qualitative and quantitative analysis of the significant risks from the Education Authority's financial instruments is provided 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 \$1,808,944 (2023 - \$1,225,740). No financial assets are past due or impaired.

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 \$371,976 (2023 - \$98,421).

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, 2024

15. Financial Instruments (continued)

The table below shows when various financial assets and liabilities mature.

	Up to 6 months
Financial assets	
Cash and cash equivalents	\$ 1,762,439
Accounts receivable	46,505
Total financial assets	\$ 1,808,944
Total financial assets - prior year	\$ 1,225,740
Financial liabilities	
	Up to 6 months
Due to Yellowknife Education District No. 1	241,837
Contribution repayable	5,953
Accounts payable and accrued liabilities	260,079
Payroll liabilities	1,155
Total financial liabilities	\$ 509,024
Total financial liabilities - prior year	\$ 91,823
Net total	\$ 1,299,920
Net total - prior year	\$ 1,133,917

Dettah District Education Authority

Notes to Financial Statements

June 30, 2024

16. Expenses By Object

	2024 Budget	2024 Actual	2023 Actual
Compensation	\$ 1,837,000	\$ 1,063,887	\$ 1,020,502
Materials and freight	228,300	205,253	216,910
Services purchased or contracted	721,000	719,417	681,026
	\$ 2,786,300	\$ 1,988,557	\$ 1,918,438

17. ECE Other Contributions

	2024	2023
Government of the Northwest Territories - Department of Education, Culture and Employment Health and Wellness Support	\$ 62,242	\$ -
COVID-19	-	10,910
	\$ 62,242	\$ 10,910

18. GNWT Other Contributions

	2024	2023
Government of the Northwest Territories Department of Health and Social Services - Drop the pop	\$ 1,300	\$ 1,300

Dettah District Education Authority

Schedule 1 - Details of Expenses

For the year ended June 30, 2024	School Programs	Administration	Indigenous Language and Culture (schedule 2)	Inclusive Schooling (schedule 3)	Total 2024	Budget 2024	Total 2023
Salaries							
Teachers	\$ 208,695	\$ 29,065	\$ 104,746	\$ 331,858	\$ 674,364	\$ 938,000	\$ 668,370
Instructional assistant	-	-	117,003	-	117,003	442,000	-
YK1 superintendent	18,250	18,250	-	-	36,500	-	36,500
Non-instructional staff	68,193	1,000	-	-	69,193	282,000	150,856
Board/Trustee honoraria	-	11,170	-	-	11,170	20,000	11,729
School secretary	-	-	-	-	-	-	-
Total salaries	295,138	59,485	221,749	331,858	908,230	1,682,000	867,455
Employee benefits							
Employee benefits and allowances	55,007	8,552	27,597	64,501	155,657	120,000	136,910
Leave and termination benefits	432	62	223	708	1,425	35,000	16,136
Total employee benefits	55,439	8,614	27,820	65,209	157,082	155,000	153,046
Services purchased or contracted							
Advertising and promotion	35,210	-	355	-	35,565	-	27,885
Contracted services	462,305	-	-	-	462,305	483,000	436,796
Maintenance and upgrades	707	-	-	10,109	10,816	5,000	16,601
Office	51,417	25,572	-	-	76,989	60,000	65,687
Professional and technical services	40,746	-	2,888	1,395	45,029	78,000	45,924
Student transportation (busing)	88,713	-	-	-	88,713	95,000	88,133
Total services purchased or contracted	679,098	25,572	3,243	11,504	719,417	721,000	681,026
Materials and freight							
Freight	804	-	-	-	804	5,000	1,310
Materials	148,776	-	42,892	12,781	204,449	223,300	215,600
Total materials and freight	149,580	-	42,892	12,781	205,253	228,300	216,910
Total expenses	\$ 1,179,255	\$ 93,671	\$ 295,704	\$ 421,352	\$ 1,989,982	\$ 2,786,300	\$ 1,918,437

Dettah District Education Authority**Schedule 2
Details of Indigenous Language and Culture Program Expenses**

For the year ended June 30, 2024

	Student Instruction
<hr/>	
Salaries	
Teachers	\$ 104,746
Language consultants	117,003
Non-instructional staff	-
School secretary	-
	<hr/>
	221,749
Employee benefits	
Employee benefits and allowances	27,597
Leave and termination benefits	223
	<hr/>
Services purchased or contracted	
Advertising and promotion	355
Professional/technical services	2,888
	<hr/>
	3,243
Materials and freight	
Materials	42,892
	<hr/>
Total	\$ 295,704

Dettah District Education Authority

**Schedule 3
Details of Inclusive Schooling Expenses**

For the year ended June 30, 2024

General Inclusive Schooling

Salaries

Program support teachers \$ 331,858

Employee benefits

Employee benefits and allowances 64,501
Leave and termination benefits 708

Services Purchased or Contracted

Professional and technical services 1,395
Other contracted services 10,109

78,816

Materials and freight

Materials 12,781

Total

\$ 421,352

Dettah District Education Authority

**Schedule 4
Student Success Initiative**

For the year ended June 30, 2023

	2024
Revenue - Government of the NWT Education, Culture and Employment	\$ 15,000
Expense - Materials	-
Surplus (Deficit)	\$ 15,000



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

September 25, 2024

Our File No. C19050-001

Dettah District Education Authority
PO BOX 40 Station Main
Yellowknife, NT X1A 2N1

Dear Sirs/Mesdames

Re: Audit of 2024 Financial Statements

During the course of our audit of the financial statements of Dettah District Education Authority for the year ended June 30, 2024, we identified some matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement, and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by the management have been properly designed or have been operating effectively.

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

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

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants

A handwritten signature in black ink, appearing to read "FD", written over a light blue horizontal line.

Per: Frederick Deschenes Accounting P.C.
Incorporated Partner

Encl.

(12/13)

Dettah District Education Authority

Observations and Recommendations - Appendix 1

Observation

The credit card charges exceeded the credit card limit during June 2024.

Implications

Charges in excess of the credit limit could result in additional interest and overdraft charges to the DEA as well as any subscriptions payments or charges being declined.

Recommendation

The credit card balance should be monitored and if it is reaching the limit a payment should be made.

Dettah District Education Authority

Observations and Recommendations - Appendix 2

Observation

We noted an invoice over \$25,000 did not have the required Board approval. We also noted invoices less than \$25,000 without approval.

Implications

Expenses may be incorrectly recorded or payments could be made for unauthorized items.

Recommendation

Invoices without proper approval documented should not be processed until the approval is received and documented.

Dettah District Education Authority

Observations and Recommendations - Appendix 3

Observation

We noted instances where the Principal signed their own expense claim and cheque. We also noted that the two signing authorities required on cheques are the Secretary and Principal.

Implications

Payments could be made for unauthorized items when the payee is an authorized signatory. The second signatory may also not be in a position withold authorization when it is for a superior.

Recommendation

We recommend that the cheuque signing policy be clarified so that employee expense claim cheques are not signed by the same employee receiving the payment.

We also recommend that second signatories be Board members rather than the Secretary.

Dettah District Education Authority

Observations and Recommendations - Appendix 4

Observation

There is no review or authorization for processing electronic fund transfer payments (EFT).

Implications

There is an increased opportunity for misappropriation of assets and unauthorized expenditures.

Recommendation

We recommend that the management implement a process for EFT payments whereby there is approval of the EFT payment before it is processed and there is a review in place to ensure the EFT payment agrees to the approved amount.

Dettah District Education Authority

Observations and Recommendations - Appendix 5

Observation

Employee timesheets are not approved or authorized by management on a consistent basis. There was an instance where we noted the timesheet was missing approval.

Implications

Without the review and approval of timesheets, errors in payments could be made.

Recommendation

All timesheets should be reviewed and approved by a supervisor before they are submitted for payroll processing. The review should ensure the number of hours worked per day is correct, as well as making sure the total hours per the timesheet are correct.

Dettah District Education Authority

Observations and Recommendations - Appendix 6

Observation

We noted that some of the Board minutes have not been dated nor signed.

Implications

Unsigned minutes may lead to disagreements on the actual decisions that were made by the Board. Additionally, if the meeting minutes are not prepared in a timely manner then details of significant decisions may be missed or misinterpreted with the passage of time.

Recommendation

We recommend that the minutes be prepared in a more timely manner and that the Chair sign the minutes of the meetings as approval that they are accurate and complete. Such preparation and approvals should occur no later than the meeting subsequent to the meeting for which minutes are being prepared.

Dettah District Education Authority

Observations and Recommendations - Appendix 7

Observation

Gas allowances paid to employees are not being included in their T4s.

Implications

Gasoline allowance's are likely allowances and could be considered a taxable benefit and by not including the allowances in the T4s the taxable income is being under reported.

Recommendation

The gasoline allowances should be reviewed against taxable allowances and benefits has defined by CRA and if determiend to be taxable benefits should be reported on the T4s.

Dettah District Education Authority

Observations and Recommendations - Appendix 8

Observation

There is no indication that bank reconciliations are being reviewed on a monthly basis.

Implications

Lack of review may result in errors or unauthorized payments. In addition, it could result in delays following up on long outstanding deposits and stale dated cheques, thus causing the bank balance in the general ledger to be under/overstated.

Recommendation

The Principle should review the bank reconciliations on a monthly basis for any unusual items and document their approval by initialing the form.

Dettah District Education Authority

Observations and Recommendations - Appendix 9

Observation

Outstanding issues with Superintendent fees. Fees were increased a couple years ago however DDEA has continued paying the same amount.

Implications

This has resulted in a balance in the accounts payable to be accumulating.

Recommendation

Contact YK#1 and discuss the issue and come to a resolution so that the accounts payable balance can be cleared.

Education Accountability Framework

Dehcho Divisional Education Council

Accountability Report

For the 2023-24 School Year



Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	4
1. Administration and School Services	6
2. Territorial Schools	12
3. Inclusive Schooling	27
4. Indigenous Languages and Education	39
Appendix B: Operating Plan - Operating Budget	61
Appendix C: Annual Report - Audited Financial Statements	62
Approvals	63

Operating Plan - Executive Summary

The Dehcho Divisional Education Council’s Operating Plan for the 2023-2024 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:

<p>the DDEC believes that education is a complex endeavor requiring a multifaceted approach that considers the whole child. We believe it is <u>as important to focus on academics</u>, with quantifiable objectives supported by a strong vision and action plan, <u>as it is to target the mental wellness of our students</u>. Mental wellness is not just district-wide Anti-Bullying strategies, but also about enrichment, empowerment, and giving each-and-every student an opportunity to shine.</p> <p>The DDEC has initiated a strong Judo program, as well as the first annual NWT-wide spelling bee contest to build student confidence. These competitions will allow us to showcase student growth and success in the Voices of the North Newspaper.</p> <p>We developed a pilot project (Compassion in Action) with the purpose to bolster our students’ self-awareness of their place in the world. They fundraised to bring electricity, plumbing, and an additional classroom to an indigenous Mayan school. It gave them the opportunity to <u>make a difference</u> which will better prepare them to be the leaders of tomorrow.</p> <p>LITERACY: We will support the following targets for the 2023-2024 school year with the hiring of a third Literacy Interventionist and a Literacy Support Assistant for the Regional High School.</p> <ul style="list-style-type: none"> • Gr. 1–9: 60% of students will read at grade level (excluding immersion program) • Gr. 1–6: Students below by more than 2 years in reading will not exceed 20% • Gr. 1-9: 40% of students will write at grade level (excluding immersion program) <p>Mental Wellness:</p> <p>In the 2023/2024 school calendar year our focus as the wellness department is to promote trauma informed learning practices with the hiring of 3 community wellness workers. All initiatives and programming will be guided through consultation and collaboration with Indigenous Elders/Knowledge Keepers, to ensure they reflects respect and promote Indigenous culture and knowledge. We will further this work through six areas of intervention: Social Emotional Learning; Staff Wellness; Substance Abuse & Addictions Awareness Initiatives; Bullying Prevention Initiatives (Olweus); Extra-Curricular Programming (Performance Arts); Youth and Peer Mentoring Program.</p> <p>Inclusive Schooling:</p> <p>Building professional competency is critical in supporting staff to support students. This goal also involves ensuring that staff is competent in managing behaviours and navigating crisis situations to build confidence and reduce stress in working with students who exhibit risky behaviours such as anger, physical aggression, and running. Professional</p>
--

development has been scheduled for the fall with principals, program support teachers, and support assistants all taking part in Supporting Individuals through Valued Attachment (SIVA) training.

Program Support Teachers (PST) and classroom teachers will require training as we transition to the B.C. competency-based IEP. These trainings will help to nurture effective student support plans (SSPs) and individual education plans (IEPs). Additional support plans such as behaviour and safety plans will also be formalized as needed.

School-based support team must meet weekly to review plans. We will provide professional development in the areas of collaborative communication and effective problem solving to address all identified obstacles. The DDEC will utilize a whole child approach across the five domains (biological, emotional, cognitive, social, and prosocial) while honouring Dene values and beliefs when reviewing programming needs for our students. This goal is contingent on building stronger relationships and trust with parents, guardians, and the communities we serve.

Support Assistants (SA) play a significant role in supporting student success, so it is essential that time be scheduled for participation in Regional Inclusive Schooling Coordinator (RISC) and PST coordinated professional development and training. Documentation around planning for SAs/SA observations is critical to ensure accountability and identify the need for more training or support.

As the year progresses new challenges and learning opportunities, therefore, professional development opportunities will be offered and suggested to support our students under the Inclusive Schooling Directive.

Indigenous Education:

To support indigenous education, the DDEC will be hiring elders, language experts, and knowledge keepers to assist in providing culturally relevant programs and activities within our schools. In addition, the DDEC will: Enhance community relationships with local First Nations and GNWT departments to promote a collaborative working group to foster the concept of *"It Takes a Whole Community to Raise a Child"*; Promote seasonal programming for students to experience culturally relevant Dene way of life on the land; Initiate Summer Leadership Camp; promote and facilitate cultural exchanges between schools; Create a Dehcho calendar with Chiefs/Elders/Heroes; establish, in each school, a "Wall of Heroes" to honor significant indigenous peoples; Conduct rites of passage initiations for our young indigenous men women; Welcome our elders/knowledge keepers into our schools and outside the school environment.

Accountability Report - Executive Summary

The Dehcho Divisional Education Council's Annual Report for the 2023-2024 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:

<p>Successes:</p> <ul style="list-style-type: none"> - We have successfully created job descriptions for Culture Workers (CW) and Indigenous Health and Wellness Elders (IHWE) to work in our schools. These positions will be filled for the 2024-2025 school year. - We were only able to fill one of the three Student Support Worker (SSW) positions we had last year, however, by the end of the year we were able to hire and have them in place for the start of this school year. - External funding grants: <ul style="list-style-type: none"> o Government of Canada - Jordan's Principle \$2,092,705 - Successful completion of Phase 1 of the division wide, comprehensive consultations process for the review of our Strategic 5-Year Plan. <ul style="list-style-type: none"> o Phase 2 to continue throughout the 2024-2025 school year. - Successful grant requests to secure resources (Boats, Skidoo's, etc.) to support our on-the-land programs - Thriving culture camps in all our communities, but especially in Fort Providence - Mental Wellness conference for all grade 7-12 students was highly successful. - William Greenland was invaluable in strengthening and supporting the indigenous worldview and perspective. - Our IT services have improved dramatically over the past 4 years thanks to our IT Consultant, Microsoft Voucher Program, Starlink Internet, etc.
<p>Areas for Improvement:</p> <ul style="list-style-type: none"> - Struggling with staffing and continuity...i.e. at DDEC board office alone we are losing: Superintendent, Comptroller, RISC, Mental Wellness Coordinator, Executive Secretary, Finance Officer, Administrative Officer. This leaves the DDEC with a loss of historic corporate history, knowledge and experience. <ul style="list-style-type: none"> o This adds to the burden for the new staff replacing these individuals. This can cause a lot of discontinuity. - In addition to this over the last 3-4 years we have had: <ul style="list-style-type: none"> o 4 Regional Inclusive Schooling Coordinators (RISCs)

- 4 Regional Indigenous Language Educators (RILEs)
- 2 Supervisor of Schools
- 3 Finance Officers
- At the school level, we are also experiencing large turnover and struggling to replace teachers. i.e. the elementary school in Fort Simpson has had a turnover of 6 out of the 9-teaching staff. The school is still short 3 teachers and already receiving criticism for not being fully staffed.
- Indigenizing education: struggling to fill indigenous language educator positions as the current ones retire.
 - We are employing the ILIEP program through ECE to train the next generation, but we need to train more than 2 a year to keep up with demand.
- Staffing issues are detrimentally harmed by public debate and criticism on social media. This is especially pronounced in Fort Simpson, and less of a problem in our other communities.
 - This constant online scrutiny and barrage of negative comments affects our ability to recruit and retain quality staff, especially in the context of the teacher. administrative shortage world-wide.

Declining enrollment have led to a reduction in our budgets; however, we have been able to recover this through outside funding sources.

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. Policy Development.

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:

<p>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).</p> <p>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.</p> <p>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.</p>		
<p>Dehcho Divisional Education Council</p>		
Community	Member	Position
Fort Liard	Genevieve McLeod	Trustee
Fort Simpson	Renalyn Pascua- Matte	Chairperson

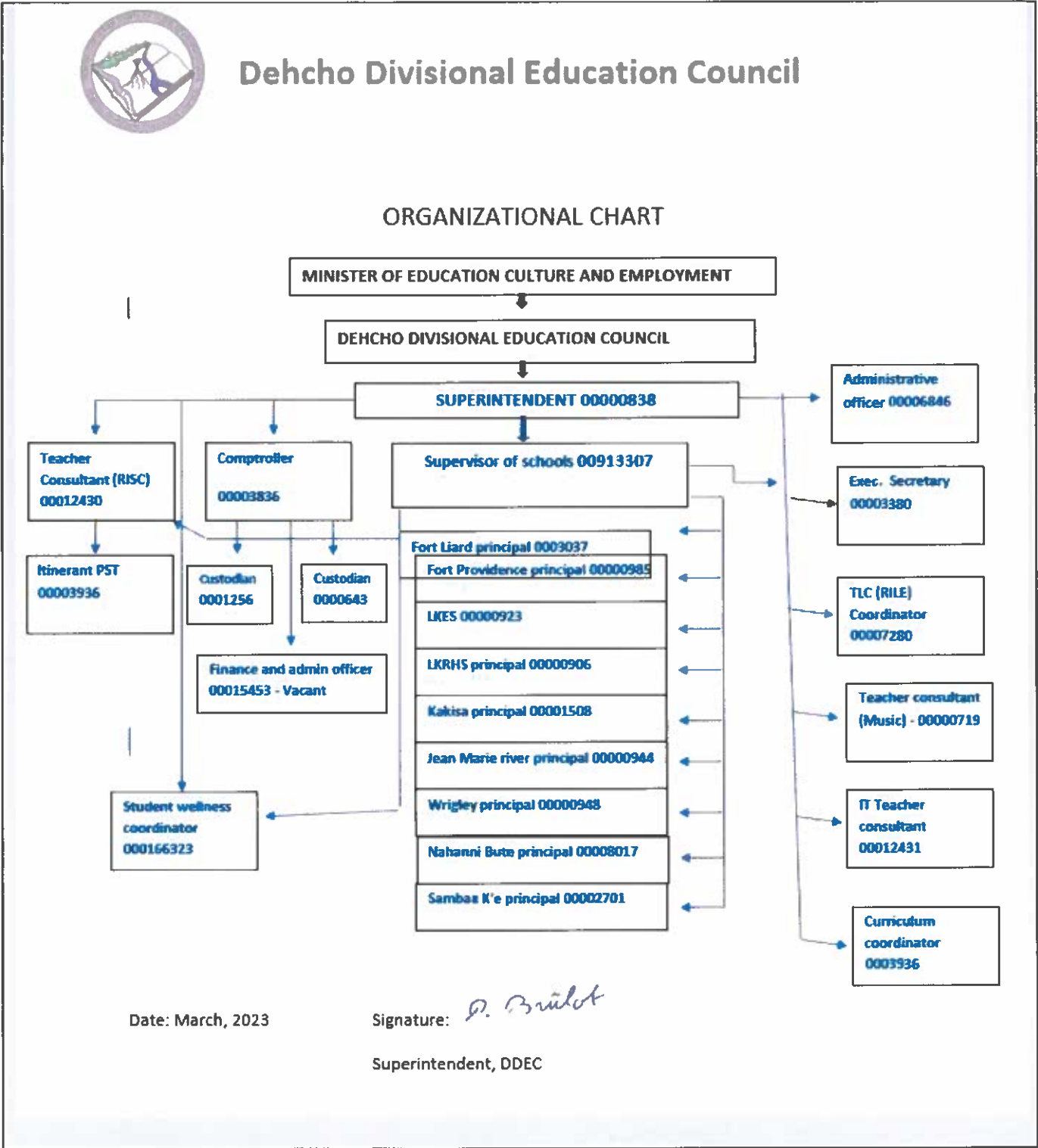
Fort Providence	Sydney Sapp	Trustee
Jean Marie River	Yvonne Norwegian	Trustee
Kakisa	Anita Simba-Chicot	Vice-Chairperson
Nahanni Butte	Jayne Konisenta	Trustee
Sambaa K'e	Ruby Jumbo	Trustee
Wrigley	Lisa Moses	Trustee

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
- o The Fort Providence DEA had elections in December 2022 for a two-year term. The next elections will be in December of 2025
- o The Fort Simpson DEA had elections in October of 2021 for a three-year term. The next elections will be in October of 2024
- o The Jean-Marie DEA had elections in August 2019 for a three-year term. Term ends in 2022. The next elections is pending scheduling.
- o The Kakisa DEA had elections in June 2019 for a three-year term. Terms ends in 2022. The next elections will be in June 2023.
- o The Nahanni Butte DEA had elections in December 2019 for a three-year term. Next elections will be in December 2022 and is pending scheduling.
- o The Sambaa K'e DEA had their last elections in December of 2021 for a two-year term. Next elections will be in December 2023
- o The Wrigley DEA had elections in December 2021 for a two-year term. The next elections will be in December 2023.

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	Total Anticipated Student Head Count	440
--	---	---	-----

School Name	Community	Grades Offered	Programming Highlights
Echo Dene School (Echo Dene)	Fort Liard	JK-12	Levelled Literacy Intervention Teacher Multi-Grade Classes Northern Distance Learning
Deh Gáh Elementary & Secondary School (Deh Gáh)	Fort Providence	JK-12	Part-time Dene Zhatié Immersion Programming (JK-3) Northern Distance Learning
Łíídlı́ Kúé Elementary School (Łíídlı́ Kúé Elem)	Fort Simpson	JK-6	Single Grade Classes Levelled Literacy Intervention Teacher
Łíídlı́ Kúé Regional High School (Łíídlı́ Kúé RHS)	Fort Simpson	7-12	Levelled Literacy Intervention Teacher Multi and Single Grade Classes Northern Distance Learning
Louie Norwegian School (Louie Norwegian)	Jean Marie River	JK-9	Multi-Grade Classes
Kakisa Lake School (Kakisa Lake)	Kakisa	JK-9	Multi-Grade Classes
Charles Yohin School (Charles Yohin)	Nahanni Butte	JK-10	Multi-Grade Classes

Charles Tetcho School (Charles Tetcho)	Sambaa K'e	JK-9	Multi-Grade Classes
Chief Julian Yendo School (Chief Julian Yendo)	Wrigley	JK-9	Multi-Grade Classes

Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DEC's are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Type of Policy or Bylaw	Dehcho DEC	Fort Liard DEA	Fort Providence DEA	Fort Simpson DEA	Jean Marie River DEA
Code of Conduct	1.2 (2017-09)	X	X	2022	X
School Attendance	X	X	X	X	X
Safe Schools	X	X	X	X	X
Transportation of Students	3.8 (2020-09)	NA	NA	X	NA
Conduct of Business	2.1 (2018-09)	X	X	X	X
Records Management	X	X	X	X	X
Student Assessment	X	X	X	X	X

Inclusive Schooling	X	X	X	X	X
Community Senior Secondary Schooling	X	X	X	X	NA
Honorarium	2.5 (2018-09)	X	X	X	NA
Annual Report	NA	NA	NA	NA	NA
Borrowing Money	NA	X	X	X	X

Type of Policy or Bylaw	Nahanni Butte DEA	Kakisa DEA	Saamba K'e DEA	Wrigley DEA
Code of Conduct	X	X	X	X
School Attendance	X	X	X	X
Safe Schools	X	X	X	X
Transportation of Students	NA	NA	NA	NA
Conduct of Business	X	X	X	X
Records Management	X	X	X	X
Student Assessment	X	X	X	X
Inclusive Schooling	X	X	X	X
Community Senior Secondary Schooling	X	NA	NA	NA
Honorarium	X	X	X	X
Annual Report	NA	NA	NA	NA
Borrowing Money	X	X	X	X

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;
- H. Student Success Initiative; and
- I. 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>Mental Wellness:</p> <p>Our priority for the 2023-2024 calendar year is to work with educators and school stakeholders in providing programming that is trauma informed and culturally responsive.</p> <p>We will provide opportunities for students to empower themselves through building/ strengthening the skills/strategies for self-regulation, compassion, empathy and resiliency.</p> <p>This will be achieved through the implementation of the Social Emotional Ethical Learning (SEE) framework, the Olweus Bullying Prevention Program and Substance Abuse and Addictions Initiative.</p>
--	---

	We will continue to engage educators, students and parents/guardians using surveys and focus group interviews to identify needed tools and resources for ensuring their mental health and wellbeing. The results drawn from these will inform current gaps and areas of priority
--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
Olweus Anti-bullying Committees will be established, and the program developed and running in the 4 larger schools (LKRHS, LKES, DGEES, & EDS) and a regional committee will be established for the smaller schools	100%	100% of our larger schools & 44% of all schools	4 larger schools are still in the process of implementation, and the smaller schools do not require full implementation due to numbers of students.
The Social, Emotional, & Ethical (SEE) Framework will be fully implemented and monitored	100%	100%	
Student focus groups will be established and promoted to gain their insight in every school	100%	100%	
Areas of Strength for the region			<ul style="list-style-type: none"> - William Greenland was invaluable in strengthening and supporting the indigenous worldview and perspective. - Mental Wellness conference for all grade 7-12 students was highly successful.
Areas for Development for the region			<ul style="list-style-type: none"> - Development of a parallel Indigenous perspective to address behavioural issues within the schools. (Indigenous Health and Wellness Elders) - Development of the Culture Worker Job Descriptions to support inclusionary practices by giving indigenous students a sense of belonging.
Additional Comments for the region			<ul style="list-style-type: none"> - Developing and funding these two new descriptions will renders moot if we cannot find local people to fill them.

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.

Regional approach to School Improvement Planning and School Reviews , and relevance to regional and shared priorities, for the school year.	Our Mental Wellness, Indigenous Education, Inclusive Schooling, and Literacy Initiatives all support the DDEC Vision, Mission, and Strategic Goals
--	--

Areas of Strength for the region	<ul style="list-style-type: none"> - Continuity: we have been able to maintain 7 of our 9 principals heading into the 2024-2025 school year. - Many of our principals are learning the art of grant requests to help improve school/division/territorial initiatives, which impacts not only the schools but central office office's ability to help with school improvements. (i.e cultural resources, food programs, etc.
Areas for Development for the region	<ul style="list-style-type: none"> • Transportation issues (bussing) which hinder inclusive schooling and extra-curricular activities which might also lead to decreased attendance. • Declining budgets and government funding makes grants writing a high priority to maintain current levels of programming. • Funding formulas based on programming and needs would be preferred to the current funding formula based on student numbers.
Additional Comments for the region	<ul style="list-style-type: none"> • We have the need for new building in Nahanni Butte (Structural Issues) and Fort Simpson (for ties the two schools here have to the old residential school system)

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>We aim to evaluate, using the GNWT/ECE models, 100% of new staff and probationary staff every year. We also plan to evaluate all staff every 3-5 years. This is a collaborative process that is done with staff rather than to them. We provide ample support to staff throughout this process.</p>
---	--

<p>Areas of Strength for the region</p>	<p>As mentioned before, we are starting to have some continuity at the school level which makes it easier for our principals to assess their staff. Principals are also having a better grasp of the evaluation process.</p>
<p>Areas for Development for the region</p>	<p>Finding a way to release principals from their teaching assignment to carry out fulsome evaluations of their teachers.</p>
<p>Additional Comments for the region.</p>	<p>Any evaluations of Principals or teachers require a great amount of time because of the geographical challenges of our division. (i.e. having to go to evaluate a teacher or principal requires at least 2 if not three days to complete one observation). This implies that a single evaluation of one principal (3 separate observations) results in almost 10 days out of the office.</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, along with 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>To meet Divisional priorities as well as the transition to the BC curriculum we are providing:</p> <ul style="list-style-type: none"> • 2.5 administration days – Collaborative Response Model Training, ECE Curriculum Renewal, Inclusive Schooling, and Trauma Informed Practices • 3.5 common division STIP days towards training all staff in areas of priority – BC Curriculum Transition • 1.0 ECE in-service day specifically for BC curriculum transition
---	---

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
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	We had 4 Division-Wide Common Collaborative STIP days which allowed us to provide more training for our staff throughout the school year than ever before.		
Areas for Development for the region	We need to invest and commit more to the online/virtual training model to maximize our time and funding		
Additional Comments for the region,	Our geographic reality makes it extremely expensive (both financially and time wise) to carry out in-person in-services and trainings. This means that we are taking more money away from in-class programming so that we can train our staff.		

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	0.50	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.

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.

Regional approach to the Healthy Foods for Learning program for the upcoming school year.	We collaborate with local agencies and government to provide healthy snacks and hot breakfast programs.
--	---

Areas of Strength for the region	Our healthy foods programs are expanding thanks to our principals successfully applying for and receiving external funding (JP, Breakfast Club of Canada, etc.) grant applications from our school principals
Areas for Development for the region	Food Security: Access to healthy foods in our region is difficult. Many of our small communities have no grocery stores. Our larger communities are reliant on the groceries brought in by the stores, and the quality of their produce is sporadic. This means that schools often supply processed foods instead of fresh food for these programs.
Additional Comments for the region.	We are looking to partner with our communities that have greenhouses, to see if they can supply us with fresh produce for these programs whenever possible.

School Name	Type of food program(s) offered	Average number of children /	Criteria to participate (Low income, fee, Everyone welcome, etc.)	Non-GNWT Funding Received (\$ Amount / Source)
-------------	---------------------------------	------------------------------	--	---

	<i>(Breakfast, Lunch, Snack, etc.)</i>	youths served daily		
Echo Dene	Breakfast	100	Every Student Welcome	\$8,250 Breakfast Club of Canada
	Hot Lunch	104	Every Student Welcome	\$449,457/Jordan's Principal
	After School Snacks	30	Participants in After School Activities	\$3,000/MACA \$1,500 / Drop the Pop \$7,500/Healthy Foods
Deh Gáh	Breakfast		Every Student Welcome	\$1,500/Drop the Pop \$13,260/Healthy Food
	Snacks		Every Student Welcome	\$157,500/Jordan's Principle
Łíídlıı Kúé Elem	Breakfast	83	Every Student Welcome	\$1,500/Drop the Pop \$15,000/Dehcho Friendship Centre \$8,000/Enbridge
	Snacks	83	Every Student Welcome	\$21,000/LKFN \$7,300 / Healthy Foods \$5,000/Municipal and Community Affairs (MACA) \$5,000 Village of Fort Simpson
Łíídlıı Kúé RHS	Breakfast		Every Student Welcome	\$11,500/Drop the Pop \$20,000/Healthy Food \$21,000/LKFN \$7,300/Healthy Foods \$5,000 Village of Fort Simpson
	Snacks			
Louie Norwegian	Occasional Breakfast	6	Every Student Welcome	\$1,400/Drop the Pop
	Snacks	6		
	Weekly Lunch	6		
Kakisa Lake	Breakfast	6	Every Student Welcome	\$1,500/Drop the Pop
	Snacks	6	Every Student Welcome	\$2,990/Healthy Food
Charles Yohin	Snacks	10	Every Student Welcome	\$1,500/Drop the Pop
Charles Tetcho	Breakfast	14	Everyone welcome	\$2,000/Drop the Pop
	Snacks	14	Everyone welcome	\$5,000/Health Food
Chief Julian Yendo	Breakfast	18	Every Student Welcome	\$1,200/Drop the Pop \$1,900/Healthy Food

** 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, and the grades in which the SL is taught.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłı̄chǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Was the SL program offered as planned? <i>(Y/N)</i>	If No, why not?
Echo Dene	<i>Dene Zhatie</i>	Core	JK-12	Y	
Deh Gáh	<i>Dene Zhatie</i>	Immersion Core	JK-3 4-12	Y	
Łı́ıdlı́ Kúé Elem	<i>Dene Zhatie</i>	Core	JK-6	Y	
Łı́ıdlı́ Kúé RHS	<i>Dene Zhatie</i>	Core	7-12	N	Unable to fill this position
Louie Norwegian	<i>Dene Zhatie</i>	Core	JK-9	N	Unable to fill this position
Kakisa Lake	<i>Dene Zhatie</i>	Core	JK-9	N	Unable to fill this position
Charles Yohin	<i>Dene Zhatie</i>	Core	JK-10	Y	
Charles Tetcho	<i>Dene Zhatie</i>	Core	JK-9	Y	
Chief Julian Yendo	<i>Dene Zhatie</i>	Core	JK-9	Y	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	Literacy in the Dehcho
SSI Project Proposal Summary	<p>The DDEC uses a comprehensive and balanced approach to assess and support literacy instruction to improve reading and writing results. All staff including principals, all teachers and support assistants, collaborate on this initiative.</p> <p>The goal is to provide timely intervention, effectively scaffold children and, thereby, have them become independent and capable literate citizens.</p> <p>Most staff have now received Guided Reading/or Literacy Intervention PD and training. Additional specialized literacy PD and coaching is targeted toward specific staff groups, such as Principals, Literacy Leads, Kindergarten/Grade 1 teachers, Support Assistants, etc.</p>

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
Grade 1-9 students will be reading at grade level by Fall 2023	40%	32%	The students were lower than anticipated, but this may be attributed to the delayed start to the school year due to wildfires. This delayed start meant that testing began within weeks of the start of school. Very little time for teachers to work with and teach their students.
Grade 1-9 students will be reading at grade level by June 2024	60%	59%	We almost made this goal, which is remarkable considering the students started off much lower than anticipated in the fall.
Students below by more than 2 years in Reading will not exceed 20% (June 2024)	<20%	23%	Again, we were close to reaching this goal.

<p>Areas of Strength</p>	<p>Trained Levelled Literacy Interventionist Consultants in our three larger communities.</p> <p>Full Fountas and Pinnell resources in each school</p> <p>All teachers and Principals have been trained over the past 3-4 years.</p>
<p>Areas for Development</p>	<p>Need to find a program that is targeted more for high school</p> <p>Move away from an individual literacy coordinator/consultant to a literacy committee model. As part of their mandate, the literacy committee will evaluate current programming and how to enhance and/or replace the current model.</p>
<p>Additional Comments</p>	<p>Attendance will always be an issue. Good programs and good teachers can only do so much. Community/parents need to ensure that students attend school regularly to support academic progress.</p>

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	\$27,750	\$4,000	\$31,750	\$40,140	Extra hours required for program
Deh Gáh	\$28,750	\$4,000	\$32,750	\$5,540	Unable to staff position most of year
Łíídlı́ Kúé RHS	\$29,750	\$ 0	\$29,750	\$10,960	Unable to staff position
TOTAL	\$86,250	\$8,000	\$94,250	\$56,640	See notes above

School	Source of each ISP (CUSO volunteer, local hire, UNW hire, local or local volunteer)	Successes and challenges related to ISPs
Echo Dene	Fulltime In-class support (ISP)	<p>The ISP demonstrated exceptional organizational skills and provided crucial support to students enrolled in the Northern Distance Learning (NDL) program. By maintaining a well-structured approach, the ISP ensured that students remained on task and were consistently engaged with their coursework. This was especially beneficial for students taking challenging 30-1 level courses in Mathematics and Science.</p> <p>In these subjects, the ISP played a key role in simplifying complex concepts, helping students navigate difficult topics, and breaking down assignments into manageable parts. Their ability to keep students motivated and focused was</p>

		instrumental in ensuring academic success. Additionally, the ISP provided individualized support, allowing students to better understand the material, improve their problem-solving skills, and develop greater confidence in tackling advanced coursework.
Deh Gáh		Only 1 student took the course and did well with it and graduated. However, most of our students did not have the necessary skills and discipline to be successful with the independent nature of the courses.
Łíídlı́ Kúé RHS	No ISP support	NDL students struggled with no in-class support. It is often difficult for teens to master time management and self-motivation, and the NDL students suffered in both areas. However, they adapted to their “mushroom-like” existence and many were successful despite the lack of ISP support, but it is not an <i>ideal</i> learning environment for them.

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.

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	It works well for the few students who are able to take it.
Areas for Development for the region	<p>Expanding the course options</p> <p>Regionalizing the NDL to become more context specific to the Dehcho.</p> <p>Finding capable and qualified ISPs is paramount for students to achieve success.</p>
Additional Comments for the region.	<p>NDL would greatly benefit our students if we had more choice (ie: lower level courses).</p> <p>The schedule is restrictive. Small schools have a difficult time accommodating.</p> <p>Our students might have more success if there was an asynchronous program for our students to work through at their own pace.</p>

School Specific Reporting	School	School level Reporting
Top one or two NDL successes at each participating school.	Echo Dene	<ul style="list-style-type: none"> One of the top successes of the Northern Distance Learning (NDL) program at Echo Dene School was the offering of concurrent courses such as Psychology 30 and Sociology 30. These courses provided students with diverse learning opportunities, helping a recent graduate meet the admission requirements for both the University of Prince Edward Island (UPEI) and the University of Lethbridge. By offering a wider range of subjects through NDL, students were able to customize their academic pathways, ensuring they met post-secondary entry requirements without having to leave their home community for additional coursework. Another significant success has been teaching students to navigate both synchronous and asynchronous learning environments. Through NDL, students developed critical skills in managing online learning platforms, which not only enhanced their immediate educational experience but also prepared them for future academic endeavors. This adaptability has created new opportunities for

		students, whether they choose to remain in their community and pursue post-secondary education at a distance or attend in-person programs that include online components. This flexibility in learning has been key to fostering independence, time management, and digital literacy, all of which are crucial for success today.
	Deh Gáh	<ul style="list-style-type: none"> • Only had one student fully enrolled but they were successful and graduated on time.
	Łíídlıı Kúé RHS	<ul style="list-style-type: none"> • Most students passed, adapted to the isolated learning context, and adopted solid learning strategies and time management skills despite having no ISP. • In light of the funding cuts that we knew would cause us to lose a teacher this year, students are grateful they will have the math, science, and elective options that NDL will offer for the 2024-2025 school year
Top one or two challenges experienced with the implementation of NDL at each participating school.	Echo Dene	<ul style="list-style-type: none"> • One significant challenge faced by the Northern Distance Learning (NDL) program is maintaining student engagement and motivation, given the virtual nature of the learning environment. In a remote setting, students often struggle with staying focused and managing their time effectively without the direct, in-person guidance they might receive in a traditional classroom. This challenge is particularly evident when students face complex subjects or experience difficulties in keeping up with the pace of the course. • However, the role of the In-School Personnel (ISP) has been crucial in overcoming this challenge. The ISP provides essential support by keeping students on track, offering guidance, and ensuring they remain engaged in their studies. By monitoring progress, addressing individual needs, and motivating students to stay focused, the ISP acts as a vital link between students and the virtual learning platform. Without the ISP's constant involvement, many students would likely struggle to complete their courses or achieve meaningful success in the NDL program.
	Deh Gáh	<ul style="list-style-type: none"> • Finding a good ISP
	Łíídlıı Kúé RHS	<ul style="list-style-type: none"> • No ISP, and no one in the community interested in applying for the ISP position, is chronically putting our NDL students at risk. Independent learning involves a spectrum of executive functioning (EF) skills that teens often have not developed yet, so with no one (except the teachers who remember to

		pop their heads in intermittently) there is no one to develop/monitor the kids' EF skills.
Top one or two supports that would help schools better implement NDL next year at each participating school.	Echo Dene	<ul style="list-style-type: none"> To effectively implement Northern Development Learning (NDL) at Echo Dene School (EDS) this year, two critical supports stand out. First, retaining a full-time ISP would significantly enhance the program's implementation. This dedicated role would provide consistent, tailored assistance to both students and educators, ensuring that the specific needs of the NDL framework are met efficiently. Secondly, adopting a four-day school week with Fridays designated as workdays for catching up on unfinished tasks could be highly beneficial. This adjustment would offer educators dedicated time for planning, professional development, and addressing any gaps in the program, ultimately leading to a more organized and effective NDL integration.
	Deh Gáh	<ul style="list-style-type: none"> Same as Echo Dene
	Łíídlı́ Kúé RHS	<ul style="list-style-type: none"> I would love a handbook for principals that contains calendarized tasks, due dates, how-to breakdowns, and contact information, but that may just be me because this was really my first-year handling NDL (previously, our career counsellor took care of it) so it's been a learning curve. Tech support is great!

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)
Echo Dene	1.0	1.0			1	
Deh Gáh	1.0	2.0			2	
Łíídlı́ Kúé Elem	2.0	1.0			1	
Łíídlı́ Kúé RHS		1.0			1	
Louie Norwegian	0.5	.25	Itinerant PST	Itinerant PST	0.25	
Kakisa Lake	0.5	.25	Itinerant PST	Itinerant PST	0.25	
Charles Yohin	0.5	.25	Itinerant PST	Itinerant PST	0.25	
Charles Tetcho	0.5	.5	Itinerant PST	Itinerant PST	0.50	
Chief Julian Yendo	1.0	.25	Itinerant PST	Itinerant PST	0.25	
TOTAL	7.0	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	1.59	4.8	4 PY funded by Jord Pr	6	Extra PY required to meet student needs in the school.
Deh Gáh	1.48	4.6	3 PY funded by Jord Pr	6	Extra PY required to meet student needs in the school.
Łíídlı́ Kúé Elem	2.68	9.4	7 PY funded by Jord Pr	7	Unable to staff 2 positions
Łíídlı́ Kúé RHS		2.8	2 PY funded by Jord Pr	3	Rounding up
Louie Norwegian	0.12	1.8	1 PY funded by Jord Pr	1	Couldn’t fill the other position
Kakisa Lake	0.05	.5		1	Bumped up funding
Charles Yohin	0.06	1.5	1 PY funded by Jord Pr	1.5	
Charles Tetcho	0.22	1.5	1 PY funded by Jord Pr	1	Unable to staff 0.5 positions
Chief Julian Yendo	0.48	1.5	1PY funded by Jord Pr	0	Unable to staff 1.5 positions
TOTAL	6.68	28.4	20 PY funded by JP	26.5	Unable to staff the 1.9 positions

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)
\$44,850	\$20,000	Excess funded amount used for Wellness Programs	\$66,909	Additional Staff development in 2023-24 in Wellness and Mental Health

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?
SIVA (Supporting Individuals through Valued Attachment)	PSTs, principals, and support assistants	Continuum North	September 18-22 (Principals and PSTs) and October 11-13 (SAs) Fort Simpson	Yes	
Learning Language and Loving It (Hanan Institute)	PSTs, JK-K educators, support assistants	RISC	October 11-13, Fort Simpson	No	Service was not available, therefore, teachers were given the choice of courses from Institute of Child Psychology
Creating effective behaviour support plans	PSTs, principals, educators	Territorial Based Support Team/RISC	October 11-13, Fort Simpson	No	Service was not available, therefore, teachers were given the choice of courses from Institute of Child Psychology

					Psychology
NWT Inclusive Schooling Directive Review	All staff	RISC	October 11-13, Fort Simpson	No	Service was not available, therefore, teachers were given the choice of courses from Institute of Child Psychology
Effective Communication with parents and School Based Support Teams	Principals and PSTs	TBA	TBA	No	Service was not available, therefore, teachers were given the choice of courses from Institute of Child Psychology

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	Supporting Individuals through Value Attachments (SIVA Training (3 days) Ed. Psych. Assessments)	Service Unavailable through GNWT Service Unavailable through GNWT	All Schools	1-year	\$54,778
NCTS				1-year	\$219,437
Children's Autism Services Edmonton	Observation and Assessment (3 Students)	Service Unavailable through GNWT	Chief Julian Yendo School	1-year	\$10,032

Edmonton Downs Syndrome Society	Assessment and Planning for one student	Service Unavailable through GNWT	Liidlii Kue Elementary School (LKES)	4 sessions	\$500

* 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.

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)
\$62,823	\$32,681	Laptops	1 student/family	\$32,681	Purchase as requested
		Chromebooks and Laptops for students on Distance Learning programs	Distance Learning Students		
		Software programs	For students with complex needs		

E. 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)
\$128,070	\$185,378	Contracts with service (i.e. NCTS) providers to support communities during times of crisis	All of our communities were affected by deaths, accidents, violence, etc. throughout the year.	\$185,378	We had to provide additional services due to some events happening in our communities (i.e. deaths, accidents, etc.)

F. 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>Regular communication between RISC, principals, and PSTs to ensure that SBST meetings are happening weekly and that the team is reviewing SSPs/IEPs for specific students.</p> <p>Principals and PSTs will be asked to review the SSPs/IEPs three times a year with PSTs also supporting in report card planning and reviewing completed report cards to ensure that they align with supports and goals listed in the SSP.</p> <p>The RISC will also review SSPs and IEPs once a year.</p> <p>A new IEP report card will be created with collaboration and input</p>
---	---

<p>Areas of Strength for the region</p>	<p>External grants have allowed for the opportunity to provide additional supports that our students need to be successful</p>
<p>Areas for Development for the region</p>	<p>We struggle to fill the position with qualified candidates. Transient nature of our work force makes retaining and training Support assistants difficult.</p>
<p>Additional Comments for the region.</p>	<p>Dependence on external grants to provided necessary and critical supports is unsustainable and contrary to our mandate.</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>Principals and PSTs work hand in hand to lead school-based support team (SBST) and with the RISC to ensure that adequate training and materials are provided to implement flexible instructional strategies appropriately</p>
--	--

<p>Areas of Strength for the region</p>	<p>Strong base of research and evidenced based instructional strategies such as Universal Design for Learning (UDL), Backwards by Design (BbD) planning, Response to Intervention (RTI) Trauma informed practices, etc.</p> <p>Division Wide Collaborative STIP days allow for central office to provide training in these areas.</p>
<p>Areas for Development for the region</p>	<p>Finding time and money to sustain these strategies through training and development (outside of STIP days).</p> <p>High staff turnover affects levels of training</p>
<p>Additional Comments for the region.</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>Each school has a SBST with the expectation to meet weekly during the school year. PSTs report on SBST meetings in their monthly report.</p> <p>The RISC provides direct support by attending each school’s SBST meetings periodically throughout the school year.</p>
--	---

<p>Areas of Strength for the region</p>	<p>The meetings provide a more intimate look into what is happening in the school.</p> <p>These meeting help to focus the school to target supports for the students</p>
<p>Areas for Development for the region</p>	<p>For our very small schools, the SBS teams are small which then limits the insights/points of view – this is a challenge.</p> <p>Need to make SBST meetings more intentional (Template to follow up with)</p> <p>Itinerant Program Support visits need to be more intentional (i.e. agenda prior to visit so that the school can prepare, and reports after the visit)</p>
<p>Additional Comments for the region.</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/IEPs are reviewed three times per year. Parents and provided opportunities to meet and review student plans as needed.</p> <p>Parents are a part of their child’s IEP team and are informed of their collaborative rights and responsibilities throughout the process.</p> <p>These documents utilize professional feedback and are reviewed with the SBST and other relevant supports as needed.</p> <p>RISC completes a yearly review of SSPs and IEPs.</p>
---	---

<p>Areas of Strength for the region</p>	<p>Our teachers know the students very well because of the number of students that require SSPs</p>
<p>Areas for Development for the region</p>	<p>We need to wean our students off the supports with more intentional planning as the get older and transition into secondary school.</p>
<p>Additional Comments for the region.</p>	<p>The large percentage of students on SSPs (80-90%) needs to be addressed</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>PSTs submit a schedule to the RISC at the beginning of the year and complete monthly reports on their schedules, professional development, SBST meetings, and priority time use.</p> <p>The PST role is also reviewed during monthly PST meetings.</p>
<p>Areas of Strength for the region</p>	<p>We were fully staffed at the PST position from the start of the year.</p> <p>PSTs are only used as an absolute last resort to cover classes.</p> <p>PSTs strong connections with students and staff allow the process to be less formal.</p> <p>PSTs are strong at researching and connecting staff and students with resources needed to help them in the class.</p>
<p>Areas for Development for the region</p>	<p>The nature of the Itinerant PST position does not allow for them to follow the prescribed percentages above due to travel time.</p> <p>Need to emphasize, encourage, and promote the co-teaching and co-planning components of the PST position.</p>
<p>Additional Comments for the region.</p>	<p>Staffing shortfalls and a chronic lack of subs have caused our PSTs to be used more and more in classrooms.</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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
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.

School	ILE Team Composition (Principal, PST, etc.)	Meeting Frequency	Explanation if ILE Team was not in place or active (if applicable)
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> • Principal • PST • ILI • Janitor • Cultural Support Worker • Homeroom teachers from grade 7, 9 and 11 	Once a month	N/A
Echo Dene	All Staff	Weekly	
Deh Gáh	All Staff	Weekly/PLC Monthly	
Łíídlı́ Kúé Elem	All Staff	Monthly/Staff Mtg.	
Łíídlı́ Kúé RHS	All Staff	Monthly	Allocated portions of every staff meeting as well as at times when cultural activities were upcoming.
Louie Norwegian	All Staff	As needed to plan cultural activities	No ILE candidate applied
Kakisa Lake	Principal	As needed to plan cultural activities	Done Monthly
Charles Yohin	Principal	As needed to plan cultural activities	No ILE candidate applied
Charles Tetcho	All Staff	Weekly	Once a month, sometimes more if cultural event is happening
Chief Julian Yendo	All Staff	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)
Echo Dene	1.19	1.0		1	
Deh Gáh	1.15	1.0		1	
Łíídlı́ Kúé Elem	1.64	1.0		1	
Łíídlı́ Kúé RHS		1.0		0	Could not fill the position
Louie Norwegian	0.50	.5		0	Could not fill the position
Kakisa Lake	0.50	.5		0	Could not fill the position
Charles Yohin	0.50	.5			
Charles Tetcho	0.50	.5		0.5	
Chief Julian Yendo	0.75	.5	Excess to LK's		
TOTAL	6.73	6.5	Adjusted to actual staffing	3.5	

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.

<p>Accommodations made to maintain Indigenous language instruction in the region, if any?</p>	<p>Provide supports for ILI. Encourage Indigenous peoples who might be interested in becoming “Certified Language Specialists” - Mentor these interested Indigenous peoples with current Certified Teachers.</p>
<p>Plans to recruit and retain language teachers, if any?</p>	<p>The region has plans to work with ECE to mentor interested Indigenous peoples to become “Certified language teachers” RILE will actively recruit local indigenous speakers to fill vacant positions in Jean Marie River, Kakisa Lake, Nahanni Butte, and Fort Simpson</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>5 - LKES, LKRHS, LNS, KLS, CYS</p>
<p>Challenges and/or barriers faced in the region</p>	<p>Limited Language Speakers due to retirements of current Language teachers and passing of Elders</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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding;*
 - 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	\$33,300	\$35,000	Rounded up from surplus	\$39,248	Spent more for resources, elders, celebrations, events, & ceremonies	
Deh Gáh	\$34,500	\$35,000	Rounded up from surplus	\$40,663	Spent more for resources, elders, celebrations, events, & ceremonies	
Łíídlı́ Kúé Elem	\$71,400	\$35,000	Rounded to nearest 1,000	\$84,154	Spent more for resources, elders, celebrations, events, & ceremonies	
Łíídlı́ Kúé RHS		\$35,000	Rounded to nearest 1,000			
Louie Norwegian	\$30,750	\$30,000	Rounded to nearest 1,000	\$36,243	Spent more for resources, elders, celebrations, events, & ceremonies	
Kakisa Lake	\$28,750	\$30,000	Rounded up from surplus	\$33,885	Spent more for resources, elders, celebrations, events, & ceremonies	
Charles Yohin	\$30,750	\$32,000	Rounded up from surplus	\$36,243	Spent more for resources,	

					elders, celebrations, events, & ceremonies	
Charles Tetcho	\$35,000	\$35,000	Rounded up from surplus	\$41,252	Spent more for resources, elders, celebrations, events, & ceremonies	
Chief Julian Yendo	\$32,750	\$33,000	Rounded down	\$38,600	Spent more for resources, elders, celebrations, events, & ceremonies	
TOTAL	\$297,200	\$300,000	Extra funding from surplus	\$350,287	Spent more for resources, elders, celebrations, events, & ceremonies	

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 are these positions funded?	If no to either of these positions, why not?
Echo Dene	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Deh Gáh	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Łíídlı́ Kúé Elem	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Łíídlı́ Kúé RHS	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Louie Norwegian	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Kakisa Lake	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Charles Yohin	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding
Charles Tetcho	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using ILE Funding

Chief Julian Yendo	Y	Y	Community Support and ILE budgets	Elders are hired on short term basis using ILE Funding. Itinerant Cultural support worker will be hired using 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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
Echo Dene	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	100	
Deh Gáh	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	100	
Łíídlı́ Kúé Elem	2 Cultural Orientation days allocated throughout the school year for staff to experience.	100	100	

	3 Culture camps throughout the year for teachers with their students.			
Łíídlı́ Kúé RHS	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	90	One staff member was allergic to Beaver fur; the other staff member chose not to participate for personal reasons.
Louie Norwegian	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	100	
Kakisa Lake	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	100	
Charles Yohin	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	100	
Charles Tetcho	2 Cultural Orientation days allocated throughout the school year for staff to experience. Traditional Indigenous Activities	100	100 80	Principal and classroom teacher met with High School students and parents to review credit attainment and course selections.

Chief Julian Yendo	2 Cultural Orientation days allocated throughout the school year for staff to experience.	100	100	
	Traditional Indigenous Activities			

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Fish Camp</i>	<i>60 students (Northern Studies 10, and two grade 7 classes)</i>	5	Yes	<i>1 class a day over 3 days</i>
	<i>Muskrat Camp</i>	<i>60 (grade 7, 8 and 9)</i>	6	Yes	<i>1 class a day over 3 days</i>
Echo Dene	Fall and Spring Camp	100 students K-12	5	Yes	10 days

	Culture Week	100 students K-12	8	Yes	5 days
Deh Gáh	Fall Camp	80 students K-12	6	Yes	3 weeks K-3 1 Week 4-7 1-week high school
	Spring Camp	80 students K-12	6	Yes	3 weeks K-3 1 Week 4-7 1-week high school
Łíídlı́ Kúé Elem	Day Camp	82 Jr.K-6 Students	12	Yes	3 months
	Fall/Winter/Spring Culture Camp	82 Jr.K-6 Students	12	Yes	3 weeks
Łíídlı́ Kúé RHS	Water-Feeding Ceremony	Whole school	Five	Yes (only among facilitators)	One hour
	Fire-side education	7-9 cultural classes, 10-12 Northern Studies classes.	Teacher facilitating fire-side lessons was Indigenous	No, we have no Dene language speakers on staff.	Daily/weekly throughout the spring, summer, and fall.
Louie Norwegian	Winter Culture Camp	6	3	Yes	3 days
	Spring Culture Camp	6	2	Yes	2 days (cut short due to bear activity)
Kakisa Lake	Trapping, dogsledding YK trip	6	2	Yes	3 weeks, 3hours/day YK – 1 day, 7 hours
	Ice Castle Trip, Fishing	6	2	Yes	YK – 1 day, 7 hours 5 days, 3 hrs/day
Charles Yohin	Fall Culture Camp	12	2	Yes	5 days
	Spring Culture Camp	12	2	Yes	4 days
Charles Tetcho	Spring Culture Camp	13 students and 4 staff	7	Yes	5 days of overnight camping

	Fishing	6 students and parent volunteer	1	Some – parent volunteer was not a fluent speaker	Afternoon fishing over the course of a week
Chief Julian Yendo	Story telling	10 students (a mixture of K-9 classes)	4	Yes	3 consecutive days 3 times in a year
	Drumming	10 students (a mixture of K-9 classes)	4	Yes	3 consecutive days 3 times in a year

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School-Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Drum Making</i>	<i>15 (Males in grade 10-12)</i>	2	<i>No – Elder and Knowledge keeper who led drum making were not fluent speakers</i>	<i>Various times over a two-week period</i>
	<i>Traditional Medicine</i>	<i>30 (Experiential Science Class)</i>	2	Yes	<i>Daily over a week in class.</i>
Echo Dene	Bannock Making	34 (Culture Week)	2	Yes	1 week
	Elders in the Class	100	8	Yes	1 week
Deh Gáh	Rites of passage	10 girls	4	yes	1 week
	Cabin building	10 boys	2	yes	1 week
Łíídlıı Kúé Elem	Defleshing/Tanning Moose	82 Jr.K.-6	11	Yes	2 weeks
	Traditional First Aid in-class/land.	82 Jr.K.-6	11	Yes	1 month
Łíídlıı Kúé RHS	Traditional Medicine Lessons	7-9 culture classes, high-	Two elders	The elders used Dene	One full day

		school Northern Studies class		Zhatie while executing the ceremony	
	Regional-wide mental health conference for students	Staff and students from all schools in the Dehcho region	Many	Yes Intermittently throughout.	One full week (including travel times)
Louie Norwegian	Drum & Rattle-Making	6	0 (No one available)	No	Various times over a one-week period
	Drum Prayer/feeding the Fire ceremony	6	0 hired but used online Dene resources.	Yes	Weekly over the school year.
Kakisa Lake	Trapping	6	2	Yes	3 weeks
	Dogsledding	6	2	Yes	1 day, 7 hours
Charles Yohin	Dry Meat Making	12	4	Yes	4/5 days
	Beading workshops	12	2	Yes	Once a month for 2 hours
Charles Tetcho	Elders Day	8 students, 1 elder, 1 Dene Language teacher	2	Yes	All year - two days per week - every Tuesday and Friday
	Elders Tea/Family Fun Day	13 students, Elders, Language Teacher, Principal, Classroom Teacher, Student Assistant	none	Yes	All year - once per month
Chief Julian Yendo	Drumming	12 (Grades 3-9 classes)	2	Yes	4 hours twice in a week
	Sewing	12 (Grades 3-9 classes)	2	Yes	4 hours twice in a week

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> • Example: ILESHS 	<ul style="list-style-type: none"> • 3 Tents • 1 Skidoo • Gas • Food for camps 	<ul style="list-style-type: none"> • 3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps • 1 skidoo – used for 10 camps – Rabbit and Muskrat • Gas – gas for boats and skidoo's used for 20 camps in total - fall, winter and spring camps • Food – food supplies for all day camps and 2 over night High School Coming of Age camps.
Echo Dene	<ul style="list-style-type: none"> • Scraper • Tents • Cord/rope • Gas • Sleds • Fishing Rod and Tackle • Food 	<ul style="list-style-type: none"> • Scraper – cultural activity • Tent – Camping • Cord/rope - Camping supplies • Gas – Culture Camp • Sleds – Sliding • Fishing Rods/ Tackle- 2 Culture Camps • Food - Culture Camps and Feasts
Deh Gáh	<ul style="list-style-type: none"> • Food for camps • Gas for camps • Sleeping bags 	<ul style="list-style-type: none"> • Gas- for boats, skidoo, van for culture camps Fall, Winter and Spring. • Food- for all day camps and overnight camps for Fall, Winter and Spring • Sleeping Bags- for overnight culture camps
Łíídlı Kúé Elem	<ul style="list-style-type: none"> • Gas for camp • Food • Storage unit • Dene Law Awards 	<ul style="list-style-type: none"> • Gas for boating and bussing during camp • Country and local food purchase for camp • Store cultural equipment/resources. Student received awards for following Dene Laws
Łíídlı Kúé RHS	<ul style="list-style-type: none"> • Wood • Metal Fire Pit • Beaver Skins and sewing items • Food 	<ul style="list-style-type: none"> • For benches around fire pit • For fire pit on school grounds • For cultural orientation • For weekly culture classes, Feasts, corn boil.
Louie Norwegian	<ul style="list-style-type: none"> • Materials for Ice Fishing/fishing • Tent, Fishing rods and Tackle, ice scoops • Snowshoes • Cross country skis 	<ul style="list-style-type: none"> • Winter culture camp • Ice fishing • Fall & Spring Culture camps
Kakisa Lake	<ul style="list-style-type: none"> • Gas, • Snowpants 	<ul style="list-style-type: none"> • Trapping, dogsledding, cross country skiing, snowshoeing,

	<ul style="list-style-type: none"> snare wire, fishing line, tackle, mittens, etc, 	<ul style="list-style-type: none"> Gas-transportation to and from YK for two trips
Charles Yohin	<ul style="list-style-type: none"> Food Elders pay 	<ul style="list-style-type: none"> For camps For camps and workshops
Charles Tetcho	<ul style="list-style-type: none"> Food Gas 2 tents Camp cookware Foamies Camp gear Camp stoves Water jugs Canvas materials and thread 	<ul style="list-style-type: none"> All of this was purchased for Spring Culture Camp
Chief Julian Yendo	<ul style="list-style-type: none"> McPherson Tent Food for Camps Elders 	<ul style="list-style-type: none"> For culture camps

G. 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	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.
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> <i>ILES team planned monthly phrases for staff to practice and replace the English version with.</i> <i>A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases.</i> <i>Reinforced learning with the use of audio clips for practice</i> 	<ul style="list-style-type: none"> <i>Hosted community Christmas feast which included drumming, prayer, and songs in the language</i> <i>Community-school graduation celebration in June.</i>
Echo Dene	<ul style="list-style-type: none"> All staff downloaded the Dene Yhati App. Morning announcements Dene Laws Posters throughout the school in both languages Travelling Stage 	<ul style="list-style-type: none"> Community Cook-off Indigenous language month (Feb.) word/phrase of the day. Monthly Feasts Christmas Concert <ul style="list-style-type: none"> Dene games Drumming

		<ul style="list-style-type: none"> ○ Dene Prayers ● O' Canada in Dene ● Graduation
Deh Gáh	<ul style="list-style-type: none"> ● Immersion Programs JK-3 ● Morning announcements ● Dene Laws Posters throughout the school in both languages ● Dene Phrase of the week ● Language Classes from K-12 ● Travelling Stage 	<ul style="list-style-type: none"> ● Indigenous language month (Feb.) word/phrase of the day. ● Community Feasts ● Christmas Concert <ul style="list-style-type: none"> ○ Drumming ○ Dene Prayers ● O' Canada in Dene ● Graduation
Łíídlı́ Kúé Elem	<ul style="list-style-type: none"> ● Travelling Stage ● ILE team planned school-wide language contests throughout year. ● Dene Law Followers assemblies. ● Dene Kede training session. ● Promotion of Dene Zhatie over announcements and displays/posters. ● Traditional Logo and Mascot contest. ● Moose month feast. ● Cultural Christmas concert. ● School-wide Birch Bark Basket project ● Cultural Science Projects during Annual Science Fair. 	<ul style="list-style-type: none"> ● Culture Camp (Fall/Water/Spring) ● O'Canada Anthem (Dene) ● Dene Law Follower Assemblies ● Moose Month Feast and Presentation ● Hunters in the School presentation. ● Cultural Christmas Concert with traditional performances.
Łíídlı́ Kúé RHS		<p>Dene word-of-the-day contest</p> <ul style="list-style-type: none"> ● Each week, staff looked for student volunteers each morning. ● Students would pick a Dene word and write the definition in brackets on a big piece of paper and outline it with felt markers. ● A photograph of the student and their vocabulary poster would be posted on our school's Facebook page. ● Students' name would go into a draw for a \$20 gift certificate.

	<ul style="list-style-type: none"> • Fire-side class discussions for all students with Culture Teacher • Elder lunches: spring, fall, and winter 	<ul style="list-style-type: none"> • Each month, staff decided which students had participated most, and their names were put into a draw for a \$50 gift certificate. <p>Dene Word Search Contest</p> <ul style="list-style-type: none"> • Students were given Dene word searches to complete (created by one of our Support Assistants). • Students word have to search for the Dene words and then choose a certain amount to define with the aid of Dene dictionaries and Google (We have no Language Instructor). • Teachers would use this activity as a bellringer or end of class activity and determine assessment accordingly. <p>Dene Word Match Contest</p> <ul style="list-style-type: none"> • The process for this activity is just like the word search activity but slightly more challenging, as it involves the use of the 'CLOZE' strategy <p>Fire-side discussions happened with the cultural teacher, but language use was limited to how much language the students new and which elders/knowledge-keepers had been invited.</p> <p>Elder lunches involved bringing parents, elders, and knowledge-keepers together over a meal.</p>
<p>Louie Norwegian</p>	<ul style="list-style-type: none"> • <i>Travelling Stage</i> • <i>As we do not have an Indigenous Language instructor, we start our day with the day, date, month etc.</i> 	<ul style="list-style-type: none"> • <i>Hosted community Christmas feast which included drumming and prayer songs in the language.</i>

	<p><i>and O Canada being sung in Dene Zhatie.</i></p> <ul style="list-style-type: none"> • <i>We utilize various online apps for language instruction</i> 	<ul style="list-style-type: none"> • <i>Community-school graduation celebration in June.</i>
Kakisa Lake	<ul style="list-style-type: none"> • Travelling Stage • Posters of common Dene phrases posted around the school • Calendar daily • Dene Laws covered in class in Dene Yhatie 	<ul style="list-style-type: none"> • Honouring Elders • Community feasts • Christmas concert • End of the year concert
Charles Yohin	<ul style="list-style-type: none"> • Signage all over the school • Posters • O'Canada daily • Dene book read every day 	<ul style="list-style-type: none"> • Feeding the fire ceremonies • 15 community feasts • Events at the new arbor every month • Dene Laws daily
Charles Tetcho	<ul style="list-style-type: none"> • Posters of common Dene phrases posted around the school • The creation of the Dene Learner Profile using the Dene Laws • Travelling Stage 	<ul style="list-style-type: none"> • Elders Tea Party • Family Fun Day • Elders Day • Community feasts throughout the school year • Christmas Concert - Dene Puppet show
Chief Julian Yendo	<ul style="list-style-type: none"> • Travelling Stage • Collaboration with knowledge keepers to help promote the language. • We invite some elders to attend our monthly meetings, tell history of the land and provide materials we need for instructional planning. • Resources such as list of legends, CDs that contain 	<ul style="list-style-type: none"> • Graduation ceremony with the community when cultural music and dancing were played. • Christmas party with full participation by community members some of whom performed and made cultural displays

	cultural materials are always provide by some of our elders.	
--	--	--

H. 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 <i>(\$)</i>	Budgeted <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$112,885	\$112,885		\$210,447	Extensive project on language cultural project this year

I. Resource Development for OLC and ILE Handbook

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)
\$159,779	\$160,000		\$184,395	Some overages in travel and materials publishing.

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)	Dates and Location
<i>Example: ILESHS -2 ILIs and PST</i>	<i>OLC</i>	<i>Assessment</i>	<i>RILE and private contractor</i>	<i>September 12-14, Yellowknife</i>
Liidlii Kue Elementary School 1 ILIEP	Indigenous Language Instructor Education Program	Indigenous Language Instruction	ECE YK	Every Tuesday September 2023 – June 2024

Deh Gah Gotie School 1 ILIEP	Indigenous Language Instructor Education Program	Indigenous Language Instruction	<u>ECE YK</u>	<u>V</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
<i>Example: Wordless book</i>	<i>Rebecca and the Trickster Raven</i>	30	<i>Dene Zhatie</i>

The following table details **regional purchases made 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
<i>Example: iPads</i>	5	<i>5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.</i>
Laptop	1	<u>Lesson planning, reporting, ect.</u>
Printer	1	<u>Printing</u>

Appendix B: Operating Plan - Operating Budget


Divisional Education Council/District Education Authority
Statement of Operations - (Schedule 1)
Annual Budget - Consolidated

	2023-2024 Budget	2022-2023 Approved Budget	2022-2023 Projected Actual
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contributions	13,988,771	13,667,633	13,642,317
SSI (Base Amounts - Schedule 8)	55,000	55,000	55,000
Northern Distance Learning (Schedule 8)	135,750	135,750	135,750
Minority Language (Schedule 8)	105,000	55,000	55,000
Education Renewal Initiative (Schedule 8)			
ECE Other Contributions	80,000	80,000	65,000
Sub-Total ECE	14,364,521	13,993,383	13,953,067
GNWT Other Contributions	400,000	400,000	250,000
Total GNWT	14,764,521	14,393,383	14,203,067
Federal Government Jordan's Principle (Schedule 8)	1,774,514	1,774,514	1,501,869
Federal Government Other			
Property Tax Requisitioned			
Other Education Bodies			
Education Body Generated Funds			
Rentals	36,000	36,000	45,000
School Fees			
Investment Income	220,000	30,000	210,000
Donations			
Other	82,000	82,000	50,000
Total Generated Funds	338,000	148,000	305,000
TOTAL REVENUES	16,877,035	16,315,897	16,009,936
EXPENSES			
Administration (see Schedule 2)	1,104,897	1,066,774	1,256,000
School Programs (see Schedule 2)	11,893,765	11,643,629	10,645,281
Operations and maintenance (see Schedule 2)	915,856	894,480	900,000
Inclusive Schooling (see Schedules 2&3)	2,618,260	2,597,264	2,600,000
Indigenous Languages and Education (see Schedules 2 & 4)	1,815,324	1,727,016	1,590,405
Student/Staff Accomodations (see Schedule 2)	220,950	220,950	370,000
Debt Service			
Other	0	0	0
Sub-Total Expenses Before Amortization	18,569,052	18,150,113	17,361,686
Amortization (see Schedule 6)			
TOTAL EXPENSES**	18,569,052	18,150,113	17,361,686
ANNUAL OPERATING SURPLUS (DEFICIT)	(1,692,017)	(1,834,216)	(1,351,750)
ACCUMULATED SURPLUS (DEFICIT) OPEN *	1,801,848	2,025,465	3,153,598
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	109,831	191,249	1,801,848
*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	109,831	191,249	1,801,848
Closing Tangible Capital Assets (YK1, YCS, TCSA, SSDEC)	0	0	0
Closing LED Reserve (YK1 Restricted)	0	0	0
Closing Liability to GNWT (CSFTNO)	0	0	0
Closing Restricted Operating Reserve for Vehicle Replacement (Schedule 9)	0	0	0
Total Closing Accumulated Surplus	109,831	191,249	1,801,848


Appendix C: Annual Report - Audited Financial Statements

Approvals

Accountability Report



DDEC Chairperson (Renalyn Pascua-Matte)



Acting Superintendent (Marty Leach)

September 27, 2024

Date

September 27, 2024

Date

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2024

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2024

Management Discussion and Analysis

Management Responsibility for the Financial Statements		1
Independent Auditors' Report		2 - 3
Operating Fund		
Consolidated Statement of Financial Position		4
Consolidated Statement of Operations		5
Consolidated Statement of Change in Net Assets (Debt)		6
Consolidated Statement of Cash Flow		7
Consolidated Details of Expenses		8
Notes to the Consolidated Financial Statements		9 -21
Report on Activities for Specific Programs		
Inclusive Schooling Expenses	Schedule A	22
Indigenous Languages and Education Expenses	Schedule B	23
French Language Program	Schedule C	24
Jordan's Principle	Schedule D	25
Northern Distance Learning	Schedule E	26
Student Success Initiative Projects	Schedule F	27
Supplementary Information		
Statement of Council Operations and Financial Position (Non-Consolidated)	Schedule G-1	28
Details of Council Expenses (Non-Consolidated)	Schedule G-2	29
District Education Authority Operations Summary (Non-Consolidated)	Schedule H-1	30 - 31
Details of DEA Expenses Summary (Non-Consolidated)	Schedule H-2	32
Individual DEA Schedules (Non-Consolidated)		33 - 48

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).

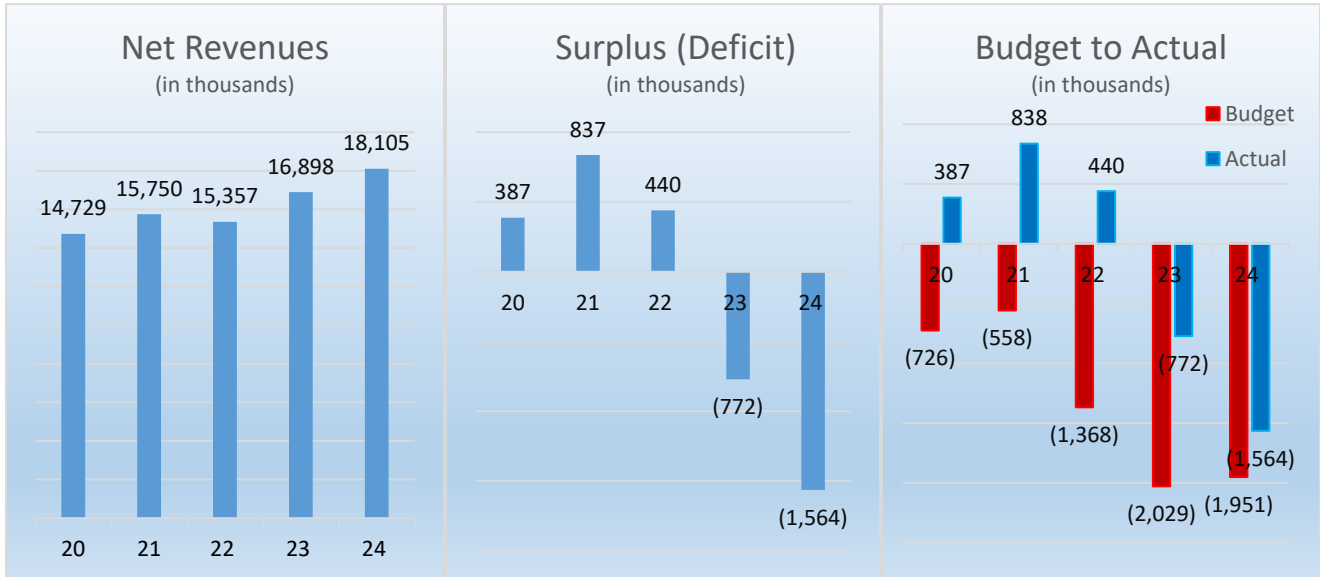
Governance, Trustees and Key Management

The Council is represented by trustees from eight communities in the Dehcho region. The Council Members for the 2023-24 fiscal year are as follows:

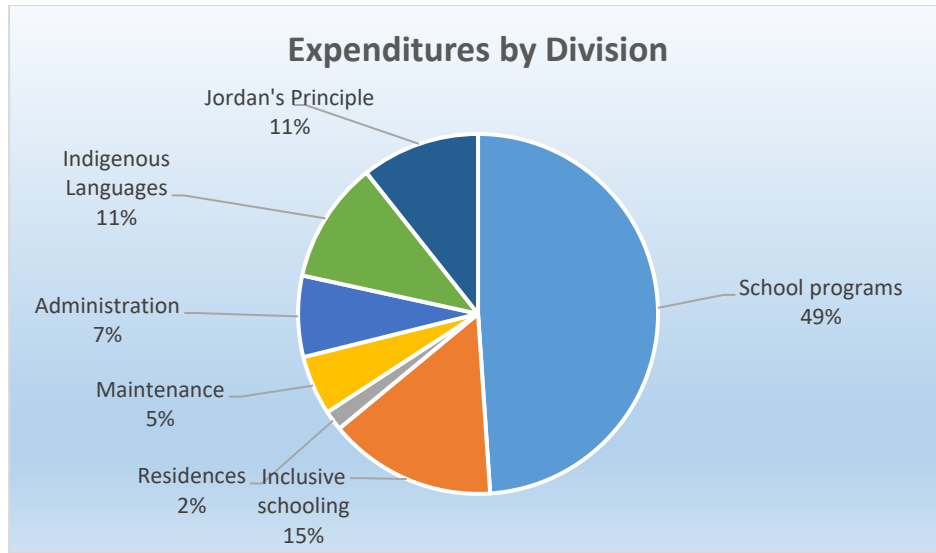
- Fort Providence- Trisha Landry
- Fort Liard- Camilla Bertrand
- Fort Simpson- Renalyn Pascua-Matte (Chairperson)
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot-Simba
- Samba K'e- Ruby Jumbo
- Wrigley- Lisa Moses (Vice Chair)
- Nahanni Butte- Jayne Konisenta

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 decline for periods prior to 2021. The only outlier was 2022 which saw a slight decrease in revenues from 2021 (approx. \$393K). The increase in revenues continued in 2024 with considerable extra revenue being received from various sources, including \$2.092M from Jordan’s Principal, \$911K from Self-Generated Funds and \$403K from the ECE Funded NWTTA Retropay. The Council has recorded surpluses in six of the past eight years. However, operations over the past 2 years have resulted in Operating Deficits, with 2024 ending in a deficit of \$1.56 million. The council tries to operate in the most financially 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 (an increase of \$1.01M since last year), with a strong emphasis on Inclusive Schooling (increase of \$375K) and Aboriginal Language programs (increase \$412K). Jordan’s Principal program (increase of \$268K with Deferred Revenues of \$3.285M) 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, this is currently at 7%.

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	91	86	92.75	5	6	13	20.5	94	12	420.25
End of Year Enrollment	91	90	97	6	6	16	19	75	8	408
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR		181	97	6	6	16	19	75	8	408

**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

* Official Full Time Enrollment (FTE) Student numbers 2023-24 School Year

**FTE Student Numbers > 60% attendance for entire 2023-24 School Year

Operating Environment

The Dehcho Divisional Education Council continues to incorporate sound fiscal and operation management in all decision-making, as it has 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 partnerships 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. However, this past year saw only one Principal change. 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. 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. From 2018-2019, new initiatives in innovation, technology upgrades and restructuring have begun to show positive results with the introduction of positive innovative programs and initiatives in literacy and program enhancements.

Financial Conditions

During the fiscal year ending June 30, 2024, the Council budgeted for an operating deficit of \$1,950,566 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. This anticipated deficit was

reduced by \$403K from ECE funded NWTTA Retropay, referenced above, to end the year with an operating deficit of \$1.56M. During the year, the Council managed to incorporate several significant sources of additional program funds as well as prudent fiscal management policies to mitigate the anticipated deficit.

Due to the requirement to reduce the surplus under the Surplus Retention Policy, 2023 was the first year the DDEC did not record an operating surplus since 2016. The deficit for the 2024 year brought the overall accumulated surplus down to \$816,874 (DEC - \$305,229; DEA - \$511,645). This Accumulated Surplus falls within our requirements to have a minimum balance of \$500,000 or 2% of Total Revenue ($2\% \times \$18,104,856 = \$362,097$). The current cash balance of \$8,630,665 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.

Summary and Outlook

During the past several years, the Council has been able to maintain operations and programs, and in some cases increase programs, due to increased external funding and prudent financial policies. 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 mitigate 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. Also, there have been many new wellness initiatives such as drama (Travelling stage), SeeLearning, Youth Conferences, and food and nutrition programs. Several programs such as literacy development, mental wellness and Council governance training and development continued. The Council has become increasingly dependent on external sources of funding (i.e. Jordan's Principal) due to decreasing revenues mostly incurred by a loss of students/core funding. 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 programming in Restorative Practice, Trauma Informed Practice, Speech Language and Occupational Therapy. These programs will ensure educators and school staff, anyone dealing with children, have the appropriate training to ensure all students are understood, and that appropriate supports for student planning are in place. In addition, technology improvements are taking place at all schools in the Dehcho, with all schools receiving Starlink Satellite systems. The Dehcho Distance Learning program is also investing in infrastructure and technology to support and provide quality distance education programming. Some of these investments include interactive white boards, and high-quality webcams and headsets.

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

September 27, 2024
Date



Michael Randell
Comptroller
Dehcho Divisional Education Council

September 27, 2024
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, 2024, 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, 2024, 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, 2024 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, 2024 and June 30, 2023.

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.



ASHTON
Chartered Professional Accountants

Hay River, NT
September 27, 2024

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2024

	2024	*2023
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 8,630,665	\$ 5,563,253
Special purpose funds, Note 5	428,466	471,840
Due from the Government of Canada, Note 13	2,035	-
Accounts receivable, Note 8	655,032	290,590
Total Financial Assets	\$ 9,716,198	\$ 6,325,683

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 141,982	\$ 193,074
Payroll liabilities, Note 10	4,187,453	1,448,725
Due to the Government of Canada, Note 13	422,609	466,311
Deferred revenue, Note 11	3,284,802	886,588
Other employee future benefits and compensated absences, Note 17	760,072	845,724
Trust Liabilities, Note 18	124,806	124,092
Total Liabilities	8,921,724	3,964,514
Net Assets (Deficit)	\$ 794,474	\$ 2,361,169

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 22,400	\$ 20,000
---------------------------	-----------	-----------

ACCUMULATED SURPLUS (DEFICIT)

	\$ 816,874	\$ 2,381,169
--	------------	--------------

* Reclassified for comparative purposes

Represented by:


Accumulated Operating surplus (deficit)		
Divisional Education Council	\$ 305,229	\$ 1,903,306
District Education Authorities	511,645	477,863
	\$ 816,874	\$ 2,381,169

* 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, 2024

	Budget 2024	Actual 2024	Actual *2023
Revenue			
Government of the NWT			
ECE regular contribution	\$ 14,043,771	\$ 14,046,230	\$ 13,778,067
French language program, Schedule C	105,000	-	124,000
ECE other contributions, Note 31	215,750	420,345	180,996
ECE funded NWTTA retro pay	-	403,272	-
Total ECE contributions	14,364,521	14,869,847	14,083,063
GNWT other contributions, Note 32	400,000	116,631	144,424
Total GNWT	14,764,521	14,986,478	14,227,487
Jordan's Principle, Schedule D	1,774,514	2,092,705	1,824,187
Government of Canada - other contributions	-	-	-
Total Government of Canada contributions	1,774,514	2,092,705	1,824,187
	16,539,035	17,079,183	16,051,674
Self-Generated Funds			
Rentals	36,000	41,227	52,456
Investment income	220,000	365,587	242,907
Contract and other	82,000	505,097	405,348
	338,000	911,911	700,711
Education Authority self-generated funds, Schedule H-1	-	97,762	134,783
GNWT contributions to Education Authorities, Schedule H-1	-	16,000	11,000
	-	113,762	145,783
	16,877,035	18,104,856	16,898,168
Expenses			
School programs	10,260,925	9,624,171	8,610,888
Inclusive schooling, Schedule A	2,618,260	2,967,122	2,592,380
Student accommodation	220,950	352,026	383,946
Operations and maintenance	915,856	1,046,862	907,966
Administration	1,203,772	1,436,689	1,490,835
Indigenous language/cultural programs, Schedule B	1,833,324	2,149,576	1,737,265
Jordan's Principle, Schedule D	1,774,514	2,092,705	1,947,317
	18,827,601	19,669,151	17,670,597
Operating surplus (deficit) before other item	(1,950,566)	(1,564,295)	(772,429)
Other item:			
Other Employee Future Benefits and Compensated Absences recovery (expense), Note 17	-	-	-
Operating surplus (deficit)	\$ (1,950,566)	\$ (1,564,295)	\$ (772,429)
Accumulated surplus (deficit), beginning of year		2,381,169	3,153,598
Accumulated surplus (deficit), end of year		\$ 816,874	\$ 2,381,169

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2024

	2024	2023
Operating Surplus (Deficit)	\$ (1,564,295)	\$ (772,429)
Amortization of tangible assets	-	-
Net change in prepaids	(2,400)	-
(Increase) Decrease in net debt	(1,566,695)	(772,429)
Net assets (debt) beginning of the year	2,361,169	3,133,598
Net assets (debt) end of year	\$ 794,474	\$ 2,361,169

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2024

	2024	2023
Operating Activities		
Operating Surplus (Deficit)	\$ (1,564,295)	\$ (772,429)
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	(2,035)	-
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	(364,442)	(204,519)
Increase (decrease) in accounts payable	(51,092)	13,466
Increase (decrease) in payroll liabilities	2,738,728	(787,832)
Increase (decrease) in contributions repayable	-	-
Increase (decrease) in due to the Government of Canada	(43,702)	466,311
Increase (decrease) in deferred revenues	2,398,214	(99,031)
Increase (decrease) in Other Employee Future Benefits and Compensated Absences	(85,652)	(31,010)
Increase (decrease) in trust liabilities	714	(2,788)
Decrease (increase) in prepaids	(2,400)	-
	4,588,333	(645,403)
Cash provided by operating transactions	3,024,038	(1,417,832)
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	3,024,038	(1,417,832)
Cash and cash equivalents, beginning of year	6,035,093	7,452,925
Cash and cash equivalents, end of year	\$ 9,059,131	\$ 6,035,093
Cash consists of :		
Cash and cash equivalents, Note 4	\$ 8,630,665	\$ 5,563,253
Special purpose funds, Note 5	428,466	471,840
	\$ 9,059,131	\$ 6,035,093

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2024

	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance		Administration	Indigenous Languages and Education	Jordan's Principle	2024 Total	2024 Budget	2023 Total
				Administration	Maintenance						
Salaries											
Teachers' salaries	\$ 6,848,441	\$ 1,078,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,926,907	\$ 7,787,972	\$ 7,222,869
Instruction assistants	34,213	911,086	-	-	-	1,254,340	1,482,447	-	3,682,086	3,796,489	3,476,478
Non-instructional staff	567,560	525,107	-	788,769	-	753,548	363,433	-	2,998,417	2,492,318	2,648,001
Board/Trustee Honoraria	-	-	-	-	163,177	4,793	-	-	167,970	102,800	150,933
	7,450,214	2,514,659	-	788,769	916,725	1,622,566	1,482,447	-	14,775,380	14,179,579	13,498,281
Employee Benefits											
Employee benefits and allowances	168,533	63,925	-	18,759	19,249	36,766	32,966	-	340,198	490,343	555,392
Leave and termination	39,281	7,856	-	-	-	5,237	-	-	52,374	180,000	-
	207,814	71,781	-	18,759	19,249	42,003	32,966	-	392,572	670,343	555,392
Services Purchased/Contracted											
Professional/Technical Services	-	-	-	-	54,735	114,317	-	-	169,052	185,000	153,554
Postage/Communication	45,781	-	1,478	-	63,656	-	-	-	110,915	183,000	124,637
Utilities	-	-	-	50,778	-	-	-	-	50,778	38,272	-
Travel	626,062	118,709	51,501	-	159,630	24,382	45,406	-	1,025,690	973,001	841,994
Student Travel (Bussing)	109,461	-	-	-	-	-	-	-	109,461	102,000	121,481
Advertising/Printing/Publishing	36,493	-	-	-	32,513	117,877	-	-	186,883	117,353	121,653
Maintenance/Repair	-	-	-	105,668	79,218	-	-	-	184,886	115,000	230,795
Rentals/Leases	326,571	-	-	28,200	19,040	4,655	-	-	378,466	131,200	90,888
Other - Contracted Services	322,897	185,378	203,400	11,361	82,654	90,981	114,713	-	1,011,384	570,499	689,100
	1,467,265	304,087	256,379	196,007	491,446	352,212	160,119	-	3,227,515	2,415,325	2,374,102
Materials, Supplies and Freight											
Materials	469,790	75,672	95,505	43,327	9,269	129,782	417,173	-	1,240,518	1,506,206	1,202,493
Freight	29,088	923	142	-	-	3,013	-	-	33,166	56,148	40,329
	498,878	76,595	95,647	43,327	9,269	132,795	417,173	-	1,273,684	1,562,354	1,242,822
Contributions and Transfers											
Transfers	-	-	-	-	-	-	-	-	-	-	-
Amortization											
Amortization	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 9,624,171	\$ 2,967,122	\$ 352,026	\$ 1,046,862	\$ 1,436,689	\$ 2,149,576	\$ 2,092,705	\$ 19,669,151	\$ 18,827,601	\$ 17,670,597	

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 1. Dehcho Divisional Education Council

The Dehcho Divisional Education Council (formerly known as the Divisional Board of Education) was established on March 30, 1990. The Dehcho Division encompasses an area which includes the communities of Wrigley (Chief Julian Yendo School), Nahanni Butte (Charles Yohin School), Sambaa K'e (Charles Tetcho School), Fort Simpson (Liidlil 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, 2024

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, 2024

Note 2. Summary of Significant Accounting Policies (continued)

(f) Revenue Recognition - (Continued)

Revenue from non-exchange transaction

Non-exchange transactions are transactions or events where there is no direct transfer of goods or services to a payor. The Education Board recognizes revenues from [list revenue sources] in a non-exchange transaction when the Education Board has the authority to claim or retain an inflow of economic resources, and the asset recognition criteria are met. The Education Board recognizes revenue from these transactions at realizable value, which is generally the amount of cash or cash equivalents received or receivable.

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 so long as custody of the funds are not 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 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.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 2. Summary of 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 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 of 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) Environmental liabilities - Nil Report

o) Asset Retirement Obligations - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 3. Future Accounting Changes

Adoption of New Accounting Standards

Effective April 1, 2023, the Education Board adopted PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue that is not otherwise addressed elsewhere in the Public Sector Accounting Handbook. It identifies two types of revenue transactions: exchange and non-exchange. The Education Body applied PS 3400 prospectively, therefore, it is applied only to events and transactions occurring after April 1, 2023, and to any outstanding related balances existing at that date. No cumulative catch-up adjustment is recognized. The prior year's financial statements, including comparative information, have not been restated. The adoption of this standard resulted in additional disclosures in the notes to the financial statements.

Future Accounting Changes

Effective July 1, 2024, 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.

Effective July 1, 2026, the Education Board will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Education Board is currently assessing the impact of this standard on the financial statements.

Effective July 1, 2026, the Education Board will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Education Board is currently assessing the impact of this standard on the financial statements.

Note 4. Cash and Cash Equivalents

	2024	2023
Cash	\$ 8,630,665	\$ 5,563,253
Short term investments	-	-
	\$ 8,630,665	\$ 5,563,253

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.

	2024	2023
Fort Simpson (Liidlil Kue Elementary and Regional High Schools)	\$ 103,730	\$ 103,300
Fort Providence (Deh Gah Elementary/Secondary Schools)	(33,580)	78,740
Fort Liard (Echo-Dene School)	116,375	88,686
Jean Marie River (Louie Norwegian School)	55,087	35,941
Wrigley (Chief Julian Yendo School)	94,775	95,478
Nahanni Butte (Charles Yohin School)	62,309	48,365
Sambaa K'e (Charles Tetcho School)	15,960	18,148
Kakisa Lake (Territorial School - Kakisa Lake School)	13,810	3,182
	\$ 428,466	\$ 471,840

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 6. **Restricted Assets - Nil Report**

Note 7. **Portfolio Investments - Nil Report**

Note 8. **Accounts Receivable**

	Receivables 2024		AFDA 2024		Net 2024		Net 2023	
GNWT - ECE	\$	403,910	\$	-	\$	403,910	\$	48,329
GNWT - FSS		30,011		-		30,011		27,589
Total Due from GNWT		433,921		-		433,921		75,918
Yellowknife District #1		-		-		-		600
Other		295,575		(74,464)		221,111		214,072
Total receivables before amounts due from Government of Canada		729,496		(74,464)		655,032		290,590
Government of Canada		2,035		-		2,035		-
	\$	731,531	\$	(74,464)	\$	657,067	\$	290,590

	0-30 days		30-60 days		60-90 days		Over 90 days		Total	
GNWT - ECE	\$	403,512	\$	398	\$	-	\$	-	\$	403,910
GNWT - FSS		30,011		-		-		-		30,011
Government of Canada		2,035		-		-		-		2,035
Microsoft Corp		109,171		-		-		-		109,171
Future Generations Foundation		18,608		-		-		-		18,608
Other		1,534		5,467		-		160,795		167,796
	\$	564,871	\$	5,865	\$	-	\$	160,795	\$	731,531

Note 9. **Inventories - Not Applicable**

Note 10. **Accounts Payable and Accrued Liabilities**

	2024		2023	
GNWT - MACA	\$	-	\$	-
GNWT - ECE		9,500		50,701
GNWT - FSS		3,379		-
WSCC		-		-
Employee source deductions		10,678		12,683
Accounts payable and accrued liabilities		118,425		129,690
		141,982		193,074
Payroll liabilities				
To GNWT (A)		2,691,229		525,185
To Employees (B)		1,414,901		849,272
Annual Leave		76,720		67,828
Lieu		4,603		6,440
		4,187,453		1,448,725
	\$	4,329,435	\$	1,641,799

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, 2024

Note 11. Deferred Revenue

	2024	2023
GNWT - ECE		
Covid-19 Support	\$ -	\$ -
	-	-
GNWT - ENR		
Food Sustainability	-	-
	-	-
Government of Canada		
Indigenous Services - Jordan's Principle	3,284,802	786,588
National Indian Brotherhood		
Food Sustainability	-	100,000
	\$ 3,284,802	\$ 886,588

Note 12. Contribution Repayable - Nil Report

Note 13. Due From and To the Government of Canada

	2024	2023
Receivables		
Canadian Heritage - Sport Support Program - Judo	\$ -	\$ -
Indigenous Services - Jordan's Principle	2,035	-
	\$ 2,035	\$ -
Payables		
Indigenous Services - Jordan's Principle	\$ 422,609	\$ 466,311

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Nil Report

Note 16. Long-term Debt - Nil Report

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

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 17. Post-Employee Benefits, 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, 2024. 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	2024	2023
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 682,859	\$ 155,724	\$ 838,583	\$ 960,863
Current period benefit cost	40,975	20,593	61,568	63,769
Interest accrued	31,674	7,866	39,540	38,056
Benefits payments	(70,909)	(24,896)	(95,805)	(58,006)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	(72,773)	(4,564)	(77,337)	(166,099)
Accrued benefit obligation, end of year	611,826	154,723	766,549	838,583
Unamortized net actuarial gain	55,829	(62,306)	(6,477)	7,141
Net future obligation	\$ 667,655	\$ 92,417	\$ 760,072	\$ 845,724
Benefits Expense				
Current period benefit cost	\$ 40,975	\$ 20,593	\$ 61,568	\$ 63,769
Interest cost	31,674	7,866	39,540	38,056
Plan amendments	-	-	-	-
Amortization of actuarial gains	(104,925)	13,970	(90,955)	(74,829)
	\$ (32,276)	\$ 42,429	\$ 10,153	\$ 26,996

The discount rate used to determine the accrued benefit obligation is an average of 5.3%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	2025
2025	\$ 116,180	\$ 24,411	\$ 140,591
2026	109,527	24,117	133,644
2027	75,893	19,785	95,678
2028	73,215	20,411	93,626
2029	71,191	18,318	89,509
Next 5 years	293,165	84,781	377,946
	\$ 739,171	\$ 191,823	\$ 930,994

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.

	2024	2023
Superintendent Fund	\$ 17,122	\$ 16,490
Steve Rowan Memorial Scholarship Fund	93,759	94,236
Mercedes Benz Scholarship Fund	13,925	13,366
	\$ 124,806	\$ 124,092

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

	2024	2023
CIBC Visa Deposit	\$ 22,400	\$ 20,000
Prepaid service contracts	-	-
	\$ 22,400	\$ 20,000

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Buildings				
Schools and colleges	\$ 34,501,240	\$ 23,582,485	\$ 10,918,755	\$ 11,541,795
Residences	1,032,376	674,564	357,812	382,070
Staff Housing	287,453	259,476	27,977	35,161
	\$ 35,821,069	\$ 24,516,525	\$ 11,304,544	\$ 11,959,026

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*	2025	2026	2027 and thereafter	Total
Equipment leases	2028	\$ 23,742	23,742	\$ 29,026	\$ 76,510
Operational leases	2024	-	-	-	-
		\$ 23,742	\$ 23,742	\$ 29,026	\$ 76,510

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

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.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 24. Related Parties (continued)

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

	2024	2023		
Accounts payable, Note 10				
Government of the Northwest Territories				
Municipal and Community Affairs (MACA)	\$ -	\$ -		
Education, Culture and Employment (ECE)	9,500	50,701		
Financial Shares Services (FSS)	3,379	-		
Other related parties	-	-		
	\$ 12,879	\$ 50,701		
Payroll liabilities, Note 10				
Government of the Northwest Territories	\$ 2,691,229	\$ 525,185		
Deferred Revenues, Note 11				
Government of the Northwest Territories				
Education, Culture and Employment (ECE)	\$ -	\$ -		
Environment and Natural Resources (ENR)	-	-		
	\$ -	\$ -		
Accounts receivable, Note 8				
	AR 2024	AFDA	Net AR 2024	Net AR 2023
Government of the Northwest Territories				
Education, Culture and Employment (ECE)	\$ 403,910	\$ -	\$ 403,910	\$ 48,329
Financial Shared Services (FSS)	30,011	-	30,011	27,589
Total GNWT	433,921	-	433,921	75,918
Other related parties				
Yellowknife District #1	-	-	-	600
	\$ 433,921	\$ -	\$ 433,921	\$ 76,518
			2024	2023
Revenues				
Government of the Northwest Territories				
ECE - Core contribution	\$ 14,046,230	\$ 13,778,067		
ECE - French language program, Schedule C	-	124,000		
ECE - other contributions, Note 31	420,345	180,996		
MACA - GNWT other Contributions, Note 32	109,753	99,919		
ENR - GNWT other Contributions, Note 32	-	16,000		
DHSS - GNWT other Contributions, Note 32	6,878	28,505		
GNWT contributions to Education Authorities, Schedule H-1	16,000	11,000		
Department of Finance - rent and custodian	18,120	18,120		
Deferred revenues - SSI program	-	-		
Total GNWT	14,617,326	14,256,607		
Other related parties				
Aurora College	33,921	33,921		
	\$ 14,651,247	\$ 14,290,528		

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

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 2023-2024 Operating Plan on September 21, 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 financial instruments of the Education Body are disclosed below. The financial instruments of the Education Body are exposed to various risks through its financial instruments, but are mitigated through a comprehensive risk management framework to monitor, evaluate and manage these risks. Refer to Note 37 for the analysis of the risk exposure and concentration.

Note 28. Expenses by Object

	2024 Budget	2024 Actual	2023 Actual
Compensation	\$ 14,849,922	\$ 15,167,952	\$ 14,053,673
Professional/Technical Services	185,000	169,052	153,554
Postage/Communication	183,000	110,915	124,637
Utilities	38,272	50,778	-
Travel	973,001	1,025,690	841,994
Student Travel (Bussing)	102,000	109,461	121,481
Advertising/Printing/Publishing	117,353	186,883	121,653
Maintenance/Repair	115,000	184,886	230,795
Rentals/Leases	131,200	378,466	90,888
Other - Contracted Services	570,499	1,011,384	689,100
Materials, Supplies and Freight	1,562,354	1,273,684	1,242,822
Amortization	-	-	-
	\$ 18,827,601	\$ 19,669,151	\$ 17,670,597

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

	2024	2023
Mental Wellness	\$ 266,266	\$ -
Distance education	147,757	84,000
Community Library	5,822	36,000
Other	500	-
Contributions repaid	-	(50,701)
Deferred revenue - ECE, opening	-	111,697
Deferred revenue - ECE, closing	-	-
	\$ 420,345	\$ 180,996

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 32. GNWT Other Contributions

	2024	2023
Municipal and Community Affairs		
Sports and youth programs	\$ 12,384	\$ 4,000
Children and youth resiliency	27,272	33,592
Active after school and After school physical activity programs	76,500	59,500
Other	-	5,000
Environment and Natural Resources		
Take a kid trapping	-	11,000
Science Camp	-	5,000
Health and Social Services		
Drop the pop	6,878	28,505
Contributions repaid	(6,403)	(2,173)
Deferred revenue - GNWT, opening	-	-
Deferred revenue - GNWT, closing	-	-
	\$ 116,631	\$ 144,424

Note 33. Contingent Assets - Nil Report

Note 34. Contractual Rights - Nil Report

Note 35. Environmental Liabilities - Nil Report

Note 36. Asset Retirement Obligations - Nil Report

Note 37. Financial 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.

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. The Education Board is exposed to some risk relating to its cash and cash equivalents, GIC's and portfolio investments, due from the Government of Canada and accounts receivable.

The Education Board holds substantially all of its cash in accounts with federally regulated chartered banks.

The Education Body has limited control over the credit risk related to accounts and loan receivable. It tries to limit receivables to be collected to government bodies and reviews balances along with aging information regularly. However, it is assigned collection on overpaid employee wages from the GNWT and tries to control collections of these arrears to through the use of debt collection, but has minimal success.

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

Cash and cash equivalents, Note 4	\$ 8,630,665
Due from the Government of Canada, Note 13	\$ 2,035
Accounts receivable, Note 8	\$ 655,032
Accounts payable and accrued liabilities, Note 10	\$ (141,982)
Payroll liabilities, Note 10	\$ (4,187,453)
Due to the Government of Canada, Note 13	\$ (422,609)
Deferred revenue, Note 11	\$ (3,284,802)

Liquidity risk

Liquidity risk is the risk the Education Body will not be able to meet its obligations as they come due. The Education Board is exposed to liquidity risk on its short term loans, accounts payables and accrued liabilities, due to the Government of Canada, and long term debt. Education Body mitigates its liquidity requirements by preparing detailed cash budgets and having cash available on hand to meet its obligations.

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2024

Note 37. Financial Risk Management (continued)

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.

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.

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.

Note 38. Revenue Recognition - PS 3400

The table below discloses the nature and amounts of revenue transactions with or without performance obligations:

Revenue	Exchange	Non-Exchange	Other ⁽¹⁾	Total
Rentals	\$ 41,227	\$ -	\$ -	\$ 41,227
Investment income	\$ -	\$ -	\$ 365,587	\$ 365,587
Contracts and other	\$ 390,384	\$ 114,713	\$ -	\$ 505,097
Self-generated funds	\$ 97,762	\$ -	\$ -	\$ 97,762

(1) Other refers to all categories of revenues not classified as exchange or non-exchange transaction under the standard.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

Schedule A

For the year ended June 30, 2024

Function	General Inclusive Schooling	Staff Development	School Based Mental Health and Wellness	Assistive Technology	Magnet Facilities	2024 Total
Salaries						
Regional Coordinator	\$ -	\$ -	\$ 131,277	\$ -	\$ -	\$ 131,277
Program Support Teachers	1,078,466	-	393,830	-	-	1,472,296
Support Assistants	911,086	-	-	-	-	911,086
Honoraria	-	-	-	-	-	-
	1,989,552	-	525,107	-	-	2,514,659
Employee Benefits						
Employee benefits and allowances	63,925	-	7,856	-	-	71,781
	63,925	-	7,856	-	-	71,781
Services Purchased/Contracted						
Professional and technical services	-	-	-	-	-	-
Travel	-	49,425	69,284	-	-	118,709
Student transportation	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-
Other contracted services	185,378	-	-	-	-	185,378
	185,378	49,425	69,284	-	-	304,087
Materials, Supplies and Freight						
Materials	25,507	17,484	-	32,681	-	75,672
Freight	923	-	-	-	-	923
	26,430	17,484	-	32,681	-	76,595
Total	\$ 2,265,285	\$ 66,909	\$ 602,247	\$ 32,681	\$ -	\$ 2,967,122

DEHCHO DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

Schedule B

For the year ended June 30, 2024

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2024 Total
Salaries					
ALCBE teachers	\$ 1,254,340	\$ -	\$ -	\$ -	\$ 1,254,340
Language consultants	-	152,986	-	-	152,986
Instruction assistants	-	-	-	-	-
Non-instructional staff	-	210,447	-	-	210,447
Honoraria	-	4,793	-	-	4,793
Elders in schools	-	-	-	10,116	10,116
	1,254,340	368,226	-	10,116	1,632,682
Employee Benefits					
Employee benefits and allowances	42,003	-	-	-	42,003
	42,003	-	-	-	42,003
Services Purchased/Contracted					
Professional services	-	-	-	114,317	114,317
Travel	-	7,090	15,214	2,078	24,382
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	14,871	92,890	-	107,761
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	4,655	-	-	4,655
Other contracted services	-	-	-	90,981	90,981
	-	26,616	108,104	207,376	342,096
Materials, Supplies and Freight					
Materials	-	-	-	129,782	129,782
Freight	-	-	-	3,013	3,013
	-	-	-	132,795	132,795
Total	\$ 1,296,343	\$ 394,842	\$ 108,104	\$ 350,287	\$ 2,149,576

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule C

For the year ended June 30, 2024

	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)	\$ -	\$ -	\$ -	\$ -

DEHCHO DIVISIONAL EDUCATION COUNCIL

Jordan's Principle

Schedule D

For the year ended June 30, 2024

	2024 Budget	2024 Actual	*2023 Actual	July 1'23 - March 31'24	April 1'24 - June 30'24	2024 Total
Revenue						
Government of Canada	\$ 1,774,514	\$ 4,882,212	\$ 2,468,986	\$ 3,115,354	\$ 1,766,858	\$ 4,882,212
Carry forward from previous year, net of repayments	-	786,588	608,100	786,588	-	786,588
	1,774,514	5,668,800	3,077,086	3,901,942	1,766,858	5,668,800
Expenses						
Administration	-	114,713	193,780	88,034	26,679	114,713
Personnel	1,774,514	1,515,413	1,666,275	1,061,617	453,796	1,515,413
Transportation	-	45,406	29,117	1,280	44,126	45,406
Materials and supplies	-	417,173	58,145	295,822	121,351	417,173
Rent and utilities	-	-	-	-	-	-
Evaluation	-	-	-	-	-	-
Other	-	-	-	-	-	-
	1,774,514	2,092,705	1,947,317	1,446,753	645,952	2,092,705
Surplus (Deficit)	\$ -	\$ 3,576,095	\$ 1,129,769	\$ 2,455,189	\$ 1,120,906	\$ 3,576,095
Contributions Repayable	\$ -	291,293	466,311	\$ -	\$ -	291,293
Deferred Revenue	\$ -	3,284,802	786,588	\$ -	\$ -	3,284,802

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Northern Distance Learning

For the year ended June 30, 2024

Schedule E

	Budget	Fort Liard	Fort Simpson	Fort Providence	Total	March 31	June 30	Total
Revenue								
Education, Culture and Employment	\$ 135,750	\$ 48,219	\$ 50,710	\$ 48,828	\$ 147,757	\$ 98,997	\$ 48,760	\$ 147,757
Other - 2023 Final Payment	-	-	-	-	-	-	-	-
	<u>135,750</u>	<u>48,219</u>	<u>50,710</u>	<u>48,828</u>	<u>147,757</u>	<u>98,997</u>	<u>48,760</u>	<u>147,757</u>
Expenses								
Salaries/Wages								
Instructional Staff	-	-	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-
On-site support person	162,750	40,140	10,960	5,540	56,640	35,523	21,117	56,640
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 (Monopod)	-	-	-	-	-	-	-	-
Wireless adapters and splitter	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenses	<u>162,750</u>	<u>40,140</u>	<u>10,960</u>	<u>5,540</u>	<u>56,640</u>	<u>35,523</u>	<u>21,117</u>	<u>56,640</u>
Net surplus/(deficit)	<u>\$ (27,000)</u>	<u>\$ 8,079</u>	<u>\$ 39,750</u>	<u>\$ 43,288</u>	<u>\$ 91,117</u>	<u>\$ 63,474</u>	<u>\$ 27,643</u>	<u>\$ 91,117</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule F

For the year ended June 30, 2024

	Budget	2024	2023
Revenue			
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000	\$ 55,000
NWT Teachers Association	37,113	37,113	52,533
	92,113	92,113	107,533
Carry forward from previous year	-	-	-
	92,113	92,113	107,533
Expenses			
Professional development			
Salaries and wages			
Facilitator fees	-	-	-
Substitute teacher wages	-	-	-
Staff	-	-	-
Travel			
Facilitator travel	-	-	-
Staff travel	20,000	18,364	-
Accommodations and per diems	-	-	-
Other expenses	-	-	-
Workshop expense			
Room rental	-	-	-
Refreshments	-	-	-
Resources	17,113	3,995	33,265
Miscellaneous	-	-	-
Total professional development	37,113	22,359	33,265
Program delivery			
Salaries and wages			
Facilitator fees	45,000	45,000	-
Substitute teacher wages	-	-	-
Staff	-	-	45,000
Other expenses			
Room rental	-	27,535	-
Materials and supplies	10,000	-	13,848
Miscellaneous	-	-	-
Total program delivery	55,000	72,535	58,848
Total Expenses	92,113	94,894	92,113
Surplus (Deficit)	\$ -	\$ (2,781)	\$ 15,420

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Schedule G-1

For the year ended June 30, 2024

	2024 Budget	2024 Actual	*2023 Actual
Revenue			
Government of the NWT			
ECE regular contributions	\$ 14,043,771	\$ 14,046,230	\$ 13,778,067
Indigenous Languages and Education, Schedule B	-	-	-
French language instruction, Schedule C	105,000	-	124,000
ECE other contributions, Note 31	215,750	420,345	180,996
ECE funded NWTTA retro pay	-	403,272	-
	14,364,521	14,869,847	14,083,063
GNWT - other contributions, Note 32	400,000	116,631	144,424
Total GNWT	14,764,521	14,986,478	14,227,487
Indigenous Services - Jordan's Principle Schedule D	1,774,514	2,092,705	1,824,187
Canadian Heritage - Sport Support Program - Judo	-	-	-
Total Government of Canada	1,774,514	2,092,705	1,824,187
Self-Generated Funds			
Rentals	36,000	41,227	52,456
Investment income	220,000	365,587	242,907
Contract and other	82,000	505,097	405,348
	338,000	911,911	700,711
	16,877,035	17,991,094	16,752,385
Expenditure			
School programs	10,119,251	9,797,550	8,565,585
Inclusive schooling	2,618,260	2,967,122	2,592,380
Student accommodations	220,950	352,026	383,946
Operations and maintenance	915,856	1,031,943	896,567
Administration	1,104,897	1,301,855	1,389,582
Indigenous language/cultural programs	1,815,324	2,045,970	1,693,499
Jordan's Principle	1,774,514	2,092,705	1,947,317
	18,569,052	19,589,171	17,468,876
Excess (Deficiency) of Revenue over Expenditure	\$ (1,692,017)	\$ (1,598,077)	\$ (716,491)
Other Items:			
Other Employee Future Benefits and Compensated Absences recovery (expense), Note 17		-	-
Excess (Deficiency) of Revenue over Expenditure	\$ (1,692,017)	\$ (1,598,077)	\$ (716,491)
Accumulated surplus (deficit), beginning of year		1,903,306	2,619,797
Accumulated surplus (deficit), end of year		\$ 305,229	\$ 1,903,306

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule G-2

For the year ended June 30, 2024

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Jordan's Principle	2024		*2023 Total
								Total	Budget	
Salaries										
Teachers' salaries	\$ 6,850,140	\$ 1,078,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,928,606	\$ 7,787,972	\$ 7,232,700
Instruction Assistant	-	911,086	-	-	-	1,254,340	1,482,447	3,647,873	3,796,489	3,476,478
Non Instructional Staff	505,675	525,107	-	773,850	712,874	260,730	-	2,778,236	2,492,318	2,506,386
Board/Trustee Honoraria	-	-	-	-	81,214	1,643	-	82,857	102,800	88,834
	7,355,815	2,514,659	-	773,850	794,088	1,516,713	1,482,447	14,437,572	14,179,579	13,304,398
Employee Benefits										
Employee benefits and allowances	168,533	63,925	-	18,759	19,249	36,766	32,966	340,198	490,343	553,054
Leave and termination	39,281	7,856	-	-	-	5,237	-	52,374	180,000	-
	207,814	71,781	-	18,759	19,249	42,003	32,966	392,572	670,343	553,054
Services Purchased/Contracted										
Professional/Technical Services	-	-	-	-	54,735	114,317	-	169,052	185,000	152,754
Postage/Communication	44,259	-	1,478	-	63,656	-	-	109,393	183,000	124,637
Utilities	-	-	-	50,778	-	-	-	50,778	38,272	-
Travel	652,239	118,709	51,501	-	158,602	24,382	45,406	1,050,839	973,001	807,799
Student Travel (Bussing)	114,127	-	-	-	-	-	-	114,127	102,000	150,660
Advertising/Printing/Publishing	36,493	-	-	-	32,513	117,877	-	186,883	117,353	121,653
Maintenance/Repair	-	-	-	105,668	79,218	-	-	184,886	115,000	202,481
Rentals/Leases	323,171	-	-	28,200	19,040	4,655	-	375,066	131,200	82,198
Other - Contracted Services	206,434	185,378	203,400	11,361	80,754	95,356	114,713	897,396	311,950	560,396
	1,376,723	304,087	256,379	196,007	488,518	356,587	160,119	3,138,420	2,156,776	2,202,578
Materials, Supplies and Freight										
Materials	569,561	75,672	95,505	43,327	-	127,654	417,173	1,328,892	1,506,206	1,173,525
Freight	29,088	923	142	-	-	3,013	-	33,166	56,148	40,329
	598,649	76,595	95,647	43,327	-	130,667	417,173	1,362,058	1,562,354	1,213,854
Contributions and Transfers										
Transfers to DEA	258,549	-	-	-	-	-	-	258,549	-	194,992
Other	-	-	-	-	-	-	-	-	-	-
	258,549	-	-	-	-	-	-	258,549	-	194,992
Amortization										
	-	-	-	-	-	-	-	-	-	-
Total	\$ 9,797,550	\$ 2,967,122	\$ 352,026	\$ 1,031,943	\$ 1,301,855	\$ 2,045,970	\$ 2,092,705	\$ 19,589,171	\$ 18,569,052	\$ 17,468,876

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary

Non-Consolidated

For the year ended June 30, 2024

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	\$ 59,662	\$ 46,897	\$ 33,528	\$ 22,865	\$ 25,785	\$ 23,292	\$ 24,311	\$ 22,209	\$ 258,549
Other contributions from Divisional Council	114,656	95,490	16,133	6,125	-	-	4,279	29,886	266,569
Contributions from GNWT	-	8,000	-	-	-	-	-	8,000	16,000
Self-generated funds	11,513	85,749	-	-	-	-	-	500	97,762
	<u>185,831</u>	<u>236,136</u>	<u>49,661</u>	<u>28,990</u>	<u>25,785</u>	<u>23,292</u>	<u>28,590</u>	<u>60,595</u>	<u>638,880</u>
Expenditure									
School programs	126,597	124,110	16,224	3,562	16,125	5,772	9,306	21,562	323,258
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	14,919	14,919
Administration	40,031	59,547	6,091	4,413	5,817	1,652	20,212	11,827	149,590
Indigenous language/cultural programs	10,578	91,864	450	1,869	9,386	1,924	1,260	-	117,331
	<u>177,206</u>	<u>275,521</u>	<u>22,765</u>	<u>9,844</u>	<u>31,328</u>	<u>9,348</u>	<u>30,778</u>	<u>48,308</u>	<u>605,098</u>
Excess (Deficiency) of Revenue over Expenditure	8,625	(39,385)	26,896	19,146	(5,543)	13,944	(2,188)	12,287	33,782
Accumulated surplus, beginning of year	93,785	91,100	87,024	35,941	100,318	48,365	18,148	3,182	477,863
Accumulated surplus, end of year	\$ 102,410	\$ 51,715	\$ 113,920	\$ 55,087	\$ 94,775	\$ 62,309	\$ 15,960	\$ 15,469	\$ 511,645
Composition of Ending Accumulated Surplus									
Cash	\$ 103,730	\$ (33,580)	\$ 116,375	\$ 55,087	\$ 94,775	\$ 62,309	\$ 15,960	\$ 13,810	\$ 428,466
Investment in GIC	-	-	-	-	-	-	-	-	-
Accounts receivable	-	85,295	-	-	-	-	-	1,659	86,954
Accounts payable	(1,320)	-	(2,455)	-	-	-	-	-	(3,775)
	<u>\$ 102,410</u>	<u>\$ 51,715</u>	<u>\$ 113,920</u>	<u>\$ 55,087</u>	<u>\$ 94,775</u>	<u>\$ 62,309</u>	<u>\$ 15,960</u>	<u>\$ 15,469</u>	<u>\$ 511,645</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Statement of Financial Position

Non-Consolidated

For the year ended June 30, 2024

Schedule H-1 - Appendage

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Sambaa K'e	Kakisa Lake	2024	2023
Financial Assets										
Cash	\$ 103,730	\$ (33,580)	\$ 116,375	\$ 55,087	\$ 94,775	\$ 62,309	\$ 15,960	\$ 13,810	\$ 428,466	\$ 507,299
Investments in GIC	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	85,295	-	-	-	-	-	1,659	86,954	34,150
Total Financial Assets	103,730	51,715	116,375	55,087	94,775	62,309	15,960	15,469	515,420	541,449
Liabilities										
Accounts payable	1,320	-	2,455	-	-	-	-	-	3,775	7,648
Total Liabilities	1,320	-	2,455	-	-	-	-	-	3,775	7,648
Net Financial Resources	\$ 102,410	\$ 51,715	\$ 113,920	\$ 55,087	\$ 94,775	\$ 62,309	\$ 15,960	\$ 15,469	\$ 511,645	\$ 533,801
NON-FINANCIAL ASSETS										
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
ACCUMULATED SURPLUS (DEFICIT)	\$ 102,410	\$ 51,715	\$ 113,920	\$ 55,087	\$ 94,775	\$ 62,309	\$ 15,960	\$ 15,469	\$ 511,645	\$ 533,801

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary
Non-Consolidated
For the year ended June 30, 2024

Schedule H-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance		Administration	Indigenous Languages and Education	Total
				Operations	Maintenance			
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	34,213	-	-	-	-	-	-	34,213
Non-instructional Staff	61,885	-	-	14,919	-	55,430	102,703	234,937
Board/Trustee Honorarium	-	-	-	-	-	81,963	3,150	85,113
	<u>96,098</u>	<u>-</u>	<u>-</u>	<u>14,919</u>	<u>-</u>	<u>137,393</u>	<u>105,853</u>	<u>354,263</u>
Employee Benefits								
Employee Benefits and Allowances	-	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services Purchased/Contracted								
Professional/Technical Services	-	-	-	-	-	-	-	-
Postage/Communication	1,522	-	-	-	-	-	-	1,522
Utilities	-	-	-	-	-	-	-	-
Travel	711	-	-	-	-	1,028	-	1,739
Student Travel (Bussing)	54,440	-	-	-	-	-	-	54,440
Advertising/Printing/Publishing	-	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	3,400	-	-	-	-	-	-	3,400
Other - Awards	25,317	-	-	-	-	-	-	25,317
Other - Contracted Services	8,448	-	-	-	-	1,900	-	10,348
Other - School Programs	87,147	-	-	-	-	-	450	87,597
	<u>180,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,928</u>	<u>450</u>	<u>184,363</u>
Materials/Supplies/Freight								
Materials	46,175	-	-	-	-	9,269	11,028	66,472
Freight	-	-	-	-	-	-	-	-
	<u>46,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,269</u>	<u>11,028</u>	<u>66,472</u>
Total	\$ 323,258	\$ -	\$ -	\$ 14,919	\$ -	\$ 149,590	\$ 117,331	\$ 605,098

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenues			
Contributions from Divisional Council	\$ 59,662	\$ 59,662	\$ 42,302
Other - Dehcho DEC	-	114,656	36,235
Other - Contributions from GNWT	-	-	-
Other	-	11,513	17,670
	59,662	185,831	96,207
Expenses			
School programs	43,162	126,597	142,593
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,500	40,031	25,415
Indigenous language/cultural programs	4,000	10,578	4,820
	59,662	177,206	172,828
Surplus (Deficit)	\$ -	8,625	(76,621)
Opening equity		93,785	170,406
Closing equity		\$ 102,410	\$ 93,785
Composition of Closing Equity			
Cash		\$ 103,730	\$ 103,300
Accounts receivable		-	-
Accounts payable		(1,320)	(9,515)
		\$ 102,410	\$ 93,785

FORT SIMPSON

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	33,713	-	-	-	-	-	33,713
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	39,046	650	39,696
	33,713	-	-	-	39,046	650	73,409
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	99	-	-	-	-	-	99
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	39,382	-	-	-	-	-	39,382
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	6,007	-	-	-	-	-	6,007
Other - Contracted Services	5,000	-	-	-	386	-	5,386
Other - School programs	42,396	-	-	-	-	-	42,396
	92,884	-	-	-	386	-	93,270
Materials/Supplies/Freight							
Materials	-	-	-	-	599	9,928	10,527
Freight	-	-	-	-	-	-	-
	-	-	-	-	599	9,928	10,527
Total	\$ 126,597	\$ -	\$ -	\$ -	\$ 40,031	\$ 10,578	\$ 177,206

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 46,897	\$ 46,897	\$ 39,867
Other - Dehcho DEC	-	95,490	106,386
Other - Contributions from GNWT	-	8,000	11,000
Other	-	85,749	106,640
	46,897	236,136	263,893
Expenses			
School programs	23,622	124,110	174,063
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	1,497
Administration	21,275	59,547	15,636
Indigenous language/cultural programs	2,000	91,864	53,149
	46,897	275,521	244,345
Surplus (Deficit)	\$ -	(39,385)	18,548
Opening equity		91,100	72,552
Closing equity	\$	51,715	\$ 91,100
Composition of Closing Equity			
Cash	\$	(33,580)	\$ 78,740
Accounts receivable		85,295	13,725
Accounts payable		-	(1,365)
	\$	51,715	\$ 91,100

FORT PROVIDENCE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	57,565	-	-	-	32,880	88,264	178,709
Board/Trustee Honoraria	-	-	-	-	18,252	2,500	20,752
	57,565	-	-	-	51,132	90,764	199,461
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	1,423	-	-	-	-	-	1,423
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	5,630	-	-	-	-	-	5,630
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	3,400	-	-	-	-	-	3,400
Other - Awards/Gifts	7,583	-	-	-	-	-	7,583
Other - Contracted Services	3,448	-	-	-	281	-	3,729
Other - School programs	-	-	-	-	-	-	-
	21,484	-	-	-	281	-	21,765
Materials/Supplies/Freight							
Materials	45,061	-	-	-	8,134	1,100	54,295
Freight	-	-	-	-	-	-	-
	45,061	-	-	-	8,134	1,100	54,295
Total	\$ 124,110	\$ -	\$ -	\$ -	\$ 59,547	\$ 91,864	\$ 275,521

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 33,528	\$ 33,528	\$ 26,828
Other - Dehcho DEC	-	16,133	30,313
Other - Contributions from GNWT	-	-	-
Other	-	-	915
	<u>33,528</u>	<u>49,661</u>	<u>58,056</u>
Expenses			
School programs	22,278	16,224	27,229
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	9,250	6,091	13,717
Indigenous language/cultural programs	2,000	450	8,354
	<u>33,528</u>	<u>22,765</u>	<u>49,300</u>
Surplus (Deficit)	\$ -	26,896	8,756
Opening equity		87,024	78,268
Closing equity		\$ 113,920	\$ 87,024
Composition of Closing Equity			
Cash		\$ 116,375	\$ 88,686
Investment in GIC		-	-
Accounts receivable		-	-
Accounts payable		(2,455)	(1,662)
		<u>\$ 113,920</u>	<u>\$ 87,024</u>

FORT LIARD

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	-	4,966	-	4,966
	-	-	-	-	-	4,966	-	4,966
Employee Benefits								
Employee Benefits/Allowances	-	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Professional/Technical Services	-	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	1,028	-	1,028
Student Transportation	-	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-	-
Other - Awards	1,040	-	-	-	-	-	-	1,040
Other - Contracted Services	-	-	-	-	-	97	-	97
Other - Local Programs	14,070	-	-	-	-	-	450	14,520
	15,110	-	-	-	-	1,125	450	16,685
Materials/Supplies/Freight								
Materials	1,114	-	-	-	-	-	-	1,114
Freight	-	-	-	-	-	-	-	-
	1,114	-	-	-	-	-	-	1,114
Total	\$ 16,224	\$ -	\$ -	\$ -	\$ -	\$ 6,091	\$ 450	\$ 22,765

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenues			
Contributions from Divisional Council	\$ 22,865	\$ 22,865	\$ 16,165
Other - Dehcho DEC	-	6,125	14,150
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>22,865</u>	<u>28,990</u>	<u>30,315</u>
Expenses			
School programs	9,915	3,562	6,631
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	127
Administration	10,950	4,413	6,372
Indigenous language/cultural programs	2,000	1,869	5,480
	<u>22,865</u>	<u>9,844</u>	<u>18,610</u>
Surplus (Deficit)	\$ -	19,146	11,705
Opening equity		35,941	24,236
Closing equity		\$ 55,087	\$ 35,941
Composition of Closing Equity			
Cash		\$ 55,087	\$ 35,941
Accounts receivable		-	-
Accounts payable		-	-
		<u>\$ 55,087</u>	<u>\$ 35,941</u>

JEAN MARIE RIVER

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	490	1,869	2,359
Board/Trustee Honoraria	-	-	-	-	3,630	-	3,630
	-	-	-	-	4,120	1,869	5,989
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	3,062	-	-	-	-	-	3,062
Other - Contracted Services	-	-	-	-	293	-	293
Other - School Programs	500	-	-	-	-	-	500
	3,562	-	-	-	293	-	3,855
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 3,562	\$ -	\$ -	\$ -	\$ 4,413	\$ 1,869	\$ 9,844

WRIGLEY

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 25,785	\$ 25,785	\$ 19,085
Other - Dehcho DEC	-	-	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>25,785</u>	<u>25,785</u>	<u>19,085</u>
Expenses			
School programs	11,735	16,125	14,656
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,050	5,817	6,177
Indigenous language/cultural programs	2,000	9,386	-
	<u>25,785</u>	<u>31,328</u>	<u>20,833</u>
Surplus (Deficit)	\$ -	(5,543)	(1,748)
Opening equity		100,318	102,066
Closing equity		<u>\$ 94,775</u>	<u>\$ 100,318</u>
Composition of Closing Equity			
Cash		\$ 94,775	\$ 95,478
Accounts receivable		-	4,840
Accounts payable		-	-
		<u>\$ 94,775</u>	<u>\$ 100,318</u>

WRIGLEY

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance		Administration	Indigenous Languages and Education	Total
				Operations and Maintenance	Administration			
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	9,386	9,386
Board/Trustee Honoraria	-	-	-	-	-	5,500	-	5,500
	-	-	-	-	-	5,500	9,386	14,886
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	5,125	-	-	-	-	-	-	5,125
Other - Contracted Services	-	-	-	-	-	317	-	317
Other - Local programs	11,000	-	-	-	-	-	-	11,000
	16,125	-	-	-	-	317	-	16,442
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ 16,125	\$ -	\$ -	\$ -	\$ -	\$ 5,817	\$ 9,386	\$ 31,328

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenues			
Contributions from Divisional Council	\$ 23,292	\$ 23,292	\$ 17,845
Other - Dehcho DEC	-	-	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>23,292</u>	<u>23,292</u>	<u>17,845</u>
Expenses			
School programs	10,342	5,772	23,277
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	1,652	252
Indigenous language/cultural programs	2,000	1,924	340
	<u>23,292</u>	<u>9,348</u>	<u>23,869</u>
Surplus (Deficit)	\$ -	13,944	(6,024)
Opening equity		48,365	54,389
Closing equity		\$ 62,309	\$ 48,365
Composition of Closing Equity			
Cash		\$ 62,309	\$ 48,365
Accounts receivable		-	-
Accounts payable		-	-
		<u>\$ 62,309</u>	<u>\$ 48,365</u>

NAHANNI BUTTE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	500	-	-	-	-	-	500
Non Instructional Staff	-	-	-	-	-	1,924	1,924
Board/Trustee Honoraria	-	-	-	-	900	-	900
	500	-	-	-	900	1,924	3,324
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	711	-	-	-	-	-	711
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	216	-	216
Other - School Programs	4,561	-	-	-	-	-	4,561
	5,272	-	-	-	216	-	5,488
Materials/Supplies/Freight							
Materials	-	-	-	-	536	-	536
Freight	-	-	-	-	-	-	-
	-	-	-	-	536	-	536
Total	\$ 5,772	\$ -	\$ -	\$ -	\$ 1,652	\$ 1,924	\$ 9,348

SAMBAA K'E

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 24,311	\$ 24,311	\$ 17,611
Other - Dehcho DEC	-	4,279	6,511
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>24,311</u>	<u>28,590</u>	<u>24,122</u>
Expenses			
School programs	11,361	9,306	-
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	20,212	22,579
Indigenous language/cultural programs	2,000	1,260	1,428
	<u>24,311</u>	<u>30,778</u>	<u>24,007</u>
Surplus (Deficit)	\$ -	(2,188)	115
Opening equity		18,148	18,033
Closing equity	\$	15,960	\$ 18,148
Composition of Closing Equity			
Cash	\$	15,960	\$ 18,148
Accounts receivable		-	-
Accounts payable		-	-
	\$	15,960	\$ 18,148

SAMBAA K'IE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	16,060	1,260	17,320
Board/Trustee Honoraria	-	-	-	-	3,969	-	3,969
	-	-	-	-	20,029	1,260	21,289
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	1,500	-	-	-	-	-	1,500
Other - Contracted Services	-	-	-	-	183	-	183
Other - School Programs	7,806	-	-	-	-	-	7,806
	9,306	-	-	-	183	-	9,489
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 9,306	\$ -	\$ -	\$ -	\$ 20,212	\$ 1,260	\$ 30,778

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenues			
Contributions from Divisional Council	\$ 22,209	\$ 22,209	\$ 15,289
Other - Dehcho DEC	-	29,886	10,753
Other - Contributions from GNWT	-	8,000	-
Other	-	500	9,558
	<u>22,209</u>	<u>60,595</u>	<u>35,600</u>
Expenditure			
School programs	9,259	21,562	21,531
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	14,919	9,775
Administration	10,950	11,827	11,105
Indigenous language/cultural programs	2,000	-	3,858
	<u>22,209</u>	<u>48,308</u>	<u>46,269</u>
Surplus (Deficit)	\$ -	12,287	(10,669)
Opening equity		3,182	13,851
Closing equity		\$ 15,469	\$ 3,182
Composition of Closing Equity			
Cash		\$ 13,810	\$ 3,182
Accounts receivable		1,659	-
Accounts payable		-	-
		<u>\$ 15,469</u>	<u>\$ 3,182</u>

KAKISA LAKE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	4,320	-	-	-	14,919	6,000	-	25,239
Board/Trustee Honoraria	-	-	-	-	-	5,700	-	5,700
	4,320	-	-	-	14,919	11,700	-	30,939
Employee Benefits								
Employee Benefits/Allowances	-	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Professional/Technical Services	-	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student Travel (Bussing)	9,428	-	-	-	-	-	-	9,428
Advertising/Printing/Publishing	-	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-	-
Other - Awards	1,000	-	-	-	-	-	-	1,000
Other - Contracted Services	-	-	-	-	-	127	-	127
Other - School Programs	6,814	-	-	-	-	-	-	6,814
	17,242	-	-	-	-	127	-	17,369
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ 21,562	\$ -	\$ -	\$ -	\$ 14,919	\$ 11,827	\$ -	\$ 48,308

Education Accountability Framework

Ndilq District

Education Authority

Annual Report

For the 2023-24 School Year



Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	3
1. Administration and School Services	5
2. Territorial Schools	12
3. Inclusive Schooling	26
4. Indigenous Languages and Education	42
Appendix B: Operating Plan - Operating Budget	59
Appendix C: Annual Report - Audited Financial Statements	60
Approvals	61

Operating Plan - Executive Summary

The Ndiło District Education Authority's Operating Plan for the 2023-2024 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 Ndiło 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 Ndiło District Education Authority (NDEA) is responsible for administering and maintaining the standards of educational programs in Ndiło, 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 identified 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 2023-24 school year is estimated at approximately 145 full-time students. The student population is primarily Yellowknives Dene First Nation (YKDFN). 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,
- GSA that meets regularly,
- Access to a Child and Youth Counsellor,
- Extensive and inclusive food program serving breakfast, snacks, and lunch,
- Small multi-grade classes,
- Maker Space pedagogy,
- Intramural program for the whole school,
- Focus on speech and language development in JK-grade 3,
- Alternative High School Program options for high school students, and
- Intensive focus on career readiness and future planning for high school students.

Through discussions with the NDEA and KDS staff, the following goals, which align with ECE's five shared priorities, have been set for the 2023-24 school year:

1. KDS staff will examine how competency-based education will support Willìideh language and culture teaching and learning.
2. KDS staff will gain an understanding of competency-based education and how to ensure our students succeed academically.
3. KDS will continue to increase staff and students' understanding of the NWT Capable Person and make connections to how this will support inclusion and diversity.

The NDEA and KDS staff will accomplish these goals in a variety of ways, including professional development about the NWT Capable Person to review and understand the competencies developed for the NWT. Staff will also engage in several key cultural experiences throughout the year to help them understand YKDFN language and culture. KDS staff will also dive into the mental health framework that is being developed in collaboration with YK1 and the Dettah District Education Authority. Understanding the importance of prioritizing and integrating First Nation Language and Culture and developing a strong foundation with the Mental Health Framework will provide the necessary stepping stones to implement ECE's new curriculum successfully.

KDS educators will trial the newly introduced curriculum in grades four to six and grade nine, focusing on literacy, numeracy, and science. To prepare for the transition to a competency-based curriculum, all educators will engage in professional development that supports classroom and program support teachers preparing to work with the newly introduced curriculum and educators who will be trialing the curriculum in upcoming years. Professional development topics will include planning and assessment for the 2023-24 school year.

While at the same time, KDS will continue to support and prioritize the whole school language approach to Willìideh language acquisition, the development of language resources, and prioritizing key cultural experiences. KDS's Culture of Care has been well established over the years but continue to grow and develop with programs like the GSA, Second Step, House Teams, and 1:1 student mentorship.

The Ndilò District Education Authority (NDEA) and K'àlemì Dene School (KDS) are dedicated to providing a high-quality education that nurtures language and culture, promotes a strong sense of identity for each student and fosters academic excellence. With a focus on inclusivity, KDS offers culturally relevant programming for a diverse student population, emphasizing language acquisition, cultural experiences, outdoor education, and social-emotional well-being. Through professional development, collaboration, and the introduction of a competency-based curriculum, the NDEA and KDS are poised to create an excellent school year in 2023-24, where students will thrive.

Annual Report - Executive Summary

The Ndilò District Education Authority's Annual Report for the 2023-2024 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 Ndilo District Education Authority's (NDEA) Annual Report for the 2023-24 school year emphasizes several significant achievements that reflect its commitment to education that emphasizes Wiliideh language and culture and academic achievement. K'àlemi Dene School (KDS) continues to deliver inclusive, culturally relevant education from junior kindergarten through grade 12, with a strong focus on Wiliideh language acquisition and cultural learning. A major highlight is the continued implementation of the Wiliideh language program, supported by ongoing resource development that includes new culturally relevant teaching materials and literature that highlights Indigenous authors and mental health.

The school also offers a wide variety of cultural experiences, such as on-the-land activities like rabbit snaring, fish camps, and traditional medicine workshops, which provide students with hands-on learning opportunities rooted in their culture. Additionally, students participate in key cultural practices like hide tanning and beading, helping to strengthen their identity and connection to their heritage. These experiences, paired with an academic focus on competency-based curriculum and career readiness programs, create a rich learning environment that nurtures both academic and personal growth. Moving forward, KDS plans to further expand its cultural and language resources and deepen its support for student mental health, ensuring a well-rounded and engaging educational experience for all 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. Policy Development.

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:

On June 25, 2013, the Minister's order established the Ndilq District Education Authority (NDEA) in accordance with the Education Act of the Northwest Territories. Its primary objective is to oversee and uphold the educational standards of Ndilq as outlined in the Act. The NDEA offers a comprehensive range of instructional programs spanning from junior kindergarten to grade 12.

Functioning as an independent legal and accounting entity, the NDEA operates under the provisions of Section 82 of the Education Act, which mandates the existence of an elected Education Authority. This Authority holds the power to make decisions, delegate authority, exert significant influence over operations, and assume full responsibility for all fiscal matters.

- Superintendent – Jameel Aziz
- 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

Before the formation of the NDEA, K'àlemì Dene School was overseen by the Ndilq Education Committee (NEC), which consisted of members from the Ndilq community. This committee was established in 1998 when the school first opened its doors. Throughout the years, the committee advocated for a new building and later for the establishment of the District Education Authority. During this period, the Yellowknives Dene First Nation received funding from the Department of Education, Culture, and Employment (ECE) for K'àlemì Dene School. In collaboration with YKDFN and NEC, they entered into a contract with Yellowknife Education District Number One (YK1) to provide superintendent services and oversee the school's daily operations.

The NDEA has the specific responsibility of making strategic decisions for K'àlemì Dene School, being the only school under its purview. The NDEA Chairperson is responsible for reporting to the Minister of Education, Culture, and Employment. The NDEA provides guidance to the Superintendent and Principal, who in turn collaborate directly with the staff at K'àlemì Dene School.

It is important to note that the role of the principal at K'àlemì Dene School differs from that of most schools in the Northwest Territories (NWT). The KDS principal often receives direct instructions from the NDEA and is accountable to the NDEA. With support from the superintendent, the principal assumes various responsibilities, such as developing the school budget, reporting to the Department of Education, Culture, and Employment (ECE), overseeing external audits, managing human resources matters, and supervising building maintenance. For instance, the principal at KDS completed the development of this operating plan, which the NDEA subsequently approved.

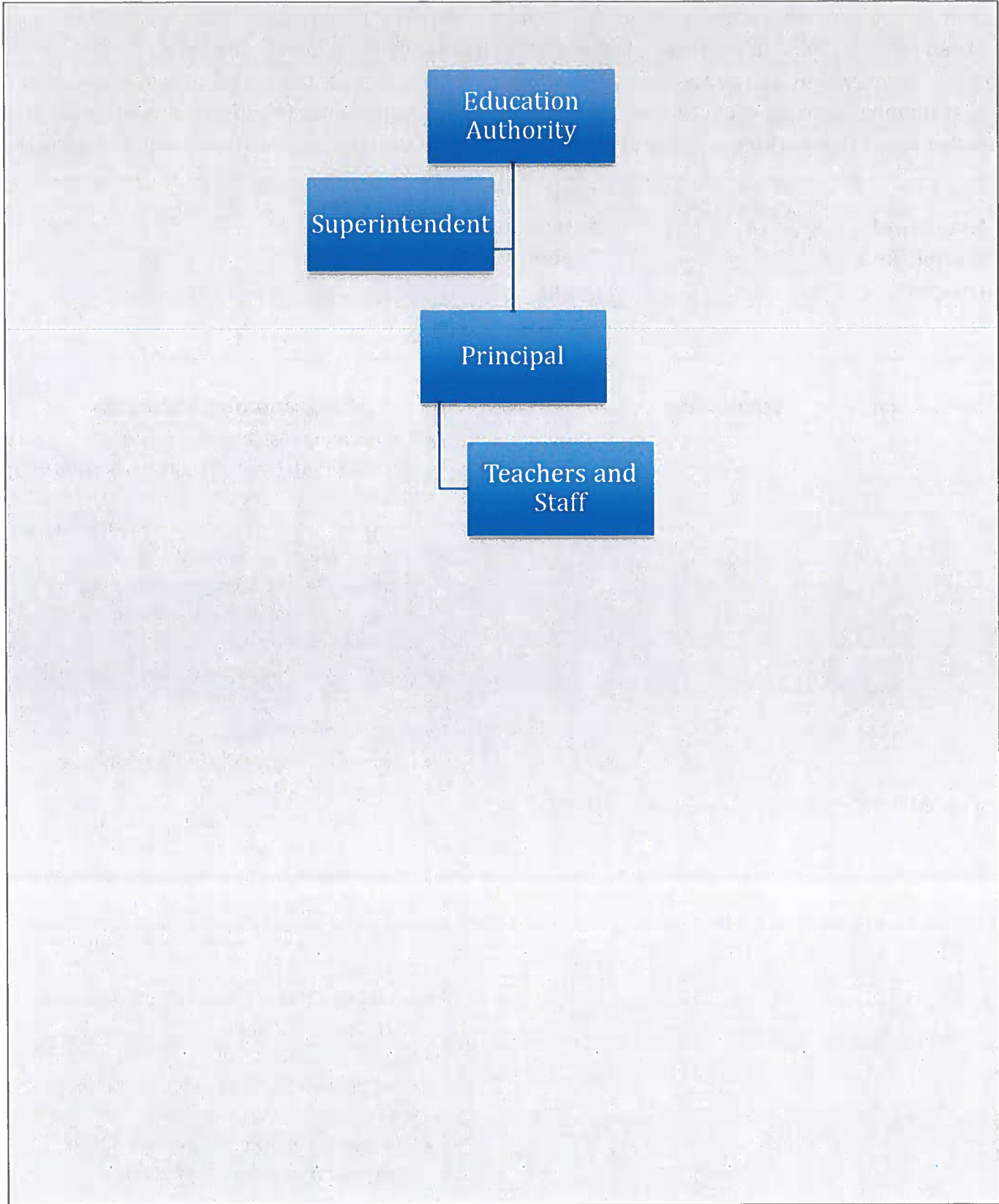
Current Ndilq District Education Authority members are:

1. Sarah Erasmus, Chairperson

2. Theresa Black, Vice Chairperson
3. Cece Beaulieu, Trustee
4. Myra Conrad, Trustee
5. Nyra Mackenzie, Trustee
6. Violet Sangris, Trustee
7. Vacant Position

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	146
--	---	---	-----

School Name	Community	Grades Offered	Programming Highlights
K'alemi Dene	Ndilq	JK-12	<ul style="list-style-type: none"> • Emphasis on teaching and learning Wiliideh Yatì (local Indigenous language) and culture • Incorporation of key cultural experiences throughout the school year • Increased on-the-land activities, with grades one through nine dedicating a half day every other week • Focus on promoting social and emotional well-being • GSA that meets regularly • Intramural program to build community amongst grade levels. • Availability of a Child and Youth Care Counsellor for students • Comprehensive and inclusive food program offering breakfast, snacks, and lunch • Small multi-grade classes for personalized attention • Access to a Maker Space Lab for hands-on learning experiences • Special attention to speech and language development in junior kindergarten to grade 3 • Provision of an Alternative High School Program for high school students

			<ul style="list-style-type: none">• Intensive focus on career readiness and future planning for high school students.
--	--	--	---

D. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DECs are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Type of Policy or Bylaw	Ndilo District Education Authority
Code of Conduct	September 2022
School Attendance	August 2017
Safe Schools	April 2014 June 2014 September 2022
Transportation of Students	August 2017
Conduct of Business	October 2022
Records Management	August 2017 (as per Directive)
Student Assessment	August 2017 (as per SAER Directive)
Inclusive Schooling	February 2018 (as per Directive)
Community Senior Secondary Schooling	February 2018 (following JK-12 NWT Handbook)
Honorarium	January 2021 (Board Bylaws)
Annual Report	August 2017 (following Education Act)
Borrowing Money	1996 Education Act

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;
- H. Student Success Initiative; and
- I. 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 2023-24 school year:</p> <ol style="list-style-type: none"> 1. KDS staff will examine how competency-based education will support Willhideh language and culture teaching and learning. 2. KDS staff will gain an understanding of competency-based education and how to ensure our students succeed academically. 3. KDS will continue to increase staff and students' understanding of the NWT Capable Person and make connections to how this will support inclusion and diversity.
--	---

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
<p>KDS staff will examine how competency-based education will support Wìlìideh language and culture teaching and learning.</p>	<p>Staff will participate in PD about the NWT Capable Person.</p> <p>Staff will build on the KDS whole school approach to language acquisition with PD on OLC and develop resources.</p> <p>Staff will further develop the ability to integrate Wìlìideh language and culture into subject areas (whole school unit plan with a backward design focus).</p> <p>Staff make connections with Elders' programming to plan authentic experiences for building language skills and competencies.</p> <p>KDS will build a drumming program.</p>	<p>Staff participated in PD about the NWT Capable Person.</p> <p>Staff built on the KDS whole school approach to language acquisition with PD on OLC and developed resources.</p> <p>Staff further developed the ability to integrate Wìlìideh language and culture into subject areas (whole school unit plan with a backward design focus).</p> <p>The staff made connections with Elders' programming to plan authentic experiences for building language skills and competencies.</p> <p>KDS did not build a drumming program.</p>	<p>Due to staff absences, KDS was unable to start a drumming program in the 2023-24 school year.</p>

<p>KDS staff will gain an understanding of competency-based education and how to ensure our students succeed academically.</p>	<p>Trial grades 4-6 literacy and numeracy.</p> <p>Trial grade 9 literacy, numeracy, and science.</p> <p>Staff will build on their understanding of integrated planning and backward design, focusing on the inclusion of Wìlìdeh language and culture.</p> <p>Staff will work collaboratively to develop a whole school plan for assessment that supports the introduction of a competency-based curriculum (Year 1 - review and implement effective assessments practices, Year 2 - bring in outside experts to develop school-wide assessment practices).</p>	<p>Trialed grades 4-6 literacy and numeracy.</p> <p>Trialed grade 9 literacy, numeracy, and science.</p> <p>Staff built on their understanding of integrated planning and backward design, focusing on the inclusion of Wìlìdeh language and culture.</p> <p>Staff worked collaboratively to review and share current assessment practices and learn about best assessment practices for competency-based education. They also spent much time learning about the proficiency scale and sharing their knowledge with students and families. However, we did not complete a whole school assessment plan.</p>	<p>Additional time was assigned to learning about competency-based education, proficiency scales, evolving assessment practices and new report cards. KDS staff will continue to focus on assessment in the 2024-25 school year.</p>
--	---	--	--

<p>KDS will continue to increase staff and students' understanding of the NWT Capable Person and make connections to how this will support inclusion and diversity.</p>	<p>Staff will participate in PD about NWT Capable Person, focusing on how these competencies support inclusion and diversity.</p> <p>KDS staff will develop a Mental Health Framework in partnership with YK1 and DDEA</p> <p>Continue to build the KDS Culture of Care (GSA, Second Step, House Teams, 1:1 program)</p>	<p>Staff participated in PD about NWT Capable Person, focusing on how these competencies support inclusion and diversity.</p> <p>KDS staff developed a Mental Health Framework in partnership with YK1 and DDEA</p> <p>Continued to build the KDS Culture of Care (GSA, Second Step, House Teams, 1:1 program)</p>	
<p>Areas of Strength for the region</p>	<p>While not all school improvement goals were accomplished, it is a strength that KDS can be flexible to the needs of their learners. For example, it was identified during the process of Classroom Reviews and Classroom Support Plans that writing instruction was an area of need. The support team was able to implement a new approach that included a co-planning and teaching writing lessons, professional development with a consultant, and joining YK1 teachers for further in-service in this area. Additionally, much time was spent learning about the new curriculum and how this would affect our approach to teaching and learning.</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 looking at assessment and monitoring student progress.</p>		
<p>Additional Comments for the region</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>K'àlemì Dene School collaborates with the NDEA and school staff to create an annual School Improvement Plan (SIP). The NDEA has identified three key goals that are prioritized to enable the KDS staff to implement them effectively. Once the SIP plan is finalized, it is shared with the school community through our website. The goals outlined in the School Improvement Plan are guided by the mission and vision statement of KDS and align with the previously mentioned priorities and objectives.</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 especially challenging with the wildfire evacuation and evolving student needs.</p>
<p>Additional Comments for the region</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 at KDS adheres to the guidelines set by the Department of Education, Culture, and Employment (ECE) for teacher evaluations. This process involves three formal observations, consisting of pre- and post-observation meetings, culminating in completing a Teacher Evaluation Report. Additionally, KDS employs a ten-minute observation method, where the principal conducts brief observations followed by discussions on strengths and areas for improvement. When the new evaluation procedure is established by ECE, KDS will transition.</p> <p>Staff evaluations at KDS are conducted according to the established schedule maintained by Yellowknife Education District No. 1.</p>
---	---

<p>Areas of Strength for the region</p>	<p>In a small school setting, the principal is able to spend ample time in classrooms, engaging with students and teachers. Regular informal observations are a common occurrence in such an environment.</p>
<p>Areas for Development for the region</p>	<p>A number of staff evaluations were not completed 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. The NDEA recognizes this task is too big for one person. The decision has been made to use surplus funds to increase KDS’s administrative team to include an assistant principal. A position that should be funded by ECE.</p>
<p>Additional Comments for the region.</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, along with 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 determination of training and in-service activities, as well as their themes, is based on the school's priorities. These priorities are established through consultations involving NDEA trustees and KDS staff. Once these priorities are identified, and the School Improvement Plan is developed, professional development activities are carefully planned to align with them.</p>
--	---

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
<p>Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)</p>	<p>1</p>	<p>100%</p>	
<p>Areas of Strength for the region</p>	<p>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 willing to work collaboratively and share their knowledge and expertise. Additionally, KDS’s partnership with YK1 provided another avenue for training.</p>		
<p>Areas for Development for the region</p>	<p>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.</p>		
<p>Additional Comments for the region,</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)
0.25	0.75	1.0	KDS will continue to top 0.25 of a position up to 1.0 as it is difficult to hire part-time positions. KDS will have a Literacy Support Teacher for the 2023-24 school year.	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.

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>School food programs are essential in combating food insecurity and building a sense of community within schools. By providing regular and nutritious meals, these programs address the needs of students who may struggle with accessing adequate food outside of school. They create an environment where students can focus on their studies and foster relationships through shared meals, promoting social interaction and a supportive school atmosphere. School food programs also offer opportunities for cultural exchange and can involve the community by sourcing local ingredients and engaging volunteers. These programs play a critical role in ensuring students' well-being, promoting healthy habits, and strengthening community ties.</p> <p>KDS provides a nutritious food program that encompasses breakfast, snack, and lunch options on each school day. The school opens early to offer a breakfast consisting of cereal, yogurt, and toast. Students have access to fruit and granola bars for their morning snacks. We serve sandwiches and vegetables three days a week for lunch while providing hot lunch twice a week.</p> <p>In September, the lunch program will consist of sandwiches, vegetables, and cookies three days a week, along with hot lunch options on two days. The menu follows the guidelines of the Canadian Food Guide, and whenever possible, locally sourced foods are utilized and celebrated.</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, and lunch. The program is additionally funded through outside sources. Breakfast time is especially delightful as everyone comes together to eat in the room. Opportunities like this build community.</p>
<p>Areas for Development for the region</p>	<p>The cost of food continues to increase exponentially. KDS will continue to seek outside funding avenues for the program. 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>
<p>Additional Comments for the region.</p>	

School Name	Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i>	Average number of children / youths served daily	Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i>	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
K'alemi Dene	Breakfast Snack Lunch	100-110	Everyone welcome	Breakfast Clubs of Canada Food First \$1000 Farmers Alliance

** 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, and the grades in which the SL is taught.

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>)	Was the SL program offered as planned? (<i>Y/N</i>)	If No, why not?
K'alemi Dene	Wiilı̨deh Yatı̨	Core	JK - grade 12	Y	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	KDS Library Project – 2021-2024
SSI Project Proposal Summary	KDS has been dedicated to establishing a library space within our school for the past two years. While each classroom has its own library, we recognize the need for a central library serving the entire school community. Our vision is to create a welcoming environment filled with diverse, high-quality books. We are committed to featuring literature highlighting Indigenous authors and content, fostering cultural appreciation and understanding. Our library will support classroom learning and inspire student engagement in the joy of reading. By providing a dedicated space for exploration and discovery, we aim to cultivate a love for literature and create lifelong learners. For the 2023-24 school year, KDS will add library books supporting mental health and implementing the new curriculum.

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	0%	0%	
KDS will purchase fiction and non-fiction books specifically about mental health.	Books with those topics will be purchased	Books focusing on mental health were purchased	
KDS will purchase literature that supports the implementation of new curriculum.	Books with those topics will be purchased	Books to support the implementation of the new curriculum were purchased	
Areas of Strength	The KDS library program is a lovely resource that promotes a love for reading and learning across the entire school community. By featuring literature that highlights Indigenous authors and content, the program		

	<p>fosters cultural appreciation and understanding. It also supports classroom learning and student engagement through diverse, high-quality books, including new additions focused on mental health and curriculum implementation for the 2023-24 school year. This dedicated space encourages exploration and discovery, helping to cultivate lifelong learners.</p>
<p>Areas for Development</p>	<p>To further develop the KDS library, we will continue to expand our collection by incorporating more diverse perspectives, particularly from underrepresented voices within and beyond Indigenous communities. We will also enhance student engagement by introducing digital resources, such as e-books and interactive learning tools, to complement traditional materials. In the future, we will offer author visits, reading clubs, and literacy-focused events to further enrich the program and encourage more participation. Additionally, providing training for teachers and staff on how to integrate library resources into their curriculum could maximize the library's impact on student learning.</p>
<p>Additional Comments</p>	

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)
1.20	2.0	Position was topped up using funds from the NDEA surplus to ensure KDS student are receiving the best supports.		2.0	

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)
2.23	6	Additional support assistants are required to support classrooms and students. The additional funding comes from 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)
\$9,333	\$9,333			

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?
Mental Health Framework	Classroom Teachers, Education Assistants, PSTs, Principal	Contractor	August 2023 KDS	Yes	
NWT Capable Person	Classroom Teachers, Education Assistants, PSTs, Principal	ECE	Date to be determined KDS	Yes	
Building a Culture of Care	Classroom Teachers, Education Assistants, PSTs, Principal	Staff	Monthly staff meeting 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 <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	3 days of OT assessments	GNWT service unavailable	KDS	3 days	\$2,750.00
Monique Thomas Mental Health and Education Consulting	24 days of consulting, training and working with students	GNWT service unavailable	KDS	6 months	\$24,774.90
Dean Educational and Psychological Consulting	4 assessments	GNWT service unavailable	KDS	4 assessments	\$7,200.00

** 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)
\$21,283	\$1,219.34	Online Subscriptions	4 classrooms, 11 students	\$28,731.56	Funds from ECE were inadequate for students' needs.
	\$25,127.13	Technology	6 classrooms		
	\$1,646.62	Resources	7 classrooms		
	\$737.27	Personal Equipment	24 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)
\$18,952	\$2,689.58	Counselling	5 students	\$12,760.62	The school did not spend its full healing and counselling budget due to fewer students accessing services than anticipated. However, students appreciated the wide range of services they could access.
	\$6,554.88	Restorative Therapy	2 classes		
	\$1,328.82	Resources	6 classes		
	\$2,090.87	Holistic Wellness	14 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 prioritize a process-oriented and collaborative approach to provide targeted and strengths-based support for our students' development. Our staff has already begun the process of developing and reviewing Student Support Plans (SSPs) for the upcoming 2023-24 school year to ensure their implementation in September. In June, teachers will participate in transition meetings to facilitate a smooth transition for students. Throughout the year, SSPs will be reviewed a minimum of three times, ensuring ongoing assessment and adjustment. We value student participation in this process, giving them a voice in shaping their own plans.</p> <p>In addition, our Student-Based Support Team (SBST) will meet regularly to discuss Individualized Education Plans (IEPs) and any necessary changes to the SSPs. This collaborative approach ensures that our students receive the necessary support and accommodations tailored to their individual needs.</p>
---	--

<p>Areas of Strength for the region</p>	<p>KDS is continues to embrace 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 "menu" to incorporate student input into the development of SSPs. Students are taught about several different supports then during 1:1 conference, students chose the supports that best support their personal learning style.</p> <p>KDS also added Classroom Support Plans to our Classroom Review process. The Classroom Support Plans are created with the KDS support team and classroom teachers. It</p>
---	--

	<p>encourages teachers to reflect upon their students in a high-level manner and put universal supports in place.</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 integration aims to provide comprehensive support and address the unique challenges faced by students with ASD.</p>
<p>Additional Comments for the region.</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>At KDS, we are dedicated to meeting the diverse needs of our students, particularly with the implementation of the new competency-based curriculum. Throughout the years, we have established an ongoing process emphasizing building strong relationships with students and fostering collaboration within our team to address students’ needs effectively. Through regular SBST meetings, transition planning, class reviews, and professional development sessions, our teachers engage in discussions about flexible teaching strategies that best suit their classrooms and individual students.</p> <p>To support flexible teaching, our teachers receive assistance from the PST and RISC through co-teaching and collaborative planning. This collaborative approach ensures that teaching strategies can be adjusted and tailored to meet the unique needs of each student. For the upcoming academic year, our professional development focus is centered around understanding competency-based curricula and the needed tools to support teachers who are trialing the new curriculum and strengthening teaching practices for those who will implement the new curriculum in the future.</p> <p>By prioritizing flexible teaching strategies and investing in professional development, we aim to create an inclusive and supportive learning environment that promotes the holistic growth and success of all our students at KDS.</p>
<p>Areas of Strength for the region</p>	<p>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.</p>

<p>Areas for Development for the region</p>	<p>Due to scheduling limitations such as staff absences and substitute teacher shortages, 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.</p>
<p>Additional Comments for 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 KDS Student-Based Support Team (SBST) convenes monthly, adhering to the problem-solving process from ECE. During these meetings span a half day each month, the team reviews 3-4 student profiles. Comprehensive minutes are maintained to document the discussions and decisions made during these sessions.</p> <p>Teachers are encouraged to refer students to the SBST, as well as to the principal and PST. The SBST meetings serve as valuable opportunities to develop Individualized Education Plans (IEPs) and address the needs of students requiring more challenging Student Support Plans (SSPs).</p> <p>Through this collaborative and proactive approach, the SBST at KDS aims to provide comprehensive support and interventions for students, ensuring their educational journey is tailored to their unique strengths and requirements. For the upcoming school, KDS will include sections in the 30-minute problem-solving process to include: Student Strengths and Student Background/History. This will increase the length of time discussing each student, but it will maintain positive discussion and staff empathy.</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 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</p>
---	---

	<p>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>For the 2024-25 school year, a student's strengths and personal history will be incorporated into the 30-minute problem-solving method. This will 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. It will encourage staff to align more with the Dene way of life where children are the future, all children are born with integrity, each child is unique and we must trust in the child.</p>
<p>Additional Comments for the region.</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>At KDS, a standardized approach is followed by all teachers in the development of Student Support Plans (SSPs) and Individualized Education Plans (IEPs), with the support of the PST and the principal/RISC. Classroom teachers initiate the process by contacting parents to gather their input regarding their child's SSP or IEP. Once the SSP or IEP is formulated, parents are given the opportunity to review the document and provide feedback.</p> <p>Regular review meetings are conducted by the PST and classroom teachers at each reporting term to assess and make any necessary changes to the SSPs and IEPs. When a student is referred to the Student-Based Support Team (SBST), any existing SSP or IEP is thoroughly reviewed during the meeting. Moreover, older students actively participate in the review process by providing their input through a "menu of supports" created by the KDS PST.</p> <p>This comprehensive approach ensures that SSPs and IEPs are collaboratively developed, taking into account the valuable insights of parents and the diverse needs of the students. Regular review and adjustments guarantee that the plans remain relevant and effective in supporting each student's academic and personal growth at KDS.</p>
--	--

<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.</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 are committed to meeting the Priority Time-Use targets by allocating scheduled meeting time for various purposes, such as professional learning communities, assessment-to-instruction sessions, and class reviews. These meetings play a crucial role in determining the most effective ways to allocate support and resources in order to maximize the utilization of priority time.</p> <p>The PST takes responsibility for managing time use by developing a comprehensive year plan. This plan ensures that meetings and collaborative sessions are strategically scheduled to align with the school’s goals and priorities. By carefully managing time and resources, the PST ensures that priority areas receive the necessary attention and support they require.</p> <p>Through these structured meetings and time management strategies, we strive to optimize the utilization of priority time, leading to enhanced teaching practices, improved student outcomes, and a focused approach to addressing the specific needs and targets set by the school community at KDS.</p>
<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. The NDEA recognizes this task is too big for one person. The decision has been made to use surplus funds to increase KDS's administrative team to include a second PST. A position that should be funded by ECE.</p>
<p>Additional Comments for the region.</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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
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.

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)
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> • Principal • PST • ILI • Janitor • Cultural Support Worker • Homeroom teachers from grade 7, 9 and 11 	Once a month	N/A
K’alemi Dene	<ul style="list-style-type: none"> • Principal/RILE • Indigenous Language and Culture Coordinator • Indigenous Language Instructor • Staff volunteers 	Monthly during staff meetings.	n/a

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)
1.54	2.0	ILI is an Elder who works closely with a teacher.	3.0	The decision was made to hire an additional Culture and Language Instructor.

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>The Indigenous Language Instructor at KDS is an experienced Elder and a fluent Wilhideh speaker, bringing invaluable knowledge to our school community. While the Elder does not have formal training in education, she has been with KDS for four full years, and her expertise in the language is highly respected.</p> <p>To ensure successful and engaging lessons for students, we have established a collaborative teaching team by partnering the Indigenous Language Instructor with a trained teacher. This collaboration provides support in curriculum delivery and classroom management, combining the Elder's cultural knowledge with the teacher's pedagogical skills. We recognize the importance of leveraging the Elder's expertise and are fortunate to have formed this partnership to deliver the <i>Our Languages</i> Curriculum effectively.</p> <p>Additionally, classroom teachers are present during language lessons to provide further support in managing the classroom, facilitating small group activities, and promoting student engagement. This collaborative approach allows for a rich learning environment where students can benefit from the combined expertise of the Indigenous Language Instructor, the teacher, and the classroom teachers.</p> <p>By fostering this collaborative teaching team, we are dedicated to ensuring the success of our Indigenous language program's success, honoring the Elder's knowledge, and creating meaningful language learning experiences for our students at KDS.</p>
---	--

<p>Plans to recruit and retain language teachers, if any?</p>	<p>At KDS, we recognize the significance of recruiting new Indigenous Language Instructors and fostering long-term relationships with them. To achieve this, we regularly bring in Community Resource People who possess language expertise, aiming to inspire and attract potential candidates for our school's Indigenous Language Instructor role. We are committed to cultivating a diverse and sustainable teaching team to ensure the continuity and growth of our Indigenous language program.</p> <p>Furthermore, if feasible, KDS is eager to support the participation of our Indigenous Language Instructor in the MAPs program and/or work with ECE to implement an Indigenous Language Instructor Employment Plan for our school. These programs provide immersive language learning experiences and mentorship opportunities, promoting fluency and cultural preservation. By engaging in such initiatives, we strive to enhance the skills and language proficiency of our Indigenous Language Instructor while further strengthening our commitment to preserving and revitalizing Indigenous languages within our school community.</p> <p>Through these efforts, KDS is dedicated to empowering our Indigenous Language Instructor and nurturing a supportive environment that values the richness of Indigenous languages and cultures.</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>0</p>
<p>Challenges and/or barriers faced in the region</p>	<p>KDS faces ongoing challenges due to the scarcity of fluent speakers available for language instruction. Despite our efforts, we have encountered difficulties in attracting trained language speakers from the region who express interest in working at our school. This issue is compounded by the fact that many other schools and organizations in this region are competing for a limited pool of language experts, intensifying the situation and posing additional obstacles to language revitalization efforts.</p> <p>We are actively exploring innovative strategies and collaborating with community partners to address these challenges and expand our network of language instructors. Our goal is to cultivate a sustainable and robust Indigenous language program that can effectively meet the needs of our students and contribute to the broader revitalization of Indigenous languages in our community and beyond.</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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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)
\$40,000	\$30,000	\$10,000 will be used for sub costs/travel to support language professional development for ILIs	\$30,000	N/A	N/A
\$30,600	\$30,600		\$37,129.79	KDS overspent on Indigenous Education budget due to higher costs for resources and materials, and additional programming than originally planned. Additionally, the NDEA prioritizes Indigenous Education.	n/a

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 are these positions funded?	If no to either of these positions, why not?
No	Yes	Jordan's Principle	Elders are hired on short term basis using ILE Funding
Yes	Yes	<ul style="list-style-type: none"> • ILE funds • School Program 	

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.

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 and/or regional approaches to **local** cultural orientation days.

Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
<i>Trail Break</i>	<i>100</i>	<i>90</i>	<i>Program Support Teacher and Vice Principal had mandatory Territorial wide training with a division of ECE</i>
Feed the Fire Ceremony	100%	100%	
Review of YKDFN History document and storytelling with community members	100%	0%	PD was not able to be held due to shortening of the school year.
Winter outdoor skills – provide training with snowmobiles, safe travel procedures and equipment, maintaining the tent frame	100%	40%	This PD was able to be held as planned due to staff shortages. However, KDS staff volunteered to help set up snares, and check traps over the weekend to gain valuable outdoor skills.
Key Cultural Experiences – staff participate with their classes in all culture camps	100%	100%	
Wiilhideh Classes – classroom teachers join their students for language classes.	100%	100%	

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Fish Camp</i>	<i>60 students (Northern Studies 10, and two grade 7 classes)</i>	5	Yes	<i>1 class a day over 3 days</i>
<i>Muskrat Camp</i>	<i>60 (grade 7, 8 and 9)</i>	6	Yes	<i>1 class a day over 3 days</i>
Winter Prep Camp	110	2	No	Each class helped for one day cut and buck wood, and gather berries.
High School Canoe Trip	12	1	Yes	High school students participated in a three-day canoe trip.
Rabbit Snaring	110	0	Yes	JK-grade 12 set and checked snares. Each class went out one day over a two-week period.
Beaver/Muskrat Trapping	110	0	Yes	JK-grade 12 set and checked beaver and muskrat traps. Each class went out for one day over a two-week period.
Birch Syrup	110	0	Yes	JK-grade 12 set and checked snares. Each class went out for a half day over a two-week period.
Hide Tanning	110	4	Yes	JK to grade 12 visited YKDFN's hide camp at the Willihideh site.

Duck Plucking	60	0	No	As ducks were donated, students plucked ducks with staff.
---------------	----	---	----	---

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

Please highlight *two wise practices* of school-based key cultural experiences from each school in the region.

Name of School-Based Key Cultural Experience (list two per school)	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? (Y/N)	Duration of Experience (Days / hours / frequency)
<i>Drum Making</i>	<i>15 (Males in grade 10-12)</i>	<i>2</i>	<i>No – Elder and Knowledge keeper who led drum making were not fluent speakers</i>	<i>Various times over a two-week period</i>
<i>Traditional Medicine</i>	<i>30 (Experiential Science Class)</i>	<i>2</i>	<i>Yes</i>	<i>Daily over a week in class.</i>
Fire Safety and Fire Lighting	110	0	Yes	Each class over grade four practiced one day/week for 3-4 weeks.
Shelter Making	110	0	No	Each class over JK practiced one day/week for 3-4 weeks.
Wood Cutting and Safe Tool Use	90	2	Yes	Each class over grade four practiced one day/week for 3-4 weeks.
Winter Prep Camp	110	2	No	Each class helped for one day cut and buck wood, and gather berries.
Handgames	80	2	Yes	Grades 4 to 9 practiced one day/week for 4 weeks.
Cleaning and Cooking game birds	110	2	Yes	JK to grade 9 practiced one day/week for 2 weeks.
Harvesting Caribou Meat	110	2	Yes	YKDFN donated two hind quarters. All grades were able to participate in harvesting the meat.
Cleaning and Cooking Fish	110	2	Yes	JK to grade 9 practiced one day/week for 2 weeks.
Sewing Mittens	20	2	Yes	Grade 8/9 class made mittens for CTS credit.
Mitten String Making	110	1	Yes	JK to grade 9 practiced one day/week for 2 weeks.
Beading and Earring Making	35	1	No	Grades 8 to 12 practiced for 90 minutes, every other day during art class. Resources were

				also available throughout the year for students to continue projects. High school students also made various projects for the YKDFN craft sale.
Snowshoeing	80	0	No	Grades 2-9 practiced one day/week for two weeks. High school went on a three-day snow shoeing trip
Cleaning and Cooking Rabbits	110	2	Yes	JK to grade 9 practiced one day/week for 1 week. Some classes had multiples opportunities when rabbits were donated.
Skinning Fur-Bearing Animals	110	2	Yes	JK to grade 9 practiced one day/week for 3-4 weeks after the animals were collected from the trap line.
Moose Hide Tanning	130	4	Yes	The hide was set up for 4 weeks. Each class was able to work on the moose hide as often as they wanted. Many students choose to work on the hide at different times.

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

Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> • 3 Tents • 1 Skidoo • Gas • Food for camps 	<ul style="list-style-type: none"> • 3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps • 1 skidoo – used for 10 camps – Rabbit and Muskrat • Gas – gas for boats and skidoo’s used for 20 camps in total - fall, winter and spring camps • Food – food supplies for all day camps and 2 over night High School Coming of Age camps.
Warm clothing	Outside clothing so that all students had access to all outdoor cultural activities.
Food for camps	Food supplies for all day camps and 3 overnight camps.
Traditional craft supplies	High school students were highly engaged in making traditional crafts like beading, jewelry making, mittens, and wrap-arounds. Students also learned to sew pouches, lanyards, etc.

Building supplies and tools	Some repair work was necessary to the tent frame, and log cabin. The tent frame and log cabin are used daily.
Repairs to toboggan, snowmobiles	Some repair work, and regular maintenance was needed. This equipment is used for all winter camps that are away from school grounds.

G. 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.

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.
<ul style="list-style-type: none"> • <i>ILES team planned monthly phrases for staff to practice and replace the English version with.</i> • <i>A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases.</i> • <i>Reinforced learning with the use of audio clips for practice</i> 	<ul style="list-style-type: none"> • <i>Hosted community Christmas feast which included drumming, prayer, and songs in the language</i> • <i>Community-school graduation celebration in June.</i>
<p>Each morning, the school says a prayer in Wiilideh Yatì.</p>	<p>Hosted community Christmas feast and concert. Each class learned a Christmas carol in Wiilideh Yatì to sing</p>
<p>Students and staff practice saying the date each day.</p>	<p>During Family Fun Night, stations that promoted the use of Wiilideh Yatì: fish pond where families identified the names of the fish in Wiilideh , Wiilideh Yatì Animal Bingo and Uno.</p>
<p>Students have a phrase of the week that is focused on activities and themes happening in the school.</p>	<p>Student made a meal for the community Elders program, and served the meal using Wiilideh words.</p>
<p>Each classroom teacher, set a language goals to use routine phrases.</p>	<p>Students are encouraged to greet visitors in Wiilideh. Hello, how are you, my name is, etc.</p>

H. 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 (\$)	Budgeted (\$)	Explanation for Difference <i>(if applicable)</i>	Actual (\$)	Explanation for Difference <i>(if applicable)</i>
\$14,576	\$14,576		\$14,739.58	

I. Resource Development for OLC and ILE Handbook

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)
\$32,997	\$32,997		\$ 8,126.55	2023-24 was the first year KDS had access to the funds, and there was a new ILE team who were becoming familiar with their positions.

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)	Dates and Location
Example: ILESHS -2 ILIs and PST	OLC	Assessment	RILE and private contractor	September 12-14, Yellowknife
ILI	OLC	Elders conference	Conference	Oct 27-29
ILI	OLC	Language learning	Conference	March 20-22

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
<i>Example: Wordless book</i>	<i>Rebecca and the Trickster Raven</i>	30	<i>Dene Zhatie</i>
Magnetic Letters		1	Wiilideh Yatì
Sweatshirts with W Wiilideh Yatì saying		50	Wiilideh Yatì

The following table details **regional purchases made 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
<i>Example: iPads</i>	5	<i>5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.</i>

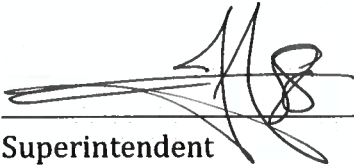
Appendix B: Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements

Approvals

Operating Plan

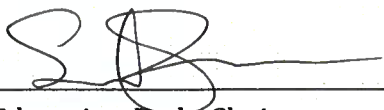

Education Body Chair



Superintendent

June 29 / 23
Date

06/29/23
Date

Annual Report


Education Body Chair


Superintendent

Sept 27, 2024.
Date

Sept 27, 2024.
Date



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

September 27, 2024

Our File No. C21020-001

PRIVATE AND CONFIDENTIAL

James Fulford
Deputy Minister of Education, Culture and Employment
Government of the Northwest Territories
P.O. Box 1320
Yellowknife, NT
X1A 2L9

Dear Mr. Fulford:

**Re: K'alemi Dene School
Financial Statements and Related Items for the Year Ended June 30, 2024**

Please find enclosed one copy of the financial statements of the K'alemi Dene School for the year end June 30, 2024.

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

A handwritten signature in black ink, appearing to be "FD", written over a light blue horizontal line.

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

Encl.

**K'alemi Dene School
(Ndilo District Education Authority)**

Financial Statements

June 30, 2024

K'alemi Dene School
(Ndilo District Education Authority)

Financial Statements

June 30, 2024

Page

Management's Discussion and Analysis	3 - 8
Management's Responsibility for Financial Reporting	9
Independent Auditors' Report	10 - 12
Statement of Financial Position	13
Statement of Operations	14
Statement of Changes in Net Financial Assets	15
Statement of Cash Flows	16
Schedule 1 - Details of Expenses	17
Schedule 2 - Details of Inclusive Schooling Expenses	18
Schedule 3 - Details of Indigenous Language and Education Program Expenses	19
Schedule 4 - Jordan's Principle	20
Notes to Financial Statements	21 - 37

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 2023-24 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
Christine Black	Trustee

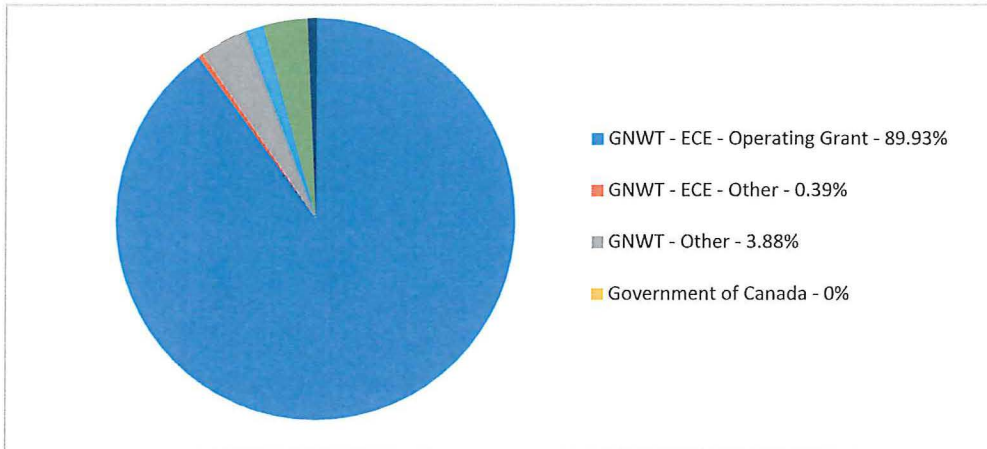
Ndilo District Education Authority Administration:

Jameel Aziz	Former Superintendent of Yellowknife Education District No. 1
Shirley Zouboules	Current Superintendent of Yellowknife Education District No. 1
Meagan Wowk	Principal of K'alemi Dene School

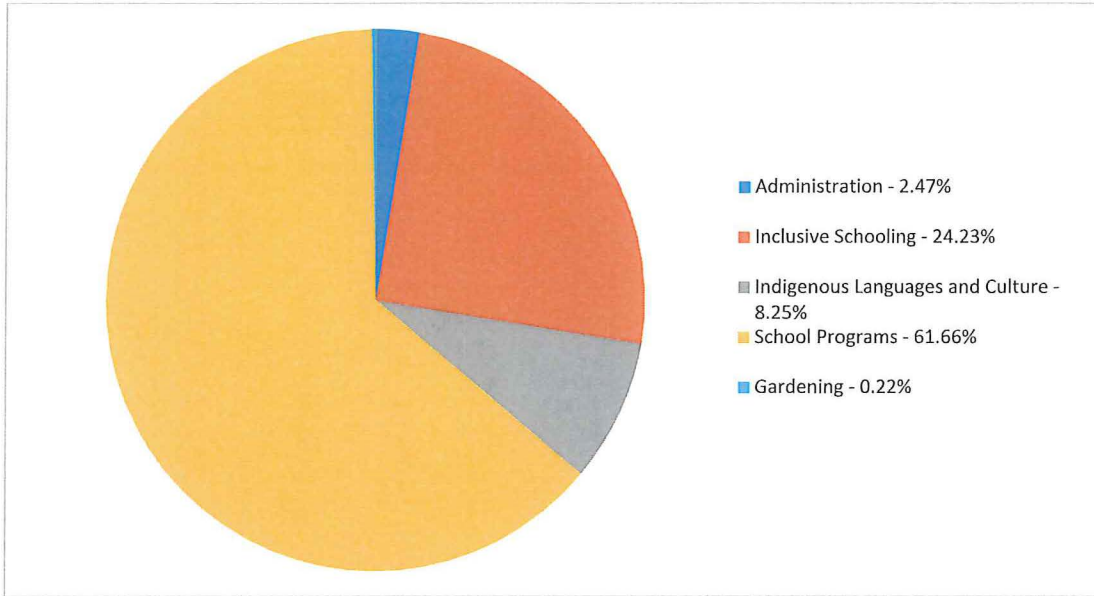
Key Financial Highlights

- In 2023-24, KDS had an enrollment of 138.5 full time students from junior kindergarten to grade 12. For the past 3 years enrollment has increased by approximately 10 students/year, however increased by 2 students from 2022-2023 to 2023-2024.
- The NDEA has an accumulated surplus of \$1,187,894. This decreased from \$1,269,508 in 2023. 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.

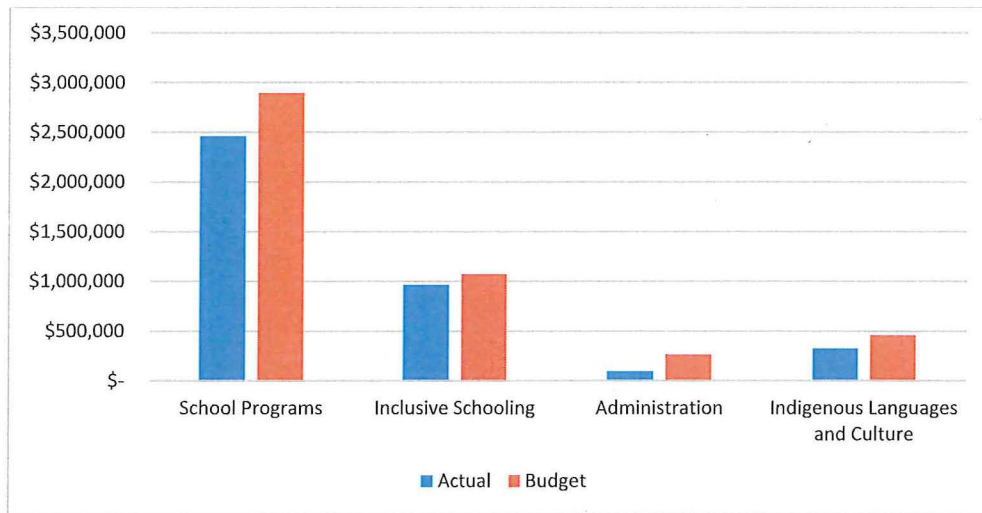
Operating Revenue for the NDEA in 2024



Expenses by program for the NDEA in 2024



Operating expenditure actuals compared to budget for NDEA in 2024



NDEA Enrolment (FTE) by school and by grade for 2023-2024 school year

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS enrolment	9.5	11	11	13	10	5	11	11	11	10	5.5	26	2.5	2

During the 2023-24 school year, the NDEA employed:

Positions	Number of Staff
JK/K Instructor	1
Classroom Teachers	8
Support Teachers	3
Language Instructor/Elder	3
Indigenous Language and Culture Instructor	0
Educational Assistant	6
Food Service Assistant	1
JK Bus Driver	1
After School Program Workers (part-time)	4
Principal, RISC, RILE	1
Total NDEA Staff	28

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, Willideh Yatit 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 \$1,343,437 to \$1,210,932. 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 \$1,059,768 compared to \$1,262,840 in the prior year.

The Authority had an operating deficit of \$81,615 for the year. This deficit is mainly attributed to additional costs for high school travel, lease costs and transportation costs. The accumulated surplus at year end is \$1,187,894.

Accounts payable and accrued liabilities have decreased from \$62,043 to \$75,869 due to a decrease in outstanding payables at year-end.

The Yellowknife Education District No. 1 payable is zero in 2024, same as in 2023. In 2024, the June, July, and August wages were paid before year-end. As such, there is no outstanding payable balance.

In 2024, the NDEA received 94.2% of its funding from the GNWT. The core funding increased from \$3,308,023 to \$3,516,871 in the current year. Other revenue in the current year of funding mainly consists of donations for the food program in 2024.

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, 2024

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

September 27, 2024



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

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, 2024 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, 2024 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, 2024 and 2023, financial assets as at June 30, 2024 and 2023 and accumulated surplus as at July 1, 2023 and 2022 and June 30, 2024 and 2023 years. Our audit opinion on the financial statements for the year ended June 30, 2023 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
September 27, 2024**

Chartered Professional Accountants

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Financial Position

As at June 30, 2024 2023

Financial Assets

Cash and cash equivalents (Note 4)	\$ 1,127,320	\$ 606,556
Portfolio investments (Note 7)	563,013	539,453
Due from the Government of Canada (Note 11)	42,047	20,129
Accounts receivable (Note 8)	119,346	177,299
	1,851,726	1,343,437

Liabilities

Accounts payable and accrued liabilities	719,663	62,043
Payroll liabilities	3,171	2,589
Leave and termination benefits (Note 15)	72,124	15,965
	794,958	80,597

Net Financial Assets **1,056,768** 1,262,840

Non-Financial Assets

Tangible Capital assets (Note 17)	121,220	-
Prepaid expenses (Note 18)	6,907	6,670
	128,127	6,670

Accumulated Surplus (Note 29) **\$ 1,184,895** \$ 1,269,510

Represented By:

Operating Fund	\$ 1,143,683	\$ 1,228,009
High School Travel Fund	(80,008)	41,501
Equity in Tangible Capital Assets	-	-
	121,220	-
	\$ 1,184,895	\$ 1,269,510

Contractual obligations and contingencies (Note 20)

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,	2024	2024	2023
	Budget	Actual	Actual
Revenue			
Government of the Northwest Territories ("GNWT")			
ECE regular contributions	\$3,400,400	\$3,531,871	\$3,308,023
ECE other contributions (Note 26)	15,000	139,772	20,300
Total ECE	3,415,400	3,671,643	3,328,323
GNWT Other contributions (Note 27)	42,000	12,361	41,388
Government of Canada			
Jordan's Principle (Schedule 4)	8,500	-	8,460
Education authority generated funds			
Donations - general	51,000	57,785	69,420
Transfers from other education authorities (Note 21)	-	139,898	177,299
Investment income	20,000	28,870	13,518
	3,536,900	3,910,557	3,638,408
Expenses (Schedule 1)			
School programs	2,900,000	2,464,558	2,252,340
Inclusive schooling	1,074,000	967,330	854,712
Administration	266,000	98,576	87,069
Indigenous language and culture	457,000	329,432	322,634
Jordan's Principle	8,500	2,476	10,811
High school travel	-	124,065	71,983
Gardening	-	8,735	14,318
	4,705,500	3,995,172	3,613,867
Operating surplus (deficit) before other items	(1,168,600)	(84,615)	24,541
Other items			
Grant in-kind - GNWT assets provided at no cost (Note 19)	-	278,717	226,653
Rent expense - GNWT assets provided at no cost (Note 19)	-	(278,717)	(226,653)
	-	-	-
Operating surplus	(1,168,600)	(84,615)	24,541
Opening accumulated surplus	1,269,510	1,269,510	1,244,969
Closing accumulated surplus	\$ 100,910	\$1,184,895	\$1,269,510

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Changes in Net Financial Assets

For the year ended June 30,	2024	2023
Operating surplus (deficit)	\$ (84,615)	\$ 24,541
Change in prepaid expenses	(237)	(2,225)
Change in tangible capital assets	(121,220)	-
Increase (decrease) in net financial assets	(206,072)	22,316
Net financial assets, beginning of year	1,262,840	1,240,524
Net financial assets, end of year	\$ 1,056,768	\$ 1,262,840

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Cash Flows

For the year ended June 30,	2024	2023
Cash provided by:		
Operating Activities		
Operating surplus (deficit)	\$ (84,615)	\$ 24,541
Items not affecting cash		
Amortization	6,380	
	6,380	-
	(78,235)	24,541
Change in non-cash assets and liabilities		
Increase in accounts receivable	57,954	(177,299)
Increase (decrease) in accounts payable and accrued liabilities	657,617	(1,546)
Increase in payroll liabilities	582	301
Increase (decrease) in leave and termination benefits	56,159	(43,184)
Increase in amounts due from Government of Canada	(21,918)	(896)
Increase in prepaid expenses	(237)	(2,226)
	750,157	(224,850)
Cash used in operating transactions	671,922	(200,309)
Investing Activities		
Acquisition of portfolio investments	(563,013)	(541,095)
Proceeds of portfolio investments	539,455	530,335
Acquisition of tangible capital assets	(127,600)	-
Decrease in cash	520,764	(211,069)
Cash beginning of year	606,556	817,625
Cash end of year	\$ 1,127,320	\$ 606,556

K'alemi Dene School**Schedule 2
Details of Inclusive Schooling Expenses**

For the year ended June 30,**2024**

	General Inclusive Schooling
Salaries	
Teachers' salaries	\$ 519,654
Instruction assistants	157,116
Non-Instructional staff	74,196
Total Salaries	750,966
Employee Benefits	137,945
Services Purchased or Contracted	
Training and education	77,660
Travel and automotive	397
Total Materials/Supplies/Freight	362
Total Expenses	\$ 967,330

K'alemi Dene School

Schedule 3 Details of Indigenous Language and Culture Program Expenses

For the year ended June 30, 2024

	Student Instruction
Salaries	
Teachers' salaries	\$ 275
Instruction Assistants	208,656
Non-Instructional staff	8,785
	217,716
Employee Benefits	57,205
Services Purchased or Contracted	
Professional/technical services	38,146
Telephone and utilities	243
Transportation	116
Travel and automotive	5,100
	43,605
Materials/Supplies/Freight	10,906
Total Expenses	\$ 329,432

K'alemi Dene School

Schedule 4 Jordan's Principle

	June 30, 2024	June 30, 2023	July 1, 2023 - March 31, 2024	April 1, 2024 - June 30, 2024
Revenue				
Government of Canada	\$ -	\$ 8,460	\$ -	\$ -
Expenses				
Personnel	-	-	-	-
Materials and supplies	2,476	10,811	2,476	-
Total Expenses	2,476	10,811	2,476	-
Surplus (deficit)	\$ (2,476)	\$ (2,351)	\$ (2,476)	\$ -
Deferred Revenue	\$ -	\$ -	\$ -	\$ -

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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

Tangible capital assets acquired for more than \$50,000 are capitalized and amortized. Tangible capital assets are recorded at cost plus betterments less accumulated amortization. Unless contributed in which case the tangible capital assets will be recorded at fair market value. Assets owned by the Education Authority will be amortized using the straight line method, based on their useful life of 40 years.

All buildings, furniture, and equipment 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 are included on the Statement of Financial Position. Capital assets with a value of less than \$50,000 are recorded as a current expense through the Statement of Operations.

(f) Revenue Recognition

Government Transfers

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

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

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

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

GNWT - Regular Contributions

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

Other Contributions

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

Other Revenue - Donations

Donations are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured.

Contributed Services

The school bus used by the Education Authority was 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 \$4,550 (2023 - \$12,000). During the fiscal year the Education Authority has purchased a school bus and will now offer these services independently.

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 included and shown separately on the financial statements. Examples of excluded funds might be student clubs or associations. As at June 30, 2024 there were no such funds.

High School Travel Fund: This fund is set up for the delivery of student trips. It has been recognized as a special purpose fund.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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

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

The annual budget includes estimates of revenues, 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 2024 were recognized and paid as of June 30, 2024. As such, they are not accrued as year-end.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

2. Significant Accounting Policies (continued)

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

Under the terms and conditions of employment, education board employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date of employment commenced, and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternal and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

(l) Expenses

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

(m) Foreign Currency Translation

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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

2. Significant Accounting Policies (continued)

(p) Segment Disclosure

The Schedule of Operating Fund - Detail of Expenditures has been prepared in accordance with PS Handbook Section PS 2700 – Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and 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.

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.

(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, 2024.

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

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

3. Future Accounting Changes and Adoption of New Accounting Standards

a) Adoption of New Accounting Standards

Effective April 1, 2023, the Education Board adopted PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue that is not otherwise addressed elsewhere in the Public Sector Accounting Handbook. It identifies two types of revenue transactions: exchange and non-exchange. The Education Body applied PS 3400 prospectively, therefore, it is applied only to events and transactions occurring after April 1, 2023, and to any outstanding related balances existing at that date. No cumulative catch-up adjustment is recognized. The prior year's financial statements, including comparative information, have not been restated. The adoption of this standard resulted in additional disclosures in the notes to the financial statements.

Effective April 1, 2023, the Education Board adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the financial statements as a result of its application.

b) Future Accounting Changes

Effective July 1, 2026, the Education Board will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Education Board is currently assessing the impact of this standard on the financial statements.

Effective July 1, 2026, the Education Board will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Education Board is currently assessing the impact of this standard on the financial statements.

n.

4. Cash

Cash represent cash held in a bank account with the Royal Bank of Canada ("RBC").

5. Special Purpose Funds

The Education Authority does not have special purpose funds.

6. Restricted Assets

The Education Authority does not have restricted assets.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

7. Portfolio Investments

The Education Authority has two, one-year guaranteed investment certificate ("GIC") with RBC, one GIC \$78,965 (2023 - \$78,051) has an interest rate of 3.25% (2023 - 3.25%) per annum and matures on July 04, 2024. The second GIC \$484,047 (2023 - \$416,402) has an interest rate of 4% (2023 - 4%) per annum and matures on June 14, 2025.

8. Accounts Receivable

	Accounts Receivable 2024	Allowance 2024	Net 2024	Net 2023
Accounts receivable	\$ -	\$ -	\$ -	\$ 475
Due from GNWT	119,346	-	119,346	-
Due from Dettah District Education Authority	-	-	-	177,299
	119,346	-	119,346	177,774
Allowance for doubtful accounts	-	-	-	(475)
	\$ 119,346	\$ -	\$ 119,346	\$ 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

	2024	2023
Goods and Services Tax receivable	\$ 42,047	\$ 20,129

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, 2024

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 \$127,503 (2023 - \$139,964). 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 \$204,475 as at January 2024, and \$198,643 as at January 2023. The maximum monthly contributions is \$3,610 as at January 2024, and \$3,507 as at January 2023.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 4,205 Employee Members and 118 Employer Members (total active, disabled and on leave: 2,265)

As of January 1, 2024, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$66,573,900 - funded ratio 118.5% (2023 - \$81,300,000 and 127%) 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 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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

15. Leave and termination benefits (continued)

Valuation results

The actuarial valuation was completed as at March 31, 2024. 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 March 31, 2024 and the results extrapolated to June 30, 2024. 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	2024	2023
Changes in Obligation				
Accrued benefit obligation, beginning of year	\$ 63,507	\$ 4,775	\$ 68,282	\$ 33,805
Current period benefit cost	7,109	689	7,798	4,487
Interest accrued	3,300	260	3,560	1,201
Benefits payments	-	(74)	(74)	(803)
Actuarial (gains)/losses	(7,132)	(387)	(7,519)	(16,411)
Plan amendments	-	-	-	13,580
Accrued benefit obligation, end of year	66,784	5,263	72,047	35,859
Unamortized net actuarial gain/(loss)	(2,524)	2,601	77	23,290
Accrued benefit liability	\$ 64,260	\$ 7,864	\$ 72,124	\$ 59,149
Benefit expenses				
Current service cost	\$ 7,109	\$ 689	\$ 7,798	\$ 4,487
Interest costs	3,300	260	3,560	1,201
Amortization of actuarial gains	(83)	(225)	(308)	(1,380)
Plan amendment	-	-	-	13,580
Total expense (recovery)	\$ 10,326	\$ 724	\$ 11,050	\$ 17,888

The discount rate used in the 2024 fiscal year to determine the accrued benefit obligation was an average of 5.3% (2023 - 4.8%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2025	4,462	67	4,529
2026	5,056	58	5,114
2027	5,292	51	5,343
2028	5,576	68	5,644
2029	5,889	118	6,007
Next five years	38,141	2,280	40,421
	\$ 64,416	\$ 2,642	\$ 67,058

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

16. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

17. Tangible Capital Assets

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
School Bus	\$ 127,600	\$ 6,380	\$ 121,220	\$ -

18. Prepaid Expenses

	2024	2023
Vehicle licenses and insurance	\$ 6,907	\$ 6,670

19. GNWT Tangible Capital Assets Provided At No Cost

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Buildings	\$ 9,066,125	\$ 3,286,470	\$ 5,779,655	\$ 6,006,308
Playscape	133,540	50,448	83,092	91,994
School Pellet Boi	173,036	42,298	130,738	142,274
	\$ 9,372,701	\$ 3,379,216	\$ 5,993,485	\$ 6,240,576

Rent expense of \$247,091 (2023 - \$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, 2024

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.

			2024		2023
	Accounts receivable	Allowance	Net 2024		Net 2023
Due from related parties					
Government of the Northwest Territories					
Health and Social Services	\$ -	-	\$ -	\$ -	-

		2024	2023
Revenue from related parties			
Government of the Northwest Territories			
Department of Education, Culture and Employment		\$ 3,539,874	\$ 3,328,323
Department of Environment and Natural Resources		8,000	10,000
Department of Municipal and Community Affairs		15,300	2,500
Department of Health and Social Services		1,750	2,590
Dettah District Education Authority		139,897	177,299
Total revenues from related parties		\$ 3,704,821	\$ 3,520,712

		2024	2023
Expenses paid to related parties			
Government of the Northwest Territories		\$ 5,008	\$ 3,628
Yellowknife Education District No.1		1,130,910	2,501,882
Total expenses to related parties		\$ 1,135,918	\$ 2,505,510

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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 29, 2023.

23. 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 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, 2024

23. Financial Instruments (continued)

The Education Authority's maximum exposure to credit risk is as follows:

	2024
Cash and cash equivalents	\$ 1,127,320
Portfolio investments	563,013
Due from Government of Canada	42,047
Accounts receivable	119,346
Maximum credit risk exposure	<u>\$ 1,851,726</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, 2024 receivables from one (2023 - one) customers comprised 100% (2023 - 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 \$794,958 (2023 - \$80,597). 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	\$ 1,127,320
Portfolio investments	563,013
Due from the Government of Canada	42,047
Accounts receivable	119,346
Total financial assets	<u>\$ 1,851,726</u>
Total financial assets - prior year	<u>\$ 1,343,437</u>

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

23. Financial Instruments (continued)

Financial liabilities	Up to 6 months
Accounts payable and accrued liabilities	\$ 719,663
Payroll liabilities	<u>3,171</u>
Total financial liabilities	\$ <u>722,834</u>
Total financial liabilities - prior year	<u>\$ 64,632</u>
Net total	\$ <u>1,128,892</u>
Net total - prior year	<u>\$ 1,278,805</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 \$563,013 (2023 - \$539,453). 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.

24. Expenses by Object

	Budget 2023	Actual 2024	Actual 2023
Compensation	\$ 3,300,000	\$ 2,967,973	\$ 2,665,157
Materials and freight	784,500	425,875	395,013
Services purchased/contracted	561,000	601,324	553,697
	<u>\$ 4,645,500</u>	<u>\$ 3,995,172</u>	<u>\$ 3,613,867</u>

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

25. Comparative Figures

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

26. ECE Other Contributions

	2024	2023
GNWT, Department of Education, Culture and Employment		
Active After School Program	\$ 15,300	\$ 15,300
Youth Corporate Program	-	5,000
School-Based Mental Health and Wellness	124,472	-
	\$ 139,772	\$ 20,300

27. GNWT Other Contributions

	2024	2023
Department of Municipal and Community Affairs		
After School Activity Program	\$ -	\$ 2,500
Gardening	2,611	19,798
Department of Environment and Natural Resources		
Take a Kid Trapping Program	8,000	10,000
Aboriginal Languages	-	5,000
Department of Health and Social Services		
Drop the Pop Program	1,750	2,590
Department of Finance		
Administration	-	1,500
	\$ 12,361	\$ 41,388

28. Contingent Assets

The Education Authority does not have any contingent assets.

**K'alemi Dene School
(Ndilo District Education Authority)**

Notes to Consolidated Financial Statements

June 30, 2024

29. Accumulated Surplus

A statement of funds and surplus have been prepared as follows:

Details of Funds

For the year ended June 30,	Operating fund	High school travel fund	Equity in tangible capital assets	2024	2023
Balance, beginning of year		41,501	-	\$ 1,269,510	\$ 1,244,969
Operating surplus	1,228,009	-	-	(84,615)	24,541
Acquisition of tangible capital assets	(84,615)	-	127,600	-	-
Amortization expense	(127,600)	-	(6,380)	-	-
Transfer to High School Travel Fund	6,380	-	-	-	-
	121,509	(121,509)	-	-	-
Balance, end of year	1,143,683	(80,008)	121,220	\$ 1,184,895	\$ 1,269,510



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

September 25, 2024

Our File No. C21020-001

Meagan Wowk
K'alemi Dene School
700 Orah Tili
Box 236
Ndilo, NT X1A 2N2

Dear Meagan

Re: Audit of 2024 Financial Statements

During the course of our audit of the financial statements of K'alemi Dene School for the year ended June 30, 2024, we identified some matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement, and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by the management have been properly designed or have been operating effectively.

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

This communication is prepared solely for the information of management of K'alemi Dene School and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants

A handwritten signature in black ink, appearing to be "FD", written over a light blue horizontal line.

Per: Frederick Deschenes Accounting P.C.
Incorporated Partner

Encl.

(12/13)

K'alemi Dene School

Observations and Recommendations - Appendix 1

Observation

There is currently no controls noted for general journal entries posted (i.e. no review or approval process in place).

Implications

Without consistent review and approval, K'alemi Dene School's accounting records are subject to higher risk of possible material misstatement resulted from error.

Recommendation

We recommend that the internal controls over general journal entries (i.e. review and approval processes) be designed and implemented to reduce risk of error.

K'alemi Dene School

Observations and Recommendations - Appendix 2

Observation

We noted that the high school travel bank account was not adjusted for current year use for high school travel funds. This account should agree to the travel fund accumulated surplus at year-end.

Implications

Without transferring the funds from the high school travel bank account to the operating account it will give the appearance that there are more funds available than actual which causes the information to be misleading.

Recommendation

We recommend that funds be transferred from the high school travel bank account to the operating bank account in order to agree the balance with the fund account.

K'alemi Dene School

Observations and Recommendations - Appendix 3

Observation

High school travel fund is in a deficit position.

Implications

Expenses were in excess of fundraising related to the activity. As a result the operating fund financed this activity which may not comply with ECE Guidelines for use of funding.

Recommendation

Review and ensure funding available to replenish fund and ensure going forward that school travel expenses do not exceed funds raised.

Education Accountability Framework

Sahtú Divisional Education Council

Operating Plan

For the 2023-24 School Year



Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	4
1. Administration and School Services	6
2. Territorial Schools	14
3. Inclusive Schooling	32
4. Indigenous Languages and Education	47
Appendix B: Operating Plan - Operating Budget	64
Appendix C: Annual Report - Audited Financial Statements	65
Approvals	66

Operating Plan - Executive Summary

The Sahtú Divisional Education Council's Operating Plan for the 2023-2024 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:

In January 2020, the Sahtú Divisional Education Council (SDEC) began the process of strategic planning and long-term goal setting. The process included community engagement sessions in the five Sahtú communities - Délı̄ne, Tuli't'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 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: Strategic Plan 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 Authorities (DEAs), 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 celebrate student success throughout the year. Physical, emotional, spiritual, and intellectual aspects of the whole student is recognized and celebrated.

Becoming a Capable Person in the Northwest Territories

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

Sahtú schools provide rich on-the-land experiences to develop traditional skills, building relationships with Elders and Traditional Experts and experience life in a culture camp. To strengthen the Indigenization of education in schools, a whole school approach is implemented where all students and staff are expected to participate. Four 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 join successes, which are continuously identified and celebrated.

Annual Report - Executive Summary

The Sahtú Divisional Education Council's Annual Report for the 2023-2024 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 2023 – 2024 school year reflected challenges in September and June brought on by the global impact of climate change and wildfires, followed by evacuations. Although the Sahtu was unimpacted by catastrophic wildfires at the start of the year, the ramifications of delayed returns to major southern NWT centres showed up in delayed or cancelled freight especially impacting infrastructure repairs to school buildings and maintenance of housing. The FTE count conducted in October, rather than September, also had a long-range funding impact. In June 2024, the community of Fort Good Hope was evacuated to Norman Wells due to the threat of wildfires and in this instance teaching and learning was directly impacted.

To support children and youth becoming capable NWT persons, 2023 – 2024 showed a full return to student sports travel and a vibrant return to extra-curricular programming in our five schools. To support positive mental health and well-being, the full resurgence of active participation in sports tournaments and cultural and educational school excursions was a substantial highlight. Sahtu youth participated in a Sahtu Drug Awareness symposium held in Tulita in June 2024 where recommendations were made to continue to support youth mental health counselling access and extra-curricular youth activities through schools and community organizations. Student voice and addressing northern concerns relevant to northern youth continue to gain momentum in our Sahtu schools. Participation, social responsibility, active citizenship and student voice are educational elements of the new adapted BC curriculum that support being and becoming capable NWT persons.

The Sahtu also placed substantial resources in school counselling supports so that each community school had student mental health and well being services in addition to those offered through the Community Youth Counsellor (CYC) and NTSSA. The emphasis on supporting improved mental health and well being for children and youth continues in the 2024 – 2025 school year with a combination of SBMHW funding through ECE and additional funding from Jordan's Principle allowing for the hiring of a JK-12 school counsellor in each school, supplemented by services from NCTS.

Improved academic achievement continued to receive substantial support through teacher training and on-site interventions to improve reading, writing and mathematics, especially where learning evidence showed that there were gaps in knowledge. Teachers received substantial

amounts of mentoring from consultants whose expertise lies in supporting students who struggle in reading, writing and numeracy. The combination of addressing gaps in student knowledge and intervening in a targeted and timely manner in core areas allows students to make gains in an individualized way.

With the move to the adapted BC Curriculum, it is necessary to adapt teaching and learning to align with competencies-based instruction and learning, with greater emphasis on cross-curricular and inquiry-based approaches, social responsibility lenses, and student choice and voice. The Sahtu has begun a three-year initiative to support this change in methodology and pedagogy, with the primary focus in Science, Technology, Engineering, and Mathematics. School leadership training began in May and June 2024 and continues into the 2024 – 2025 school year with mentorship of all teachers, JK-12, in changed approaches to teaching and learning, aligned with the BC curriculum.

Sahtu Elders gathered in Fort Good Hope in May 2024 to assist language instructors in Sahtu ways of knowing and language use. The Traditional Knowledge holders guided Indigenous Language Instructors in pronunciation, dialect variances, and meaning. Instructors compiled reading and writing resources to take back to their teaching and student learning of the language. This is the second Sahtu language workshop with Elders since 2020 and will become an annual event to strengthen the teaching of language in Sahtu schools through the input of Elders' knowledge of the language as their first language. Dene Kede Immersion continued in four of the five schools in the Sahtu in 2023 – 2024.

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. Policy Development.

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 education to students from junior kindergarten to grade 12 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, 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	Jayda Cottam-Jackson	Trustee
Norman Wells	Sarah Baker	Vice-Chair
Tuli't'a	Sally Horassi	Trustee
Délı̨ne	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 process, acclaimed if insufficient candidates put forward their name during the election. Members of the DEA can also be appointed to a membership position if a vacancy occurs during the term of the sitting DEA. The SDEC follows the election procedures outlined in the NWT Elections Act and in accordance with Municipal and Community Affairs (MACA) policy and procedure.

Sahtú District Education Authorities 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 responsibility 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.

During the 2023 – 2024 school year, District Education Authorities will be provided with the option of revisiting the training on roles and responsibilities as members.

In July 2023, the DEC trustees will be attending the *2023 Canadian School Board Association’s Congress and National Trustee Gathering on Indigenous Education*, which will be hosted in Banff, Alberta.

Key Senior Management Positions

Superintendent of Schools – Dr. Renee Closs

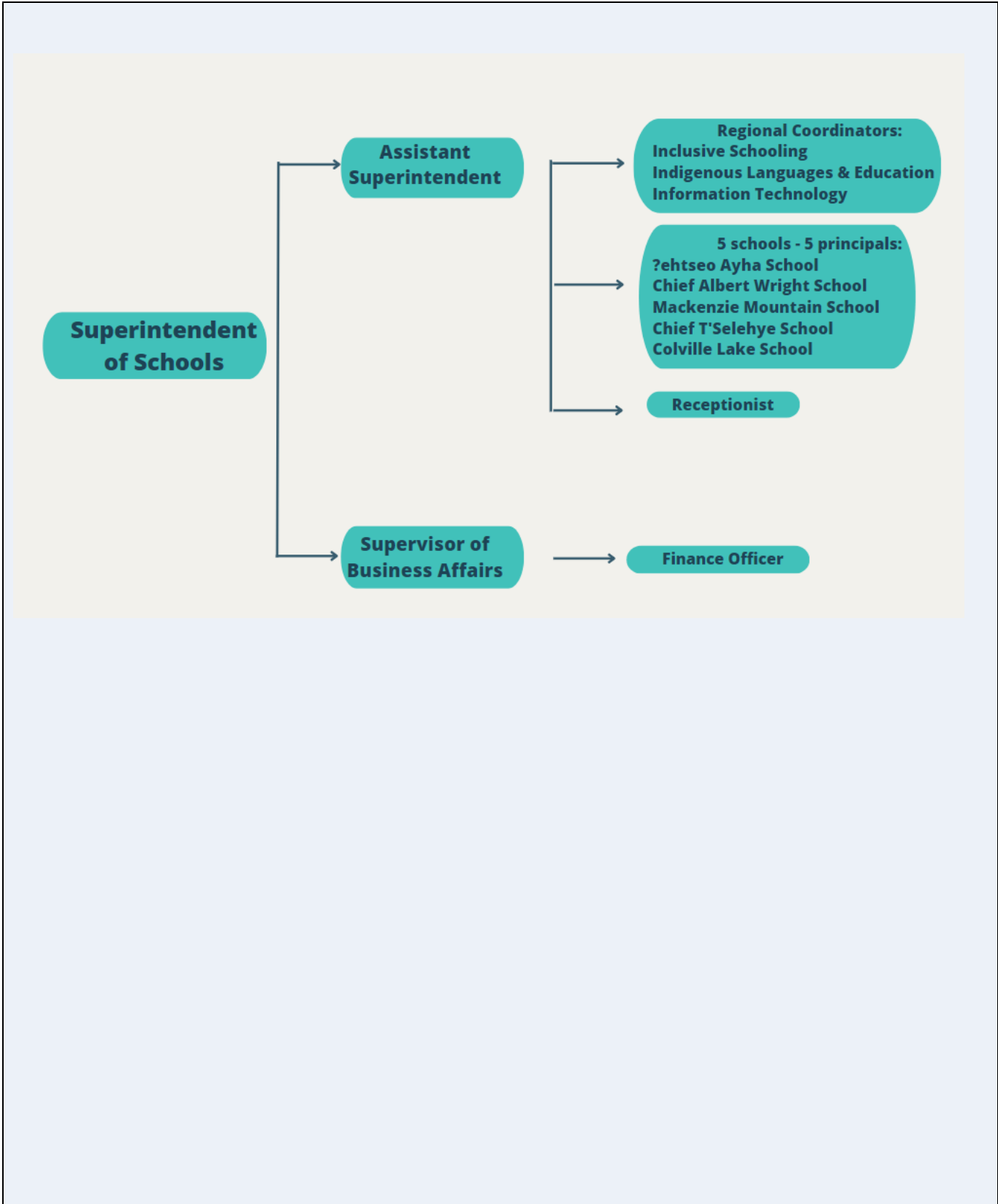
Assistant Superintendent – Ms. Lorraine Kuer

Supervisor of Business Affairs – Mr. 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.

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
--	----------	---	------------

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 • Career and Education programming • JK – K Dene Kede Language Immersion class • Northern Distance Learning
?ehtseo Ayha School (?ehtseo 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 • Career and Education programming • 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 • Northern Distance Learning

<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 • Career and Education programming • Integrated Dene Kede Language throughout the school • Northern Distance Learning
<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. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DECs are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate “NA”. Where a policy or by-law does not exist, place an “X” in the relevant box.

Type of Policy or Bylaw	Sahtu DEC	Colville Lake DEA	Déłıne DEA	Fort Good Hope DEA	Tulita DEA	Norman Wells DEA
Code of Conduct	X	X	X	X	X	X
School Attendance	X	X	X	X	X	X
Safe Schools	September 13, 2021	X	X	X	X	X
Transportation of Students	May 11, 2023	X	X	X	X	X
Conduct of Business	May 11, 2023	X	X	X	X	X
Records Management	X	X	X	X	X	X
Student Assessment	X	X	X	X	X	X
Inclusive Schooling	X	X	X	X	X	X

Community Senior Secondary Schooling	X	X	X	X	X	X
Honorarium	May 11, 2023	April 10, 2023	X	X	X	X
Annual Report	X	NA	NA	NA	NA	NA
Borrowing Money	X	NA	NA	NA	NA	NA

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;
- H. Student Success Initiative; and
- I. 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>In 2023 – 2024, the Sahtú will build upon the previous year’s priorities and goals to remediate gaps in learning exacerbated by COVID-19 learning disruptions. Targets in literacy and numeracy for grades 1-9, and the strong focus upon building competencies of capable Northwest Territories persons in grades 6 – 12, align with regional and territorial priorities, and in 2022 – 2023, the Sahtú had experienced encouraging incremental success in emerging from COVID-19 following this pathway.</p> <p>In addition, in 2023 – 2024, the Sahtú will bridge to the British Columbia (BC) curriculum by trialing grade 4 – 6 and grade 9 English and Mathematics. Teacher training will focus building teacher capacities to best transition teaching and learning to the BC curriculum. The Sahtú is also building back its language and culture focus after pandemic disruptions in teaching and learning. A Whole School Approach to language learning will prioritize language acquisition school-wide by all in the school building, and instructor training in assessing <i>Our Languages Curriculum</i> (OLC) will focus measuring and reporting on student growth in language acquisition. <i>Nurture who you are and become who you want to be</i> is the focus competency that encapsulates the academic, language and culture, and student wellness goals of the Sahtú in 2023 – 2024.</p>
---------------------------------------	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
All Sahtú students will grow in reading, writing, and numeracy to build	Balanced Literacy Approaches, including daily guided reading, will result in all Sahtú grade 1 – 6	Reading progress was made with students in regular programs	Sahtu students came close to

<p>competencies that improve life skills and enhance life choices as competent Northwest Territories people.</p>	<p>students on regular programs gaining four or more levels in reading over the school year. Sahtú students in grades 7 – 9 will reach or exceed reading level Z, unless on individualized support plans for difficulty.</p> <p>Fountas & Pinnell Benchmark Reading Assessments compiled by October 31, February 28 and May 31 will be used to monitor reading growth and progress toward reaching reading goals.</p> <p>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.</p> <p>Numeracy: Grade 1- 8 students, on regular programs, will meet or exceed 80% of curricular expectations as measured by Sahtú Curriculum-Aligned Math Assessments in one to three years.</p> <ul style="list-style-type: none"> - 70% of grade 1-8 students will meet or exceed mathematics curricular expectations in Year 1 - 75% of grade 1-8 students will meet or exceed mathematics curricular expectations in Year 2 - 80% of grade 1-8 students will meet or exceed mathematics curricular expectations in Year 3 	<p>gaining three or more levels in reading over the school year and the majority of students in grades 7 – 9 have reached reading level Z, unless on individualized plans for difficulty.</p> <p>Fountas & Pinnell Benchmark Reading Assessments have been used in fall, winter and spring to monitor reading achievement.</p> <p>Progress in writing is monitored through Whole Region Writing Assessments in fall, winter and spring and substantial gains are recorded in the specific domains.</p> <p>Numeracy gains are measured by Sahtu Curriculum-Aligned Math Assessments and while the expectations in Year 1 have not been met in Year 1, steady growth and achievement is being tracked.</p>	<p>meeting goals in reading, writing and numeracy. Support through intervention and remediation continue, with assessments tracking progress and target areas for intervention.</p>
<p>Bridge to the British Columbia (BC) Curriculum: Trialing of the BC Curriculum in English and Mathematics will commence in grades 4 – 6 and grade 9.</p>	<p>Teacher training will bridge between Alberta and British Columbia curricula focusing similarities and differences in pedagogies and content to support smooth transitions in teaching and learning in the trialing grades. Non-trialing grades will be introduced to changes in pedagogies and content to build capacities for the rollout of</p>	<p>ECE – led in-service in curriculum change took place in November and January. In addition, training for teachers in reading, writing and mathematics supported the transition to teaching</p>	

	BC curriculum in upcoming trialing years.	and learning aligned with the BC curriculum.	
Students will understand the key competency: <i>Nurture who you are and become who you want to be.</i> Through setting goals and making clear connections between what is being learned and personal and academic growth, students will develop values, skills and dispositions that allow them to live and learn well as capable people. This competency will be infused in student wellness programming and will be the shared goal of extra-curricular activities.	Each school will focus on key competencies and their components in developing capable youth. Attendance and academic growth targets will be embedded in the attainment of key competencies over time. In 2023 – 2024 each school will focus the key competency: <i>Nurture who you are and become who you want to be.</i>	Building competencies are key to improving attendance and engagement in school for youth. All Sahtu schools focus NWT competencies to target improved attendance and academic achievement.	While gains are recorded in each school, work in this area continues.
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. Language and culture learning will support deep understandings of the key competency: <i>Nurture who you are and become who you want to be.</i>	Everyone in the school will speak Dene Kede frequently / daily in a Whole School Approach to language learning. Assessments in <i>Our Languages Curriculum</i> (OLC) will be focused for Indigenous Language Instructor training, while rubrics from the ILE Handbook will be integrated into support of Whole School Approaches to language learning and be used to measure growth. Integration of culture and Indigenization of teaching and learning will support the target competency: <i>Nurture who you are and become who you want to be.</i>	Some schools are stronger than others in integrating a Whole School Approach to language learning.	While gains are recorded in each school, work in this area continues.
Areas of Strength for the region	Sahtu schools have been consistent in approaches to reading, writing and numeracy intervention in a strong effort to ameliorate gaps caused by the interruptions in learning through the pandemic.		
Areas for Development for the region	When targets are not reached, the region requires an accountability process to determine reasons and to refocus goals for the next year.		
Additional Comments for the region			

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 began school reviews in 2022 – 2023 with a phased-in approach over three years. Principals reported in spring 2023 on achieved results in relation to regional performance indicators and 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.</p> <p>Each school will develop school improvement plans by September 30, 2023. 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 revitalizing Indigenous language and culture through a whole school approach to language use and the Our Languages Curriculum.</p>
--	--

<p>Areas of Strength for the region</p>	<p>Sahtu schools develop school improvement plans each year and in 2023 – 2024 meetings occurred three times in the year to analyze data and learning evidence. Progress toward goals is tracked and challenges to improvement are analyzed. Next steps in learning growth are determined at each meeting.</p>
<p>Areas for Development for the region</p>	<p>Greater accountability is needed system-wide in the Sahtu in meeting regional goals for school change and improvement.</p>
<p>Additional Comments for the region</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>Teacher and principal evaluations are conducted according to the evaluation cycle. In 2023 – 2024, 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 compiled by the Assistant Superintendent. Principals not involved in a formal evaluation are expected to be working on a professional growth plan in consultation with the Assistant Superintendent.</p>
---	---

<p>Areas of Strength for the region</p>	<p>The Sahtu region has enjoyed the benefits of a superintendent and assistant superintendent in previous years to complete the evaluation cycle for all staff. Challenges lie ahead in completing all evaluations in a timely manner.</p>
<p>Areas for Development for the region</p>	<p>The Sahtu Region experiences a high turnover in teachers and principals resulting in an ongoing cycle of having to complete a high number of evaluations. Declining numbers of staff in the Education Body (one superintendent) makes the evaluation process challenging to complete, while principals also shoulder an exceptionally high number of evaluations each year. Ways to manage the evaluation workload are necessary so that evaluations are completed in a thorough and timely manner. This challenge will be studied in 2024 – 2025 for better options to fully reach compliance.</p>
<p>Additional Comments for the region.</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, along with 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 Sahtú education body has titled its teacher training in curriculum renewal: <i>Bridging to the BC Curriculum</i>. Teacher training to build capacity in competency-driven instruction and learning began in 2022 – 2023 and bridges into the 2023 – 2024 school year as trialing begins in grade 4 – 6 and grade 9 English and mathematics. In September 2023, ECE curriculum teams will visit each Sahtú school to deliver whole-school and trial-grade-specific in-service in BC curriculum. Teachers in trial grades in mathematics met in person in June 2023 for three days of curriculum planning. Two mathematics contractors will visit on-site twice in the school year to support bridging to the BC Curriculum, and trialing teachers will meet virtually monthly with the mathematics contractors. The reading contractor will similarly visit on site twice in the school year with the lens of supporting reading instruction and the development of reading competencies aligned with the BC curriculum in trial grades. Work with “writing residencies” begun in 2023 with two schools, will extend to all five schools where the focus is upon building student and teacher capacities in writing competencies under guidance of the expert writer in residence. In addition, a new contractor will be introduced to support JK-12 teachers in pedagogy transition and inquiry-based learning, bridging to the BC Curriculum. On-site visits are planned twice in the school year.</p> <p>Language and Culture: The Sahtú is supporting Dene Kede Immersion instructors in JK/K through a combination of ECE <i>Our Languages Curriculum</i> in-service and individualized mentorship with an expert instructor in early childhood education three times in the school year. Professional Learning Communities (PLCs) will be the medium for collaboration and assessment of improved student achievement, led virtually by a leadership contractor.</p>
--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
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	Consistent training and in-service in reading, writing, mathematics, and Dene Kede language instruction was offered throughout the 2023 – 2024 school year.		
Areas for Development for the region	Substantial investment in teacher training should manifest in substantial gains in student academic growth. Ways to monitor this correlation are needed so that investment of funding and time are optimally placed.		
Additional Comments for the region,			

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	0.50	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.*

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 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 coordinator to prepare meals/snacks for students. Chief Albert Wright School similarly accesses third party funding to hire a full-time foods coordinator. 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 Sahtú schools offer daily breakfast programming, and mid-morning and mid-afternoon healthy snacks. Two schools offer lunch programs in addition. Food security during the school day assists children to be learning – ready and assists families in providing access to healthy food options for children.</p>
<p>Areas for Development for the region</p>	<p>Schools are identifying that non-sessional days result in some children not having access to reliable healthy meals. Schools are setting up options for children and youth to access dry and canned goods to take home for meal preparation on non-sessional days.</p>
<p>Additional Comments for the region.</p>	

<p>School Name</p>	<p>Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i></p>	<p>Average number of children / youths served daily</p>	<p>Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i></p>	<p>Non-GNWT Funding Received <i>(\$ Amount / Source)</i></p>
<p>Colville Lake</p>	<p>Breakfast Snacks morning and afternoon</p>	<p>50</p>	<p>Everyone welcome</p>	<p>\$42,415</p>
<p>?ehtseo Ayha</p>	<p>Breakfast</p>	<p>100</p>	<p>Everyone welcome</p>	<p>\$5,698</p>

	Snacks morning and afternoon			
Chief T'Selehye	Breakfast Lunch Snacks morning and afternoon	120	Everyone welcome	\$52,516
Chief Albert Wright	Breakfast Snacks morning and afternoon	90	Everyone welcome	\$30,000
Mackenzie Mountain	Breakfast Lunch Snacks morning and afternoon	120	Everyone welcome	\$9,174

** 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, and the grades in which the SL is taught.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tẖchq̱)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Was the SL program offered as planned? <i>(Y/N)</i>	If No, why not?
Colville Lake	North Slavey	Core	1 - 9	Y	
		Core	Nai?e?a 15, 25, 35 (full year)	Y	
		Immersion	JK / K	Y	
?ehtseo Ayha	North Slavey	Core	1 - 9	Y	
		Core	Nai?e?a 15, 25, 35 (full year)	Y	
		Immersion	JK / K	Y	
Chief T'Selehye	North Slavey	Core	1 - 9	Y	
		Core	Nai?e?a 15, 25, 35 (full year)	Y	
		Immersion	JK / K	Y	
Chief Albert Wright	North Slavey	Core	1 - 9	Y	
		Core	Nai?e?a 15, 25, 35 (full year)	Y	
		Immersion	JK / K	Y	
Mackenzie Mountain	North Slavey	Core	1 - 9	Y	
		Core	Nai?e?a 15, 25, 35 (full year)	Y	
	French	Core	JK - 9	Y	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	
SSI Project Proposal Summary	New Project over four years: Bridging to the BC Curriculum Professional Learning Communities (PLCs) are now established in each Sahtú school and will be the medium of collaboration, under virtual guidance of a leadership contractor, to gather and analyse data/ learning evidence three times in the school year in support of teacher learning and improved student learning and outcomes. SSI funding will target teacher training in competency-driven teaching and learning and inquiry-based learning, aligned with the BC curriculum, twice in the school year. Similarly, reading, writing and numeracy in-service in support of bridging to the BC Curriculum will be delivered for the trialing grade teachers, but also for all teachers as appropriate during the transition from the Alberta to BC curriculum.

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	100%	100%	
PLCs three times in a year where student learning evidence is provided in support of the teacher training initiatives underway. Data analysis and next steps determined.	100%	100%	
Teacher training in competency-driven teaching and learning and inquiry-based learning, aligned with the BC curriculum, twice in the school year.	100%	100%	

<p>Reading, writing and numeracy in-service in support of bridging to the BC Curriculum will be delivered for the trialing grade teachers, but also for all teachers as appropriate during the transition from the Alberta to BC curriculum.</p>	<p>Grades 4 – 6 and 9 teachers; all teachers as appropriate</p>	<p>100%</p>	
<p>Areas of Strength</p>	<p>The Sahtu has been consistent in offering research-based contemporary teacher training in reading, writing and mathematics each year for the past decade. Assisting teachers to transition to competency-based teaching and learning aligned with the adapted BC Curriculum began ahead of the curriculum roll-out and will continue throughout the phased in approach.</p>		
<p>Areas for Development</p>	<p>In 2023 – 2024, the Sahtu began a phased in approach to inquiry-based, cross-curricular approaches in Science, Technology, Engineering and Mathematics, aligned with competency-driven teaching and learning in the BC curriculum. Supporting teacher training in these areas will scaffold improved student learning outcomes.</p>		
<p>Additional Comments</p>			

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)
Colville Lake	\$59,211	\$5,000	\$64,211	\$42,128	Funding issued late
?ehtseo Ayha	\$58,343	\$5,000	\$63,343	\$44,037	Funding issued late
Chief T'Selehye	\$58,063	\$5,000	\$63,063	\$44,098	Funding issued late
Chief Albert Wright	\$57,312	\$5,000	\$62,312	\$24,505	Funding issued late
Mackenzie Mountain	\$55,019	\$5,000	\$60,019	\$28,814	Funding issued late
TOTAL	\$287,948	\$25,000	\$312,948	\$183,582	

School	Source of each ISP (CUSO volunteer, local hire, UNW hire, local or local volunteer)	Successes and challenges related to ISPs
Colville Lake	Local hire	Capacity building for a local hire and provision of training and employment. High turnover in the role from year-to-year.
?ehtseo Ayha	Local hire	Capacity building for a local hire and provision of training and employment. High turnover in the role from year-to-year.
Chief T'Selehye	Local hire	Capacity building for a local hire and provision of training and employment. High turnover in the role from year-to-year.
Chief Albert Wright	Local hire	Capacity building for a local hire and provision of training and employment. High turnover in the role from year-to-year.

Mackenzie Mountain	Local hire	Capacity building for a local hire and provision of training and employment. High turnover in the role from year-to-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.

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	Provision of consistent high-caliber instruction in higher-level courses allowing for greater access to post-secondary options.
Areas for Development for the region	Improve tracking of students accessing post-secondary options and successful graduation from post-secondary with a credential.
Additional Comments for the region .	

School Specific Reporting	School	School level Reporting
Top one or two NDL successes at each participating school.	Colville Lake	Increased graduation rates coincide with the provision of NDL at the school.
	?ehtseo Ayha	Greater variety in higher-level high school course offerings.
	Chief T'Selehye	Greater variety in higher-level high school course offerings.
	Chief Albert Wright	Increased access to post-secondary options.
	Mackenzie Mountain	Greater variety in higher-level high school course offerings.
Top one or two challenges experienced with the implementation of NDL at each participating school.	Colville Lake	Clarity in access to funding and what the funding can be used for was problematic in 2022 – 2023 but improved in 2023 – 2024. Sahtu schools experienced a delay in hiring the ISP due to uncertainty about funding, and the terms of the employment contract for the ISP. There is clarity for the 2024 – 2025 school year.
	?ehtseo Ayha	Clarity in access to funding and what the funding can be used for was problematic in 2022 – 2023 but improved in 2023 – 2024. Sahtu schools experienced a delay in hiring the ISP due to uncertainty about funding, and the terms of the employment contract for the ISP. There is clarity for the 2024 – 2025 school year.
	Chief T'Selehye	Clarity in access to funding and what the funding can be used for was problematic in 2022 – 2023 but improved in 2023 – 2024. Sahtu schools experienced a delay in hiring the ISP due to uncertainty about funding, and the terms of the employment contract for the ISP. There is clarity for the 2024 – 2025 school year.

	Chief Albert Wright	Clarity in access to funding and what the funding can be used for was problematic in 2022 – 2023 but improved in 2023 – 2024. Sahtu schools experienced a delay in hiring the ISP due to uncertainty about funding, and the terms of the employment contract for the ISP. There is clarity for the 2024 – 2025 school year.
	Mackenzie Mountain	Clarity in access to funding and what the funding can be used for was problematic in 2022 – 2023 but improved in 2023 – 2024. Sahtu schools experienced a delay in hiring the ISP due to uncertainty about funding, and the terms of the employment contract for the ISP. There is clarity for the 2024 – 2025 school year.
Top one or two supports that would help schools better implement NDL next year at each participating school.	Colville Lake	Assistance with tracking student success in transitioning to post-secondary options would be helpful for schools to support current NDL students mitigate impediments to post-secondary transitions.
	ʔehtseo Ayha	Assistance with tracking student success in transitioning to post-secondary options would be helpful for schools to support current NDL students mitigate impediments to post-secondary transitions.
	Chief T'Selehye	Assistance with tracking student success in transitioning to post-secondary options would be helpful for schools to support current NDL students mitigate impediments to post-secondary transitions.
	Chief Albert Wright	Assistance with tracking student success in transitioning to post-secondary options would be helpful for schools to support current NDL students mitigate impediments to post-secondary transitions.
	Mackenzie Mountain	Assistance with tracking student success in transitioning to post-secondary options would be helpful for schools to support current NDL students mitigate impediments to post-secondary transitions.

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)
Colville Lake	1.00	1.00			0.00	
?ehtseo Ayha	1.00	1.00			1.00	
Chief T'Selehye	1.00	1.00			1.00	
Chief Albert Wright	1.00	1.00			1.00	
Mackenzie Mountain	1.18	1.00			1.00	
TOTAL	5.18	5.00	This location is staffed for PY as per funding received, therefore 0.18 is unstaffed		4.00	PST workload taken on by the principal. At Colville Lake School. Labour shortages meant no eligible applications were received to staff the 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)
Colville Lake	0.80	0.80		3.20	3 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative, and 1 position is funded through Inclusive Schooling.
ʔehtseo Ayha	1.64	1.60	0.04 Support Assistant is used to offset additional staffing in another Sahtú school	8.80	9 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative, and 2 positions are funded through Inclusive Schooling.
Chief T’Selehye	1.86	2.00		5.60	4.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative, and 2.5 positions are funded through Inclusive Schooling.
Chief Albert Wright	1.32	1.20	0.12 Support Assistant is used to offset additional staffing in another Sahtú school	4.80	4.5 Support Assistants (0.8 PY) positions are funded through the Jordan’s Principle and the Child First Initiative, and 1.5 positions are funded through Inclusive Schooling.
Mackenzie Mountain	2.18	2.38		8.00	7 Support Assistants (0.8 PY) positions are

					funded through the Jordan’s Principle and the Child First Initiative, and 3 positions are funded through Inclusive Schooling.
TOTAL	7.80	7.98	This location is overstaffed to avoid staff reductions in the schools.	30.40	38 PY funded through 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)
\$50,728	\$50,728		\$52,776.55	Overbudget by \$2,048.55 to support 3 Support Assistants to attend CILDI at the U of A.

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?
PREP – Intro to Downs Syndrome	Educators, Principals, PSTs and SAs, when required in the school	PREP Society for Individuals with Down Syndrome	TBD; virtual	No	Our student was out of the community for a number of reasons, including health reasons and family home burned. This course will be scheduled when the family is within the community and can participate in the training with Support Assistants.
Foundation in FASD – Level 1	Educators, SAs, where required	CanFASD	Self-directed; Virtual	No	This course was offered to schools, but no one registered.
FASD for School Staff Level 2:	Educators, SAs, where	CanFASD	Self-directed; virtual	No	One Support Assistant was interested in a

Practical Strategies for the School Environment	required				Level 2 course late in the school year. She will have this opportunity next school year.
Healthy Relationships Training	PST; Educators	SSWD	TBD; in-person and virtual	Yes	
IEP Renewal Training	PST, Principals	Shelley Moore with ECE	TBD; in-person and virtual	Yes	This course is on ConnectEd.
Kids in the Know	PST, Principals, Educators, SAs	Canadian Centre for Child Protection	Virtual	No	The RISC did not pursue licensing to use the Virtual Training Academy.
Self-Regulation 101	PST, Principals, Educators, SAs	Mehrit Centre	Virtual	No	SDEC staff did not register in any Mehrit Centre courses.
Trauma Informed Practice Training: The Ripple Effect of Resilience	PST, Principals, Educators, SAs	Monique Gray Smith	Virtual	No	SDEC staff did not register in any Mehrit Centre courses.
PECS Level 1	PST, Educators, SAs	Pyramid Educational Consultants	Virtual	No	While there is a need for Augmentative and Alternative Communication (AAC), the training will be scheduled as children are introduced to a specific tool.

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 Consultations; 17 visits to 5 schools for OT, SLP & Ed Psych Services; Each consultation report included material recommendations, recommendations for classroom UDLs and for specific students, plus recommendations for Assistive Technology	Services unavailable	All	As and when needed	\$127,816.71
CASE	Consultation	Services unavailable	MMS	As and when needed	\$975.00

** 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)
\$73,008	\$2,130.93	IS Materials	Students accessing Sensory Room	\$90,876.78	\$17,868.78 overspent to supply 2 new sensory rooms at 2 schools
	\$200.97	IS Materials	Students accessing Sensory Room		
	\$300.00	Meeting Materials	4 PSTs, 1 RISC		
	\$52.99	IS Game	4 classrooms		
	\$614.99	Chairs	Students accessing Sensory Room		
	\$2,067.30	WITS Subscription, Materials & Training	Grades 1-3; 4-6 at EAS		
	\$1,869.30	WITS Subscription, Materials & Training	Grades 1-3; 4-6 at CLS		
	\$2,067.30	WITS Subscription, Materials & Training	Grades 1-3; 4-6 at CTS		
	\$1,104.80	Sensory Pathways	JK/K; 1-3; 4-6 at EAS		
	\$6,919.82	Sensory room items	Students accessing Sensory Room		
	\$1,957.32	Abrasion Resistant Sleeves	Used for 2 students at 2 different schools; inventory of various sizes at each school		
	\$450	Swag for CWSF participants	3 students		
	\$5000	Sensory room items	Students accessing Sensory Room		
	\$9,300	CWSF Fees	3 students		
\$342.35	Packing Boxes	For materials to be sent to schools			

	\$150	Freight for Diploma Exams	Grade 12 Diploma Exams		
	\$1,842.47	Sensory Supplies	JK/K/Gr 1 students - CLS		
	\$48.24	IS Game	2 classrooms		
	\$129.88	Sensory Supplies	JK/K/GR 1 students - CLS		
	\$114.90	Sensory Supplies	JK/K students - EAS		
	\$140.76	Sensory Supplies			
	\$1496.03	Sensory Room	Students accessing Sensory Room		
	\$3,272.50	Gifts	Kindergarten and Grade 12 graduates at all 5 schools		
	\$8,314.85	Cellphones for SB-MH&W Workers	Students from schools to have text or phone access with the SB-MH&W staff at all schools		
	\$15,474.52	Sensory Supplies	3 classrooms; Students accessing Sensory Room		
	\$25,514.56	Sound Field Systems	10 classrooms across 4 schools		
	\$1,561.65	Evacuee Support	Groceries/hygiene supplies/freight for Fort Good Hope evacuees		

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)
\$116,202	\$16,570.91	Continuum North - OT, SLP & Ed Psychologist Consultation	MMS – 5 classrooms; 10 individual students	\$128,791.71	This budget was overspent in order to get recommendations on SLP needs, support for neurodiverse students, materials, and assistive technology for specific students and schools.
	\$30,363.26	Continuum North – OT, SLP Consultation	EAS – 4 classrooms; 8 individual students		
	\$300.00	CASE ASD Consulting	MMS – 1 student		
	\$675.00	CASE ASD Consulting	MMS – 1 student		
	\$31,515.23	Continuum North – OT, SLP Consultation	MMS – 5 classrooms; 11 individual students		
	\$8,241.40	Continuum North – OT, SLP Consultation	CAWS – 3 classrooms; 5 individual classrooms		
	\$14,871.33	Continuum North – OT, SLP Consultation	CLS – 3 classrooms; 6 individual students		
	\$26,254.58	Continuum North – OT, SLP Consultation	CTS – 4 classrooms; 8 individual 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>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). The RISC will also monitor the alignment of student supports through virtual check-ins with PSTs and in-person support visits, as needed.</p> <p>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 the RISC monitor that SSPs are finalized in a timely manner and support teachers in applying differentiated instruction and individualized strategies to support each student’s growth.</p>
---	---

<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>While the Sahtu prioritizes the following, more work remains:</p> <ul style="list-style-type: none"> • An increase in virtual meetings; • Formalized SBST Minutes and files; • A Regional SA Training Plan.
<p>Additional Comments for the region.</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 the use of flexible instructional strategies. The RISC and Assistant Superintendent monitor 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>Consultants going into the Sahtu schools will add a focus to train SAs specific to the needs of the classrooms.</p>
<p>Areas for Development for the region</p>	<p>Schools will continue to work on teacher-support assistant collaboration time.</p> <p>STEM Leadership is a focus with PD for Inquiry Based Learning in all Sahtu schools.</p>
<p>Additional Comments for 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>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>
---	--

<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>While some progress has been made, schools still need to:</p> <ul style="list-style-type: none"> • Improve on SBST record keeping; • Utilize the Transition Planning resources; • Implement suggested strategies and utilize resources provided by our consultants.
<p>Additional Comments for the region.</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 expectation is that parents receive a mailed copy of SSPs and IEPs at each school reporting period. SSPs and IEPs can be reviewed and changed at any time, but in the Sahtú these reviews coincide, at minimum, with reporting periods, at least three or four times per year.</p>
--	---

<p>Areas of Strength for the region</p>	<p>Some school teams are advancing in Special Programs.</p>
<p>Areas for Development for the region</p>	<p>Some schools are developing in creating ICBIEPs and classroom UDLs.</p>
<p>Additional Comments for the region.</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 used to supporting teachers, 25% of their time used to support 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.</p>
<p>Areas of Strength for the region</p>	<p>Sahtu PSTs are cognizant and strive to meet the priority time-use targets.</p>
<p>Areas for Development for the region</p>	<p>Sahtu PSTs continue to 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.</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		1.00	

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>
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> • <i>Principal</i> • <i>PST</i> • <i>ILI</i> • <i>Janitor</i> • <i>Cultural Support Worker</i> • <i>Homeroom teachers from grade 7, 9 and 11</i> 	<i>Once a month</i>	<i>N/A</i>
Colville Lake	<ul style="list-style-type: none"> • Principal • ILI • Land & Culture Coordinator 	Once per month	Met every month except for December and January. December is a short month, and the school was closed in January.
ʔehtseo Ayha	<ul style="list-style-type: none"> • Principal • PST • ILI • Immersion teacher • Janitor • Land & Culture Coordinator • Support Assistant • Teacher 	Once per month	
Chief T’Selehye	<ul style="list-style-type: none"> • Principal • Secretary • Immersion teacher • ILI • Support Assistants (2) • ILI Assistant • Land & Culture Coordinator 	Once per month	Met 8 times with 3 or 4 committee members and consulted other members after the meeting.
Chief Albert Wright	<ul style="list-style-type: none"> • Principal • Immersion teacher • Land & Culture Coordinator • Grade 1-2 teacher • Literacy / Numeracy Interventionist • Whole school meets bi-weekly to plan 	Once per month	Met 4 times during the year due to staff not being available.

Mackenzie Mountain	<ul style="list-style-type: none"> Principal ILI JK - K teacher Community member 	Once per month	3 meetings due to staff on medical and no response from a community member.
--------------------	--	----------------	---

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		1.00	Funding increased to keep current staff
?ehtseo Ayha	1.27	1.00		1.00	Funding decrease to allocate funding to another school
Chief T'Selehye	1.34	1.55		1.55	Funding increased to keep current staff
Chief Albert Wright	1.07	1.00		1.00	Funding decrease to allocate funding to another school
Mackenzie Mountain	1.12	1.00		1.00	Funding decrease to allocate funding to another school
TOTAL	5.55	5.55	Schools where funding was provided for partial PYs was reallocated to another school to increase staffing	5.55	Schools where funding was provided for partial PYs was reallocated to another school to increase staffing

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><i>Example: Three Indigenous Language Instructors have been hired on a letter of authority</i></p> <p>Four JK – K Immersion teachers have been hired on a Letter of Authority.</p> <p>It is challenging to recruit fluent speakers who also hold a Bachelor of Education degree.</p>
<p>Plans to recruit and retain language teachers, if any?</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></p> <p>The hiring of Language Helpers in each of the five language classes, the Language Helpers hired were based on the needs of the ILI's. Previously ILI's had indicated that they were not knowledgeable with technology, so in this case where the 4 out of 5 ILI's, were fluent but struggling with technology, a classroom helper was hired to assist with technology, while at the same time picking up Dene Kede taught to students.</p> <p>There was a new hire (late 20'r or early 30's) in 2021-2022, who understood and spoke but was struggling with speaking and in this case an older person who was fluent was hired, so they could make conversations, and in cases where the new hire had difficulty saying the word, the helper was able to help her in class.</p> <p>Host workshops on reading and writing Dene Kede. Invite substitute teachers and potential candidates to attend the workshops.</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>None</p>
<p>Challenges and/or barriers faced in the region</p>	<p><i>Example: Limited language speakers</i></p> <p>Limited fluent language speakers within the region. No courses are available for fluent language speakers. For example, a few years ago, ALCIP was a path to offer courses for the ILIs and Immersion teachers who were interested in registering for courses on a part-time basis. ALCIP was offered regionally.</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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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)
<i>Example: ILESHS</i>	<i>\$40,000</i>	<i>\$30,000</i>	<i>\$10,000 will be used for sub costs/travel to support language professional development for ILLs</i>	<i>\$30,000</i>	<i>N/A</i>	<i>N/A</i>
Colville Lake	\$38,000	\$20,500		\$14,473.00	N/A	
?ehtseo Ayha	\$44,400	\$23,500		\$22,652.00	N/A	
Chief T'Selehye	\$44,400	\$22,500		\$11,998.00	N/A	
Chief Albert Wright	\$43,200	\$23,500		\$21,059.00	N/A	
Mackenzie Mountain	\$40,800	\$20,500		\$14,224.00	N/A	
TOTAL	\$210,800	\$110,500	\$100,300 is being re-distributed between TLC, Community Supports, and RILE duty travel	\$84,406		

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 are these positions funded?	If no to either of these positions, why not?
<i>Example: ILESHS</i>	<i>No</i>	<i>Yes</i>	<i>Jordan's Principle</i>	<i>Elders are hired on short term basis using ILE Funding</i>
Colville Lake	No	Yes	Jordan's Principle	
?ehtseo Ayha	No	Yes	Jordan's Principle	
Chief T'Selehye	No	Yes	Jordan's Principle	
Chief Albert Wright	No	Yes	Jordan's Principle	
Mackenzie Mountain	No	Yes	ILE funds	

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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
<i>Example: ILESHS</i>	<i>Trail Break</i>	<i>100</i>	<i>90</i>	<i>Program Support Teacher and Vice Principal had mandatory Territorial wide training with a division of ECE</i>
Colville Lake	Cultural Days	100%	100%	
	Workshop with Elders	25%	25%	
	National Gathering of Elders – Edmonton	ILI – 10%	0%	Attended Knowing Our Spirits Conference
	Literacy 1 training	ILI and teachers 10%	0%	Reschedule to 2024-25 after new hires of staff in the Sahtu
ʔehtseo Ayha	Cultural Days	100%	100%	
	Workshop with Elders	25%	25%	
	National Gathering of Elders – Edmonton	ILI -10%	10%	
	Literacy 1 training	ILI and teachers 10%	0%	Reschedule to 2024-25 after new hires of staff in the Sahtu
Chief T’Selehye	Cultural Days	100%	100%	
	Workshop with Elders	25%	25%	
	National Gathering of Elders – Edmonton	ILI – 10%	10%	

	Literacy 1 training	ILI and teachers 10%	0%	Reschedule to 2024-25 after new hire of an ILI & Immersion teacher on staff
Chief Albert Wright	Cultural Days	100%	100%	
	Workshop with Elders	25%	25%	
	National Gathering of Elders – Edmonton	ILI – 10%	0%	Attended Knowing Our Spirits Conference
	Literacy 1 training	ILI – 10 %	0%	Reschedule to 2024-25 after new hire of an ILI on staff
Mackenzie Mountain	Cultural Days	100%	100%	
	Workshop with Elders	25%	25%	
	National Gathering of Elders – Edmonton	ILI – 10%	10%	
	Literacy 1 training	ILI – 10%	0%	Reschedule to 2024-25 after new hire of an ILI on staff

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Fish Camp</i>	<i>60 students (Northern Studies 10, and two grade 7 classes)</i>	5	Yes	<i>1 class a day over 3 days</i>
	<i>Muskrat Camp</i>	<i>60 (grade 7, 8 and 9)</i>	6	Yes	<i>1 class a day over 3 days</i>
Colville Lake	Cultural camp	30 students (JK-12)	4	Yes	4 days
	Fish nets	20 students (7-12)	2	Yes	3 days
?ehtseo Ayha	Cutting meat & fish at a cabin	110 students (JK-12)	2	Yes	Every Wednesday, Feb.1-May 29
	Moosehide tanning	110 students (JK-12)	2	Yes	4 weeks
Chief T'Selehye	Spring cultural camp	100 students (JK-12)	3	Yes	5 days
	Summer moose hide tanning camp	90 students (JK-12)	1	Yes	5 days
Chief Albert Wright	Fishing at Trout Lake	40 students (7-12)	6	Yes	5 days
	Preparing geese to cook	45 students (JK-12)	2	Yes	5 days
Mackenzie Mountain	Making a fire and fire safety	120 students (JK-12)	1	Yes	2 days
	Traditional medicine walk	90 students (3-12)	2	Yes	2 days

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School-Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Drum Making</i>	<i>15 (Males in grade 10-12)</i>	<i>2</i>	<i>No – Elder and Knowledge keeper who led drum making were not fluent speakers</i>	<i>Various times over a two-week period</i>
	<i>Traditional Medicine</i>	<i>30 (Experiential Science Class)</i>	<i>2</i>	<i>Yes</i>	<i>Daily over a week in class.</i>
Colville Lake	Cooking traditional food	30 (JK-12)	1	Yes	Half day daily for 5 days
	Storytelling and speaking of values and beliefs	30 (JK-12)	1	Yes	Half day
Pehtseo Ayha	Sewing	110 (JK-12)	1	Yes	Daily 5 full days
	Story telling-teaching of values and respect	110 (JK-12)	1	Yes	Once a week for 6 weeks
Chief T'Selehye	Fishing cutting	60 (JK-6)	1	Yes	5 days
	On-land safety presentation	100 (JK-12)	1	Yes	1 day
Chief Albert Wright	Sewing	40 (7-12)	2	Yes	Daily for 2 weeks
	Feeding of the fire ceremony	95 (JK-12)	5	Yes	Monthly
Mackenzie Mountain	Feeding of the fire ceremony	120(JK-12)	2	Yes	Monthly
	Drumming	120 (JK-12)	1	Yes	3 weeks

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> • <i>Example: ILESHS</i> 	<ul style="list-style-type: none"> • <i>3 Tents</i> • <i>1 Skidoo</i> • <i>Gas</i> • <i>Food for camps</i> 	<ul style="list-style-type: none"> • <i>3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps</i> • <i>1 skidoo – used for 10 camps – Rabbit and Muskrat</i> • <i>Gas – gas for boats and skidoos used for 20 camps in total - fall, winter and spring camps</i> • <i>Food – food supplies for all day camps and 2 over night High School Coming of Age camps.</i>
Colville Lake	Skidoo	Used to work on school cabin
?ehtseo Ayha	Clearing saw	Used to clear the air to build a cabin
Chief T'Selehye	<ul style="list-style-type: none"> • Gas • Food 	Used for two cultural camps
Chief Albert Wright	<ul style="list-style-type: none"> • Fishing supplies • Life jackets • Tools for boats 	Teach students about fly fishing and boat safety
Mackenzie Mountain	<ul style="list-style-type: none"> • Skidoo • Fishing supplies 	Skidoo used to take students out on land

G. 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	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.
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> • ILES team planned monthly phrases for staff to practice and replace the English version with. • A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases. • Reinforced learning with the use of audio clips for practice 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included drumming, prayer, and songs in the language • Community-school graduation celebration in June.
Colville Lake	<ul style="list-style-type: none"> • Elders came to support language revitalization • Concert & feast, prayers, drumming 	<ul style="list-style-type: none"> • Concert and feast, prayers and drumming • Graduation
?ehtseo Ayha	<ul style="list-style-type: none"> • Daily announcement was done in Dene Kede • Elders come into school culture camp and reinforce language • Dene Kede teachers as well as local staff speak the language 	<ul style="list-style-type: none"> • Language classes in the evening for all community members and staff • We bring Elders in and do drumming as well as choose an elder a month and recognize them for their contribution to the school and community
Chief T'Selehye	<ul style="list-style-type: none"> • Daily announcement was done in Dene Kede • Dene dule awards celebrates language, culture, and good citizenship weekly • Prayer in Dene Kede at the opening of all school events where the community is invited 	<ul style="list-style-type: none"> • Hosted a community Christmas fair at the school where Dene Kede was used by Elders at the event • CTS and K'ahsho Got'ine Foundation jointly organized the Summer Hide Camp where Indigenous Language (Dene Kede) was used for instructional activities
Chief Albert Wright	<ul style="list-style-type: none"> • Daily opening prayer songs followed by word of the week • Students said the word of the week daily 	<ul style="list-style-type: none"> • Have monthly feeding of the fire with community members, where the students are encouraged to participate in drumming • Hosted a community feast, which included an Elder praying and speaking in Dene Kede
Mackenzie Mountain	<ul style="list-style-type: none"> • Dene Laws Leaders celebrated daily with announcements • Quizlet App with Mrs. Grandjambe's voice recorded used in all classes 	<ul style="list-style-type: none"> • Handgames tournament • Drum dance & feast with community members and people from Sahtu

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 <i>(\$)</i>	Budgeted <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$94,501	\$105,500	\$10,999 is being re-distributed from Indigenous Education to increase this location	\$108,056	Increased cost of supplies and materials in the Sahtu

H. Resource Development for OLC and ILE Handbook

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)
\$140,798	\$160,000	\$19,202 is being re-distributed from Indigenous Education to increase this location	\$179,627	Increase cost in the Sahtu

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)	Dates and Location
<i>Example: ILESHS -2 ILIs and PST</i>	<i>OLC</i>	<i>Assessment</i>	<i>RILE and private contractor</i>	<i>September 12-14, Yellowknife</i>
All 5 schools, ILIs, Immersion	Handbook OLC	Dene Laws language app	Elders, SDEC tech and	May 6 - 10, 2023, Fort Good Hope

teacher, principal and youth		Dene Kede Alphabets	language mentors: Fibbie Tatti, Jane Modeste and Lucy Ann Yakeleya	
CTS, MMS, EAS-ILI's, Immersion teacher and teacher	Handbook OLC	<ul style="list-style-type: none"> • Reconciliation • How to keep our language • Importance of keeping our traditions and culture and pass on to our children 	Gathering of Elders conference	October 29 – November 01, 2023, Edmonton, Alta
CAWS and CLS	Handbook OLC	<ul style="list-style-type: none"> • Wellness & health • Kids mental health • Gift of songs • Spirit of language 	Knowing Our Spirits conference	November 27-29, 2023, Edmonton, Alta

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
<i>Example: Wordless book</i>	<i>Rebecca and the Trickster Raven</i>	30	<i>Dene Zhatie</i>
Alphabet charts for each school in their dialects		1 for each school	Dene Kede – Alphabets review in Elders workshop. We will produce more once missing alphabets and words are added.
Book	Sahtu Ways of Knowing	150	Dene Kede and English, as this is for all staff. We will have them printed once the final comments are added from the Elders workshop.
Dictionary	Shúhtaot'ine Gokæde Sahtúot'ine Gokæde k'ashógot'ine	150 printed (50 in each dialect)	Dene Kede and English, printed in 3 dialects.

The following table details **regional purchases made 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
<i>Example: iPads</i>	5	<i>5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.</i>
iPads	10	10 iPads were sent to Chief T'Seleye School. 5 were placed in Immersion classroom and 5 placed in ILI classroom
Laptop	1	RILE

Appendix B: Operating Plan - Operating Budget

**Department of Education, Culture & Employment
Council/District Approved 2024-2025 Budget**

**Sahtu Divisional Education Council
Statement of Operations - (Schedule 1)
Annual Budget - Consolidated**

	2024-2025 Budget	2023-2024 Approved Budget	2023-2024 Actual
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contributions	<u>15,129,916</u>	14,437,667	14,933,253
SSI (Base Amounts - Schedule 8)			
Northern Distance Learning (Schedule 8)	<u>100,000</u>		
Minority Language (Schedule 8)	<u>99,000</u>		99,000
Education Renewal Initiative (Schedule 8)			
ECE Other Contributions		110,000	466,733
Sub-Total ECE	15,328,916	14,547,667	15,498,986
GNWT Other Contributions	<u>366,507</u>	466,507	350,884
Total GNWT	15,695,423	15,014,174	15,849,870
Federal Government Jordan's Principle (Schedule 8)	<u>6,213,145</u>	<u>5,579,122</u>	5,562,656
Federal Government Other			
Property Tax Requisitioned			
Other Education Bodies			
Education Body Generated Funds			
Rentals			
School Generated	<u>586,174</u>	586,174	366,138
Investment Income	<u>259,278</u>	259,278	616,969
JP Admin Fees	<u>335,000</u>	335,000	505,695
Other	<u>25,000</u>	25,000	117,834
Total Generated Funds	1,205,452	1,205,452	1,606,636
TOTAL REVENUES	23,114,020	21,798,748	23,019,162
EXPENSES			
Administration (see Schedule 2)	<u>1,565,433</u>	<u>1,623,326</u>	1,104,874
School Programs (see Schedule 2)	<u>10,671,033</u>	10,681,033	10,588,229
Operations and maintenance (see Schedule 2)	<u>236,904</u>	174,952	281,638
Inclusive Schooling (see Schedules 2&3)	<u>2,541,145</u>	2,231,034	2,384,416
Indigenous Languages and Education (see Schedules 2 & 4)	<u>1,494,245</u>	1,436,701	1,358,613
School Generated Expenses	<u>586,174</u>	586,174	370,907
Jordan's Principle	<u>6,213,145</u>	5,579,122	5,562,656
Other GNWT Contributions	<u>366,507</u>	466,507	394,732
Sub-Total Expenses Before Amortization	23,674,586	22,778,849	22,046,065
Other Future Employment Benefits			-53,042
TOTAL EXPENSES**	23,674,586	22,778,849	21,993,023
ANNUAL OPERATING SURPLUS (DEFICIT)	-560,566	-980,101	1,026,139
ACCUMULATED SURPLUS (DEFICIT) OPEN *	3,851,479	2,269,304	2,825,340
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	3,290,913	1,289,203	3,851,479

*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	3,290,913	1,289,203	3,851,479
Closing Tangible Capital Assets (YK1, YCS, TCSA, SSDEC)	0	0	0
Closing LED Reserve (YK1 Restricted)	0	0	0
Closing Liability to GNWT (CSFTNO)	0	0	0
Closing Restricted Operating Reserve for Vehicle Replacement (Schedule 9)	0		0
Total Closing Accumulated Surplus	3,290,913	1,289,203	3,851,479

Appendix C: Annual Report - Audited Financial Statements

Consolidated Financial Statements of

Sahtu Divisional Education Council

June 30, 2024

Sahtu Divisional Education Council

Consolidated Financial Statements

June 30, 2024

Management Discussion and Analysis

Management's Responsibility for Financial Reporting 1

Auditor's Report 2 - 3

Operating Fund

Consolidated Statement of Financial Position 4

Consolidated Statement of Operations and Surplus 5

Consolidated Statement of Changes in Net Assets (Debt) 6

Consolidated Statement of Cash Flow 7

Consolidated Details of Expenses 8

Report on Activities for Specific Programs

Inclusive Schooling Expenses 9

Indigenous Languages and Education Expenses 10

French Language Programs 11

Jordan's Principle 12

Northern Distance Learning 13

Student Success Initiative Projects 14

Notes to the Consolidated Financial Statements 15-27

Supplementary Information

Schedule A-1 - Statement of Council Operations and Financial Position (Non-Consolidated) 28

Schedule A-2 - Details of Council Expenses (Non-Consolidated) 29

Schedule B-1 - DEA - Statement of Operations Summary (Non-Consolidated) 30

Schedule B-2 - Details of DEA Expenses (Non-Consolidated) 31

Individual DEA Schedules (Non-Consolidated) 32 - 41

Management Discussion and Analysis For the year ended June 30, 2024

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 501 students in the communities of Délı̄ne, 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 2023 - 2024 representatives were as follows:

Heather Bourassa (Chairperson)

Norman Wells - Sarah Baker (Vice-Chairperson) – replaced as Trustee by Tamara McNeely

Délı̄ne - Mary Ann Vital

Tuli't'a - Sally Horassi

Fort Good Hope – Nadine Tatchinron

Colville Lake - Isabel Orlas

Key senior management positions were as follows:

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 (Dél̃ne)

- 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
- Naiꞛeꞛa 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
- Naiꞛeꞛa 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
- Naizeza 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

2023 - 2024	Students	Teachers
zehtseo Ayha – Délıne	51.5	11.5
Chief Albert Wright – Tulit'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

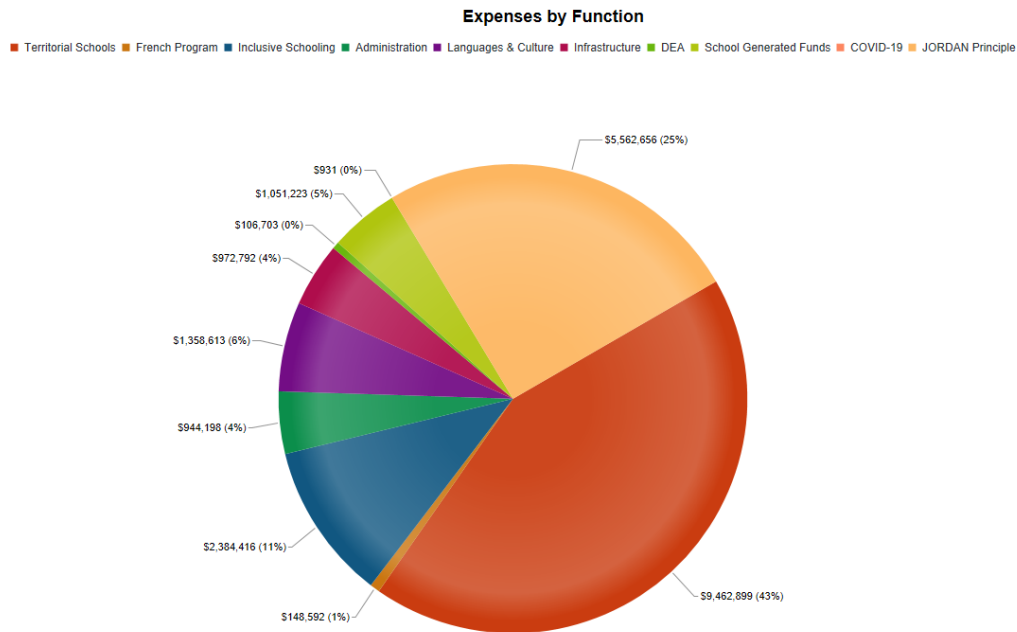
results in Education Bodies being underfunded for staff salaries, particularly for long-term employees.

- *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 the 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

Revenue: The total revenue of the Sahtu Divisional Education Council in SY2023-2024 is \$23.02 million compared to \$19.96 million SY2022-2023.

For the year ending June 30, 2024, the SDEC has an operating surplus of \$1,026,139. The rationale for the operating surplus is that the Sahtu Divisional Education Council generated more revenue including administration fees of Jordan's Principle. The relocation costs is lower due to the low turnover of the teachers in SY2023-2024.



Funding from the Government of the Northwest Territories, Department of Education, Culture and Employment was \$15.498 million including NDL Programs and Sahtu Division Libraries. The Jordan's Principle funded \$5.562 million programs in SY2023-2024.

Business Plan 2024-2027:

The Sahtu Divisional Education Council approved a business plan (2024-2027) and the Territorial Schools Operating Budget will be \$10,681,033 for School Years (2024-2027). This important step was necessary as there was a reduction of \$506,005 in funding from ECE for SY2023-2024. The Trustees focused was on generating SDEC other revenue to finance the operational expenditure of the Territorial Schools. Cost Saving initiatives was also introduced for managing the deficit that included no charter flights and freezing of the hiring of the unfunded position.

The following are the featured financial metrics of SDEC:

- **Inclusive Schooling:** The approved budget was \$2.231 million for the SY2023-2024, and the actual utilization of budget was \$2.384 million, or 106.87% utilization of the budget. This is a remarkable accomplishment in a difficult school year.
- **Indigenous Language & ED:** The ILE approved budget for SY2023-2024 was \$1.436 million and expenses were \$1.358 million or 94.6% utilization of approved budget.
- The SDEC has completed a safety audit on all the five schools' playgrounds in June 2024. The focus of this student's quality initiative is to provide same standards of safety in using the playgrounds equipment as of well-developed schools across Canada.

Summary and Outlook

The SDEC's vision for education has been to provide excellence in teaching and learning within contexts that honour the culture and language of the community. 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 2023 - 2024 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.

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 \$7.124 million dollars for SY 2023-2024 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.

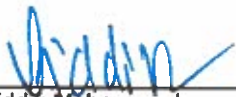
The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.



Lorraine Kuer
Superintendent
Sahtu Divisional Education Council

Sept 10, 2024

Date



Siddik Mohammad
Comptroller
Sahtu Divisional Education Council

Sept 10 2024

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, 2024, 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, 2024, 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
September 10, 2024

Sahtu Divisional Education Council

Consolidated Statement of Financial Position

June 30, 2024

	2024	2023
FINANCIAL ASSETS		
Cash, Note 4	\$ 11,808,406	\$ 8,770,318
Special purpose funds, Note 5	180,289	407,096
Accounts receivable, Note 8	775,484	433,572
	<u>\$ 12,764,159</u>	<u>\$ 9,610,986</u>

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 510,842	\$ 184,438
Payroll liabilities, Note 10	2,178,385	1,224,137
Deferred revenue, Note 11	5,313,283	4,413,859
Other employee future benefits and compensated absences, Note 17	810,170	963,212
	<u>8,912,680</u>	<u>6,785,646</u>
Net Financial Assets (Deficit)	<u>\$ 3,851,479</u>	<u>\$ 2,825,340</u>

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ -	\$ -
---------------------------	------	------

ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 3,851,479</u>	<u>\$ 2,825,340</u>
--------------------------------------	---------------------	---------------------

Contractual obligations, Note 22

Approved on behalf of council:

Deather Bone Chair

LBKre Superintendent

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2024

	Budget 2024	Actual 2024	Actual 2023
Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 14,338,667	\$ 14,933,253	\$ 15,063,633
French Language Instruction	99,000	99,000	69,000
ECE Other Contributions, Note 31	154,000	466,733	294,355
Total ECE	14,591,667	15,498,986	15,426,988
GNWT Other Contributions, Note 32	466,507	350,884	264,586
Total GNWT	\$ 15,058,174	\$ 15,849,870	\$ 15,691,574
Jordan's Principle	7,124,437	5,562,656	3,169,579
Total Government of Canada	7,124,437	5,562,656	3,169,579
Education council generated funds			
School generated funds	504,818	366,137	268,510
Interest income	259,278	616,969	395,372
Other	441,356	623,532	441,072
	1,205,452	1,606,638	1,104,954
	23,388,063	23,019,164	19,966,107
Expenses			
Administration	1,003,955	1,104,875	1,198,060
School programs	11,741,410	10,588,229	10,648,814
Inclusive schooling	2,231,033	2,384,417	2,298,053
Operations and maintenance	174,952	281,638	233,080
Indigenous language and education	1,431,699	1,358,613	1,362,148
Jordan's Principle	7,124,437	5,562,656	3,169,586
GNWT Other	155,276	394,732	282,590
School generated funds	505,401	370,907	329,046
Other employee future benefits, Note 17	-	(53,042)	(113,576)
	24,368,163	21,993,025	19,407,801
Operating Surplus (Deficit) before other item	\$ (980,100)	\$ 1,026,139	\$ 558,306
Other item:			
Surplus retention expenses	-	-	(444,010)
	\$ (980,100)	\$ 1,026,139	\$ 114,296
Accumulated surplus (Deficit), beginning of year (Note 36)		\$ 2,825,340	\$ 2,711,044
Accumulated surplus (deficit), end of year		\$ 3,851,479	\$ 2,825,340

Sahtu Divisional Education Council

Consolidated Statement of Changes in Net Assets (Debt)

For the year ended June 30, 2024

	2024	2023
Annual surplus (deficit)	\$ 1,026,139	\$ 114,296
Change in prepaid expenses	-	31,794
Increase (decrease) in net financial resources	1,026,139	146,090
Net financial resources, beginning of year	2,825,340	2,679,250
Net financial resources, end of year	\$ 3,851,479	\$ 2,825,340

Sahtu Divisional Education Council

Consolidated Statement of Cash Flow

For the year ended June 30, 2024

	2024	2023
Cash provided by (used in):		
Operating Transactions		
Operating Surplus (Deficit)	\$ 1,026,139	\$ 114,296
	1,026,139	114,296
Change in non-cash assets and liabilities:		
Accounts receivable	(341,912)	(127,638)
Accounts payable and accrued liabilities	326,403	(531,452)
Payroll liabilities	954,248	(508,786)
Deferred revenue	899,425	1,809,414
Post-employment benefits	(53,042)	(113,576)
Prepaid expenses	-	31,794
	1,785,122	559,756
Increase (Decrease) in cash and cash equivalents	2,811,261	674,052
Cash and cash equivalents, beginning of year	9,177,414	8,503,362
Cash and cash equivalents, end of year	\$ 11,988,675	\$ 9,177,414
Consists of:		
Cash	\$ 11,808,406	\$ 8,770,318
Special purpose funds	180,269	407,096
	\$ 11,988,675	\$ 9,177,414

Sahtu Divisional Education Council

Consolidated Detail of Expenses

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Operations & Maintenance	Council Administration	Indigenous Languages and Education	Jordan's Principle	2024		2023 Total
							Total	Budget	
Salaries									
Teachers' salaries	\$ 7,061,919	\$ 951,588	\$ -	\$ -	\$ 713,470	\$ 4,367,084	\$ 13,094,061	\$ 16,472,270	\$ 11,118,973
Instruction assistants	230,262	827,047	-	-	-	-	1,057,309	1,355,579	1,314,248
Non-instructional staff	1,062,929	192,808	-	766,295	185,318	-	2,207,350	2,078,008	2,171,784
Board/Trustee honorarium	-	-	-	148,614	41,338	-	189,952	78,800	74,559
	8,355,110	1,971,443	-	914,909	940,126	4,367,084	16,548,672	19,984,657	14,679,564
Employee Benefits									
Employee benefits and allowances	6,158	-	-	-	-	-	6,158	9,000	1,300
Leave and termination benefits	690,154	-	-	-	-	-	690,154	930,000	704,849
	696,312	-	-	-	-	-	696,312	939,000	706,149
Services Purchased/Contracted									
Professional services	16,417	291,539	-	3,155	-	473,090	784,201	346,579	310,548
Postage and communication	45,785	-	-	17,892	-	-	63,677	52,305	66,899
Utilities	-	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-	-
Travel	364,610	34,820	-	45,246	5,298	-	449,974	437,307	124,475
Student transportation (busing)	167,130	-	-	-	-	415,693	582,823	150,536	154,247
Advertising/printing/publishing	-	-	-	5,648	21	-	5,669	-	2,676
Maintenance and repair	35,137	-	-	-	7,204	-	42,341	35,000	46,633
Rentals and leases	-	-	274,798	-	-	-	274,798	167,752	184,496
Other contracted services	-	8,371	6,840	66,420	1,112	258,320	341,063	80,200	241,729
Other	8,687	78,244	-	34,581	-	-	121,512	135,008	223,567
	637,766	412,974	281,638	172,942	13,635	1,147,103	2,666,058	1,404,687	1,355,270
Materials, Supplies and Freight									
Materials	594,016	-	-	14,062	402,853	48,469	1,059,400	1,054,072	1,012,731
Freight	19,442	-	-	2,962	1,999	-	24,403	36,070	57,487
	613,458	-	-	17,024	404,852	48,469	1,083,803	1,090,142	1,070,218
Other									
GNWT ECE (NDL, Libraries, TKT)	285,583	-	-	-	-	-	285,583	289,000	-
GNWT Other	-	-	-	-	-	-	394,732	155,276	-
School generated funds	-	-	-	-	-	-	370,907	505,401	-
Other employee future benefits, Note 17	-	-	-	-	-	-	(53,042)	-	-
Total	\$ 10,588,229	\$ 2,384,417	\$ 281,638	\$ 1,104,875	\$ 1,358,613	\$ 5,562,656	\$ 21,993,025	\$ 24,368,163	\$ 17,811,201

Sahtu Divisional Education Council

Inclusive Schooling Expenses

For the year ended June 30, 2024

	General Inclusive Schooling	Staff Development	School Based Mental Health and Wellness	Assistive Technology	Magnet Facilities	Total
Salaries						
Regional Coordinator	\$ 192,808	\$ -	\$ 162,426	\$ -	\$ -	\$ 355,234
Program Support Teachers	951,588	-	-	-	-	951,588
Support Assistants	827,047	-	-	-	-	827,047
Other	-	15,985	-	-	-	15,985
	1,971,443	15,985	162,426	-	-	2,133,869
Employee Benefits						
Employee benefits and allowances	-	-	-	-	-	-
Services Purchased/Contracted						
Professional/Technical Services	129,113	-	-	78,244	-	207,357
Travel	-	18,835	-	-	-	18,835
Student Transportation (Busing)	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-
Other contracted services	8,371	-	-	-	-	8,371
	137,484	18,835	-	78,244	-	234,563
Materials, Supplies and Freight						
Materials	-	-	-	-	-	-
Freight	-	-	-	-	-	-
	-	-	-	-	-	-
Total	\$ 2,108,927	\$ 34,820	\$ 162,426	\$ 78,244	\$ -	\$ 2,384,417

SAHTU DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

For the year ended June 30, 2024

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2024 Total
Salaries					
ALCBE teachers	\$ 707,074	\$ -	\$ -	\$ -	\$ 707,074
Language consultants	-	10,393	-	-	10,393
Instruction assistants	6,396	-	-	-	6,396
Non-instructional staff	185,318	-	-	-	185,318
Honoraria	-	-	-	41,338	41,338
Elders in schools	-	-	-	42,984	42,984
	898,788	10,393	-	84,322	993,503
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	197,220	40,139	-	237,359
Travel	-	-	5,299	-	5,299
Student transportation (busing)	-	-	-	-	-
Advertising, printing and publishing	1,132	-	-	-	1,132
Maintenance and repairs	7,204	-	-	-	7,204
Rentals and leases	-	-	-	-	-
Other contracted services	-	-	-	-	-
	8,336	197,220	45,438	-	250,994
Materials, Supplies and Freight					
Materials	7,734	-	-	104,383	112,117
Freight	-	-	-	1,999	1,999
	7,734	-	-	106,382	114,116
Total	\$ 914,858	\$ 207,613	\$ 45,438	\$ 190,704	\$ 1,358,613

Sahtu Divisional Education Council

French Language Programs

For the year ended June 30, 2024

	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	\$ 85,000	\$ 45,000	\$ 139,720
French Program - Other	4,000	-	3,995
Professional Development	10,000	-	4,878
Other	-	-	-
	99,000	45,000	148,593

Sahtu Divisional Education Council

Jordan's Principle

For the year ended June 30, 2024

	June 30, 2024 Budget	June 30, 2024 Actual	June 30, 2023 Actual	July 1, 2023 - Mar 31, 2024 Actual	9 and 3 Month Split Apr 1, 2024 - Jun 30, 2024 Actual
Revenue					
Government of Canada					
FN and Inuit Health Branch	\$ 7,124,437	\$ 6,214,547	\$ 5,069,566	\$ 4,537,925	\$ 1,676,622
Carry Forward from Previous Year		4,182,122	2,282,136	4,182,122	-
Total Revenue	7,124,437	10,396,669	7,351,702	8,720,047	1,676,622
Expenses					
Administration	-	-	-	-	-
Personnel	5,655,464	4,367,084	2,654,438	2,578,071	1,789,014
Transportation	340,900	415,693	130,599	269,456	146,237
Materials and Supplies	51,954	48,469	131,883	21,954	26,514
Rent and Utilities					
Evaluation	1,076,119	473,090	164,795	310,164	162,926
Other	-	258,320	87,865	-	258,320
Total Expenses	7,124,437	5,562,656	3,169,580	3,179,645	2,383,011
Net Surplus/(Deficit)	-	\$ 4,834,013	\$ 4,182,122	\$ 5,540,402	\$ (706,389)
Deferred revenue		\$ 4,834,013	\$ 4,182,122	\$ 5,540,402	\$ (706,389)

Sahtu Divisional Education Council

Northern Distance Learning

For the year ended June 30, 2024

	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	\$ -	\$ 57,312	\$ 58,063	\$ 58,343	\$ 59,211	\$ 55,019	\$ 287,948	\$ 192,925	\$ 95,023	\$ 287,948
Other	-	-	-	-	-	-	-	-	-	-
	-	57,312	58,063	58,343	59,211	55,019	287,948	192,925	95,023.00	287,948
Expenses										
Salaries/Wages										
Instructional Staff	-	24,505	44,098	44,037	42,128	28,814	183,582	36,696	146,886	183,582
<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>	-	-	-	-	-	-	-	-	-	-
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	-	24,505	44,098	44,037	42,128	28,814	183,582	36,696	146,886	183,582
Net surplus/(deficit)	\$ -	\$ 32,807	\$ 13,965	\$ 14,306	\$ 17,083	\$ 26,205	\$ 104,366	\$ 156,229	\$ (51,863)	\$ 104,366

Sahtu Divisional Education Council

Student Success Initiative Projects

For the year ended June 30, 2024

	Budget	Actual
	2023-2024	2023-2024
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)	-	-
Substitute teacher wages	-	-
Staff (p/y)	-	-
<u>Travel</u>		
Facilitator travel	-	25,063
Staff travel	-	41,423
Accommodation/Daily per diems	-	-
Other expenses	-	-
<u>Workshop Expenses</u>		
Room rental	-	-
Refreshments	-	-
Resources	-	-
Miscellaneous	-	-
Total Professional Development	-	66,486
Program Delivery (ECE SSI Funding Only)		
<u>Salaries/Wages</u>		
Facilitator fees (include per diem)	-	11,900
Substitute teacher wages	-	10,280
Staff (p/y)	-	-
<u>Other Expenses</u>		
Room rental	-	15,004
Materials and Supplies	-	68
Miscellaneous	-	3,662
Total Program Delivery	-	40,914
Total Expenses	-	107,400
Net Surplus/(Deficit)	96,062	(11,338)

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2024

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, 2024

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, 2024

(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, 2024

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, 2024

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**

Adoption of New Accounting Standards

Effective April 1, 2023, the Education Board adopted PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue that is not otherwise addressed elsewhere in the Public Sector Accounting Handbook. It identifies two types of revenue transactions: exchange and non-exchange. The Education Body applied PS 3400 prospectively, therefore, it is applied only to events and transactions occurring after April 1, 2023, and to any outstanding related balances existing at that date. No cumulative catch-up adjustment is recognized. The prior year's financial statements, including comparative information, have not been restated. The adoption of this standard resulted in additional disclosures in the notes to the financial statements.

Future Accounting Changes

Effective July 1, 2026, the Education Board will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Education Board is currently assessing the impact of this standard on the financial statements.

Effective July 1, 2026, the Education Board will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Education Board is currently assessing the impact of this standard on the financial statements.

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2024

Note 4. Cash and Cash Equivalents

	2024	2023
Cash	\$ 11,808,406	\$ 8,770,318
Short term investments	-	-
	\$ 11,808,406	\$ 8,770,318

Note 5. Special Purpose Funds

Special Purpose Funds are based on the contribution agreements for specific purposes for each school in the community. The District Educational Authorities review these expenses on a monthly basis to ensure that these funds are spent as per contributions agreements signed by the SDEC and the contributors.

	2024	2023
Colville Lake	\$ 1,353	\$ 32,210
Deline	58,234	43,953
Fort Good Hope	75,841	83,051
Norman Wells	23,661	78,848
Tulita	21,180	169,034
SDEC (CJC)	-	-
	\$ 180,269	\$ 407,096

Note 6. Restricted Assets - Not Applicable

Note 7. Portfolio Investments - Not Applicable

Note 8. Accounts Receivable

	Receivables 2024	AFDA 2024	Net 2024	Net 2023
GNWT - ECE	\$ 64,767	\$ -	\$ 64,767	\$ 202,703
GNWT - ITI	30,000	-	30,000	-
GNWT - MACA	-	-	-	-
GNWT - Justice	-	-	-	2,034
GNWT - ENR	-	-	-	19,562
Total Due from GNWT	94,767	-	94,767	224,299
WSCC	-	-	-	49,675
Other	790,984	110,267	680,717	159,598
	\$ 885,751	\$ 110,267	\$ 775,484	\$ 433,572

Note 9. Inventories - Not Applicable

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2024

Note 10. Accounts Payable and Accrued Liabilities

	2024	2023
Accounts payable and accrued liabilities		
GNWT	\$ 104,365	\$ 29,247
WSCC	53,194	49,375
Trade payables	353,282	105,816
	510,841	184,438
Payroll liabilities		
To GNWT (A)	599,208	14,800
To Employees (B)	1,497,409	1,127,845
Annual Leave	81,768	81,492
Other	-	-
	2,178,385	1,224,137
	\$ 2,689,226	\$ 1,408,575

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

	2024	2023
Education Culture and Employment		
Library	\$ 96,746	\$ 118,013
French program	-	18,385
Industry Tourism and Investment		
Greenhouse Supplies	20,498	28,548
Other		
Jordan's Principle	4,834,013	4,182,122
MakeWay On the Land Collaborative	15,026	11,257
K'asho Gotine Housing Society	48,000	-
School generated funds	263,264	-
DEA funding	35,737	55,534
	\$ 5,313,284	\$ 4,413,859

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2024

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, 2024. 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, 2024

Note 17. Other employee future benefits and compensated absences (continued)

	Severance and removal	Compensated Absences	2024	2023
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 673,223	\$ 140,523	\$ 813,746	\$ 842,222
Current period benefit cost	52,467	14,095	66,562	69,943
Interest cost	32,843	7,137	39,980	35,505
Benefits payments	(48,892)	(11,880)	(60,772)	(121,425)
Actuarial (gain)/loss	(56,267)	(5,894)	(62,161)	(12,511)
Plan amendments	-	-	-	-
Accrued benefit obligation end of year	653,374	143,981	797,355	813,734
Unamortized net actuarial gain	120,875	(8,060)	112,815	149,478
Net future obligation	774,249	135,921	910,170	963,212
Benefits Expense				
Current period benefit cost	51,075	13,675	64,750	69,949
Interest cost	34,947	7,996	42,943	35,511
Amortization of net actuarial (gain)/loss	(62,767)	457	(62,310)	-
Plan amendment	-	-	-	(97,609)
	23,255	22,128	45,383	7,851

The discount rate used to determine the accrued benefit obligation is an average of 5.30% (2023: 4.8%). The Expected inflation rate is 2.0% (2023: 2.0%).

The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	Total
Year 1	\$ 90,184	\$ 13,580	\$ 103,764
Year 2	85,411	15,551	100,962
Year 3	73,906	15,955	89,861
Year 4	70,437	15,716	86,153
Year 5	69,821	16,299	86,120
Next 5 years	335,832	82,107	417,939

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2024

Note 18. Trust Assets and Liabilities under Administration - Not Applicable

Note 19. Tangible Capital Asset - Not Applicable

Note 20. Prepaid Expenses

	2024	2023
Prepaid expenses	\$ -	\$ -

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	Net Book Value	
			2024	2023
Buildings				
Schools and colleges	\$ 67,986,158	\$ 31,708,869	\$ 36,277,289	\$ 37,441,358
Staff Housing	275,800	175,009	100,791	113,133
	\$ 68,261,958	\$ 31,883,878	\$ 36,378,080	\$ 37,554,491

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, 2024.

	Expires in Fiscal Year *	2025	2026 and thereafter	Total
Commercial and residential leases	2026	\$ 106,752	\$ 124,544	\$ 231,296
Contracts	2026	140,996	143,426	284,422

* 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, 2024

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 May 11, 2023 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, 2024.

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, 2024

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

	2024 Budget	2024 Actual	2023 Actual
Salaries	\$ 20,934,334	\$ 17,546,852	\$ 15,910,751
Employee Benefits	939,000	696,312	729,706
Services Purchased/Contracted	1,404,687	2,666,058	1,414,517
Materials, Supplies and Freight	1,090,142	1,083,803	621,066
	\$ 24,368,163	\$ 21,993,025	\$ 18,676,040

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

	2024	2023
Library	\$ 126,000	\$ 144,000
Northern distance learning	282,696	145,000
School Based ("SB") Mental & Wellness Services	282,696	-
Take a Kid Trapping	24,000	-
Less: Deferred revenue & contributions repaid	(248,659)	5,355
	\$ 466,733	\$ 294,355

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2024

Note 32. GNWT - Other Contributions

	2024	2023
Municipal and Community Affairs		
Active After School	\$ 76,500	\$ 76,500
Youth contribution	33,100	5,000
Volleyball	41,280	3,000
Regional Youth Sporting Event	50,000	15,000
Learn to skate	-	5,000
Treaty simulation	15,000	-
Environment and Natural Resources		
Take a Kid Trapping	-	19,562
Health and Social Services		
Drop The Pop	9,345	8,900
Drop The Pop Award	1,000	1,000
Nutrition North	29,400	29,400
Industry Tourism and Investment		
Greenhouse supplies	92,282	62,240
Justice		
Community Justice	-	56,000
Less: Deferred revenue & contributions repaid	2,977	(17,016)
	\$ 350,884	\$ 264,586

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, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 14,338,667	\$ 14,933,253	\$ 15,063,633
French Language Instruction	99,000	99,000	69,000
ECE Other Contributions, Note 31	154,000	466,733	294,355
Total ECE	14,591,667	15,498,986	15,426,988
GNWT Other Contributions, Note 32	466,507	350,884	264,586
Total GNWT	\$ 15,058,174	\$ 15,849,870	\$ 15,691,574
Jordan's Principle	7,124,437	5,562,656	3,169,579
Total Government of Canada	7,124,437	5,562,656	3,169,579
Education council generated funds			
School generated funds	504,818	366,137	268,510
Interest income	259,278	616,969	395,372
Other	441,356	536,627	320,233
	1,205,452	1,519,733	984,115
	23,388,063	22,932,259	19,845,268
Administration	1,003,955	998,171	1,079,487
School programs	11,741,410	10,588,229	11,260,450
Inclusive schooling	2,231,033	2,384,417	2,298,053
Operations and maintenance	174,952	281,638	233,080
Aboriginal languages	1,431,699	1,358,613	1,362,148
Jordan's Principle	7,124,437	5,562,656	3,169,586
GNWT Other	155,276	394,732	-
School generated funds	505,401	370,907	-
Other employee future benefits, Note 17	-	(53,042)	(113,576)
	24,368,163	21,886,321	19,289,228
Excess (Deficiency) of Revenue over Expenditure	\$ (980,100)	\$ 1,045,938	\$ 556,040
Other item:			
Surplus retention expenses		-	(444,010)
	\$ (980,100)	\$ 1,045,938	\$ 112,030
Accumulated surplus (deficit), beginning of year		2,825,340	2,713,310
Accumulated surplus (deficit), end of year		\$ 3,871,278	\$ 2,825,340

SATHU DIVISIONAL EDUCATION COUNCIL

Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Operations & Maintenance	Council Administration	Indigenous Languages and Education	Jordan's Principle	2024 Total
Salaries							
Teachers' salaries	\$ 7,061,919	\$ 951,588	-	-	\$ 713,470	\$ 4,367,084	\$ 13,094,061
Instruction Assistant	230,262	827,047	-	-	-	-	1,057,309
Non Instructional Staff	1,062,929	192,808	-	717,471	185,318	-	2,158,526
Board/Trustee Honoraria	-	-	-	126,810	41,338	-	168,148
	8,355,110	1,971,443	-	844,281	940,126	4,367,084	16,478,044
Employee Benefits							
Employee benefits and allowances	6,158	-	-	-	-	-	6,158
Leave and termination benefits	690,154	-	-	-	-	-	690,154
	696,312	-	-	-	-	-	696,312
Services Purchased/Contracted							
Professional/Technical Services	16,417	291,539	-	3,155	-	473,090	784,201
Postage/Communication	45,785	-	-	17,892	-	-	63,677
Utilities	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-
Travel	364,610	34,820	-	45,246	5,298	-	449,974
Student Travel (busing)	167,130	-	-	-	-	415,693	582,823
Advertising/Printing/Publishing	-	-	-	-	21	-	21
Maintenance/Repair	35,137	-	-	-	7,204	-	42,341
Rentals/Leases	-	-	274,798	-	-	-	274,798
Other - Contracted Services	-	8,371	6,840	66,420	1,112	258,320	341,063
Other - Miscellaneous	8,687	78,244	-	7,860	-	-	94,791
	637,766	412,974	281,638	140,573	13,635	1,147,103	2,633,689
Materials, Supplies and Freight							
Materials	594,016	-	-	10,355	402,853	48,469	1,055,693
Freight	19,442	-	-	2,962	1,999	-	24,403
	613,458	-	-	13,317	404,852	48,469	1,080,096
Other							
GNWT ECE (NDL, Libraries, TKT)	285,583	-	-	-	-	-	285,583
GNWT Other	-	-	-	-	-	-	394,732
School generated funds	-	-	-	-	-	-	370,907
Other employee future benefits, Note 17	-	-	-	-	-	-	(53,042)
Total	\$ 10,588,229	\$ 2,384,417	\$ 281,638	\$ 998,171	\$ 1,358,613	\$ 5,562,656	\$ 21,886,321

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-1 District Education Authorities
Statement of Operations - Non-Consolidated

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 115,247	\$ 115,247	\$ 116,839
Other (One-time DEC contribution)	-	-	4,000
Transfer to DEA	-	(28,342)	-
Total revenue	115,247	86,905	120,839
Expenditure			
Administration	115,247	106,704	118,573
School programs	-	-	-
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	115,247	106,704	118,573
Surplus (Deficit)	-	(19,799)	2,266
Opening equity		55,534	53,268
Closing equity		\$ 35,735	\$ 55,534
Composition of Ending Accumulated Surplus			
Cash		\$ -	\$ -
Accounts receivable		35,735	55,534
Accounts payable		-	-
		\$ 35,735	\$ 55,534

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses

Non-Consolidated

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Student Accom.	Operations and Maintenance	Council Administration	Indigenous		Total
						Languages and	Education	
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional Staff	-	-	-	-	48,824	-	-	48,824
Board/Trustee Honorarium	-	-	-	-	21,804	-	-	21,804
	-	-	-	-	70,628	-	-	70,628
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	-	-	-	-	5,648	-	-	5,648
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-	-
Other - Fees	-	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	26,721	-	-	26,721
	-	-	-	-	32,369	-	-	32,369
Materials/Supplies/Freight								
Materials	-	-	-	-	3,707	-	-	3,707
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	3,707	-	-	3,707
Total	\$ -	\$ -	\$ -	\$ -	\$ 106,704	\$ -	\$ -	\$ 106,704

COLVILLE LAKE

District Education Authority
Statement of Operations

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 18,698	\$ 18,698	\$ 18,698
Other (One-time DEC contribution)	-	-	4,000
	<u>18,698</u>	<u>18,698</u>	<u>22,698</u>
Expenses			
Administration	18,698	14,379	25,282
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>18,698</u>	<u>14,379</u>	<u>25,282</u>
Surplus (Deficit)	-	4,319	(2,584)
Opening equity	-	(687)	1,897
Closing equity	\$	3,632	\$ (687)
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		3,632	(687)
Accounts Payable		-	-
	<u>\$</u>	<u>3,632</u>	<u>\$ (687)</u>

COLVILLE LAKE

District Education Authority
Details of Expenses

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	-	7,355	-	7,355
<hr/>								
Employee Benefits								
Employee Benefits/Allowances	-	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-	-
<hr/>								
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	-	-	-	-	-	3,414	-	3,414
<hr/>								
	-	-	-	-	-	3,414	-	3,414
<hr/>								
Materials/Supplies/Freight								
Materials	-	-	-	-	-	3,610	-	3,610
Freight	-	-	-	-	-	-	-	-
<hr/>								
	-	-	-	-	-	3,610	-	3,610
<hr/>								
Total	\$ -	\$ -	\$ -	\$ -	\$ -	14,379	\$ -	14,379

NORMAN WELLS

District Education Authority
Statement of Operations

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 25,706	\$ 25,706	\$ 27,298
Transfer to school generated funds	-	(28,342)	-
	25,706	(2,636)	27,298
Expenses			
Administration	25,706	24,100	21,810
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	25,706	24,100	21,810
Surplus (Deficit)	-	(26,736)	5,488
Opening equity		28,342	22,854
Closing equity	\$	1,606	\$ 28,342
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		1,606	28,342
Accounts Payable		-	-
	\$	1,606	\$ 28,342

NORMAN WELLS

District Education Authority
Details of Expenses

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	11,777	-	11,777
Board/Trustee Honoraria	-	-	-	-	-	-	-	-
	-	-	-	-	-	11,777	-	11,777
Employee Benefits								
Employee Benefits/Allowances	-	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Professional/Technical Services	-	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	-	12,323	-	12,323
	-	-	-	-	-	12,323	-	12,323
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,100	\$ -	\$ 24,100

DELINE

District Education Authority
Statement of Operations

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 22,912	\$ 22,912	\$ 22,912
Other	-	-	-
	<u>22,912</u>	<u>22,912</u>	<u>22,912</u>
Expenses			
Administration	22,912	23,822	23,280
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>22,912</u>	<u>23,822</u>	<u>23,280</u>
Surplus (Deficit)	-	(910)	(368)
Opening equity		229	597
Closing equity	\$	(681)	\$ 229
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		(681)	229
Accounts Payable		-	-
	\$	(681)	\$ 229

DELINE

District Education Authority
Details of Expenses

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	12,312	-	12,312
Board/Trustee Honoraria	-	-	-	-	-	4,840	-	4,840
	-	-	-	-	-	17,152	-	17,152
Employee Benefits								
Employee Benefits/Allowances	-	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Professional/Technical Services	-	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	4,670	-	4,670
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	-	2,000	-	2,000
	-	-	-	-	-	6,670	-	6,670
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	23,822	\$ -	23,822

FORT GOOD HOPE

District Education Authority
Statement of Operations

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 25,707	\$ 25,707	\$ 25,707
Other	-	-	-
	<u>25,707</u>	<u>25,707</u>	<u>25,707</u>
Expenses			
Administration	25,707	26,821	30,692
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>25,707</u>	<u>26,821</u>	<u>30,692</u>
Surplus (Deficit)	-	(1,114)	(4,985)
Opening equity		224	5,209
Closing equity	\$	(890)	\$ 224
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		(890)	224
Accounts Payable		-	-
	\$	(890)	\$ 224

FORT GOOD HOPE

District Education Authority
Details of Expenses

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	12,480	-	12,480
Board/Trustee Honoraria	-	-	-	-	-	7,363	-	7,363
	-	-	-	-	-	19,843	-	19,843
Employee Benefits								
Employee Benefits/Allowances	-	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Professional/Technical Services	-	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	978	-	978
Maintenance/Repair	-	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	-	6,000	-	6,000
	-	-	-	-	-	6,978	-	6,978
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,821	\$ -	\$ 26,821

TULITA

District Education Authority Statement of Operations

For the year ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Contributions from Divisional Council	\$ 22,224	\$ 22,224	\$ 22,224
Other	-	-	-
	<u>22,224</u>	<u>22,224</u>	<u>22,224</u>
Expenses			
Administration	22,224	17,582	17,509
School programs	-	-	-
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>22,224</u>	<u>17,582</u>	<u>17,509</u>
Surplus (Deficit)	-	4,642	4,715
Opening equity		27,426	22,711
Closing equity		<u>\$ 32,068</u>	<u>\$ 27,426</u>
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		32,068	22,711
Accounts Payable		-	-
	<u>\$</u>	<u>32,068</u>	<u>\$ 22,711</u>

TULITA

District Education Authority Details of Expenses

For the year ended June 30, 2024

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries								
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	12,255	-	12,255
Board/Trustee Honoraria	-	-	-	-	-	2,246	-	2,246
	-	-	-	-	-	14,501	-	14,501
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	-	-	-	-	-	2,984	-	2,984
	-	-	-	-	-	2,984	-	2,984
Materials/Supplies/Freight								
Materials	-	-	-	-	-	97	-	97
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	97	-	97
	-	-	-	-	-	97	-	97
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,582	\$ -	\$ 17,582

Approvals

Operating Plan

Education Body Chair

Superintendent

Date

Date

Annual Report

Education Body Chair

Superintendent

Date

Date

Education Accountability Framework

South Slave Divisional Education Council

Annual Report (MASTER)

For the 2023-24 School Year



*Creating
Futures*

Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	5
1. 9	
2. 17	
3. 46	
4. 62	
Appendix B: Operating Plan - Operating Budget	67
Appendix C: Annual Report - Audited Financial Statements	69
Approvals	70

Annual Report - Executive Summary

The South Slave Divisional Education Council's Annual Report for the 2023-2024 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 Annual Report 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 past school year:

Regional Goals and Priorities 2023 - 2024

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) **(This goal was rescinded part through the year – with SSDEC approval - to reflect realistic measures of academic success)**
3. At least 67% of the students reading at or above the Canadian average
4. At least 80% of SSDEC trustees, staff and students 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. 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)
6. 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 assessment **(This goal was rescinded part through the year – with SSDEC approval - to reflect realistic measures of academic success)**
2. At least 73% of the students at or above the Canadian average in Math
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. Student self-identification in the lowest 3 categories of social responsibility ("In which ways do you contribute to the positive culture of our school?") will increase by 10%, as presented by the OurSchool survey, (with 80% response rate) **(This goal was amended – with SSDEC approval - to only require 1 category of social responsibility increased by 10%)**
2. 5% more students will achieve at least 90% attendance.
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, school events that genuinely include parents in authentic collaboration, and our Indigenizing education efforts including staff learning local Indigenous language greetings, workshops to help understand the historical trauma of residential schools, and divisional planning to increase awareness of indigenous issues in education, have all contributed to strengthening School-Community Relationships.

Under the umbrella of Student Wellness, all schools have updated Safe School Plans that clarified their bullying responses and LGBTQ2S+ support. Social Responsibility was a regional priority and our RISC and RILE both supported our schools in meeting their inclusive schooling and Indigenous language responsibilities.

In the area of Educator Wellness, policies and practices regarding work/life balance were added to the divisional ethos, new staff were paired with mentors, new and existing principals were supported by the Assistant Superintendent, and wellness (work/life balance) was a significant component of our Regional In-service.

Our regional goals/targets, and our comprehensive Literacy and Numeracy initiatives, in particular, supported effective implementation of the K-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 supported our commitment to Quality Education in all schools, and our offer to expand NDL further supported our communities and students.

In the area of assessment and accountability we engaged in systemic assessment (Whole School Writes, Diploma Exams) and analysis.

Regional and school administrators continued to provide priority related progress reports to their respective education governing bodies (SSDEC and DEAs) and monthly principal reports continued to be an expectation.

Having had staff complete the GNWT's Living Well Together program, our focus was to maintain the momentum and highlight DEI priorities throughout schools, staff and wider community as needed.

Annual Report - Executive Summary

The South Slave Divisional Education Council's Annual Report for the 2023-2024 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.

CAT-4 Assessment: The board's historic assessment to measure literacy and numeracy achievement, the CAT-4 assessment, was deemed ineffective in accurately delivering a thorough understanding of our schools' achievement. The inherent inconsistent implementation of the assessment, the cumbersome timeline required to complete it (given the shortened school year due to evacuations) and the apathy from the student body at yet completing one more assessment contributed to a lacklustre implementation and reception by the school communities. As such, the board and school leadership with support of the SSDEC, discontinued the implementation of the CAT-4 assessment for Literacy and Numeracy. Instead, greater focus was placed on school and classroom-based assessments that realistically measured student learning at the grassroots level (Fountas and Pinnell reading proficiency). This was amply supported by the numeracy and Literacy coordinators who spent many hours in the schools providing support as needed. A thorough report was provided to the SSDEC at the end of the school year for their consideration.

Literacy: The SSDEC continues to implement region wide literacy interventions to support reading and writing. Although the regional results showed a slight decline, SSDEC Literacy results are a significant success given the national decline in achievement. Similarly, despite the percentage of students reading within grade according to the Fountas and Pinnell reading level chart being short of target (68% vs 70%), in the context of the post pandemic decline and fire evacuations at the beginning of the year, these results are extraordinary.

Numeracy: The numeracy results for the SSDEC were measured exclusively using the new NT proficiency scale. Students were considered to have reached an acceptable level of learning if they scored as developing or higher in the proficiency scale. SSDEC results were 75% of students achieving this benchmark. Given that our target was set by the CAT-4 expectations, the data from 2023-24 is considered base data for future comparison. Once again, given the post COVID expectation of significant decline and fire evacuations at the start of the school year, these numbers are a testament to the success of SSDEC Numeracy initiatives.

In support of both academic council priorities, parents reporting satisfaction with the efforts from the schools in regards to Literacy and Numeracy were a positive sign. The results averaged 85% to 87%. This is a slight decline from the intended target (90%). Notwithstanding the discrepancy, the continued efforts of the schools in informing parents and keeping open communication with the school community has yielded a positive environment that promises to continue to improve over the next school year.

Social Responsibility: Council targets for Social Responsibility will be fully reported upon in September after board tabulation of the OurSchool survey results. Preliminary results yielded a mixed response as the ambitious targets initially recommended were found to be overwhelming for schools. Instead of increasing the lowest 3 categories under Social Responsibility in the OurSchool survey by 10%, it was decided with support from the SSDEC that only one (the lowest category in the survey) be addressed as a regional target. In this regard, most of the schools met this target, with the exception of Deninu school, who were unable to conduct the survey.

Measurements of attendance increase (5%) will also be reported at the first Council meeting in September as final estimates cannot be completed before the end of the school year. The statistics regarding parents participating in one or more school events (86%) once again exceeded our target set at 80%

The identifiable brand of the SSDEC is two-fold. Wellbeing and mental Health and the indigenization of education. In regards to wellbeing and mental health, the SSDEC is committed to developing a comprehensive mental wellness program for schools that encourages a positive work life balance. To this end, during the 2023/24 school year, the division participated in several surveys and data collection devices (qualitative and quantitative) to gain an understanding of the overall mental and psychological health of the division. The biannual GNWT engagement survey, the OurSchool staff survey and the Well at Work survey were conducted during the school year to attest the wellbeing of our staff. The results were congruent in two of the surveys (Well at Work and OurSchool staff survey (70-100% participation). The surveys, although lauded leadership and systemic board changes, showed that teachers felt increasingly isolated and overworked. This is a concern that continues to be addressed at the systemic level. Given the timeline set by the board, efforts will begin to yield substantive changes in the next two years. The GNWT engagement survey (30% participation), although more critical of its findings regarding the board, suggested equally serious concerns regarding mental health overall.

As far as the board's commitment to providing relevant and authentic student programming for remote communities, the SSDEC had partnered with TakingItGlobal to provide connectivity to all our schools to provide original educational content. This initiative has come to completion as all SSDEC schools now have access to Connected North programming. Moreover, Chief Sunrise Community School in Katlodeche and Lutel K'e Dene school in Lutsel K'e have Starlink internet access to support this and other digital programming. This initiative will see more consistency in the access to supports and services by remote schools usually available to more urban locales.

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, and lack of amenities. It is difficult to create and sustain programming when staff turnover necessitates a significant time of onboarding that disrupts long term continuity. This year, several schools were

under capacity due to teacher and student support shortages. In some instances, although funding was available to support hiring, lack of community capacity undermined our ability to contracts services. There is a high demand for teachers and executive administrative positions nationally which greatly reduces the appeal (or need for) of our division..

The new CYC and student support initiative, given the tardiness of the decision making related to funding, has affected our ability to spend the allocated funds as needed. The outcome of this handicap was the late hiring of mental health workers for the regional centers, while contracted services through NTC were secured for the remote communities. The regularity and inclusion of this funding in core or targeted funding at the beginning of the school year will greatly ease the attainment of our intended outcomes for the mental health support of our students.

Lastly, the implementation of the new curriculum with new pedagogic expectations and assessment guidelines continues to create some challenges for teacher training, support and mentorship. Once again lack of funding and diminished capacity at ECE has impacted implementation and indirectly compromised 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. Policy Development.

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 1,250 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	Lisa Miersch	2-year term (Dec 2024)
Hay River	Pennie Pokiak (Chairperson)	3-year term (Oct 2024)
Fort Smith	Crystal McKinnon (Vice-Chairperson)	3-year term (Oct 2024)
Kát'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 – Ogom Ugoji

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 Fort Resolution DEA took advantage of these opportunities and invited the SSDEC to support and offer these workshops upon their election in December.

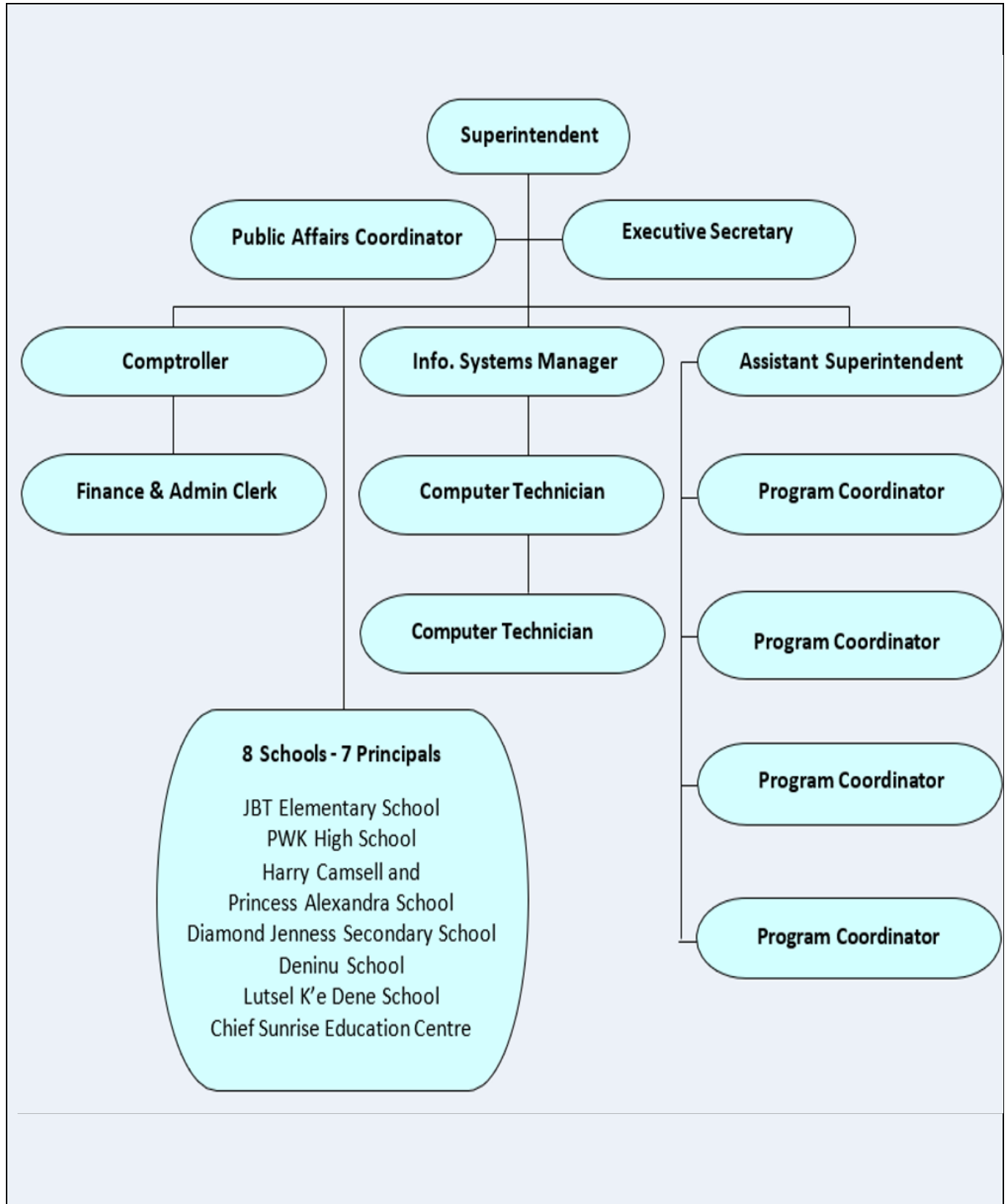
The Formula Funding and Staffing workshops are highly recommended for new DEA members. Other workshops include, but are not limited to: Policy Development, Leadership for Literacy, Community Education Planning, Implications of the Education Act, Harassment Awareness Workshop, Fundraising, Partnerships, 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 District	8	Total Anticipated Student Head Count	1247
--	----------	---	-------------

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 • Dëne dédliné yatı • Nēhiyaw • Français: Core • Français: FLA 10-1 • Phoenix School Program (10-12)
Harry Camsell School (HA)	Hay River	JK-3	<ul style="list-style-type: none"> • Single-grade & split-grade classes • Dëne Yatie • Core French
Princess Alexandra School (PA)	Hay River	4-7	<ul style="list-style-type: none"> • Single-grade & split-grade classes • Dëne 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 • Dëne Yatie • Post-Intensive French (8-10)

Deninu School (Deninu)	Fort Resolution	JK-12	<ul style="list-style-type: none"> • Multi-grade classes • Chipewyan • Northern Distance Learning
Łutselk'e Dene School (Łutselk'e Dene)	Łutselk'e	JK-12	<ul style="list-style-type: none"> • Multi-grade classes • Chipewyan • Northern Distance Learning
Chief Sunrise Education Centre (CSEC)	Kátł'odeeche First Nation	JK-12	<ul style="list-style-type: none"> • Multi-grade classes • Dëne Yatie and Sandy Creek camps • Self-Regulation and mindfulness • Self-paced Secondary programming • Increased Levelled Literacy Intervention (LLI)

D. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DEC's are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Type of Policy or Bylaw	South Slave DEC	Fort Smith DEA	Hay River DEA	Fort Resolution DEA	Łutselk'e DEA	Kát'odeeche First Nation DEA
Code of Conduct	Policy BBF November 2009	Policy 02-007 October 2000 Policy 02-028 October 2000	Policy 1.2 March 2016	Policy B2 May 2013	Policy 2B January 2001	Policy B2 March 2016
School Attendance	Policy IED November 2018	Policy 09-000 October 2000	N/A	Policy H1 May 2013	Policy I2 November 2008	Policy H1 June 2007
Safe Schools	Policy IFC February 2022 Policy IFCB September 2021 Policy IFCI April 2019 Policy IHC June 2016 Policy IHCD November 2018	Policy 05-000 October 2000 Policy 05-001 October 2000 Policy 05-002 October 2000 Policy 05-003 October 2000 Policy 05-006 October 2000	Policy 6.2 September 2009 Policy 6.3 September 2009 Policy 7.2 September 2014	Policy E1 May 2016	Policy C3 January 2008 Policy I1 February 2018 Policy I2 November 2008 Policy J1 January 2006	Policy E1 October 2016 Policy F1 April 2017 Policy H2 June 2007 Policy H3 June 2007
Transportation of Students	Policy EEA February 2002	Policy 05-008 December 2015	Policy 5.2 March 2023 Policy 5.3 March 2023	N/A	Policy G1 June 2010	Policy Number Date Year

Conduct of Business	Policies BDA February 2022 Policy BDC October 2004 Policy BBDC December 2007 Policy BBDE November 2016 Policy BBDG April 2003 BFE June 2001	Policy 02-011 October 2000 Policy 02-015 October 2000 Policy 02-021 October 2000	Policy 2.3 May 2016 Policy 2.4 May 2016 Policy 2.6 May 2016 Policy 2.1 June 2016	Policy B4 May 2013 Policy B7 May 2013	Policy B8 May 2016 Policy C3 January 2008	Policy B3 May 2016 Policy B4 May 2016 Policy B7 June 2016 Policy B8 May 2016
Records Management	GNWT policies	Policy 04-009 October 2000	Policy 4.1 February 2013 Policy 4.3 April 2017	Policy D2 May 2013	N/A	N/A
Student Assessment	Policy HLA February 2022	Policy 09-009 June 2016	N/A	Policy H4 May 2013	Policy H1 June 2007	Policy H5 June 2007
Inclusive Schooling	Policy HHH April 2022	N/A	N/A	N/A	N/A	N/A
Community Senior Secondary Schooling	Policy IECBD September 2020	N/A	N/A	Policy H3 May 2013	Policy H2 November 2009	Policy H4 June 2007
Honorarium	Policy BHD January 2021	Policy 02-025 October 2000 Policy 02-026 October 2000	Policy 4.2 October 2016	Policy B11 May 2013	Policy B7 May 2016	Policy B11 June 2016
Annual Report	Policy CL November 2003	N/A	N/A	N/A	N/A	N/A
Borrowing Money	GNWT policies	N/A	N/A	N/A	N/A	N/A

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;
- H. Student Success Initiative; and
- I. 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 OCHP approved school re-entry plans. These were reviewed prior to school start up and throughout to ensure ongoing awareness of safety processes and procedures.</p>
---------------------------------------	--

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%	68%	N/A
Percentage of students gaining at least one stanine increase in reading on the <i>Canadian</i>	20%	Discontinued Assessment	

<i>Achievement Test (CAT-4 Western and Northern Canada norm)</i>			
Percentage of students reading at or above the Canadian average on the <i>Canadian Achievement Test (CAT-4 Western and Northern Canada norm)</i>	67%	Discontinued Assessment	
Percentage of SSDEC trustees, staff, and students who 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% students- 87% staff	N/A
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%	86%	N/A
Percentage of parents who say they are satisfied with their child's growth as a reader (with 80% or better survey response rate]	90%	85%	N/A
<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%	Discontinued Assessment	
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%	Discontinued Assessment 75% of students scored developing or above on the new GNWT proficiency scale	
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%	87%	N/A
Percentage of parents who say they are satisfied with their child's growth in math (with 80% or better survey response rate]	90%	86%	N/A

Social Responsibility			
Percentage increase of student self-identification in the lowest 3 categories of social responsibility ("In which ways do you contribute to the positive culture of our school?") as presented by the OurSchool survey, (with 80% or better response rate)	10%	Amended to include lowest category and improve by 5%. Data to be tabulated in September 2024	
<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%	86%	N/A
<p>Percentage increase in students achieving at least 90% attendance</p> <p><i>Council recognizes that the achievement of this target is a shared responsibility with parents, students and DEA's</i></p>	5% more than prior year	Data to be tabulated in September 2024	
Areas of Strength for the region	<ul style="list-style-type: none"> • Literacy and Numeracy initiatives in the SSDEC continue to build upon a foundation of strong instruction and pedagogy achieved through innovative thinking, consistency of application and strong research-based frameworks. The principles of literacy currently referenced were developed to address chronic deficiencies in literacy that since their inception have made deficiencies in literacy less debilitating and corrosive to student learning • Board coordinators in the areas of Literacy, Numeracy and STEM, support instructional coaches in their schools to develop more robust understandings of practice. The onsite 		

	<p>support that they provide is invaluable in developing trust and buy in.</p> <ul style="list-style-type: none"> • The OurSchool survey offered insights into student perceptions and understandings of their learning environment and provided teachers and administrators a blue print for school improvement. We continue to build on the authentic data that this initiative provides. • ConnectedNorth offered more opportunities for a broader access to instructional materials and human resources for the benefit of students and teachers. More schools were brought online this year and greater technological supports were rolled out to help increase capacity. • Strong cultural values and indigenous language instruction and developmental support • Schools’ flexibility and adaptability • School’s resilience (through disruptions and new GNWT initiatives with limited support) • Parent engagement and community support • Teacher proficiency and professionalism • Teacher retention • Strong Council and Division leadership
<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> • Continued support in the areas of student and staff mental well-being • Teacher wellness and the pursuit of a positive work/life balance are an ongoing process with shifting needs • Large scale assessments to complement the redesigned curriculum to accurately assess student learning

	<ul style="list-style-type: none"> • Teacher training and development to continue implementation of the redesigned curriculum • Maintenance of student achievement in the face of significant and on-going budget reductions
<p>Additional Comments for the region</p>	<ul style="list-style-type: none"> • Responsive funding and support from ECE is critical • Housing is a concern in small and large communities. • We need decisive, territorial leadership with integrity in a number of areas that directly impact student achievement i.e. funding, staffing, housing, teacher training, school calendars.

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</p>
--	---

	<p>Departmental priorities, strengthening School-Community relationships and Student.</p> <p>Our regional goals/targets and our comprehensive Literacy and Numeracy initiatives, in particular, support effective implementation of the K-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 (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>
--	--

<p>Areas of Strength for the region</p>	<p>The board’s practice in regards to School Planning and School Reviews have at the core of their implementation the work that the board coordinators do with the schools in real time to help support their own goals and targets.</p> <p>Literacy and Numeracy Coordinators work side-by-side with Instructional Coaches and Numeracy Leads to share and train in best instructional practices in reading, writing, and mathematics. The instructional coaches in turn help support teachers in their respective schools. We continue to embed ongoing PD with teachers and coaches to increase and share capacity. Armed with this knowledge, teachers, in turn, continue to implement strategies and skills appropriate to grade level with consideration to differentiated instruction and accommodations for students operating on the cusp of Tier 2 intervention.</p> <p>The board continues to support the “Instructional Coaches Playbook” developed by the coordinators and instructional coaches for application in classrooms. This document has the current strategies, framework, and examples for coaches to use with teachers as they develop their lesson plans, learning sequences, and inquiries.</p>
---	--

	<p>Both, the Literacy and Numeracy Coordinators, focused much of their attention on the implementation of the renewed NWT curriculum. Particularly in the content areas trialed in grades 4-6 and 9 in 2023-2024. They helped develop in collaboration with teachers and outside experts (from BC) new redesigned resources to use in the schools.</p> <p>A significant amount of work went into reassuring teachers of the positive impact of these changes and the long-term vision from the region and the department. The trust in the system garnered by the coordinators came with a significant social and financial cost, but well worth it given the advanced state of acceptance and willingness to move forward by previously reluctant schools.</p> <p>All schools' planning and improvement frameworks were heavily influenced by the needs for success of the redesigned curriculum. This shows a willingness and desire for change.</p>
<p>Areas for Development for the region</p>	<p>Literacy:</p> <ul style="list-style-type: none"> • Training in large scale assessments (FSAs) • Training for fidelity and detailed accuracy in classroom assessment using the Fountas and Pinnell reading model (teacher training for inter reader reliability) • Development of literary resources for instructional coaches and teachers for implementation <p>Numeracy:</p> <ul style="list-style-type: none"> • Training in large scale assessment (FSAs) • Preparation and development of more resources for use in classrooms to assess student progress using classroom-based models • Development and inclusion of STEM components to pure Math. • Continued work with teachers to provide in-servicing, PD, and support with curriculum

<p>Additional Comments for the region</p>	<p>The abbreviated timeline from ECE with diminished capacity continues to create constraints and limitations in the implementation of the curriculum renewal. This continues to cause, despite the board's best efforts to ameliorate fears, undue anxiety and concerns in schools and the communities.</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 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>
---	--

<p>Areas of Strength for the region</p>	<p>The schedule for evaluation is consistently updated and followed by each principal on our SSDEC leadership site. It's an item that listed on the principal year-end checklist to ensure that evaluations are completed and submitted to the regional office. At any time, the regional office has access to this schedule.</p> <p>SSDEC implements a comprehensive staff evaluation process that is competency-based that leverages the strength of the individual while supporting and reducing deficiencies.</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</p>
---	--

	<p>completed to be signed off by the Superintendent</p> <p>Classroom walkthroughs, formal observations, professional conversations and job-embedded PD support a cohesive evaluation process</p> <p>Principals and administrative staff are diligent and conscientious about evaluations and take great pains to meet deadlines while providing authentic feedback.</p>
<p>Areas for Development for the region</p>	<p>All evaluations should be migrated to a digital platform that eases access and editing as needed. Similarly, a more benign schedule for support staff evaluations that provides for more formative evaluations (vs summative evaluations) for staff would be beneficial.</p>
<p>Additional Comments for the region.</p>	<p>Different evaluation timelines and processes (digital) need to be considered for all staff. The current model requires annual evaluations for certain staff (greatly compromising time management of supervisors) while others have a more benign process. Change requires a much larger conversation with professional associations and ECE.</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, along with 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 2023/ 2024 the focus is on Indigenizing Education with Carolyn Roberts (Moving from Performative to Accomplice) and Work Life balance (Building resilience) with Maryanne Baynton. These speakers have been contracted to facilitate our collaborative learning teams on these days in August 2023. This builds on the work undertaken in 2021/2022 with Katie White and 2022/2023 with Vince Bustamante and Leyton Schnellert. This year, in addition to the 2 traditional days of in-service, ECE will also be providing teacher training in preparation for the adoption of the new curriculum</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</p>
--	--

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.

The on-going work preparing Instructional coaches to assume their roles, saw us working collaboratively with Jim Knight in providing frequent and sustained support to better prepare them for their coaching responsibilities. His work on collaborative/strength-based approaches is fundamental in the training of new staff to better support their schools.

We are planning on continuing our partnership with Vince Bustamante, Allison Gauthier and Ryan Sikkes in preparation for the curriculum renewal. Their work focuses on inquiry -based instruction and assessment that is student centered. These are cornerstones of our new curricular directive.

We are reminded of four key questions to help us all focus individually and in collaboration (professional learning communities):

- 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?

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,

	<p>and how can I drive learning forward in line with high expectations?</p> <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 · Work/Life balance and wellness <p>Due to the previous 3 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>An added focus of the SSDEC to help support the transition to normalcy after the COVID pandemic will be purposeful support of work/life balance. Policy amendments to support this shift as well as programming and workshops to support staff will be offered to help them achieve a more positive balance. SSDEC truly believes that a more positive work/life profile will increase professional engagement and strengthen the mental well-being of the division as a whole.</p> <p>The 2.5 Administration Days are planned by the individual schools and generally focus on school start-</p>
--	---

	up, semester transition, and year-end training and tasks.
--	---

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
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>The in-service did not take place in the fall due to the fire evacuation of the towns of Fort Smith, Hay River and Katlodeeche. The key note speakers have been contracted to be part of the in-service for the following year in the same capacity.</p> <p>Ryan Sikkas continues to work with DJSS to support their transition. Ryan is a former Principal in the Yukon and is well versed in the BC curriculum and Northern Education.</p> <p>The document Elevating the Essentials continues to set the standard for our students and teachers in terms of pedagogy and practice. The fact that this document has aged well and continues to be relevant regardless of the changes to the GNWT curriculum is a testament to its credibility. This single document is the most powerful guiding light in our practice in the SSDEC.</p> <p>The support provided by ECE was met with mixed results. Collaborative work with schools and teachers shifted the burden of retraining teachers from the Department to the region. This work fell mainly on the shoulders of the coordinators who did a magnificent job in filling in the gaps.</p> <p>The growth mindset approach espoused by the division permeates everything we do in challenging times. The curriculum redesign has tested this philosophy. It is a source of pride that despite the challenges inherent to change, our schools and teachers continue to provide a quality education that is compassionate, rigorous and above all ethical.</p>		
Areas for Development for the region	Continued professional development (curriculum redesign) with the schools is needed to better prepare for the inevitable unknowns that loom in the horizon. Partnerships with ECE have not yielded the anticipated results. The region is committed to support schools in any manner		

	<p>needed despite significant cuts to our budgets in many areas of need i.e. SSI, mentorship, NDL, etc ...</p>
<p>Additional Comments for the region,</p>	<p>A commitment from ECE to support the Curriculum redesign is critical for success. The diminished capacity that has defined their support thus far will not abate any time soon, as the core issues that have resulted in this deficit continue to mar the Department of Education.</p> <p>As always, Literacy, Numeracy and STEM are 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>

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 <i>(PY)</i>	Education Body Contributed <i>(PY)</i>	Total Budgeted <i>(Allocated + Contributed = PY)</i>	Explanation if not 1.0 or 0.5 <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for Difference <i>(if applicable)</i>
0.50	0.5	1.0		1.0	N/A

** 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.*

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. 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>	<ul style="list-style-type: none"> • The generosity of our communities continues to see these programs through. • The resourcefulness of School Administrators in partnerships with private and public not for profit organizations have funded these programs well. • Interagency collaboration and cooperation continue to be the cornerstone of providing services and support financially and in human resources. • Regional/ Divisional support is always forthcoming when needed without question. • Support from Indigenous Governments
---	---

	<ul style="list-style-type: none"> 100% of schools offer healthy foods programming – daily snack programs and breakfast programs are well established.
Areas for Development for the region	<p>Continue to promote awareness of the benefits of healthy foods (including traditional foods) and actively participate in campaigns such as Drop-the-Pop, active after school, etc...</p> <p>The sustainability of an in-school lunch program at JBT (Fort Smith)</p>
Additional Comments for the region.	<p>Funding is scarce and diminishing. All partner organizations have suffered funding cuts that have forced them to make tough financial choices. Yet despite their losses, they continue to support our schools.</p> <p>Needs outpace resources, and continues to do so with inflation, transportation cost increases, etc...</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	250	Everyone Welcome	20,000 Fort Smith Metis, 10,000 SRFN, Town 1500, TDC 2000, UNW 5000, C&L Holdings 1000
PWK	Breakfast Lunch Am/pm snacks	Breakfast - 75 Lunch - 40 Snacks - 140	Everyone Welcome	5,000 = Food First Community Donations accepted (however none received this year)

HC	Breakfast Snack Lunch Available to all	Breakfast – 12 Snack – 119 Lunch – 8	Everyone Welcome Breakfast & Lunch (on demand) Snacks available to all	Food First Community donations accepted
PA	Breakfast Snack Lunch Available to all	Breakfast – 15 Snack – 130 Lunch – 16	Everyone Welcome Breakfast & Lunch (on demand) Snacks available to all	Food First Community donations accepted
DJ	Breakfast lunch Am/pm snacks	Breakfast - 50 lunch 5-10 am/pm snacks 125	open to everyone Breakfast & snacks daily lunch on demand	Healthy Food for Learning 12,225 Food First 10,875 local donations including a milk program providing 125 containers of milk weekly
DN	Breakfast Snack	90 Students Daily	for everyone	Breakfast Club- \$2800
LK	Breakfast Snack	Breakfast - 50 Snack -40	For kids, staff and parents	Food First Glassco Foundation
CSEC	Breakfast and Lunch for town students and those that need it Two snacks	60	No criteria, offered to all	JP funding (as part of the KFN bussing proposal) ~ \$22000 Breakfast Club = 6,150.00 Healthy Food for living -= 8,591.35 Food First 3,825.00

** 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, and the grades in which the SL is taught.

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

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>	Was the SL program offered as planned? <i>(Y/N)</i>	If No, why not?
PWK	Dëne dédliné yati	Core	7-12	yes	
	Nēhiyaw	Core	7-12	yes	
	Français	Core	7-12	yes	
	Français	Immersion	7-9	no	Not enough students registered to offer a full immersion program. We offered a Post-Intensive French Program in its place to accommodate
HC	Dene Yatie	Core	JK-3	Yes	
	French	Core	JK-3	Yes	
PA	South Slavey	Core	4-7	Yes	
	French	Core	4-5	Yes	

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>	Was the SL program offered as planned? <i>(Y/N)</i>	If No, why not?
	French	Intensive	6	Yes	
	French	Post-Intensive	7	Yes	
DJ	Dene Yatie	Core	8-12	Yes	
	French	PIF	8-12	Yes	
DN	Chipewyan	Core	JK-12	Yes	
LK	Chipewyan	Core	JK-12	Yes	
JBT	Chipewyan	Core	K-6	Yes	
	Cree	Core	K-6	Yes	
	French	Core	K-6	Yes	
	French	Immersion	1-4	Yes	

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	Leadership 4 Literacy
<p>SSI Project Proposal Summary</p>	<p>For the past 16 years, the L4L initiative in the SSDEC has focused on improving students' abilities to read, write, and problem-solve mathematically, socially, and personally. Over time we have met and improved our targets, until three years ago when we were stymied by COVID-19.</p> <p>It is taking time for our collaborative efforts to re-establish the foundations of literacy, numeracy, and social responsibility; yet our schools, administrations, teachers, supports, and families are continuing to make significant differences in the lives and futures of our students.</p> <p>By reinvigorating the elements of the Gradual Release of Responsibility, our framework, we continue to commit to student achievement, attendance, and engagement while encouraging and supporting teachers through our coordinators as we begin navigation into a renewed NWT curriculum.</p> <p>Our strategic focus on setting and meeting high, yet manageable goals is our one consistent mandate and is a message in all that we do in the SSDEC. All of our schools independently and collaboratively have the same focus.</p> <p>For 2023-2024, moving into the language of curricular competencies (success criteria) and learning standards (learning intentions), we continue to deepen and extend our understanding with the support and expertise of competency-based educational experts from Yukon, BC, and Alberta.</p> <p>Research continues to indicate that we are on the right path. Our SSI proposal for 2023-2024 expresses the need for us to keep building our own capacity as learners and leaders in classrooms, schools, and</p>

	<p>the school division. Research also leans toward the importance of knowing in many ways and using what we know to improve not only our base, but also to apply that increasing knowledge to improve local and world conditions.</p> <p>If our intention is to develop critical and creative thinkers and doers, then our work is to question deeply those structures that support or undermine learning. Our SSI proposals and supporting evidence does just that.</p>
--	--

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	100%	100%	
% of students achieving improvement in reading	70%	68%	Statistical difference is insignificant
% of parents satisfied with their student's growth as a reader/mathematician	90-100%	85%-87%	Some parents were apprehensive and anxious about the curriculum redesign and its implications to learning
% of students achieving improvement in mathematics	73%	75%	CAT-4 Assessment was replaced by in-classroom assessments using the proficiency scales (75% of students cored at developing or above)
Areas of Strength	<p>SSDEC continues to invest financially and professionally in school initiatives aimed at supporting student learning. Schools also continue to develop initiatives aimed at increasing student achievement and narrowing the gap between student demographics in the realms of Literacy and Numeracy.</p> <p>Literacy and Numeracy Coordinators continue to provide in school support as requested and needed, developing resources and training to add value to the SSI at each school.</p> <p>Long term strategic plan for SSIs involving multiple years for sustainability and relevance.</p>		

	<p>Efforts by the schools have maintained achievement despite the disturbances that all schools faced at the start of the school year (loss of instructional time due to evacuations- spring (Hay River) and fall (Hay river and Fort Smith))</p>
<p>Areas for Development</p>	<p>N/A</p>
<p>Additional Comments</p>	<p>The tardiness of the funding delivery and the impending plans for removal of SSI funding by ECE for 2024/25 has truncated the work being done by the schools. Given that this work is important and needed, work will continue in these areas with limited funding in a limited capacity.</p>

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)
Deninu	\$31,750	0	\$31,760	\$19,000	NO CUSO volunteers this year
Łutselk'e Dene	\$32,750	0	\$32,750	\$0	No NDL students
TOTAL	\$64,500	0	\$64,500	<u>19,000</u>	

School	Source of each ISP (CUSO volunteer, local hire, UNW hire, local or local volunteer)	Successes and challenges related to ISPs
Deninu	UNW Hire	ISP was a local hire
Łutselk'e Dene	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.

<p>Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.</p>	<p>NDL is a commitment by the Department and the Region to level the playing field and provide access to education to remote communities.</p> <p>The availability and diversity of courses opens up avenues for career planning and graduation requirements that are not limiting given the geographic isolation of the communities.</p> <p>Fully supported by the schools in terms of scheduling and human resources.</p>
<p>Areas for Development for the region</p>	<p>The loss of NDL funding creates gaps for schools to continue to support this initiative. If financial incentives are not provided to schools to subscribe to NDL, their need will quickly diminish. JP funding is the only remaining alternative to support NDL in the absence of territorial funding.</p>
<p>Additional Comments for the region.</p>	<p>The Department’s decision to cut funding support to NDL means the schools can no longer afford to offer NDL courses to the same extent.</p> <p>Limits face to face support and help when needed by students (given staffing cuts)</p> <p>No more CUSO volunteers means a reduction in service.</p>

School Specific Reporting	School	School level Reporting
	Deninu	Having the opportunity to offer classes we can’t offer Access to a diversity of academic offerings to support career pathway

Top one or two NDL successes at each participating school.	Łutselk'e Dene	N/A
Top one or two challenges experienced with the implementation of NDL at each participating school.	Deninu	Having started the program late and not having CUSO volunteers
	Łutselk'e Dene	N/A
Top one or two supports that would help schools better implement NDL next year at each participating school.	Deninu	CUSO Volunteers Continued financial support to the initiative Housing availability for volunteers
	Łutselk'e Dene	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)
1.00	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)
JBT	4.60	2.3	2.3	1 PST 1 PST/IC 0.3 PST/VP	2.3	
PWK		2.3	2.5	1 PST/Beh 1 PST/IC 0.5 PST/VP	2.5	2 PST/IC .5 PST/VP
Harry Camsell	3.85	1.0	0.5 PST/VP 0.5 PST 0.5 VP/IC	VP & PST between HC & PA	1.5	VP, PST, LC half time at each school
Princess Alexandra		1.2	0.5 PST/VP 0.5 VP/IC 0.5 PST	VP & PST between HC & PA	1.5	VP, PST, LC half time at each school
DJSS		1.6				2.5
Deninu	1.00	1.0			1.0	
Łutselk'e Dene	1.00	1.0			1.0	
Chief Sunrise	1.00	1.0		VP title but no time in assignment provided.	1.0	
TOTAL	11.45	11.40			11.45	

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	8.52	6.4	Jordan's Principle Applications to meet needs and/or redistribution if staffing surplus	8.8	Students requiring 1-1 support had late approval for SA support, as such our PY's increased by year end
PWK		5.6	Jordan's Principle Applications to meet needs and/or redistribution if staffing surplus	5.6	
Harry Camsell	7.13	6.5	0.9 SA 2 x 0.8 SA 4 x 0.8-Jordan's Principle SA's	6.5	
Princess Alexandra		4.8	3 X 0.8 SA 4 x 0.8-Jordan's Principle SA's	5.6	Higher needs than expected for the school year. More 1:1 Support
DJSS		7	Jordan's Principle Applications to meet needs and/or redistribution of staffing surplus	7	
Deninu	1.54	5.4	Jordan's Principle Applications to meet needs and/or redistribution of staffing surplus	6	To meet the needs of the students who need 1-1 or small group support
Łutselk'e Dene	1.00	2.4	Jordan's Principle Applications to meet needs and/or redistribution of staffing surplus	2.4	

Chief Sunrise	1.24	4	Jordan's Principle Applications to meet needs and/or redistribution if staffing surplus	4	At 0.8 funding, CSEC is able to hire 5 SAs, increasing support for students during the hours they most need it.
TOTAL	19.43	42.1	Jordan's Principle Applications to meet needs and/or redistribution if staffing surplus	45.9	

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)
\$80,992	\$80,992		\$80,992	

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?
Meetings Coaching Cycle Outside Contractors- New Curriculum, Authentic assessment, Literacy	Instructional Coaches	SSDEC /RISC	TBD	Yes	
SSSC meetings Online training	Teachers	ECE	TBD	Yes	
School specific Douglas College training certification	SA	SSDEC /RISC	TBD	Yes	
In Service Workshops IEP renewal	PSTs	ECE	TBD	Yes	
Meetings Training	PSTs	SSDEC	TBD	Yes	

sessions Work Plan					
-----------------------	--	--	--	--	--

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 (\$)
Alberta Therapy Company Ltd	Language Development Assessment	Not available	HC, JBT	1 day	\$500
Randall & Associates	Ed Psychology with debriefs, consultations and recommendations for student programming	Not available	HC, PA, DJSS, LK, JBT, PWK, JBT	assessments, consultations and debriefs over 3 mo. period	\$39,000
Arnold Krause	Assessment planning for reporting and adapted curriculum	Additional support throughout transition	HC, PA, DJSS, LK, JBT, PWK, JBT	consultations and support throughout the year	\$21,000.00
Sheila Kindred	School Wellness Input	Additional support for start up	HC, PA, DJSS, LK, JBT, PWK, JBT	1 day	\$900
NCVI	Crisis Prevention Institute	Not available	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	Ongoing support throughout the year	\$3,764.55

Instructional Coaching Institute	Virtual Impact Training and coaching cycles	Not available	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	10 days	\$8000.00
NCTS	Critical Incident Planning	Not available from the mental health lens needed	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	1 day	\$3000.00
SSDEC /RISC expertise and cost of committee travel, per-diem and accommodations	Inclusive Schooling: PST training and New PST orientation	Regionally Implemented	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	4X throughout the school year and numerous virtual sessions	Resources and associated travel costs: \$21,000.00
Knowledge Institute	webinar for mental health and wellness	recommended by ECE	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	1 day	No cost except follow-up within region
The Learning Bar	Social Responsibility survey and goal setting to improve student engagement and well being	Not available	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	2 X per year	\$8500.00

* 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)
\$108,741	\$11,094.75	Connected North hardware and Program Delivery services	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK	\$109,821	Some items have expected summer delivery dates. They will be used by SSP-IEP students in the fall.
	\$21,146.86	Computers for assistive writing Augmentative and Alternative communication	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$2924.00	Redcat audio devices	JBT		
	\$6,711.34	Noise Reduction headphones	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$500.00	Resources for AAC sound boards	HC, PA, LK, JBT		
	\$2040.00	Smartboard classroom speakers for sound enhancement	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$2359.72	Text to Speech license	DJSS, PWK		
	\$592.25	Lesson Pix subscription for AAC and ASD support	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$25,000	Rehab and Sensory Support	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$21,000	Social Emotional and Self-Regulation Support Tools and Resources	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$2000	recommended literacy support resources for students with diagnosed LD in literacy	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$13,152.00	IEP functional life skills Resources	PHC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
	\$1300	Printers, scanners and peripheries	HC, PA		

	\$2000	Mental Health & Wellness Resources	HC, PA, DJSS, CSEC, LK, DN, JBT, PWK		
--	--------	------------------------------------	--------------------------------------	--	--

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)
\$151,945	\$23,026.00	SA Inclusive Schooling Support	PWK School SSP-IEP student support	\$133,048.00	Additional Inclusive Schooling resource costs associated with new or unexpected costs throughout the school year.
	\$22,314.00	Inclusive Schooling Support: Sensory resources, Counselling resources	JBT School SSP-IEP student support		
	\$11,817.00	SA Inclusive Schooling Support	PA School SSP-IEP student support		
	\$10,699.00	SA Inclusive Schooling Support	HC School SSP-IEP student support		
	\$17,264.00	SA Inclusive Schooling Support	LK School SSP-IEP student support		
	\$19,083.00	SA Inclusive Schooling Support	DN School SSP-IEP student support		
	\$13,613.00	SA Inclusive Schooling Support	CSEC School SSP-IEP student support		
	\$15,232.00	SA Inclusive Schooling Support	DJSS School SA Inclusive Schooling Support		

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.	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.
Areas of Strength for the region	<p>PSTs receive training in the creation of SSPs and IEPs. As well, time was allotted at PST committee meetings for individual PSTs to consult and establish common SSP-IEP criteria, exemplars and assessment.</p> <p>The region established a minimum of 3X per year review timelines for SSP-IEP review and Special Programs updates in Powerschool updates.</p>
Areas for Development for the region	Review SSP criteria with a curriculum renewal lens and keep schools updated as department criteria is finalized.
Additional Comments for the region.	N/A

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>Principals allocate scheduled PLC time for teachers to meet and develop and reflect on instructional strategies. As well, principals support PSTs who are available for formal meetings (SBST, Class Reviews, SSP-IEP) and use the TMP model in classrooms followed up with meetings with teachers to improve their instructional strategies.</p>
<p>Areas for Development for the region</p>	<p>Continue to reflect on instructional practices and support professional development as required.</p>
<p>Additional Comments for the region.</p>	<p>N/A</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>Our RISC reviews expectations with Principals and PST's (individually and at team meetings) and PSTs 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 2023/2024.</p>
---	---

<p>Areas of Strength for the region</p>	<p>Schools have scheduled times for SBST meetings. Parent and expert input occurs. RISC attends as requested and assists with the coordination and acquisition of student support.</p>
<p>Areas for Development for the region</p>	<p>Review SBST procedures and provide support to new school administration and SBMHWs for process and expectations.</p>
<p>Additional Comments for the region.</p>	<p>N/A</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 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>The region has established 3X per year review timelines for SSP-IEP review. Time is allotted at PST committee meetings for individual PSTs to consult and establish common SSP-IEP criteria, exemplars and assessment. Staff at all levels of the region are utilized to offer further advocacy and support.</p>
<p>Areas for Development for the region</p>	<p>Review SSP criteria with a curriculum renewal lens and keep schools updated as department criteria is finalized.</p>
<p>Additional Comments for the region.</p>	<p>N/A</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.

Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.	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.
Areas of Strength for the region	Joint PST/Principal meetings occur annually. PSTs are important members of school leadership meetings and maintain their time allotments for teacher support, direct student support and other duties.
Areas for Development for the region	Implement time for refresher SA Handbook training and encourage SAs to take courses from Aurora College when available. Having expertly trained SAs benefits PSTs by allowing them to fulfill and adhere to their priority duties and timelines.
Additional Comments for the region.	N/A

L. Magnet Facilities

The Bosco Homes Trail Cross Treatment Centre in Fort Smith provide services to students with very challenging needs. This facility is deemed a ‘magnet facilities’ and has been identified as requiring additional supports. **CLOSED**

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)
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)
\$261,323	\$261,323	No O&M allocated or budgeted	\$0	Second year magnet facility closed. No O&M allocated or budgeted

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	1.0		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	ILE team in place and active
PWK	IL Instructors (2), 2 ILE Support Staff, Leadership Team (P, VPs, IC, PST) and staff (Teachers/SAs)	IL Instructors & admin: 1/cycle Team: bi-weekly All staff: 1/month	ILE team is active
Harry Camsell	Principal, PST, IC, ILE, Teachers	Once per Month	ILE team is active at HC
Princess Alexandra	Principal, PST, IC, ILE, Teachers	Once per Month	ILE team is active at PA
DJSS	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	All NWTTA staff required to attend monthly ILE meetings since 2022-23
Deninu	Principal, PST, IL Instructor, IL Trainee	Monthly	ILE team is active
Łutselk'e Dene	IL Instructors, Principal, PST, teachers, SAs	Monthly	Meetings during STIP Collaborative
Chief Sunrise	Principal, PST, IL instructor, IL support, teachers, SA	8 times per year	5 times per month during STIP Collaborative and staff meetings, closures due to wildfire and IL instructional medical leave

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	4.03	2.0		2.0	
PWK		2.0	we hired 2 ILE support staff Jan. 2024	2.0 (ILE instructors - NWTTA) 2.0 (ILE SAs - UNW)	we hired 2 ILE support staff Jan. 2024
Harry Camsell	2.66	1.0	1 full time being split (1/2 at the board)	1.0	Grace Gardiner filled in for Rebecca Aylward while she did her board duties
Princess Alexandra		1.0	1 full time being split (1/2 at the HC and PA)	1.5	Grace Gardiner filled in for Rebecca Aylward while she did her board duties
DJSS		1.0		1.0	
Deninu	1.16	1.0		1.0	Our ILE SA transferred schools
Łutselk'e Dene	1.00	2.0	Perceived needs (Historically – High School and Elementary)	1.0	ILI needed to teach JK/K
Chief Sunrise	1.03	1.0		1.0	
TOTAL	9.88	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 these 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 # of anticipated New ILIs and which schools they are in.	0.5 @PA School – ILI trainees (4) through SSDEC schools
Challenges and/or barriers faced in the region	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* 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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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.

Annual Report

School Name	Allocated (\$)	Budgeted (\$)	Explanation for difference (if applicable)	Actual (\$)	Explanation for difference (if applicable)	3rd Party Funding (\$) / Source (If applicable)
<i>Example: ILESHS</i>	<i>\$40,000</i>	<i>\$30,000</i>	<i>\$10,000 will be used for sub costs/travel to support language professional development for ILIs</i>	<i>\$30,000</i>	<i>N/A</i>	<i>N/A</i>
JBT	\$77,700	\$50,341	\$13,770 ILE Community Support \$36,581 Indigenizing Education across the grades/Curriculum	52,505.54	spent more	Not included in total: 8000 Take A Kid Trapping, 10,000 Hand Games, 20,000 On the Land Collaborative
PWK		\$40,000	\$35,000 Fall, Winter, Spring camps \$5,000 Aboriginal Language O&M	48,874.63	Spent more	Not included in total: 8000 Take A Kid Trapping, 10,000 On the Land Collaborative
Harry Camsell		\$37,243	\$7,028 Elders/Community Support \$30,215 ILE Resources/Indigenizing Education	\$37,343	Spent More Funds	Not included in total: 8000 Take A Kid Trapping, 20,000 On the Land Collaborative divided between HC & PA
Princess Alexandra		\$38,126	\$7,911 Elder/ILE Community Support \$30,215 ILE Resources	\$38,126	Spent More Funds	Not included in total: 8000 Take A Kid Trapping, 20,000 On the Land Collaborative divided between HC & PA
DJSS		\$44,219	\$34,650 Language and culture resources O&M \$9,569 ILE Community Support	\$44,219	Spent more	Not included in total: 8000 Take A Kid Trapping

Deninu	\$38,100	\$87,906	\$37,906 Cultural camp coordination, indigenizing Education Support, \$35,000 Fall, winter and spring camps, Rangers, elders \$15,000 Indigenous language materials	38,335	No culture camp this year	
Łutselk'e Dene	\$32,750	\$30,000	\$30,000 Spring camp and day trips \$3,000 culture resources	\$30,000	Spent more	
Chief Sunrise	\$31,800	\$35,000	\$25,000 Cultural orientation, Elders in the school, Classroom/ camp resources \$10,000 Cultural Experts/Equipment rental	\$35000		TAKT DPP GNWT Mental Health and Suicide Prevention fund On the Land Collaborative
TOTAL	\$275,750	\$362,835				

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 are these positions funded?	If no to either of these positions, why not?
<i>Example: ILESHS</i>	<i>No</i>	<i>Yes</i>	<i>Jordan's Principle</i>	<i>Elders are hired on short term basis using ILE Funding</i>
JBT	Y	Y	Indigenous Education funding, 3rd party funding (e.g. Take a Kid Trapping)	
PWK	Y	Y	Staffing surplus, SSDEC support, Indigenous education funding	
Harry Camsell	Y	Y	Staffing surplus, SSDEC support, Indigenous education funding	
Princess Alexandra	Y	Y	Staffing surplus, SSDEC support,	

			Indigenous education funding	
DJSS	Y	Y	Staffing surplus, Indigenous education funding	
Deninu	Y	Y	Staffing surplus, SSDEC support, Indigenous education funding, JP funding	
Łutselk'e Dene	Y	Y	Staffing surplus, SSDEC support, Indigenous education funding, JP funding	
Chief Sunrise	Y	Y	Staffing surplus, SSDEC support, Indigenous education funding, JP 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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
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%	Due to Fire Evacuation, first Cultural Orientation day did not occur as all staff were evacuated until Sept 18th
PWK	On-the-land experiences, local history, food preparation, Dene games, drumming ...	100%	100%	
Harry Camsell	Elders lead traditional fire feeding ceremonies, drumming, local history, food preparation, dene games, local crafts, hand games, sharing of ideas to include in year plans ...	100%	100%	Cultural Experiences were achieved
Princess Alexandra	Elders lead traditional fire feeding ceremonies, drumming, local history, food preparation, dene games, local crafts, hand games, sharing of ideas to include in year plans ...	100%	100%	Cultural Experiences were achieved

DJSS	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%	
Deninu	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%	
Łutselk'e Dene	Feeding the Fire ceremony, on the land activities led by ILE instructors and community experts.	100%	100%	
Chief Sunrise	Feeding the Fire, On-the-land experiences, local history, food preparation, dene games, drumming, fishing, traditional medicine, Sandy Creek school cabin	100%	100%	

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Fish Camp</i>	<i>60 students (Northern Studies 10, and two grade 7 classes)</i>	5	Yes	<i>1 class a day over 3 days</i>
	<i>Muskrat Camp</i>	<i>60 (grade 7, 8 and 9)</i>	6	Yes	<i>1 class a day over 3 days</i>
JBT	Winter Camp	260 Students, 39 staff	6	Yes	11 classes over 4 days
	Summer Culture Camp	260 Students, 39 staff	6	Yes	11 classes over 4 days
PWK	Winter Camp	12 Students, 4 staff	5	Yes	5 days intensive (5 days/4 nights)
	Fish Camp	47 Students, 7 Staff	0	Yes	1 day @ SLFN camp
Harry Camsell	Fall, Winter & Spring Cultural Fun Days	All teachers and students participate in these events (130)	12 Experts and Elders	Yes	One school each day over 2 days
	Trapping & Dog Sledding	All teachers and students	6 Experts and Elders	Yes	One class over a few days

		participate in these events (130)			
Princess Alexandra	Fall, Winter & Spring Cultural Fun Days	All teachers and students participate in these events (150)	12 Experts and Elders	Yes	One school each day over 2 days
	Trapping & Dog Sledding	All teachers and students participate in these events (150)	6 Experts and Elders	Yes	One class over a few days
DJSS	Grade 8 Trapping Camp	25 students & Grade 8 Teachers/ support staff	4 traditional knowledge keepers	Yes	two days
	Grade 9 Ice Fishing Camp	16 students & 3 teachers	8 traditional knowledge keepers & elders	Yes	two days
	Gr 10 Beaver Mitt Making	41 students, 2 staff, 2 SA's	2 elders	Yes	2 classes /week for a semester
	Gr 11 Dry Fish/Meat Camp	14 students, 4 teachers, & 1 SA	3 elders/ traditional knowledge keepers	Yes	1 morning
	Gr 12 Spring "Feeding the River" Camp	24 students & 4 staff	4 traditional knowledge keepers	Yes	1 afternoon & evening
Deninu	Hide Camp	All teachers and students (90)	Band members, Elders	Yes	Over a week, classes rotated
Łutselk'e Dene	Winter Camp	60 students	4-6 Elders and Experts	Yes	Every Friday for 3 months
	Hide Camp	60 students	15 Elders and Experts	Yes	one week
Chief Sunrise	Sandy Creek, term and whole school celebrations	70 students plus teachers and community members	7	yes	5 full days at end of terms

	Indigenizing our practices, Thursdays	70 students plus teachers and community members	5	yes	32 Thursdays = 8 Thursdays per class
--	---------------------------------------	---	---	-----	--------------------------------------

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School-Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
<i>Example: ILESHS</i>	<i>Drum Making</i>	<i>15 (Males in grade 10-12)</i>	<i>2</i>	<i>No – Elder and Knowledge keeper who led drum making were not fluent speakers</i>	<i>Various times over a two-week period</i>
	<i>Traditional Medicine</i>	<i>30 (Experiential Science Class)</i>	<i>2</i>	<i>Yes</i>	<i>Daily over a week in class.</i>
JBT	Fish Camp	71 Students, 4 staff	0	Yes	1 day @ SLFN camp
	Beading	190 Students, 38 staff	1	yes	Throughout term and culture day for staff
PWK	Drum Making	25 Students, 2 Staff	0	Yes	Grades 7-8 dēne dédliné yati classes over a 3 week period
	Preparing for and participating in South Slave Hand Games Tournaments	58 Students, 6 Staff	1	Yes	Grade 7-9 ILE Classes over 5 days, after school practices for two weeks prior to each tournament and two tournament days
Harry Camsell	Trapping, Skiing & Snowshoeing (Ski Club)	All Classes	4	Yes	Twice a year

	Weekly Culture Camp Visits	All Classes	2-4 Elders	Yes	At least once a month
Princess Alexandra	Trapping, Skiing & Snowshoeing (Ski Club)	All Classes	4	Yes	Twice a year
	Weekly Culture Camp Visits	All Classes	2-4 Elders	Yes	At least once a month
DJSS	Holding art/Dene Yatie classes in our on site culture camp	55 students & 4 staff	ILE staff member	Yes	during fall & spring months
	Preparing for and participating in South Slave Hand Games Tournaments	30 students & 2 staff	1 elder	Yes	January - May at lunch 1-2/week plus two day trips
Deninu	Hand Games	100 Students 12 Staff	3	Y	4 Classes over 1 Day
	Fiddling	95 Students 12 staff	2		6 Classes over 2 days - x3 visits
Łutselk'e Dene	Traditional Crafts	3 teachers, 15 students	2 Elders	Y	Every Wednesday
	Hand Games	2 staff, 20 students	1 Elder	Y	4 winter months (Dec-Mar)
Chief Sunrise	Drumming and lessons Ceremonial revival	70 students plus teachers and community members	3	Y	1-2 hour per Sandy Creek trip, 32 Thursdays and 30 Fridays
	Sandy Creek weekly trips: Meat and fish preparation, Medicine walk and track identification	70 students plus teachers and community members	3	Y	1-2 hour per Sandy Creek trip, 32 Thursdays and 30 Fridays

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

School	Land-Based Supplies or Equipment Purchased <i>(over \$1 000)</i>	# and type of projects (per school) that used the equipment recorded in the previous column
---------------	--	--

<ul style="list-style-type: none"> • <i>Example: ILESHS</i> 	<ul style="list-style-type: none"> • <i>3 Tents</i> • <i>1 Skidoo</i> • <i>Gas</i> • <i>Food for camps</i> 	<ul style="list-style-type: none"> • <i>3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps</i> • <i>1 skidoo – used for 10 camps – Rabbit and Muskrat</i> • <i>Gas – gas for boats and skidoo's used for 20 camps in total - fall, winter and spring camps</i> • <i>Food – food supplies for all day camps and 2 over night High School Coming of Age camps.</i>
JBT	<p>Food for camps Bussing to and from camp, Fiddles Hide, Fur, Sewing Supplies, beading supplies Wood, windows, tin</p>	<p>Food to provide snack and lunch Bussing to transport classes to and from school Fiddles for KCFA fiddle instruction Hide, fur, sewing supplies for sewing and beading in the classroom Wood, windows, tin to rebuild culture cabin</p>
PWK	<p>Food for camps Bussing to and from camp Hide, Fur, frames, art supplies Elders for camps/knowledge sharing</p>	<p>Food supplies for 5 days/4 nights at winter camp Gas for Ski-doo's/generator at winter camp Bussing to transport classes to and from school Hide, fur, supplies for the ILE and Art classes 6 Elders/knowledge keepers for winter camp and junior high classroom sessions (story- telling, skills acquisition, historical and environmental context)</p>
Harry Camsell	<p>Drums, skies, snowshoes, gas, wood, groceries, fishing gear, art supplies, warm clothing for students</p>	<p>Facility rentals, bus rental, skidoos rentals</p>
Princess Alexandra	<p>Drums, skies, snowshoes, gas, wood, groceries, fishing gear, art supplies, warm clothing for students</p>	<p>Facility rentals, bus rental, skidoos rentals</p>
DJSS	<p>Groceries for camps, wood & other camp supplies gas for skidoos Elders for Camps Warm Clothing Camp fence repairs & maintenance Fort McPherson Tent</p>	<p>Groceries wood & camp supplies for 4 camps 12 Elders/knowledge keepers for 4 Camps gas for skidoos for 1 camp Camp Fence Repairs & maintenance for 3 camps</p>
Deninu	<p>Power for Culture Centre Signage for Culture Centre Culture Supplies</p>	<p>Arts/Crafts supplies for classes in culture centre Materials for signage</p>
Łutselk'e Dene	<p>Skiis, outdoor winter gear, skidoo maintenance</p>	<p>Parts and fuel for skidoos, parkas and boots for students to ski</p>

Chief Sunrise	Fishing supplies Food for camps Smokehouse upgrade, fire ring Repairs to cabin and upkeep generator	1 smokehouse fire ring Gas for camps Food for camps Sandy Creek Thursdays and Fridays (over 60 camps) Sandy Creek Family Camps (weekend trips)
---------------	--	--

G. 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	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.
<i>Example: ILESHS</i>	<ul style="list-style-type: none"> • ILES team planned monthly phrases for staff to practice and replace the English version with. • A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases. • Reinforced learning with the use of audio clips for practice 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included drumming, prayer, and songs in the language • Community-school graduation celebration in June.
JBT	ILE committee meetings, Admin and ILE planned Indigenous Language month challenges and evening Celebrate monthly 7 sacred teachings and Dene Laws Admin welcome all staff and students every day including Cree & Chipewyan	Hosted and Indigenous languages and cultural evening for all JBT families to attend Community school year end celebrations for Kindergarten & Gr. 6 Celebrate students demonstrating Dene laws and 7 sacred teachings Daily announcements use Cree and Chipewyan
PWK	-IL at staff meetings introduce/ reinforce words and phrases - IL created QR codes and posted around the school linked to common phrases in dēne dédliné yati and nēhiyaw -Il created posters to be displayed in each classroom to promote the use of common phrases in dēne dédliné yati and nēhiyaw	Cultural Feasts for students/families End of the year Assembly Remembrance Day (3 languages) Drumming & Prayers to open all events Jigging/hoop dancing performances Graduation ceremony/awards
Harry Camsell	<ul style="list-style-type: none"> • Staff Language Activities once a month • Family Literacy Day with language games and activities 	<ul style="list-style-type: none"> • Cultural Feasts for students • Christmas Assembly-Language songs • End of the year Assembly • Remembrance Day (3 languages) • Drumming & Prayers to open Cultural Fun Days

	<ul style="list-style-type: none"> · Metis Bev -Jigging and History · Language use integrated across the curriculum · Cultural Fun Day activities with language · Dene Yatie and French-Greetings of the month on school calendars · Stories, novels and picture books that share cultural themes · Authentic use of Dene Language in classes and cultural camp activities 	<ul style="list-style-type: none"> · Traditional Art Displays · Jigging performances
Princess Alexandra	<ul style="list-style-type: none"> · Staff Language Activities once a month · Family Literacy Day with language games and activities · Metis Bev -Jigging and History · Language use integrated across the curriculum · Cultural Fun Day activities with language · Dene Yatie and French-Greetings of the month on school calendars · Stories, novels and picture books that share cultural themes · Authentic use of Dene Language in classes and cultural camp activities 	<ul style="list-style-type: none"> · Cultural Feasts for students · Christmas Assembly-Language songs · End of the year Assembly · Remembrance Day (3 languages) · Drumming & Prayers to open Cultural Fun Days · Traditional Art Displays · Jigging performances
DJSS	<p>Katlodeche Drummers for opening and closing school year prayers</p> <p>Speak Your Language Hoodies</p> <p>Dene Yatie version of OCanada</p> <p>Family Literacy Day with language games and activities</p> <p>Language assessment & tracking requiring everyone to use phrases correctly in context without prompting</p>	<p>Hosted Christmas feast which included drumming & prayer in the language</p> <p>Remembrance Day Assembly drumming prayer</p> <p>Community grade 12 graduation celebrations including drumming, language in speeches and language & culture awards.</p>

Deninu	ILE Committee meetings	Co-Hosted Language nights with the Metis
Łutselk'e Dene	Chipewyan Word Challenges	Christmas Assembly, Literacy Night
Chief Sunrise	<ul style="list-style-type: none"> • ILES team posted and promoted the use of Dene Yati phrases for staff to practice • Elders in the school for regular promoting and prompting of language • Developing Personal Power school-wide project (Rik Leaf, elders stories, multi-media projects) 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included Honour Skirt procession, youth drumming, prayer, and songs in the language • Creation of Dene Yati language videos with students demonstrating conversational Dene Yati in skits (Rik Leaf videos) • Creation of Dene Yati Songs (Rik Leaf) recorded by students and shared on YouTube

H. 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 (\$)	Budgeted (\$)	Explanation for Difference <i>(if applicable)</i>	Actual (\$)	Explanation for Difference <i>(if applicable)</i>
\$99,723	\$99,723		99,723	

I. Resource Development for OLC and ILE Handbook

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)
\$145,098	\$145,098		145,098	

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)	Dates and Location
<i>Example: ILESHS -2 ILIs and PST</i>	<i>OLC</i>	<i>Assessment</i>	<i>RILE and private contractor</i>	<i>September 12-14, Yellowknife</i>
PWK 1 ILI	OLC	Assessment	Private Contractor	October and June

All Schools 14 ILIs	OLC	Revitalization	Private Contractor	March

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
<i>Example: Wordless book</i>	<i>Rebecca and the Trickster Raven</i>	30	<i>Dene Zhatie</i>
Language Kits		20	Cree/Chipewyan

The following table details **regional purchases made 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
<i>Example: iPads</i>	5	<i>5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.</i>

Appendix B: Operating Plan - Operating Budget

	<u>2022/23 Budget</u>		<u>2022/23</u>	<u>2023/24</u>
	<u>Original</u>	<u>Revised</u>	<u>Projections</u>	<u>Budget</u>
<u>Revenues</u>				
<i>Government of the NWT</i>				
Regular Contributions	\$24,433,292	\$24,433,292	\$24,433,292	\$26,436,353
Special Contributions	418,000	678,500	678,500	418,000
<i>Total GNWT</i>	\$24,851,292	\$24,111,792	\$24,111,792	\$26,854,353
<i>Federal Contributions</i>				
	\$1,076,314	\$1,076,314	\$1,076,314	\$ 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	210,000	210,000	50,000
Miscellaneous Revenue	0	15,000	15,000	0
<i>Total Council Generated Funds</i>	\$120,000	\$295,000	\$295,000	\$120,000
<i>Total Revenues</i>	\$26,047,606	\$26,483,106	\$26,483,106	\$26,974,353
<u>Expenditures</u>				
School Operations	\$16,645,060	\$16,845,702	\$16,845,702	\$17,868,807
Inclusive Schooling	5,851,761	6,215,589	6,215,589	4,481,071
Indigenous Language and Education	2,130,501	2,008,943	2,008,943	2,271,764
Administration	2,377,380	2,079,174	2,079,174	2,352,711

<i>Total Expenditures</i>	\$27,004,702	\$27,149,409	\$27,149,409	\$26,974,353
---------------------------	--------------	--------------	--------------	--------------

<i>Surplus/(Deficit)</i>	(\$957,096)	(\$666,302)	(\$666,302)	\$0
--------------------------	-------------	-------------	-------------	-----

Appendix C: Annual Report - Audited Financial Statements

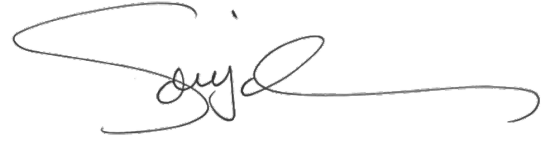
Approval



Education Body Chair

June 17th, 2023

Date



Superintendent

June 15th, 2023

Date

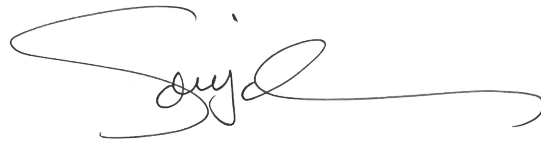
Annual Report



Education Body Chair

May 16, 2023

Date



Superintendent

May 16, 2023

Date

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
FORT SMITH, NT**

**CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2024**

INDEX

Page

MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statement I - Consolidated Statement of Financial Position	1
Statement II - Consolidated Statement of Operations	2
Statement III - Consolidated Statement of Changes in Net Financial Assets	3
Statement IV - Consolidated Statement of Cash Flow	4
Notes to the consolidated financial statements	5 - 26
Specific Programs	
Schedule 1 - Consolidated Details of Expenses	27
Schedule 2 - Inclusive Schooling Expenses	28
Schedule 3 - Indigenous Languages and Education Expenses	29
Schedule 4 - French Language Program	30
Schedule 5 - Jordan's Principle	31
Schedule 6 - Northern Distance Learning	32 - 33
Schedule 7 - Student Success Initiative - Professional Development Initiative	33
District Education Authorities (DEAs) Operations	
Schedule 8 - Statement of Financial Position - Fort Smith District Education Authority	34
Schedule 9 - Statement of Financial Operations - Fort Smith District Education Authority	35
Schedule 10 - Details of Expenses - Fort Smith District Education Authority	36
Schedule 11 - Statement of Financial Position - Hay River District Education Authority	37
Schedule 12 - Statement of Financial Operations - Hay River District Education Authority	38
Schedule 13 - Details of Expenses - Hay River District Education Authority	39
Schedule 14 - Statement of Financial Position - K'atlodeeche First Nation District Education Authority	40
Schedule 15 - Statement of Financial Operations - K'atlodeeche First Nation District Education Authority	41
Schedule 16 - Details of Expenses - K'atlodeeche First Nation District Education Authority	42

Schedule 17 - Statement of Financial Position - Fort Resolution District Education Authority	43
Schedule 18 - Statement of Financial Operations - Fort Resolution District Education Authority	44
Schedule 19 - Details of Expenses - Fort Resolution District Education Authority	45
Schedule 20 - Statement of Financial Position - Lutsel K'e District Education Authority	46
Schedule 21 - Statement of Financial Operations - Lutsel K'e District Education Authority	47
Schedule 22 - Details of Expenses - Lutsel K'e District Education Authority	48
<hr/>	
Non-Consolidated Council Operations	
Schedule 23 - Statement of Financial Position - Non Consolidated South Slave Divisional Education Council	49
Schedule 24 - Statement of Financial Operations - Non Consolidated South Slave Divisional Education Council	50
Schedule 25 - Details of Expenses - Non Consolidated South Slave Divisional Education Council	51

Management Discussion and Analysis

For the year ended June 30, 2024

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. old) 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 2023/24 representatives were as follows:

Fort Smith – Crystal McKinnon (Vice Chair)
Fort Resolution – Lisa Miersch
Hay River – Pennie Pokiak (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 – Darlene Anstey and Ogom Ugoji, CPA (May 7th)

The SSDEC and its DEAs are committed to a philosophy of education 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 life.

Below is a summary of student and staff levels at each school for the 2023/24 year.

School	Students (FTE's)	Staffing (PY's) *
Joseph Burr Tyrrell	273	34.6
Paul William Kaeser	272	33.3
Sub-total (Fort Smith)	545	67.9
Harry Camsell	113.5	18.6
Princess Alexandra	137.5	17
Diamond Jenness	177.5	28.9
Sub-total (Hay River)	428.5	64.5
Chief Sunrise Education Centre (K'stloedeeche)	88	13.7
Deninu School (Fort Resolution)	92	18
Lutsel K'e Dene School (Lutsel K'e)	53.5	14.1
Overall Totals	1207	178.2

- Includes staff hired with Jordan's Principle funding.

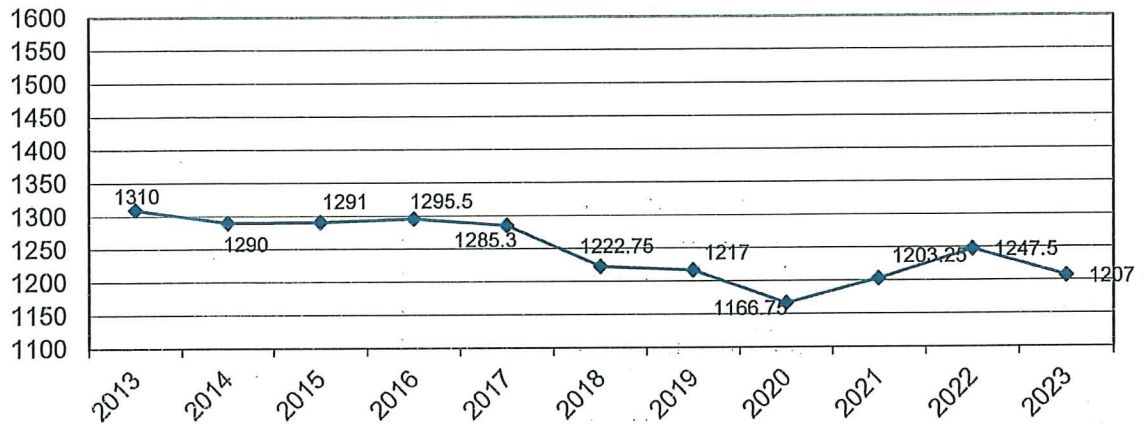
Operating Environment

The SSDEC receives the financial resources for the entire division annually, mainly through a funding formula established by the *GNWT Department of Education, Culture and Employment (ECE)*. Unfortunately, there are some 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
- Funding cuts due to the sustainability framework after the unprecedented fires of 2023/24 will severely affect our ability to provide comprehensive programming to support staff and students. Cuts to Mentorship, SSI, Career Coordinators, etc. will further erode our ability to provide essential services for our communities.
- 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 (1207 now vs. over 1800 previously).

South Slave Divisional Education Council Enrolment History



Fewer students mean less funding, less flexibility for the Council to allocate the resources necessary to fund its priorities, and a diversity of program offerings. We have plateaued at around 1150-1200 students for the last few years, with a slight increase in 2022. Whether this stability continues is an uncertainty 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 in the future.

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 includes any school and DEA surpluses.

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 yearly budget that maintains an accumulated fund balance of at least \$500,000 after considering 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 considering yearly school staffing surpluses.

Each year, the SSDEC determines the key priorities, the unfunded and underfunded areas that 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 (before 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 successfully identified, applied for and obtained third-party funding to supplement program offerings. This reliance on federal funding is a concern as it is subject to approval, given the needs of the schools by an outside agency, and thus unpredictable.

Another challenge for the Council is the low readiness levels 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 challenging 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.

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, the 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 succeed in literacy and math, the essential skills required for success in school and life.

In *Literacy*, we saw a maintenance in the percentage of students reading at or above acceptable levels (72%) compared to 2018-2019. Each school maintained a full-time Literacy Coach supported by our Regional Literacy Coordinator. Our *Numeracy* project also has each school with an identified math lead who works closely with our regional coordinator. Overall, the number of students meeting an acceptable standard in math is currently at 79% using a new measure (Proficiency Scale standards). In the area of *Social Responsibility*, the SSDEC targets for 2023/24 were (student attendance, parent participation, and social-emotional learning) The targets were met.

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 former 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 students' education, and is costly for the SSDEC.

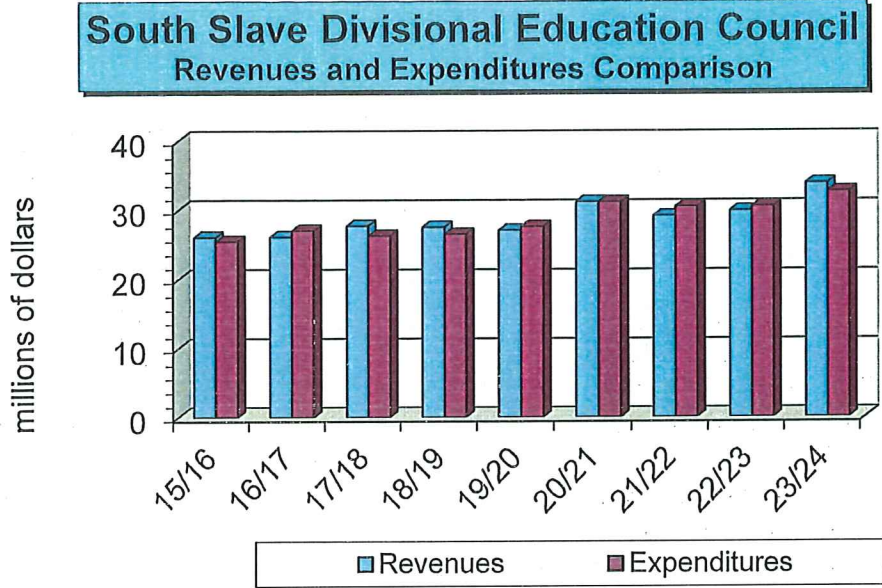
Compounding by the shortage of suitable applicants, teacher turnover means a need to engage in more formalized transition planning. Specialist positions are continuing to be challenging to fill, particularly Indigenous Language teachers, shop teachers, French Immersion and senior Math/Science, as well as teachers for remote communities (Lutsel K'e and Deninu)

ECE's *Education Renewal and Innovation* initiative also includes aspects that help educate and support staff and students' mental health and wellness. 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.

The SSDEC staffs mental health workers for regional schools and supports community schools through contracted therapeutic services. This is part of our School-Based mental health framework, funded by ECE as part of the inclusive budget.

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, 2024, the Council had an operating surplus of **\$1,193,070** inclusive of DEA surpluses and deficits. This was higher than the projected surplus of \$23,770 due mostly to increased funding from ECE and third-Party contributions. Other reasons for the result include but are not limited to, increased revenue from Investment Income and general expenditures being lower. As well, the Council recorded approx. \$3.9 million in Jordan’s Principle funding this past year.

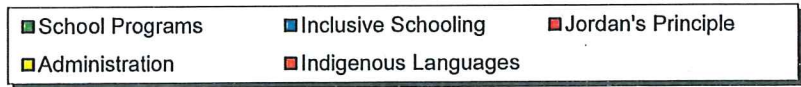
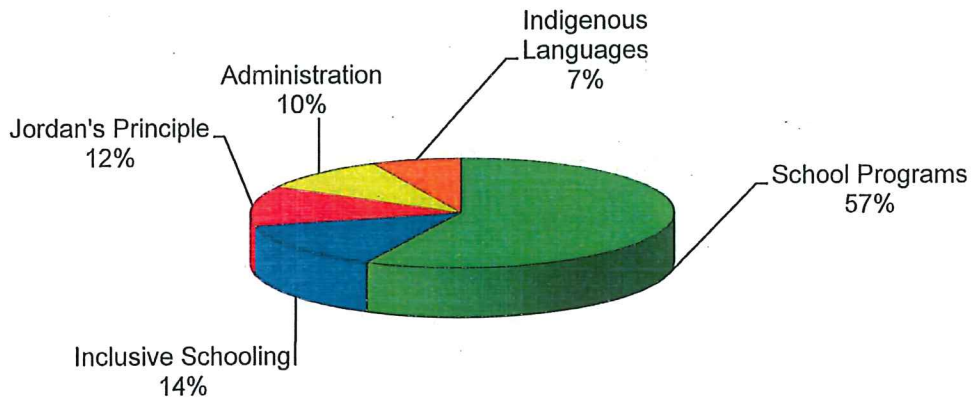
The accumulated uncommitted fund balance for the Council now sits at \$1,965,221 (see chart below), which is \$1,465,221 above the Council’s minimum fund balance of **\$500,000** and slightly above the Council’s maximum fund balance of **\$1,837,559** spelled out in policy DFAA – Financial Surplus. The 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>2024</u>	<u>2023</u>
Accumulated Fund Balance at beginning of year	\$2,017,302	\$2,632,360
Operating Surplus/(Deficit) for year	<u>1,193,070</u>	<u>(615,058)</u>
Accumulated Fund Balance at end of year	\$3,210,372	\$2,017,302
Commitments against Fund Balance (incl. bus purchase)	<u>(1,245,151)</u>	<u>(1,339,922)</u>
Uncommitted Fund Balance at end of year	<u>\$1,965,221</u>	<u>\$ 677,380</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. Although the expenditures in Inclusive Schooling fell slightly short of ECE mandate by 2%, due mainly to increased cost in operating these programs, Indigenous Languages Education expenditures were above what was funded by ECE.

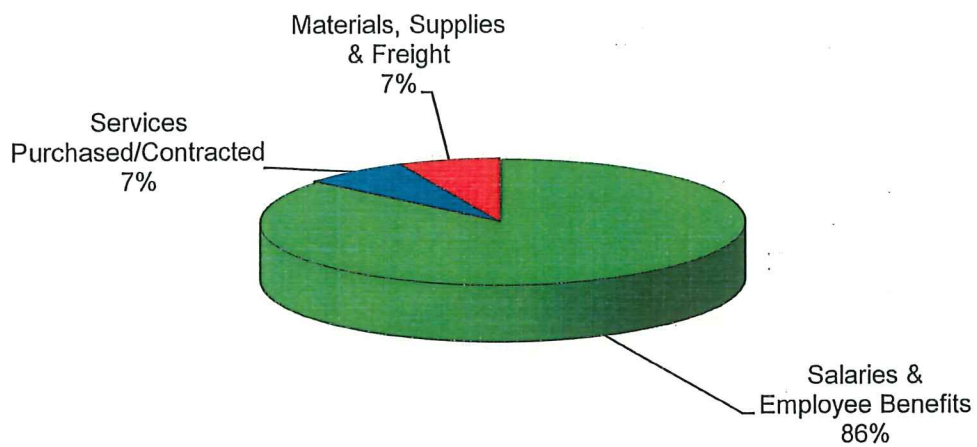
During the 2023/24 year, the Council is expecting a total reimbursement of \$192,293.35 for termination costs related to the 2022/23 fiscal year, covering retirements/resignations.

**South Slave Divisional Education Council
Expenditures by Function
For the Year Ended June 30, 2024**



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, 2024**



■ Salaries & Employee Benefits ■ Services Purchased/Contracted ■ Materials, Supplies & Freight

Summary and Outlook

In summary, the SSDEC is currently in a positive financial position. 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 primarily 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 24-25.

We are also seeing an increase in 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

South Slave Divisional Education Council

Box 510 • Fort Smith, NT • XOE 0P0 • Phone: (867) 872-5701 • Fax: (867) 872-2150 • www.ssdec.nt.ca



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, 2024 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, 2024 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.

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


September 21, 2024


SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 June 30, 2024

Statement I

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 10,090,515	\$ 7,894,566
Restricted Assets (Note 6)	76,717	77,217
Accounts Receivable (Note 8)	<u>1,144,165</u>	<u>220,160</u>
	<u>11,311,397</u>	<u>8,191,943</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	201,520	121,585
Payroll Liabilities (Note 10)	3,272,700	2,437,125
Deferred Revenue (Note 11)	3,734,605	2,268,524
Post-Employment Benefits (Note 17)	1,004,982	1,461,448
Trust Liabilities (Note 6)	<u>76,717</u>	<u>77,217</u>
	<u>8,290,524</u>	<u>6,365,899</u>
NET FINANCIAL ASSETS (Statement III)	<u>3,020,873</u>	<u>1,826,044</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	<u>172,132</u>	<u>191,258</u>
ACCUMULATED SURPLUS	<u>\$ 3,193,007</u>	<u>\$ 2,017,302</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, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 28,043,129	\$ 25,767,736	\$ 25,402,554
Other ECE contributions (Note 30)	465,447	768,455	676,724
Other GNWT contributions	<u>26,859</u>	<u>352,530</u>	<u>171,566</u>
Total Government of the NWT	<u>28,535,435</u>	<u>26,888,721</u>	<u>26,250,844</u>
Government of Canada			
Jordan's Principal	<u>-</u>	<u>3,610,988</u>	<u>2,964,735</u>
Total Government of Canada	<u>-</u>	<u>3,610,988</u>	<u>2,964,735</u>
Board Generated Funds			
Investment Income	50,400	466,561	337,426
Rentals	15,444	-	-
Sales	-	4,700	1,100
Other	38,500	78,385	249,265
Non-GNWT Contributions	<u>70,000</u>	<u>154,225</u>	<u>111,091</u>
Total Board Generated Funds	<u>174,344</u>	<u>703,871</u>	<u>698,882</u>
TOTAL REVENUE	<u>28,709,779</u>	<u>31,203,580</u>	<u>29,914,461</u>
EXPENSES (Schedule 1)			
Indigenous Languages and Education	2,696,712	2,069,041	2,414,720
Administration	2,532,825	2,983,950	2,414,122
Inclusive Schooling	4,498,335	4,202,343	4,872,278
School Programs	18,982,213	17,161,554	18,151,533
Jordan's Principle	<u>-</u>	<u>3,610,988</u>	<u>2,676,866</u>
TOTAL EXPENSES	<u>28,710,085</u>	<u>30,027,876</u>	<u>30,529,519</u>
OPERATING SURPLUS (DEFICIT)	(306)	1,175,704	(615,058)
OPENING ACCUMULATED SURPLUS	<u>2,017,303</u>	<u>2,017,303</u>	<u>2,632,361</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 2,016,997</u>	<u>\$ 3,193,007</u>	<u>\$ 2,017,303</u>

See the accompanying notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
Statement III
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
OPERATING SURPLUS (DEFICIT)	\$ (306)	\$ 1,175,704	\$ (615,058)
Agree Opening Net Assets	-	19,125	-
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	<u>(306)</u>	<u>1,194,829</u>	<u>(615,058)</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>1,826,044</u>	<u>1,826,044</u>	<u>2,441,102</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 1,825,738</u>	<u>\$ 3,020,873</u>	<u>\$ 1,826,044</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, 2024

	<u>2024</u>	<u>2023</u>
Cash provided by (used in):		
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ 1,175,704	\$ (615,058)
Items not affecting cash:		
Amortization	19,126	21,251
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(924,005)	(85,941)
Increase (decrease) in accounts payable	79,935	(40,700)
Increase (decrease) in payroll liabilities	835,574	(246,152)
Increase (decrease) in deferred revenue	1,466,081	458,466
Increase (decrease) in post-employment benefits	<u>(456,466)</u>	<u>(319,976)</u>
Cash provided by operating transactions	<u>2,195,949</u>	<u>(828,110)</u>
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 2,195,949	 (828,110)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>7,894,566</u>	<u>8,722,676</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 10,090,515</u>	<u>\$ 7,894,566</u>

See the accompanying notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 NATURE OF ORGANIZATION

The South Slave Divisional Education Council was established under the Education Act of the Government of the Northwest Territories ("GNWT") 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'atloodeche 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, 2024

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 and cash equivalents, restricted assets, and accounts receivable.

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

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

(d) Non-Financial Assets

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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024

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 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, 2024

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, 2024

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, 2024

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, 2024

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) Prior year presentation

Prior year's figures have been restated, where applicable, to conform to current year's presentation.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 3 FUTURE ACCOUNTING CHANGES AND ADOPTION OF NEW ACCOUNTING STANDARDS

Adoption of New Accounting Standards

Effective April 1, 2023, the Education Board adopted PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue that is not otherwise addressed elsewhere in the Public Sector Accounting Handbook. It identifies two types of revenue transactions: exchange and non-exchange. The Education Board applied PS 3400 prospectively, therefore, it is applied only to events and transactions occurring after April 1, 2023, and to any outstanding related balances existing at that date. No cumulative catch-up adjustment is recognized. The prior year's financial statements, including comparative information, have not been restated. The adoption of this standard resulted in additional disclosures in the notes to the financial statements.

Effective April 1, 2023, the Education Board adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the financial statements as a result of its application.

Future Accounting Changes

Effective July 1, 2026, the Education Board will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Education Board is currently assessing the impact of this standard on the financial statements.

Effective July 1, 2026, the Education Board will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Education Board is currently assessing the impact of this standard on the financial statements.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2024</u>	<u>2023</u>
Cash	\$ <u>10,090,515</u>	\$ <u>7,894,566</u>
	<u>\$ 10,090,515</u>	<u>\$ 7,894,566</u>

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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>2024</u>	<u>2023</u>
Comprised of:		
Short-term Fort Smith Piche Trust Account	\$ <u>76,717</u>	\$ <u>77,217</u>
	<u>\$ 76,717</u>	<u>\$ 77,217</u>
Piche Scholarship Fund:		
Principal proceeds received	\$ 71,117	\$ 71,117
Interest earned to date	12,296	12,296
Expenses to date	<u>(6,696)</u>	<u>(6,196)</u>
	<u>\$ 76,717</u>	<u>\$ 77,217</u>
 TOTAL RESTRICTED ASSETS	 <u>\$ 76,717</u>	 <u>\$ 77,217</u>

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>2024</u>	<u>2023</u>
Government of the Northwest Territories:				
- Education, Culture and Employment	\$ 32,398	\$ -	\$ 32,398	\$ 28,498
- Health and Social Services	-	-	-	8,848
- Finance	889,828	-	889,828	39,223
- Various schools	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Due from GNWT	<u>923,226</u>	<u>-</u>	<u>923,226</u>	<u>76,569</u>
Other Accounts receivable	94,309	-	94,309	51,708
Due from Government of Canada	35,895	-	35,895	2,000
Payroll Chargeback Recoveries	<u>90,735</u>	<u>-</u>	<u>90,735</u>	<u>89,883</u>
	<u>\$ 1,144,165</u>	<u>\$ -</u>	<u>\$ 1,144,165</u>	<u>\$ 220,160</u>

NOTE 9 INVENTORY

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Government of the Northwest Territories:		
Education, Culture and Employment	\$ 23,680	\$ -
Municipal and Community Affairs	<u>30,000</u>	<u>-</u>
Government of the Northwest Territories	53,680	-
Accounts payable	147,840	91,592
Accrued payables	<u>-</u>	<u>29,993</u>
	<u>\$ 201,520</u>	<u>\$ 121,585</u>
Payroll Liabilities		
To GNWT (A)	\$ 3,184,031	\$ 2,362,863
Annual Leave	<u>86,461</u>	<u>74,262</u>
Other	<u>2,208</u>	<u>-</u>
Payroll Liabilities	<u>\$ 3,272,700</u>	<u>\$ 2,437,125</u>

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

NOTE 11 DEFERRED REVENUE

	<u>2024</u>	<u>2023</u>
Government of the Northwest Territories		
Education, Culture & Employment		
- Health & Wellness	\$ 724,697	\$ -
- SSI	52,937	-
Healthy and Social Services		
- Drop the Pop	8,348	-
Government of Canada		
- Jordan's Principle	2,938,623	2,268,524
Other		
PWK Textbooks	5,000	-
Northwestel Licensing Agreement	<u>5,000</u>	<u>-</u>
Total Deferred Revenue	<u>\$ 3,734,605</u>	<u>\$ 2,268,524</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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)

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,

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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

2022. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2024</u>	<u>2023</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,319,118	\$ 370,227	\$ 1,689,345	\$ 1,784,937
Current period benefit cost	77,837	25,335	103,172	108,798
Interest accrued	63,236	18,332	81,568	73,690
Benefit payments	(488,610)	(27,308)	(515,918)	(368,407)
Actuarial (gains)/losses	<u>288,037</u>	<u>(14,678)</u>	<u>273,359</u>	<u>90,327</u>
Accrued benefit obligations end of year	1,259,618	371,908	1,631,526	1,689,345
Unamortized net actuarial gain	<u>(592,325)</u>	<u>(34,223)</u>	<u>(626,548)</u>	<u>(227,900)</u>
Net future obligation	<u>667,293</u>	<u>337,685</u>	<u>1,004,978</u>	<u>1,461,445</u>
Total employee future benefits and compensated absences	\$ <u>667,293</u>	\$ <u>337,685</u>	\$ <u>1,004,978</u>	\$ <u>1,461,445</u>
Benefits Expense:				
Current period benefit cost	\$ 77,837	\$ 25,335	\$ 103,172	\$ 108,798
Interest accrued	63,236	18,332	81,568	73,690
Amortization of actuarial gains	<u>(131,227)</u>	<u>5,938</u>	<u>(125,289)</u>	<u>(134,059)</u>
	<u>\$ 9,846</u>	<u>\$ 49,605</u>	<u>\$ 59,451</u>	<u>\$ 48,429</u>

The discount rate used to determine the accrued benefit obligation is an average of 5.30%. 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, 2024

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

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
2025	\$ 157,139	\$ 31,571	\$ 188,710
2026	146,355	30,723	177,078
2027	153,170	36,330	189,500
2028	157,373	44,472	201,845
2029	149,815	44,930	194,745
Next 5 years	<u>644,291</u>	<u>209,846</u>	<u>854,137</u>
Total	\$ <u>1,408,143</u>	\$ <u>397,872</u>	\$ <u>1,806,015</u>

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

	<u>Opening Cost</u>	<u>Additions Disposals</u>	<u>Opening Accumulated Amortization</u>	<u>Amortization Expense</u>	<u>Closing Accumulated Amortization</u>	<u>NBV, June 30, 2024</u>	<u>2023</u>
Buses	262,356	-	71,098	19,126	90,224	172,132	191,258

NOTE 20 PREPAID EXPENSES

2024 2023

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2024 <u>Net Book Value</u>	2023 <u>Net Book Value</u>
Joseph Burr Tyrrell School	\$ 10,354,269	\$ 6,751,842	\$ 3,602,427	\$ 3,923,223
Paul William Kaeser School	8,070,058	6,652,062	1,417,996	1,665,861
Deninu School	5,447,087	5,274,988	172,099	188,753
Lutsel K'e Dene School	16,791,305	5,010,765	11,780,540	12,348,277
Princess Alexandra School	7,762,885	6,924,469	838,416	1,121,750
Diamond Jenness School	34,388,973	16,877,306	17,511,667	18,333,228
Harry Camsell School	6,949,011	4,978,966	1,970,045	2,098,687
Chief Sunrise Education Ctr.	3,342,966	1,767,031	1,575,935	1,709,478
DJSS Trades Building	2,423,804	829,596	1,594,208	1,654,748
PWK High School Seacan	687,229	607,053	80,176	125,992
PWK Welding Shop	<u>389,368</u>	<u>94,097</u>	<u>295,271</u>	<u>305,005</u>
	<u>\$ 96,606,955</u>	<u>\$ 55,768,175</u>	<u>\$ 40,838,780</u>	<u>\$ 43,475,002</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, 2024:

	<u>Expiry Date</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Equipment Leases	Xerox Altalink B8065	\$ 6,791	\$ 1,709	\$ 1,709	\$ 10,209
Commercial Leases	Fort Smith Construction	<u>75,399</u>	<u>-</u>	<u>-</u>	<u>75,399</u>
Total		<u>\$ 82,190</u>	<u>\$ 1,709</u>	<u>\$ 1,709</u>	<u>\$ 85,608</u>

NOTE 23 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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 23 RELATED PARTIES AND INTER-ENTITY TRANSACTIONS, continued

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>2024</u>	<u>2023</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Education, Culture & Employment	\$ 23,680	\$ -
Department of Municipal & Community Affairs	<u>30,000</u>	<u>-</u>
Government of the Northwest Territories	<u>53,680</u>	<u>-</u>
Total Accounts Payable	<u>53,680</u>	<u>-</u>
Payroll Liabilities:		
Government of the Northwest Territories	<u>3,183,971</u>	<u>2,683,206</u>
Due to Related Parties	<u>\$ 3,237,651</u>	<u>\$ 2,683,206</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 23 RELATED PARTIES AND INTER-ENTITY TRANSACTIONS, continued

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net 2024</u>	<u>2023</u>
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Education, Culture & Employment	\$ 32,398	\$ -	\$ 32,398	\$ 28,498
Department of Health and Social Services	-	-	-	8,848
Department of Finance	<u>889,828</u>	<u>-</u>	<u>889,828</u>	<u>39,223</u>
Other Related Parties:				
Various SSDEC Schools	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Due from Related Parties	<u>\$ 923,226</u>	<u>\$ -</u>	<u>\$ 923,226</u>	<u>\$ 76,569</u>

	<u>2024</u>	<u>2023</u>
Revenues from related parties		
Regular Operational Contributions	\$ 25,767,736	\$ 25,402,554
Department of Education, Culture & Employment	768,455	683,854
Department of Health and Social Services	-	16,695
Department of Municipal & Community Affairs	195,530	144,872
Department of Environment and Natural Resources	<u>157,000</u>	<u>10,000</u>
	<u>\$ 26,888,721</u>	<u>\$ 26,257,975</u>

	<u>2024</u>	<u>2023</u>
Expenses paid to related parties		
Department of Finance	\$ <u>25,230,736</u>	\$ <u>28,923,366</u>
	<u>\$ 25,230,736</u>	<u>\$ 28,923,366</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 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 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 on and have not been audited.

NOTE 25 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 26 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, 2024

NOTE 27 EXPENSES BY OBJECT

	2024 Budget <u>(Unaudited)</u>	2024 <u>Actual</u>	2023 <u>Actual</u>
Compensation	\$ 23,866,345	\$ 25,853,086	\$ 25,598,315
Amortization	-	21,251	21,251
Other	<u>4,843,740</u>	<u>4,153,539</u>	<u>4,909,953</u>
	<u>\$ 28,710,085</u>	<u>\$ 30,027,876</u>	<u>\$ 30,529,519</u>

NOTE 28 SUBSEQUENT EVENTS

(Not applicable)

NOTE 29 COMPARATIVE FIGURES

(Not applicable)

NOTE 30 ECE OTHER CONTRIBUTIONS

	<u>2024</u>		<u>2023</u>
Career Coordinator	\$ 158,900	\$	156,724
Northern Distance Learning	51,311		62,500
French (FSL) Funding	386,307		352,000
Trades Awareness	-		105,500
Mental Health and Wellness	<u>171,937</u>		<u>-</u>
	<u>\$ 768,455</u>	\$	<u>676,724</u>

NOTE 31 GNWT OTHER CONTRIBUTIONS

	<u>2024</u>		<u>2023</u>
Child/Youth Resiliency (MACA)	-		27,371
Active After School (MACA)	142,400		107,000
Drop the Pop (H & SS)	-		16,695
Take a Kid Trapping (ENR)	157,000		10,000
Youth Contribution Program (MACA)	53,130		9,000
Regional Sports Events Program (MACA)	<u>-</u>		<u>1,500</u>
	<u>352,530</u>		<u>171,566</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024

NOTE 32 CONTINGENT ASSETS

(Not applicable)

NOTE 33 CONTRACTUAL RIGHTS

(Not applicable)

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

NOTE 34 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 June 30, 2024 is as follows:

	<u>2024</u>
Cash and Cash Equivalents	\$ 10,090,515
Restricted Assets	\$ 76,717
Accounts Receivable	\$ 1,144,165

At June 30, 2024, the following accounts receivable were past due but not impaired:

	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>
\$	3,277	\$ 18,849	\$ 150,535

At June 30, 2024, 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, 2024, receivables from GNWT Dept of Education \$32,398 (2023 - \$28,498), and GNWT Dept of Finance \$889,828 (2023 - \$39,223), 3 customers comprised 89% (2023 - 31%) 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.

(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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024

NOTE 34 FINANCIAL INSTRUMENTS - RISK MANAGEMENT, continued

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

CONSOLIDATED DETAILS OF EXPENSES

For the Year Ended June 30, 2024

	<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	\$ -	\$ 1,227,843	\$ 972,530	\$ 9,972,305	\$ -	\$ 12,172,678
Instruction Assistants	-	1,567,769	128,199	-	2,546,669	4,242,637
Non-instructional Staff	1,363,010	145,851	342,216	1,200,223	12,707	3,064,007
Board/Trustee Honoraria	37,335	-	-	-	-	37,335
EMPLOYEE BENEFITS						
Employee Benefit/Allowance	369,295	879,479	332,067	3,869,766	776,489	6,227,096
Leave and Termination	-	-	-	109,333	-	109,333
SERVICES PURCHASED/ CONTRACTED						
Professional/Technical Services	168,743	255,396	600	-	-	424,739
Postage/Communication	97,778	-	-	30,144	-	127,922
Utilities & Leases	-	-	1,277	1,250	-	2,527
Travel	112,057	42,108	39,227	69,713	-	263,105
Student Travel	880	-	-	4,588	83,053	88,521
Advertising/Printing/Publishing	18,281	3,459	2,404	(100)	-	24,044
Maintenance/Repair	34,593	-	2,487	60,176	-	97,256
Rentals/Leases	218,495	-	-	64,829	-	283,324
Others	164	-	-	-	-	164
Contracted Services	106,970	2,063	4,545	701,503	-	815,081
MATERIALS/SUPPLIES/FREIGHT						
Materials	421,758	78,193	241,666	1,070,846	192,070	2,004,533
Freight	15,465	182	1,823	6,978	-	24,448
AMORTIZATION						
	19,126	-	-	-	-	19,126
Total	<u>\$ 2,983,950</u>	<u>\$ 4,202,343</u>	<u>\$ 2,069,041</u>	<u>\$ 17,161,554</u>	<u>\$ 3,610,988</u>	<u>\$ 30,027,876</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 2

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

For the Year Ended June 30, 2024

<u>FUNCTION</u>	<u>General Inclusive Schooling</u>	<u>Staff Development</u>	<u>School Based Mental Health and Wellness</u>	<u>Assistive Technology</u>	<u>Magnet Facilities</u>	<u>Total</u>
<u>SALARIES</u>						
Regional Coordinator	\$ 131,875	\$ -	\$ 13,976	\$ -	\$ -	\$ 145,851
Program Support Teachers	1,227,843	-	-	-	-	1,227,843
Support Assistants	1,567,769	-	-	-	-	1,567,769
<u>EMPLOYEE BENEFITS</u>						
Employee Benefits/Allowances	844,399	-	2,605	-	32,475	879,479
<u>SERVICES PURCHASED/ CONTRACTED</u>						
Professional/Technical Services	102,040	-	153,356	-	-	255,396
Travel	22,184	19,924	-	-	-	42,108
Advertising/Printing/Publishing	1,485	1,974	-	-	-	3,459
Other Contracted Services	2,063	-	-	-	-	2,063
<u>MATERIAL/SUPPLIES/FREIGHT</u>						
Materials	(3,446)	20,436	20,436	40,767	-	78,193
Freight	<u>52</u>	<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182</u>
TOTAL	<u>\$ 3,896,264</u>	<u>\$ 42,464</u>	<u>\$ 190,373</u>	<u>\$ 40,767</u>	<u>\$ 32,475</u>	<u>\$ 4,202,343</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 3

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION EXPENSES
For the Year Ended June 30, 2024**

<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	\$ 972,530	\$ -	\$ -	\$ -	\$ 972,530
Language Consultants	85,403	256,813	-	-	342,216
Instruction Assistants	128,199	-	-	-	128,199
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	264,923	67,144	-	-	332,067
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	600	-	-	-	600
Travel	28,174	6,285	4,768	-	39,227
Advertising/Printing/Publishing	-	-	-	2,404	2,404
Maintenance/Repair	-	-	-	2,487	2,487
Rentals/Leases	1,277	-	-	-	1,277
Other Contracted Services	1,540	3,005	-	-	4,545
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	-	241,666	-	-	241,666
Freight	-	1,823	-	-	1,823
TOTAL	\$ 1,482,646	\$ 576,736	\$ 4,768	\$ 4,891	\$ 2,069,041

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 4

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

For the Year Ended June 30, 2024

	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)	\$ 30,000	\$ 397,700	\$ 427,700
Immersion Program (Salary)	273,000	305,500	578,500
Intensive and Post-Int. French Salary	-	289,200	289,200
French Resources	4,000	15,000	19,000
Professional Development	12,000	5,000	17,000
French Monitor	-	5,000	5,000
Mentorship with YCS on Immersion Program	15,000	-	15,000
Additional Language Coach/Assistant	50,000	-	50,000
2023 - 2024 New to the North Initiative	<u>2,307</u>	<u>-</u>	<u>2,307</u>
Total	\$ <u>386,307</u>	\$ <u>1,017,400</u>	\$ <u>1,403,707</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 5

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
JORDAN'S PRINCIPLE**

For the Year Ended June 30, 2024

	<u>Full Year Total</u>			<u>9 and 3 Month Split</u>	
	June 30, 2024 Budget <u>Unaudited</u>	June 30, 2024 <u>Actual</u>	June 30, 2023 <u>Actual</u>	July 1, 2023 - March 31, 2024 <u>Actual</u>	April 1, 2024 - June 30, 2024 <u>Actual</u>
Revenue					
First Nations and Inuit Health Branch	\$ -	\$ 4,281,087	\$ 4,987,193	\$ 2,654,274	\$ 1,626,813
Carry Forward from Previous Year	<u>2,261,023</u>	<u>2,268,524</u>	<u>(41,803)</u>	<u>2,268,524</u>	<u>2,934,627</u>
Total Revenue	<u>2,261,023</u>	<u>6,549,611</u>	<u>4,945,390</u>	<u>4,922,798</u>	<u>4,561,440</u>
Expenses					
Administration	-	-	2,525,449	-	-
Personnel	2,261,023	3,335,865	-	1,713,048	1,622,817
Transportation	-	83,053	151,417	83,053	-
Materials and Supplies	-	192,070	-	192,070	-
Evaluation	-	-	5,441	-	-
Total Expenses	<u>2,261,023</u>	<u>3,610,988</u>	<u>2,682,307</u>	<u>1,988,171</u>	<u>1,622,817</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 2,938,623</u>	<u>\$ 2,263,083</u>	<u>\$ 2,934,627</u>	<u>\$ 2,938,623</u>
Deferred Revenue	<u>\$ -</u>	<u>\$ 2,938,623</u>	<u>\$ 2,261,023</u>	<u>\$ 2,934,627</u>	<u>\$ 2,938,623</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 6

NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2024

<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				
Education, Culture and Employment	<u>51,401</u>	<u>34,459</u>	<u>16,942</u>	<u>51,401</u>
Expenses				
Salaries/Wages				
Instructional Staff				
On Site Support Person	<u>51,401</u>	<u>34,459</u>	<u>16,942</u>	<u>51,401</u>
Non-Instructional Staff				
Services Purchased/ Contracted				
Hardware and software				
Computer Equipment				
Total Expenses	<u>51,401</u>	<u>34,459</u>	<u>16,942</u>	<u>51,401</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

Schedule 7

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
For the Year Ended June 30, 2024**

NWT Student Success Initiative

Professional Development Initiative

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

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
Revenue	\$ -	\$ 2,063	\$ 75,570
Expenses:			
Salaries/Wages			
Salaries	-	-	909,763
Facilitator Fees	-	2,063	75,570
Travel			
Staff Travel	-	-	12,100
Accommodation	-	-	9,022
Daily Per Diems	-	-	5,215
Workshop Expenses			
Refreshments	-	-	414
Resources	-	-	35,128
Miscellaneous	-	-	33,175
Total Expenses	<u>-</u>	<u>2,063</u>	<u>1,080,387</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,004,817)</u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 199,032	\$ 189,185
Accounts Receivable	1,320	15,545
Restricted Assets	<u>76,717</u>	<u>77,217</u>
	<u>277,069</u>	<u>281,947</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	466	47,319
Deferred Revenue	52,489	52,953
Trust Liabilities	<u>76,717</u>	<u>77,217</u>
	<u>129,672</u>	<u>177,489</u>
ACCUMULATED SURPLUS	<u>\$ 147,397</u>	<u>\$ 104,458</u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Regular contributions	\$ 586,239	\$ 638,613	\$ 586,239
Other ECE contributions	-	457,133	301,375
Other GNWT contributions	-	157,000	51,600
Jordan Prinicpal	-	-	668,081
Investment Income	400	4,190	2,668
Other	<u>38,500</u>	<u>166,876</u>	<u>74,715</u>
TOTAL REVENUE	<u>625,139</u>	<u>1,423,812</u>	<u>1,684,678</u>
EXPENSES			
Indigenous Languages and Education	148,095	27,953	280,200
Administration	53,727	328,421	128,836
School Programs	426,574	1,024,499	1,230,070
Operations & Maintenance	<u>105,938</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>734,334</u>	<u>1,380,873</u>	<u>1,639,106</u>
OPERATING SURPLUS (DEFICIT)	(109,195)	42,939	45,572
OPENING ACCUMULATED SURPLUS	<u>104,458</u>	<u>104,458</u>	<u>58,886</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (4,737)</u>	<u>\$ 147,397</u>	<u>\$ 104,458</u>

**FORT SMITH DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 78,210	\$ -	\$ -	\$ 78,210
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	44,069	-	4,148	48,217
Maintenance/Repair	9,920	-	58,921	68,841
Rentals/Leases	27,850	-	7,073	34,923
Contracted Services	64,302	-	470,305	534,607
MATERIALS/SUPPLIES/FREIGHT				
Materials	<u>104,070</u>	<u>27,953</u>	<u>484,052</u>	<u>616,075</u>
Total	<u>\$ 328,421</u>	<u>\$ 27,953</u>	<u>\$ 1,024,499</u>	<u>\$ 1,380,873</u>

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 75,602	\$ 63,872
Accounts Receivable	<u>-</u>	<u>19,141</u>
	<u>75,602</u>	<u>83,013</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	1,422	1,907
Deferred Revenue	<u>38,655</u>	<u>39,535</u>
	<u>40,077</u>	<u>41,442</u>
NET FINANCIAL RESOURCES	<u>35,525</u>	<u>41,571</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	<u>172,132</u>	<u>191,258</u>
	<u>172,132</u>	<u>191,258</u>
ACCUMULATED SURPLUS	<u>\$ 207,657</u>	<u>\$ 232,829</u>

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget <u>(Unaudited)</u>	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Regular contributions	\$ 535,153	\$ 474,419	\$ 535,153
Other ECE contributions	-	173,549	309,156
Other GNWT contributions	26,859	26,859	25,948
Jordan Principial	-	82,581	85,985
Investment Income	-	6,276	4,738
Rentals	15,444	-	-
Other	-	-	2,115
	<u>577,456</u>	<u>763,684</u>	<u>963,095</u>
TOTAL REVENUE			
EXPENSES			
Administration	53,435	85,273	140,561
Inclusive Schooling	-	954	158
Indigenous Languages and Education	-	132,586	147,607
School Programs	397,680	487,462	687,969
Jordan's Principle	-	-	3,900
Operations & Maintenance	84,038	82,581	-
	<u>535,153</u>	<u>788,856</u>	<u>980,195</u>
TOTAL EXPENSES			
OPERATING SURPLUS (DEFICIT)	42,303	(25,172)	(17,100)
OPENING ACCUMULATED SURPLUS	<u>232,829</u>	<u>232,829</u>	<u>249,929</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 275,132</u>	<u>\$ 207,657</u>	<u>\$ 232,829</u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

	<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	\$ -	\$ -	\$ -	\$ 9,750	\$ -	\$ 9,750
Non-instructional Staff	55,166	-	-	-	-	55,166
Board/Trustee Honoraria	6,579	-	-	-	-	6,579
SERVICES PURCHASED/ CONTRACTED						
Postage/Communication	2,676	-	-	25,496	-	28,172
Student Travel	-	-	-	-	82,581	82,581
Maintenance/Repair	-	-	-	1,060	-	1,060
Rentals/Leases	-	-	-	40,596	-	40,596
Contracted Services	-	-	-	76,907	-	76,907
MATERIALS/SUPPLIES/FREIGHT						
Materials	1,726	954	132,586	327,050	-	462,316
Freight	-	-	-	6,603	-	6,603
AMORTIZATION						
	19,126	-	-	-	-	19,126
Total	<u>\$ 85,273</u>	<u>\$ 954</u>	<u>\$ 132,586</u>	<u>\$ 487,462</u>	<u>\$ 82,581</u>	<u>\$ 788,856</u>

K'ATLODEECHE FIRST NATION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 42,730	\$ 161,188
Accounts Receivable	<u>49,976</u>	<u>7,360</u>
	<u>92,706</u>	<u>168,548</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	42,048	86,860
Deferred Revenue	<u>92,078</u>	<u>15,106</u>
	<u>134,126</u>	<u>101,966</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (41,420)</u>	<u>\$ 66,582</u>

K'ATLODEECHE FIRST NATION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Regular contributions	\$ 175,874	\$ 181,271	\$ 175,874
Other ECE contributions	-	13,828	10,835
Other GNWT contributions	-	123,835	75,992
Jordan's Principal	-	205,249	-
Investment Income	-	3	3
Sales	-	4,700	1,100
Other	-	4,499	13,388
TOTAL REVENUE	<u>175,874</u>	<u>533,385</u>	<u>277,192</u>
EXPENSES			
Administration	20,023	171,430	47,330
Indigenous Languages and Education	38,024	153,297	36,699
School Programs	155,851	111,409	127,973
Jordan's Principal	-	205,249	-
TOTAL EXPENSES	<u>213,898</u>	<u>641,385</u>	<u>212,002</u>
OPERATING DEFICIT	(38,024)	(108,000)	65,190
OPENING ACCUMULATED SURPLUS	<u>66,582</u>	<u>66,582</u>	<u>1,392</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 28,558</u>	<u>\$ (41,418)</u>	<u>\$ 66,582</u>

**K'ATLODEECHE FIRST NATION DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Jordan's Principle</u>	<u>Total</u>
SALARIES:					
Non-instructional Staff	\$ 21,283	\$ 85,403	\$ 10,838	\$ 12,707	\$ 130,231
Board/Trustee Honoraria	7,425	-	-	-	7,425
SERVICES PURCHASED/ CONTRACTED					
Professional/Technical Services	12,131	-	-	-	12,131
Postage/Communication	3,721	-	-	-	3,721
Travel	-	23,538	-	-	23,538
Student Travel	-	-	4,588	472	5,060
Maintenance/Repair	9,296	2,487	195	-	11,978
Rentals/Leases	8,410	-	-	-	8,410
Contracted Services	-	-	23,700	-	23,700
MATERIALS/SUPPLIES/FREIGHT					
Materials	101,767	41,869	72,088	192,070	407,794
Freight	7,397	-	-	-	7,397
Total	<u>\$ 171,430</u>	<u>\$ 153,297</u>	<u>\$ 111,409</u>	<u>\$ 205,249</u>	<u>\$ 641,385</u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ <u>123,856</u>	\$ <u>110,279</u>
	<u>123,856</u>	<u>110,279</u>
LIABILITIES		
Payroll Liabilities	2,208	1,471
Deferred Revenue	<u>13,845</u>	<u>10,624</u>
	<u>16,053</u>	<u>12,095</u>
ACCUMULATED SURPLUS	\$ <u><u>107,803</u></u>	\$ <u><u>98,184</u></u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Regular contributions	\$ 126,423	\$ 167,980	\$ 126,423
Other ECE contributions	47,447	66,278	108,508
Investment Income	-	1,455	570
Other	<u>-</u>	<u>31,888</u>	<u>63,629</u>
TOTAL REVENUE	<u>173,870</u>	<u>267,601</u>	<u>299,130</u>
EXPENSES			
Indigenous Languages and Education	51,444	21,721	47,713
Administration	21,587	122,576	123,293
School Programs	<u>104,836</u>	<u>113,685</u>	<u>101,416</u>
TOTAL EXPENSES	<u>177,867</u>	<u>257,982</u>	<u>272,422</u>
OPERATING SURPLUS (DEFICIT)	(3,997)	9,619	26,708
OPENING ACCUMULATED SURPLUS	<u>98,184</u>	<u>98,184</u>	<u>71,476</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 94,187</u>	<u>\$ 107,803</u>	<u>\$ 98,184</u>

**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

	<u>Administration</u>	<u>Indigenous Languages and Education</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 7,591	\$ -	\$ 28,240	\$ 35,831
Board/Trustee Honoraria	11,365	-	-	11,365
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	209	-	-	209
Postage/Communication	12,337	-	500	12,837
Utilities & Leases	-	1,277	1,250	2,527
Travel	3,232	-	11,952	15,184
Student Travel	880	-	-	880
Advertising/Printing/Publishing	11,553	2,404	-	13,957
Maintenance/Repair	764	-	-	764
Rentals/Leases	2,059	-	17,160	19,219
Contracted Services	-	-	21,610	21,610
MATERIALS/SUPPLIES/FREIGHT				
Materials	68,545	16,253	32,598	117,396
Freight	4,041	1,787	375	6,203
Total	<u>\$ 122,576</u>	<u>\$ 21,721</u>	<u>\$ 113,685</u>	<u>\$ 257,982</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 120,145	\$ 73,584
Accounts Receivable	<u>156</u>	<u>-</u>
	<u>120,301</u>	<u>73,584</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	23,844	223
Deferred Revenue	<u>10,212</u>	<u>9,832</u>
	<u>34,056</u>	<u>10,055</u>
ACCUMULATED SURPLUS	<u>\$ 86,245</u>	<u>\$ 63,529</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Regular contributions	\$ 123,353	\$ 117,983	\$ 123,347
Other ECE contributions	-	21,730	-
Other GNWT contributions	-	-	115,310
Other	<u>-</u>	<u>35,100</u>	<u>92,723</u>
TOTAL REVENUE	<u>123,353</u>	<u>174,813</u>	<u>331,380</u>
EXPENSES			
Indigenous Languages and Education	45,972	-	111,199
Administration	9,919	63,699	58,404
Inclusive Schooling	17,264	-	844
School Programs	<u>113,434</u>	<u>88,398</u>	<u>246,652</u>
TOTAL EXPENSES	<u>186,589</u>	<u>152,097</u>	<u>417,099</u>
OPERATING SURPLUS (DEFICIT)	(63,236)	22,716	(85,719)
OPENING ACCUMULATED SURPLUS	<u>63,529</u>	<u>63,529</u>	<u>149,248</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 293</u>	<u>\$ 86,245</u>	<u>\$ 63,529</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2024

SALARIES:
 Board/Trustee Honoraria
SERVICES PURCHASED/ CONTRACTED
 Postage/Communication
 Travel
 Maintenance/Repair
 Rentals/Leases
 Contracted Services
MATERIALS/SUPPLIES/FREIGHT
 Materials
 Freight
Total

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$	5,067 \$	-	\$ 5,067
	5,742	-	5,742
	2,186	-	2,186
	7,850	-	7,850
	300	-	300
	17,590	13,860	31,450
	21,456	74,539	95,995
	<u>3,508</u>	<u>-</u>	<u>3,508</u>
\$	<u>63,699 \$</u>	<u>88,399 \$</u>	<u>152,098</u>

NON CONSOLIDATED SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 9,529,150	\$ 7,296,458
Due from the GNWT	986,075	121,735
Accounts Receivable	<u>106,638</u>	<u>121,091</u>
	<u>10,621,863</u>	<u>7,539,284</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	133,741	67,354
Payroll Liabilities	3,270,504	2,435,654
Deferred Revenue	3,652,527	2,268,524
Post-Employment Benefits	<u>1,004,982</u>	<u>1,461,448</u>
	<u>8,061,754</u>	<u>6,232,980</u>
NET FINANCIAL RESOURCES	<u>2,560,109</u>	<u>1,306,304</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>125,201</u>	<u>128,050</u>
ACCUMULATED SURPLUS	<u>\$ 2,685,310</u>	<u>\$ 1,434,354</u>

NON CONSOLIDATED SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2024

	2024 Budget (Unaudited)	2024 <u>Actual</u>	2023 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 26,436,353	\$ 25,767,736	\$ 25,402,554
Other ECE contributions	418,000	768,455	676,724
Other GNWT contributions	<u>-</u>	<u>156,036</u>	<u>171,567</u>
Total Government of the NWT	<u>26,854,353</u>	<u>26,692,227</u>	<u>26,250,845</u>
Government of Canada			
Jordan Prinicipal	-	3,323,158	2,525,443
Other Government of Canada	<u>-</u>	<u>-</u>	<u>-</u>
Total Government of Canada	<u>-</u>	<u>3,323,158</u>	<u>2,525,443</u>
Board Generated Funds			
Investment Income	50,000	454,637	329,447
Other #2	70,000	154,225	111,076
Other	<u>-</u>	<u>57,120</u>	<u>38,471</u>
Total Board Generated Funds	<u>120,000</u>	<u>665,982</u>	<u>478,994</u>
TOTAL REVENUE	<u>26,974,353</u>	<u>30,681,367</u>	<u>29,255,282</u>
EXPENSES			
Indigenous Languages and Education	2,271,764	1,733,484	1,688,542
Administration	2,352,711	2,212,551	1,960,414
Inclusive Schooling	4,481,071	4,201,389	4,787,129
School Programs	17,868,807	15,336,100	16,047,161
Jordan's Principle	-	3,323,158	2,525,449
Operations & Maintenance	<u>-</u>	<u>2,641,084</u>	<u>2,913,677</u>
TOTAL EXPENSES	<u>26,974,353</u>	<u>29,447,766</u>	<u>29,922,372</u>
OPERATING SURPLUS	-	1,233,601	(667,090)
OPENING ACCUMULATED SURPLUS	<u>1,434,343</u>	<u>1,434,343</u>	<u>2,101,433</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,434,343</u>	<u>\$ 2,667,944</u>	<u>\$ 1,434,343</u>

**NON CONSOLIDATED SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
DETAILS OF EXPENSES**

For the Year Ended June 30, 2024

	<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	\$ -	\$ 1,227,843	\$ 972,530	\$ 9,962,555	\$ -	\$ -	\$ 12,162,928
Instruction Assistants	-	1,567,769	128,199	-	-	2,546,669	4,242,637
Non-instructional Staff	1,200,760	145,851	256,813	1,161,145	-	-	2,764,569
Board/Trustee Honoraria	6,899	-	-	-	-	-	6,899
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	369,295	879,479	332,067	3,869,766	-	776,489	6,227,096
Leave and Termination	-	-	-	109,333	-	-	109,333
SERVICES PURCHASED/							
CONTRACTED							
Professional/Technical Services	156,403	255,396	600	-	-	-	412,399
Postage/Communication	29,233	-	-	-	-	-	29,233
Travel	106,639	42,108	15,689	57,761	-	-	222,197
Advertising/Printing/Publishing	6,728	3,459	-	(100)	-	-	10,087
Maintenance/Repair	6,763	-	-	-	-	-	6,763
Rentals/Leases	179,876	-	-	-	-	-	179,876
Others	164	-	-	-	-	-	164
Contracted Services	25,078	2,063	4,545	95,121	-	-	126,807
MATERIALS/SUPPLIES/FREIGHT							
Materials	124,194	77,239	23,005	80,519	-	-	304,957
Freight	519	182	36	-	-	-	737
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	-	-	-	-	2,641,084	-	2,641,084
Total	\$ 2,212,551	\$ 4,201,389	\$ 1,733,484	\$ 15,336,100	\$ 2,641,084	\$ 3,323,158	\$ 29,447,766

Education Accountability Framework

Tłichq Community Services

Agency

Annual Report

For the 2023-24 School Year



Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	4
1. Administration and School Services	6
2. Territorial Schools	14
3. Inclusive Schooling	35
4. Indigenous Languages and Education	52
Appendix B: Operating Plan - Operating Budget	71
Appendix C: Annual Report - Audited Financial Statements	72
	72
Approvals	73

Operating Plan - Executive Summary

The Thchq Community Services Agency's Operating Plan for the 2023-2024 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 Thchq 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 890 students. Our schools serve students from JK-12 and our programs include Thchq 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 Thchq 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;
- Strengthen tier 1 instruction in both literacy and mathematics using evidence based instructional planning; and
- Student Success Initiative (SSI) proposal to provide support for Professional Learning Communities (PLC) and Multi-Tier System of Support (MTSS) 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 and instruction to be responsive to assessments and providing corresponding programming for students;

- Supporting the Indigenous Health and Wellness Elders (IHWE), Peer Support Workers (PSW), 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 sensitive approach.

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 Thchq 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 Thchq Government Career Officers and GNWT 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 Thchq 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 Thchq as a second language, and one school offers Thchq 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 Thchq 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 Thchq 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, Thchq History, and numerous Thchq 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 Thchq Community Services Agency's Annual Report for the 2023-2024 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 Thchq Community Services Agency (TCSA) consists of 5 schools that house approximately 880 students. Our schools serve students from JK-12 and our programs include Thchq 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;
- Enhance 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 2024- 59.4% were in the expected range); and
- Reading (measured using Fountas & Pinnell Benchmark Assessments) – over the last 6 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%, 2024 - 48%). *COVID interrupted years

In 2023-2024, 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;
- Mathematics PLC groups continued to grow this year with teachers; and
- Mathematics measured using the Canadian Test of Basic Skills (CTBS) - over the last 5 years we have seen growth in the % of students performing at grade level (2019 - 1%, 2020 - 2.5%, 2021 - 13%, 2022 - 17%, 2023 - 16%, and 2024 - and 24.3%)

The TCSA has always prioritized Thchq 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 (partially JP funded);
- Locally Developed Courses (Gonawoke, Beading and Embroidery, Thchq Parenting) are completed to align with Curriculum Renewal;
- We continued to offer key cultural experiences at every school several times a year, supported locally developed initiatives such as Thchq History Project and Culture Based Integrated Programming, as well as implementation of the 'Camp Guidebook - Dechi ni ts'ò Ts'eedè' to make connections between key cultural experiences on the land and in the classroom; and
- Thchq 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 Thchq 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 and teachers have begun using student assessments (Classroom Assessment Records (CAR)) to better drive coaching, instruction, and interventions; and
- Partnered with several key stakeholders like Thchq 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. Policy Development.

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 which has the power, duty, and

functions as the Tłıchǫ district education council (DEC). The GNWT Minister of Aboriginal Affairs appoints the chairperson after consultation with the Agency appointees and the Tłıchǫ 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.

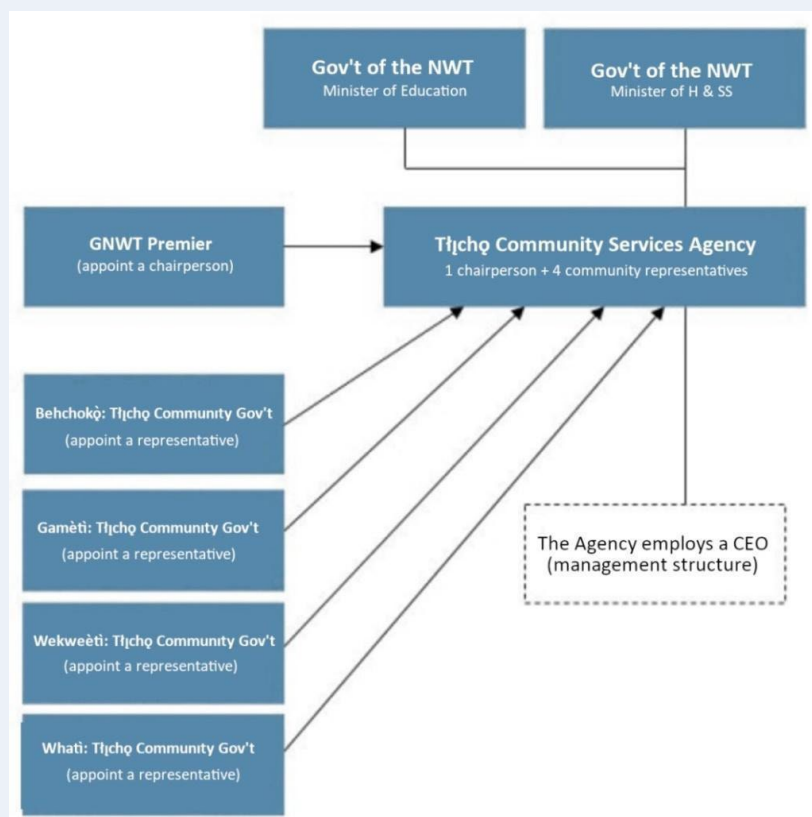
The current TCSA Board members include:

- Chairperson – Ted Blondin
- Behchokǫ Representative – Rosa Mantla
- Whatì Representative – Alex Nitsiza
- Gamètì Representative – Irene Mantla
- Wekweètì 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 Tłıchǫ 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, an Executive Director and 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

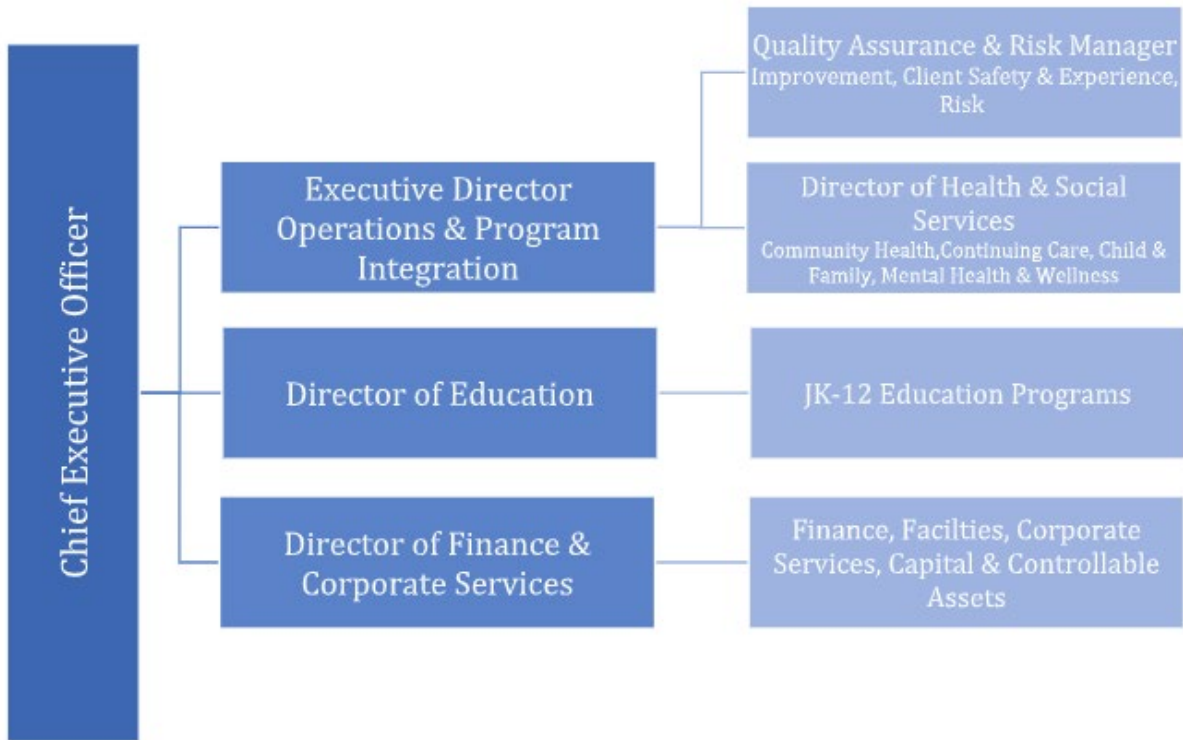
The CEO fulfills legislated roles under GNWT legislation including that of “Deputy Head” for the public service, and “Superintendent” under the Education Act. The Early Childhood and First Nations Social Programs, initially transferred to the TCSA by the Tłıchǫ Government, were returned to the Tłıchǫ Government in 2012 as a step towards self-government.

B. Functional Organizational Chart

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

Thchq Community Services Agency Functional Organizational Chart

Figure 3: Management and Program Function Structure of the Thchq 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 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	892
--	----------	---	------------

School Name	Community	Grades Offered	Programming Highlights
Alexis Arrowmaker School (AAS)	Wekweètì	JK – 10	<ul style="list-style-type: none"> - Culturally responsive programming - NDL School - Thchq language whole school approach - Multi-grade programming
Chief Jimmy Bruneau School (CJBS)	Behchokò	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - NDL School - Thchq 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"> - Thchq Immersion (K-2) - Culturally responsive programming - Thchq language whole school approach - Split-grade programming
Jean Wetrade Gamètì School (JWGS)	Gamètì	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Thchq language whole school approach - Multi- and split- grade programming - NDL School
Mezi Community School (MCS)	Whatì	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Thchq language whole school approach - Single grade, multi-grade and split-grade programming - NDL School

D. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DEC's are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Due to the Agency's unique position granted by the TCSA Act and Education Act, the agency is governed by a Board made up of four members and a chairperson. The Tłıchq Community Governments (Behchokq, Gamètì, Wekweètì and Whatì) each appoint one member to represent their community on the Agency Board which has the power, duty, and functions as the Tłıchq district education council (DEC). Dates indicated the most recent date of revision.

Type of Policy or Bylaw	Tłıchq Community Services Agency Board
Code of Conduct	Aug 1, 2019
School Attendance	June 28, 2023
Safe Schools	June 29, 2016
Transportation of Students	March 10, 2015
Conduct of Business	June 1, 2008
Records Management	In development
Student Assessment	Nov 26, 2015
Inclusive Schooling	In development
Community Senior Secondary Schooling (Homeboarding)	June 2017
Honarium	June 19, 2008

Annual Report	May 9, 2009
Borrowing Money	NA

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;
- H. Student Success Initiative; and
- I. 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 Thchq 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 Thchq Identity 3. Strengthening Partnerships 4. Implementing Operational Sustainability 5. Ensuring Integrated Accessible Standards and Services for All 6. To provide a health and safe work environment for both employees and clients. <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 Thchq 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.
--	---

	<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.
--	---

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. Highly functional ILE teams in every school that develop and enhance the whole school approach to Thichq language, Dene Kede, integrated studies, and camps. 3. Update and/or develop locally developed courses with GNWT LDC Guidelines as part of the transition to BC Curriculum. 	<ol style="list-style-type: none"> 1. Met 2. Met 3. Partially met 	<ol style="list-style-type: none"> 3. As part of the transition to BC curriculum the TCSA has opted to focus on updating 3 LDC to the new GNWT LDC guidelines. Work will continue in 24-25.
<p>Student Achievement</p> <p>Work towards Canadian standards in/through:</p> <ol style="list-style-type: none"> 1. Oral Language Initiative 2. Reading and Early Literacy Initiatives 3. Mathematics Instruction and Assessment 	<ol style="list-style-type: none"> 1. TROLL: by Spring 2024, 60% of kindergarten students at or above the 25th percentile with 25% above the 50th percentile 2. F&P Close the Gap: by Spring 2024, 60% of students will close their reading gap by improving more than one grade level. 3. CTBS Close the Gap: by Spring 2024, 50% of students will close their numeracy gap by improving more than one grade level. 	<ol style="list-style-type: none"> 1. Partially met - TROLL 59.4% at 25th or higher with 18.9% above the 50th (up from 43% and 15.9% in 22-23) 2. Partially Met - F&P 48% of students have gained at least one grade level. (Up from 34.6% in 22-23) 	<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. Partially Met - CTBS 46.1% of students improved one or more grade levels. (Up from 40% in 22-23). 24.3% of Thchq students are working on grade level for math.</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: 100% 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 - 58% of grade 7-12 students had a career portfolio - (CJBS 57%; AAS 100%; JWGS 83%; MCS 74%) 3. Partially met</p>	<p>2. Chronic absenteeism impacts students progress on their career planning. This is up from 44% in 22-23. 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</p>	<p>1. Refining key transitions processes to improve student programming. (ex: kindergarten screening, and high school pathways)</p>	<p>1. Met 2. Met 3. Met</p>	

<p>respond and drive referrals and supports.</p> <p>2. Provide responsive programming for students with complex needs.</p> <p>3. Expand on systemic approaches to Trauma Sensitive Instruction.</p>	<p>2. Strengthen tier 1 instruction through multi-tiered systems of support, universal design for learning (UDL), differentiation, and using assessments to drive planning, teaching, and learning.</p> <p>3. Creating safe and predictable school environments and processes.</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 increased 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, Thichq 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, social determinants of health, 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: 59.4% in 2024, 43.2% in 2023, 42% in 2022, 47.7% in 2021, 55.3% in 2020, Reading growth of more than 1 year: 48% in 2024, 34.6% in 2023, 36% in 2022, 54.4% in 2021, 13.5% in 2020, and Mathematics students at level: 46.1% in 2024, 40% in 2023, 17.2% in 2022, 12.9% in 2021, and 2.5% in 2020). Considering the dramatic impact of chronic absenteeism in 2023-2024 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 continued to provide access to services such as SLP, OT, Behaviour Support, Counseling, 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. This has included coursework through several training</p>		

	<p>institutes, universities and colleges. The GNWT Indigenous Development and Training Program Funding has been very helpful in this area.</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. Developing new resources that align with Curriculum Renewal is on-going work.</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-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 Thchq 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. The region is seeing an increase in suicide ideation and is working with partners to find local solutions.</p> <p>Lifelong learning - Career focused education is a priority including improved relationships with Career Advisors from both Thchq 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. The TCSA also piloted an adult learning center in partnership with Aurora College.</p>
<p>Additional Comments for the region</p>	<p>Attendance – There has been a significant reduction in attendance due primarily to social determinants of health. 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. Thchq students have an average attendance rate of 59.9% (as of May 2024). This means that they lose almost ONE WHOLE YEAR of school every 2 years, and by</p>

grade 12 are at least 5 YEARS BEHIND. Recent analysis of attendance and reading levels also has found:

- 70% of Thchq students miss at least 1 day a week (which is the same as missing 2 months of school per year)
- The higher a student's attendance the more reading levels they gain
- Students who attend at least 4 days a week are 2.5X more likely to read at grade level than those that attend less
- If you attend at least 4 days a week you will gain (on average) one grade level in reading
- To close reading gaps a student must come MORE than 4 days a week

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 Thchq and Community Governments. Housing availability has improved significantly in all Thchq communities. 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.

Quality and Accountability – Each school has a Parent Advisory Committee however they are not well attended. Schools are looking at new models for engaging with the school community that are less formal and built on existing events that are well attended. 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 2023-24 the review for EMES in Behchokq was completed and JWGS in Gameti has been selected for 2024-25, as well as a program review of the Thchq Immersion Program at EMES.

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 Peer Support Workers to support a multitiered system approach to mental health.

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>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. Schools review 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, infrastructure, climate and culture, Tłıchǫ culture, staffing, and language programming, and focuses on the school’s ability to deliver effective education programs.</p>
--	--

<p>Areas of Strength for the region</p>	<p>Principals are regular members of the Community Government meetings and Interagency Community meetings. Along with school open house events, 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 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. The TCSA is moving to a Structured Literacy Framework with intentional coaching, assessing, and lesson planning.</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. The TCSA is piloting a 'Language Partner' approach in 24-25.</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</p>	<p>Attendance is a significant concern, and barrier to student success. 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. 84% of TCSA students are considered to have chronic absenteeism.</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 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</i> (2004) and <i>Direction on Principal Growth and Evaluation in the Northwest Territories</i> (2012) in conducting the evaluations. Where there are operational requirements (ex: 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>
---	--

<p>Areas of Strength for the region</p>	<p>The TCSA has a strong leadership team that values the results of conducting staff evaluations and performance reviews.</p>
<p>Areas for Development 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>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.</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>

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, along with 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 2023-2024 school year this includes: a regional conference for support staff and teachers trialing the BC Curriculum, one language instructor in-service, two cultural orientation days, and 38 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, however the region supports 4 professional development days as well as 2.5 in-service days. The TCSA also utilizes the GNWT Enterprise Learning Management (ELM) course offerings to support all GNWT staff in areas such as supervisor training, working safely, cultural sensitivity, IT and information security.</p>
--	---

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
<p>Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)</p>	<p>0</p>	<p>0</p>	
<p>Areas of Strength for the region</p>	<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 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. The region is also benefiting from enhancements to internet that allow virtual training options throughout the region.</p>		

Areas for Development for the region	While the region has improved its systemic approach to literacy and mathematics, 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 is a small education body with limited capacity to provide this support to an ever changing staff, thus the TCSA is moving to a Structured Literacy Framework to provide direction for literacy instruction, planning, coaching, and assessment.
Additional Comments for the region,	

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 <i>(PY)</i>	Education Body Contributed <i>(PY)</i>	Total Budgeted <i>(Allocated + Contributed = PY)</i>	Explanation if not 1.0 or 0.5 <i>(if applicable)</i>	Actual <i>(PY)</i>	Explanation for Difference <i>(if applicable)</i>
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.*

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 Tłıchǫ 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="435 569 1208 1073"> <thead> <tr> <th>Program Name</th> <th>Schools Involved</th> </tr> </thead> <tbody> <tr> <td>Breakfast and snack 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> <tr> <td>Take home food program for families with food insecurities</td> <td>All Schools (as available and required)</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 Tłıchǫ 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 Tłıchǫ schools and camps.</p>	Program Name	Schools Involved	Breakfast and snack programs	All Schools	Drop the Pop	All Schools	Lunch Program	CJBS	Traditional Food Day	All Schools	Take home food program for families with food insecurities	All Schools (as available and required)
Program Name	Schools Involved												
Breakfast and snack programs	All Schools												
Drop the Pop	All Schools												
Lunch Program	CJBS												
Traditional Food Day	All Schools												
Take home food program for families with food insecurities	All Schools (as available and required)												

<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 and inflationary costs associated with providing food at school 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</p>

	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 and recently announced National School Food Program.
Additional Comments for the region.	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. The work of providing Healthy Food in Schools is not sustainable in the current model as it relies heavily on volunteer time from staff to find funding, prepare and serve food, and administrative tasks such as purchasing, and delivery.

School Name	Type of food program(s) offered (Breakfast, Lunch, Snack, etc.)	Average number of children / youths served daily	Criteria to participate (Low income, fee, Everyone welcome, etc.)	Non-GNWT Funding Received (\$ Amount / Source)
AAS	Breakfast	10	Everyone welcome	Foods First Foundation \$3700
AAS	Snack	10	Everyone welcome	
EMES	Breakfast	200	Everyone welcome	Foods First Foundation \$ 14,130 (\$5000 carried forward) Breakfast Club \$62,857(\$22,280 to carry forward)
EMES	Snack	200	Everyone welcome	
CJBS	Breakfast	250	Everyone welcome	Food First Foundation \$23,085 Breakfast Club \$34,650
CJBS	Lunch	250	Everyone welcome	
CJBS	Snack	250	Everyone welcome	
JWGS	Breakfast	65	Everyone welcome	Breakfast Club \$16,540 (\$10,310 carried forward)
JWGS	Snack	65	Everyone welcome	
MCS	Breakfast	100	Everyone welcome	Food First Foundation \$9,425

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, and the grades in which the SL is taught.

School Name	Language of SL (Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Thchq)	Type of SL program (core, immersion, intensive, post-intensive)	Grades of SL program (per program type)	Was the SL program offered as planned? (Y/N)	If No, why not?
AAS	Thchq	Core	JK to 10	Yes	
EMES	Thchq	Core	JK to 6	Yes	
	Thchq	Immersion	JK to 2		
CJBS	Thchq	Core	JK - 12	Yes	
JWGS	Thchq	Core	JK-12	Yes	
MCS	Thchq	Core	JK-12	Yes	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers' Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year's SSI project.

Name of SSI Project	Multi-Tier System of Support – Tier 1, 2, and 3
<p>SSI Project Proposal Summary</p>	<p>Multi-Tiered System of Support (MTSS) is a framework that helps educators provide academic and behavioural strategies for students with various needs. MTSS is an integrated school-wide approach (universal, focused, intensive) which provides a structure for support for all students. It is inclusive of all students and recognizes the inherent worth of empowering all students and parents. The TCSA SSI proposal aims to strengthen and embedded the MTSS principles through Professional Learning Communities (PLCs) and Response to Interventions (RTI).</p> <p>The interventions supported by this project work to develop literacy skills along the spectrum from oral language development to reading comprehension. As such evidence of student need is provided by four main measures: Early Development Instrument (EDI), Teacher Rating of Oral Language and Literacy (TROLL), student program type, and Fountas and Pinnell: Benchmark Reading Assessments (F&P). Without question COVID has impacted our ability to close gaps in student learning. Schools in the Thchq region were closed for a significant portion of the school year, there has been poor attendance during in person learning, and coaching was limited to virtual as visitors were not permitted. Regional leadership teams have advocated strong support to 'stay on our path' and avoid temptations to take on new projects. Thus the TCSA SSI is a multi-year proposal.</p> <p>The recently updated TCSA Literacy Action Plan, provides a 'map' for PLC teams to use as a starting place for their work. As the team begins to work effectively they take more autonomy in analyzing their data, making responsive instructional plans, and referring to tiered intervention supports. This gradual release of responsibility is a key element to the PLC and RTI approaches. As the region moves to BC Curriculum the PLC and MTSS approach will allow time for teachers to plan together using the new curriculum.</p>

--	--

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	100%	100%	
Analyzing the results of assessments to guide targeted instructional practice	<p>TROLL: by Spring 2024, 60% of Kindergarten students at or above the 25th percentile with 25% above the 50th percentile</p> <p>F&P Close the Gap: by Spring 2024, 60% of students will close their reading gap by improving more than one grade level.</p>	Partially Met	<p>TROLL: Very close to our goal with 59.4% of Kindergarten students at or above the 25th percentile and 18.9% above the 50th percentile.</p> <p>F&P 48% of students have gained at least one grade level. (Up from 34.6% in 22-23)</p>
Building greater capacity in the PLC process and structures	PLC teams that are collaborative, data driven and focused on improving tier 1 reading instruction through the BC Curriculum	Met	Survey results - more than half of responding staff felt they were 'consistently to fairly consistently' using data to make informed instructional plans, and over 50% saying tier 1 instruction is the priority and focus for their school.
Implementing strategic, differentiated instructional approaches to support learning need as indicated by the assessments for RTI	MTSS approach that is responsive to students needs and provides tier 2 (and 3 as appropriate) interventions	Met	Survey results - more than half of responding staff felt that the school 'consistently to fairly consistently' offered tier 2 and 3 interventions as soon as discovering gaps in learning.

<p>Areas of Strength</p>	<p>Based on the survey results, and leadership workshops the TCSA has identified the need for continued structured approaches to literacy. The new Adapted Curriculum provides the strong foundation to continue and strengthen the literacy, oral language, and mathematics strategies with renewed vigor. The region will be piloting a structured literacy framework, focused coaching schedule, and revamping the All Region Write to align with the new Curriculum. This work has inspired several other grassroots projects such as classroom phonic assessments, trialling alternative interventions, and training for staff.</p>
<p>Areas for Development</p>	<p>The region and it's leaders need to stay focused on our priority targets. This can be very difficult with increasing demands on school leadership, teachers, and students. Requests to interrupt learning routines with special guests, trips, and unregulated behaviours and distractions are becoming frequent. The region has to maintain a continued and determined focus on our priorities. Quality programs over quantity.</p>
<p>Additional Comments</p>	

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)
AAS	\$31,250	In kind	\$31,250	\$52,385	
CJBS	\$26,000	In kind	\$26,000	\$47,076	
JWGS	\$31,250	In kind	\$31,250	\$52,515	
MCS	\$31,250	In kind	\$31,250	\$52,347	
TOTAL	\$119,750	In kind	\$119,750	\$204,323	Agreement amounts were higher than expected, staffing costs

School	Source of each ISP (CUSO volunteer, local hire, UNW hire, local or local volunteer)	Successes and challenges related to ISPs
AAS	UNW hire	ISP left the community mid-year

CJBS	NWTTA ISP	Difficult to hire someone for a part-time position
JWGS	Teachers shared the responsibility of supporting NDL students in absence of an ISP from Feb -April 2024.	Vacant for most of the year.
MCS	UNW hire	Our library clerk works part time as our ISP

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.

Areas of Strength or promising practices for the region, including examples of positive impacts that NDL may have had on students.	TCSA students are given the opportunity to take courses that may not otherwise be offered in their communities. The TCSA would like to see courses expanded beyond ‘academic’ courses to more specialized courses that are difficult for new teachers to offer such as Career courses, Northern Studies, ADST, French and other languages.
Areas for Development for the region	While expectations are set with students when they apply to the programs, often the lack of connection between the NDL teachers and the school leadership who can help facilitate conversations with students and families.
Additional Comments for the region .	The school calendar and daily schedule do not align with the TCSA calendar or daily schedule. The TCSA consistently tries to align with the NDL calendar/schedule however it is becoming increasingly difficult to justify doing so for a handful of participating students. In drafting the NDL calendar most regions found the calendar misaligned and no changes were made even with feedback. A suggestion to alleviate the calendar and schedule alignment would be to create morning and afternoon blocks where students were active in NDL for the whole morning or afternoon rather than by periods. This would decrease the need to align the daily schedules.

School Specific Reporting	School	School level Reporting
----------------------------------	---------------	-------------------------------

Top one or two NDL successes at each participating school.	AAS	Two students were eager to sign-up and complete NDL courses together - both students mentioned having the other student as a significant help. They both mentioned that they would rather take NDL courses together than alone.
	CJBS	One student regularly completing dash one courses
	JWGS	Students are able to access academic and CTS courses not offered by the school. High interest in courses of NDL students.
	MCS	One student completed dash one courses.
Top one or two challenges experienced with the implementation of NDL at each participating school.	AAS	Anticipated students left AAS and thus did not participate in NDL in Wekweètì.
	CJBS	School schedule does not align with our schedule. CJBS teacher had to provide extra support for 30 level course that was not delivering enough curriculum to meet Diploma exams
	JWGS	Challenge in finding appropriate academic ISP. NDL school calendar is not aligned with the JWGS school calendar and this presents a challenge in supporting students during different spring breaks and other days not aligned.
	MCS	Students not attending regularly
Top one or two supports that would help schools better implement NDL next year at each participating school.	AAS	A greater variety of courses offered.
	CJBS	Calendar and bell schedules that more closely align with the majority of Education Bodies.
	JWGS	Calendar and bell schedules that more closely align with the majority of Education Bodies.
	MCS	Full time ISP that is fully funded. More and earlier communication with parents to let them know if students are struggling by NDL teachers.

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	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)
AAS	0.50	0.50	Supported by Regional staff with high travel costs	Regional Position	0.5	
CJBS	3.25	3.00	Unable to staff a partial position. Limited housing.	N/A	3.0	
EMES	1.66	2.00	High level of complex needs	N/A	2.0	
JWGS	1.00	1.0		N/A	1.0	
MCS	1.38	1.00	Unable to staff a partial position. Limited housing	N/A	1.0	
TOTAL	7.7	7.5	Non-compliance request to use partial position towards RISC		7.5	

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)
AAS	0.20	0.87	Unable to staff a partial position. Limited housing.	3.61	Jordan's Principle Funding for group and individual supports
EMES	3.07	4.35	High level of complex needs	21.14	Jordan's Principle Funding for group and individual supports
CJBS	6.39	5.20	Support high need in other schools	20.40	Jordan's Principle Funding for group and individual supports
JWGS	0.93	1.74	High level of complex needs	9.7	Jordan's Principle Funding for group and individual supports
MCS	2.56	2.61	High level of complex needs	11.7	Jordan's Principle Funding for group and individual supports
TOTAL	13.16	14.77	High level of complex needs	66.55	Jordan's Principle Funding for group and individual supports

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)
\$59,153	\$59,153		\$75,834	Increase in training costs and staff training

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 Interventionists / Educators / Support Assistants (SA)	Literacy Coordinator, Contractor (F&P)	2 sessions planned and 2 virtual Date: TBD Location: All schools	Yes	
Workshop: SSP and IEP writing	PSTs / Educators	RISC	Regional Conference PST meetings, and as / when needed	Yes	
Workshop: Self-Regulation	PSTs / Educators / SA	RISC, and Contractor	Dates: TBD Location: TBD	No	This workshop was not offered as it did not align with a need.

Workshop / Coaching: Differentiation and Universal Design for Learning	PSTs/ Educators	RISC, Regional Coordinators and Contract provider	Varies	Partial	Supplemented with individual coaching and support, no contractor used
Conferencing: SLP/OT Training	Support Assistants	SLP Coordinator, and Contractors	Varies	Yes	Funded through Jordan's Principle
Onsite / video conferencing: Assistive Technology	Support Assistants / PSTs / Educator	RISC or Contractor (as needed)	As needed	Yes	
Trainer Certification: SIVA	Selected Staff	Contractor	Varies	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 (\$)
Heinemann / Pearson (Fountas & Pinnell)	20 days job-embedded coaching for classroom teachers, PSTs and LLI teachers	F&P expertise and coaching, no equivalent literacy focused GNWT service available	EMES, CJBS	20 days (fall and spring)	\$53,200

SIVA Training	Instructor training - 5 days, and materials	Not offered by GNWT	Regional Staff	For duration of training	\$1300 (Instructor training) \$898 (materials)
Aurora College	Coursework (2 semesters)	Early Childhood and Personal Support Workers programs	CJBS	Fall and Winter Semester 2023-24	\$5975
TinyEye - SLP/OT	Training for online support staff -	Not offered by GNWT	All Schools	Annual	JP approved \$5150

** 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)
\$81,102	\$17,316	Front Row (sound system)	15 classrooms	\$89,101	High level of need in all schools, increase in assessment allows schools to purchase appropriate materials and supports. Additional materials and costs offset by Jordan Principle funding.
	\$4,356	Online Reading Program	All students JK-9		
	\$8,538	Math Oral Language Resources	Grade 3-6		
	\$1,195	OT Bikes	1 student		
	\$2,031	Sensory Space	~10 students		
	\$782	Pen Reader	1 student		
	\$928	Sora Online Reading	Available to all students		
	\$5,924	Sensory Room Creation	~20 students		
	\$3,234	Competency Goal Setting Anchor Charts and materials	All students		
	\$6,847	Pearson - Guided Reading Teacher Support	~100 students		
	\$3,910	Math Assessment	All students		
\$34,039	Misc OT, SLP, self-regulation furniture	All 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)
\$116,050	\$9734	Materials (relationship program materials)	All students	\$86,007	Decrease in contractors availability (educational psychology)
	\$76,274	Contract Services Educational Psychologist and Behaviourist	~30 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>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 through universal design for learning.</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. Program plans are discussed/updated in each reporting period (quarterly).</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>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> <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>A classroom assessment record (CAR) 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. Class profiles and CARs are under-utilized in some schools as planning and coaching tools.</p>
<p>Additional Comments for the region.</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 instructional support in the area they need. This is most often provided by the PSTs, but often supported by the Coaches and Regional Coordinators, 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 supports 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>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>
---	---

	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.
Areas for Development for the region	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.
Additional Comments for the region.	The TCSA continues to support SAs with professional development in the areas of complex needs to include: SIVA/NVCI, 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 the school year, and the high needs of the region.

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 with the RISC regularly attending to ensure effectiveness. Efficient and collaborative processes will continue to be reinforced in the 2023-24 school year including the referral process, record keeping, and procedures associated with the SBST.</p> <p>Transitions have been identified as an area for SBSTs to support. This includes: grade transitions, entry / exit points, and changing program type. The larger schools have opted to adapt the SBST approach to meet their unique needs. For example having different SBST focusing on different school wide needs such as a counselling or academic focused SBST.</p>
---	--

<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.</p> <p>The TCSA supported schools to fill out a minute log to record the purpose for each meeting and record pertinent information. Documenting SBST action items would be more efficiently recorded and monitored if Special Programs</p>

	in PowerSchool was more robust. SBSTs are working towards supporting teachers to use student assessment information and recommendations to drive instruction.
Additional Comments for the region.	The TCSA continues to advocate that documentation from SBST meetings be kept on TIENET / Special Programs in PowerSchool 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.

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.	<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 which beyond teachers, support assistants, and administration may include Child and Youth Counsellors, 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, and also at reporting periods with parent - teacher - student meetings.</p>
---	---

<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 increased participation in Making a Plan (MAPs) and Grade Transition sessions with parents/guardians and students where required. This is a collaborative approach that includes parents, students, teachers and community partners to develop a comprehensive plan to support the student’s individual and support plans moving forward.</p>
<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.</p> <p>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 (target only partially met).</p>
<p>Additional Comments for the region.</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. The PSTs are also an integral part of the tier 2 and 3 intervention blocks that support student achievement in reading and literacy, mathematics, and social-emotional behaviours. 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%.</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>
---	---

<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 through the use of PLC teams.</p> <p>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.</p> <p>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. PSTs continue to spend most of their time performing administrative duties and working directly with students.</p>
<p>Additional Comments for the region.</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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
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 (Principal, PST, etc.)	Meeting Frequency	Explanation if ILE Team was not in place or active (if applicable)
AAS	Principal, Indigenous Language Instructor, custodian, teacher, SAs and secretary	Bi-Weekly	
CJBS	Vice Principal, selected teachers, Indigenous Language Instructors, Culture Instructor, Elders	Weekly	Met more frequently than planned (weekly).
EMES	Administration, Thcho Immersion teachers and support assistants, Indigenous Language Instructor, PE teacher	Monthly	Met more frequently than planned (weekly).
JWGS	Indigenous Language Instructor, Elder, PST, SA, Principal	Weekly	Met less frequently than planned. Met as needed which changed throughout the year.
MCS	Principal, Indigenous Language Instructors, Elder, Selected Teachers, PST, SA	Weekly	Met less frequently than planned.

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	Unable to staff a partial position. Limited housing.	1.0	
CJBS	3.99	2.0	Hire SA to support land based language programs	2.0	
EMES	2.05	3.0	Hire 2 SA for immersion classes	3.0	
JWGS	1.0	1.0		1.0	
MCS	1.80	1.5	Unable to staff a partial position. Limited housing.	1.5	
TOTAL	9.34	8.5	Redistribution to support immersion program and land based language programs	8.5 (ILI) 12.11 (language support staff)	Redistribution to support immersion program and land based language programs

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>Three Indigenous Language Instructors have been hired on a letter of authority. These Thchq language Instructors have experience working in our schools, but 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>Plans to recruit and retain language teachers, if any?</p>	<p>No - the region will continue to use the above strategy to support new language instructors. We are 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>The # of anticipated New ILIs and which schools they are in.</p>	<p>One for 2023-2024</p>
<p>Challenges and/or barriers faced in the region</p>	<p>Many of the new Thchq language Instructors are not confident in their oral, and print literacies. 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.</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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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	\$31,750	\$31,750		\$11,885		On the Land \$13,000 Take a Kid Trapping (TAKT) \$8,000 Burgundy Diamond Mine (Ekati Plus School Partnership) \$25,000
CJBS	\$42,400	\$42,400		\$47,299		On the Land \$57,000 (\$49,458 to be carried over) Take a Kid Trapping (TAKT) \$8,000 Burgundy Diamond Mine (Ekati Plus School Partnership) \$25,000
EMES	\$31,800	\$31,800		\$43,404		Take a Kid Trapping (TAKT) \$8,000 Burgundy Diamond Mine (Ekati Plus School Partnership) \$25,000
JWGS	\$31,750	\$31,750		\$14,284		On the Land \$20,000 Burgundy Diamond Mine (Ekati Plus School Partnership) \$25,000
MCS	\$38,100	\$38,100		\$32,674		Take a Kid Trapping (TAKT) \$8,000 Burgundy Diamond Mine (Ekati Plus School Partnership) \$25,000
TOTAL	\$175,800	\$175,800		\$149,546	Unexpected increase in 3rd 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 are these positions funded?	If no to either of these positions, why not?
AAS	Yes	No	Health and Wellness Elder - Jordan's Principle	Elders and Culture Workers are hired on short term basis using ILE Funding
CJBS	Yes	Yes	Health and Wellness Elder - Jordan's Principle	Culture Support Worker are hired as full time staff using ILE Funding
EMES	Yes	Yes	Health and Wellness Elder - Jordan's Principle	Culture Support Worker are hired as full time staff using ILE Funding
JWGS	Yes	No	Health and Wellness Elder - Jordan's Principle	Elders and Culture Workers are hired on short term basis using ILE Funding
MCS	Yes	No	Health and Wellness Elder - Jordan's Principle	Elders and Culture Workers are hired on short term basis using 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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference <i>(if applicable)</i>
AAS	Living Well Together - Indigenous Cultural Awareness and Sensitivity Training (ICAST) Various seasonal activities - kayaking/canoeing, Thchq Leadership Visioning Exercises, Mitt sewing project, setting up outdoor culture camp	100%	100%	
CJBS	Living Well Together - ICAST Visit local historical site (Old Fort Rae) Canoe / Fish Camp	100%	100%	
EMES	Living Well Together - ICAST Various seasonal activities - traditional foods, hide scraping, fish nets, beading & sewing, traditional medicine	100%	100%	
JWGS	Living Well Together - ICAST Thchq Leadership Visioning Exercises Sewing and Beading Project Fish Camp	100%	100%	
MCS	Living Well Together - ICAST Various seasonal activities - traditional foods, hide scraping, fish nets, beading & sewing, traditional medicine	100%	100%	

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <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	Yes	2 days 1 day 1 day
CJBS	Feeding of the Fire – School Start, Truth & Reconciliation (Orange Shirt Day), Community Healing Ceremonies Traditional Medicine Camp Fish Camp Traditional food preparation throughout the year Moose Hunt Woodland Caribou Hunt	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 Coming of Age Camps 1 culture resource person hired	Yes	Camps varied from 1 day to several weeks long.

	Hide Camp Rabbit Snaring Caribou Fish Camp Dog Sledding Muskrat Winter Camp Traditional Sewing Hand Games McKay Lake Caribou Hunt Coming of Age Camps		for several days for each of the overnight camps: caribou hides, Coming of Age		
EMES	Back to School Feeding of the Fire, Berry Picking/ Medicine Walk, Rabbit Snaring, Caribou Harvesting, Fish Camp, Muskrat Trapping, Ducks/Geese, Boating Camp	175	2 culture leaders and 2 school elders	Yes	September 2023 to June 2024 Each camp is typically 1 class per day over 2.5 weeks. The Grade 6 students overnight at fish camp in the spring
JWGS	School Fish Nets (two locations) Year round culture/on the land camps Monthly Feeding of the Fire Ceremony	All JK-12 students and staff = 85 participants All JK-9 students and staff = 65 participants All JK-12 students and staff.	School Staff All School Staff	Yes	Mid Sept 2022 to end of June 2023/ two fish net sites checked every two days throughout the entire school year. All JK-9 students are on the land for ½ day per week (approximately 3 hours/week) all school year. Feeding of the Fire Ceremony first Friday of every month.
MCS	Cranberry Picking ,collecting bush medicine, Grade 5/6 Fall camp, ice fishing, fish cleaning, rabbit	JK-12 Students = 134 students	School staff	Yes	Weekly from September 2023 to June 2024

	snaring, muskrat trapping, Winter, and Spring Camps ,trapping, fishing, traditional skills, school fish nets, dry meat, preparing caribou heads				
--	---	--	--	--	--

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School-Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
AAS	Community Feasts (holidays and statutory dates) Feeding of the Fire (monthly occurrences)	All JK-10 students and staff members of the community = ~25-50	1 per event	Yes	1 afternoon/ 1 evening
CJBS	Feeding of the Fire Food Preparation Fish, Caribou, Bison, Rabbit, Muskrat Preparation Drum-making Beading & Sewing	All JK - 12 students & staff	Cultural SA, in house Elders and support staff 1 culture resource person hired for bison hide 1 culture resource person hired for Moose Hide Camp	Yes	September 2023 to June 2024
EMES	Feeding of the Fire, Cranberry jam and Bannock Making, Beading & Sewing,	175	2 culture leaders and 2 school elders	Yes	September 2023 to June 2024 Each month the school Elders go

	Harvesting of fish, rabbit, caribou, beaver, muskrat, ducks, geese. We started an Elder's Circle as well.				into classrooms to teach a culture lesson and/or activity
JWGS	Monthly Feeding of the Fire Ceremony Drum Dancing Lessons for female students Drumming Lessons / Hand Game Lessons	Entire School: staff and students= 85 people 15 JK-6 female students 30 grades 4-12 male students and 4 male staff	School Staff	Yes Thchq Yati is incorporated in all school based cultural experiences. All the drum songs are in Thchq Yati All the drumming is in Thchq Yati (no English)	Feeding of the Fire Ceremony is the first Friday of each month from 11:00 am -12:00 pm =1 hour/month Approximately 10 hours first semester 3-4 hours per week all school year
MCS	Cranberry Picking and Medicine Walks Fall, Winter, and Spring Camps (Trapping, Fishing, Traditional Skills) School Fish Nets Dry Meat and Fish Making Hand Games Drumming	JK-12 Students = 134 students	School staff	Yes	September 2023 to June 2024

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
AAS	<ul style="list-style-type: none"> ● Fort McPherson Canvas Tent ● Winter gear (jackets, pants, boots, mitts) ● Camp stove 	Used for all camps (fish camp, rabbit snaring, etc)
CJBS	<ul style="list-style-type: none"> ● Winter gear (jackets, pants, boots, helmets, etc) ● Generator ● Gas, oil ● 2 fish nets ● 2 wall tents 	<ul style="list-style-type: none"> ● Used for 3 months of camps with all students ● Hide Camp, Coming of Age Camp, future camps ● all camps – all year round for skidoos, boats ● Fall, Winter, Spring Camps for all students

	<ul style="list-style-type: none"> ● Sleeping bags, foamies ● Camp stoves, chainsaw, spark plugs, chains, tools, axes 	<ul style="list-style-type: none"> ● Caribou Hunt, Winter Camp, Coming of Age Camps, future camps ● used at all camps – 7 camps ● used at all camps – 7 camps
EMES	<ul style="list-style-type: none"> ● Winter gear ● Life jackets/PFD ● Paddles 	<ul style="list-style-type: none"> ● Students used the winter gear for rabbit snaring and fish camp ● life jackets and paddles will be used in May/June for boat camp
JWGS	<ul style="list-style-type: none"> ● Two new snowmobiles ● Two 18 foot Fort McPherson Tipis ● 6 chain saws ● Winter outdoor clothing for staff and students 	Continuing to build the school’s outdoor equipment to allow for entire classes of students to participate in winter outdoor activities. Ensuring we have the proper winter gear for full JK-12 student and staff participation.
MCS	<ul style="list-style-type: none"> ● Truck, ● Trailer, ● Snowmobile, ● Toboggan, ● Jackets, mitts, toques, stoves, 	Used for all camps (fish camp, rabbit snaring, etc)

G. 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	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	Whole School Morning Prayer Circle. Daily Thchq language instruction.	Monthly Feeding of the Fire, Community Feasts, Christmas Concert
CJBS	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	Morning & afternoon greetings, Basic Words/ Phrases posted in each classroom, Students sing O Canada and say Thchq 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 Thchq Immersion programming, Our large wall calendars share the whole school language focus with our family/community members that enter the school. Christmas Concert. February/Indigenous Languages Month school wide Thchq Yati weekly challenges EMES hosted 2 ILE events in the library.
JWGS	Daily at 8:45 am: National Anthem, Prayers and School Announcements (all in Thchq Yati) Christmas Concert	Monthly Feeding of the Fire Ceremony attended by all JK-12 students and staff and conducted in Thchq Yati. The Community is invited. The Christmas concert is conducted in both Thchq Yati and English , with an emphasis on having all students perform in Thchq.
MCS	All JK-12 students have a minimum of 30 minutes of Thchq Yati instruction per school day, all school year long.	Thchq games night (April 2024), community Thchq literacy night (Feb 14th 2024), Community feeding the fire ceremony (Sept 2023)

H. 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 <i>(\$)</i>	Budgeted <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>	Actual <i>(\$)</i>	Explanation for Difference <i>(if applicable)</i>
\$87,676	\$87,676		\$7590	Unexpected staff leave, increase in 3rd party funding, projects that came in under budget

I. Resource Development for OLC and ILE Handbook

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)
\$116,981	\$116,981		\$42,388	Unexpected staff leave, increase in 3rd party funding, projects that came in under budget, a move to digital print resources, and a focus on LDC updates. Reliance on staff over contractors to complete work.

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)	Dates and Location
All schools in Thichq region, EMES, AAS, MCS, JWGS, CJBS All Staff	ILE Handbook	Dene Kede, Handbook, other resources and where to find them, planning	RILE and other TCSA staff	Aug 29-30, 2023 Virtual
All schools in Thichq region, EMES, AAS, MCS, JWGS, CJBS 17 participants 7 ILIs 5 Admin 3 School Support 2 TCSA	OLC Core Language program OLC -Teacher Guide and Activity Ideas for OLC Resources	-ILI -Teacher Role & Responsibility ILI main classroom responsibilities -ILI -language development, strategies for teaching oral language (Picture talk, TPR, etc.) -Time management (Prep time, personal STIP, Collaborative STIP) -Assessment -data collection, formative and summative assessment -Student assessment -data for Proficiency (Oral, Reading, Writing), Report Card, -Assessment - Units and type of assessments	RILE TCSA Regional Coordinating Principal	Last Thursday of each month -google meet 2:45 -4:00 pm
School-Based Training - JWGS Thichq Language teacher, SAs, and E-helper	OLC Handbook	Using resources. Oral Language Strategies: Culture Camps, Barrier Games to Strengthen Vocabulary	Regional Coordinator	Feb 15, 2024 in Gamètì
PD Day - Open to all staff in all schools	ILE Handbook	Dene Games and integrating culture based programming	Regional Coordinator	Feb 15 -16, 2024
School based small group and individualized coaching	OLC and ILE Handbook	Putting theory into practice, assessments	RILE	Monthly visits to schools

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
Transfer chants from hard copy to powerpoint	8 Tłıchʻo chants	Digital	Tłıchʻo sentences, pictures to go with phrases
Powerpoint - celebration	9 holiday events activity (Christmas, Thanks giving, Valentine)	Digital	Tłıchʻo words, phrases with pictures
Powerpoint-cards	cards-samples	Digital	Tłıchʻo words and phrases
Books	Pending "A Dog's Adventure" and "Being Different" (Indigenous Author co-wrote books with students)	Publishing Pending	Tłıchʻo and English
Tea Dance Digital Archive	Collection of digital resources to support traditional knowledge about Tea (Round) Dances	Digital	Tłıchʻo and English
Dene Perspectives Poster	Dene Perspectives (taken from Dene Kede)	100 and digital	English

The following table details **regional purchases made 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
Deep Freeze	1	To store traditional food and hides - to have access to them
Satellite Phone	Monthly Subscription	Allows for safety to conduct on-the-land activities, and camps.

Appendix B: Operating Plan - Operating Budget

Department of Education, Culture & Employment Council/District Approved 2023-2024 Budget			
Tlichq Community Services Agency			
Statement of Operations - (Schedule 1)			
Annual Budget - Consolidated			
	2023-2024 Budget	2022-2023 Approved Budget	2022-2023 Projected Actual
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contributions	17,885,002	17,885,001	18,033,873
SSI (Base Amounts - Schedule 8)		114,000	102,160
Northern Distance Learning (Schedule 8)	119,750	119,750	119,750
ECE Other Contributions	144,000.00	144,000	317,748
Sub-Total ECE	18,148,752	18,262,751	18,573,531
GNWT Other Contributions	153,000.00	154,775	157,500
Total GNWT	18,301,752	18,417,526	18,731,031
Federal Government Jordan's Principle (Schedule 8)	8,989,227	8,136,643	7,238,532
Education Body Generated Funds			
School Fees			
Investment Income	50,000	25,000	133,647
Other	184,000	135,000	375,048
Total Generated Funds	234,000.00	160,000	508,695
TOTAL REVENUES	27,524,979	26,714,169	26,478,258
EXPENSES			
Administration (see Schedule 2)	1,373,034	1,406,314	1,383,034
School Programs (see Schedule 2)	13,057,123	12,549,429	13,042,980
Operations and maintenance (see Schedule 2)			-
Inclusive Schooling (see Schedules 2&3)	3,244,077	3,174,238	3,185,078
Indigenous Languages and Education (see Schedules 2 & 4)	2,002,651	1,980,992	2,002,651
Student/Staff Accommodations (see Schedule 2)			
Federal Government Jordan's Principle (Schedule 8)	8,989,227	8,136,643	7,203,496
Sub-Total Expenses Before Amortization	28,666,111	27,247,617	26,817,239
Amortization (see Schedule 6)	93,942	56,565	56,565
TOTAL EXPENSES**	28,760,053	27,304,182	26,873,804
ANNUAL OPERATING SURPLUS (DEFICIT)	(1,235,074)	(590,013)	(395,546)
ACCUMULATED SURPLUS (DEFICIT) OPEN *	1,623,664	2,019,210	2,019,210
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	388,590	1,429,197	1,623,664
* 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	388,590	1,429,197	1,623,664
Closing Tangible Capital Assets (YK1, YCS, TCSA, SSDEC)	(335,030)	(428,972)	(428,972)
Closing Restricted Operating Reserve for Vehicle Replacement	(65,000)	-	-
Total Closing Accumulated Surplus	(11,440)	1,000,225	1,194,692

Appendix C: Annual Report - Audited Financial Statements

Statement I

**Tłicho Community Services Agency
Education Division
Statement of Operations
For the year ended June 30, 2024**

	Unaudited 2024 Budget	2024 Actual	2023 Actual
Operating Fund - Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 17,885,002	\$ 18,613,107	\$ 18,033,873
ECE Other Contributions	263,750	775,208	507,694
Total ECE (Note 9)	18,148,752	19,388,315	18,541,567
GNWT Other Contributions (Note 10)	152,500	154,390	157,500
Total GNWT	18,301,252	19,542,705	18,699,067
Government of Canada - Jordan's Principle	8,989,227	8,490,507	7,390,919
Generated Funds			
Investment Income	50,000	139,351	153,157
Other (Note 11)	184,500	535,500	577,779
Total Generated Funds	234,500	674,851	730,936
Total Revenue	27,524,979	28,708,063	26,820,922
Operating Fund - Expenses			
Indigenous Languages/Cultural (Schedule 2)	2,002,651	1,836,345	2,094,089
Administration (Schedule 1)	1,373,034	1,352,423	1,214,075
Inclusive Schooling (Schedule 3)	3,244,078	2,833,921	2,892,367
School Programs (Schedule 1)	13,057,121	13,837,328	13,943,062
Jordan's Principle (Schedule 5)	8,989,227	8,490,507	7,390,919
Amortization (Schedule 1)	93,942	97,724	58,925
Total Expenses (Note 15)	28,760,053	28,448,248	27,593,437
Surplus/(Deficit)	\$ (1,235,075)	\$ 259,815	\$ (772,515)
Opening Accumulated Surplus	1,246,695	1,246,695	2,019,210
Closing Accumulated Surplus	\$ 11,620	\$ 1,506,510	\$ 1,246,695
Amortization	322,563	326,344	228,621
Capital acquisitions	(722,592)	(710,541)	(657,592)
Closing Operating Accumulated Surplus	\$ (388,409)	\$ 1,122,313	\$ 817,724

Approvals

Operating Plan



Education Body Chair

June 30, 2023

Date



Superintendent

June 30, 2023

Date

Annual Report



Education Body Chair

Sept 20, 2024

Date



Superintendent

Sept 20, 2024

Date

**Tlicho Community Services Agency
Education Division
Behchoko, NT**

**Non-Consolidated Report on Revenues and Expenses
and Accumulated Surplus
For the Year Ended June 30, 2024**

**Tlicho Community Services Agency
Education Division
Table of Contents**

**Management Discussion and Analysis
Management's Responsibility for Financial Reporting
Independent Auditor's Report**

Statement 1	Statement of Operations	1
Notes to the Financial Statements		2 - 12
Schedule 1	Schedule of Expenses	13
Schedule 2	Indigenous Languages and Education Programs	14
Schedule 3	Inclusive Schooling Expenses	15
Schedule 4	COVID-19 Support	16
Schedule 5	Jordan's Principle	17
Schedule 6	Northern Distance Learning	18
Schedule 7	Student Success Initiative Projects	19
Schedule 8	Schedule of Specific Program - PC Children Charity Snack Program	20
Schedule 9	Schedule of Specific Program - Drop the Pop	21
Schedule 10	Schedule of Specific Program - On the Land Collaborative	22
Schedule 11	Schedule of Specific Program - Take a Kid Trapping Program	23
Schedule 12	Schedule of Specific Program - Active After School	24
Schedule 13	Schedule of Specific Program - Breakfast Club	25
Schedule 14	Schedule of Specific Program - Public Library Services	26
Schedule 15	Schedule of Specific Program - Food First Foundation	27
Schedule 16	Schedule of Specific Program - Literacy	28
Schedule 17	Schedule of Specific Program - Ekati Mine (Cultural Program)	29
Schedule 18	Schedule of Specific Program - Self-Regulation	30
Schedule 19	Schedule of Specific Program - Travel Club CJBS	31
Schedule 20	Schedule of Specific Program - Cultural Program (Aboriginal Sports Circle) CJBS	32
Schedule 21	Schedule of Specific Program - Sewing Program CJBS	33
Schedule 22	Schedule of Specific Program - Youth Corp. Program CJBS	34
Schedule 23	Schedule of Specific Program - Greenhouse CJBS	35
Schedule 24	Schedule of Specific Program - Fitness Program CJBS	36
Schedule 25	Schedule of Specific Program - Youth Contribution	37
Schedule 26	Schedule of Specific Program - Miscellaneous	38
Schedule 27	Schedule of Specific Program - School Based Mental Health	39



Management Discussion and Analysis

June 30, 2024

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 2023-2024, we had 846 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, 2024

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 Tłıchq 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 Tłıchq citizens our schools serve. Supporting the development of capable Tłıchq students through culturally responsive spaces, pedagogies, and programs, continues to be the foundation of the education system in the Tłıchq 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 Tłıchq 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 Tłıchq 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 2023-2024 was \$27,524,979 and budgeted expenses were \$28,760,053 and the budgeted deficit of \$(1,235,075). As of June 30, 2024, the Agency had an operating Surplus of \$259,816.

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 83 % 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, 2024

Summary:

In school year 2023-2024, the Agency celebrated the graduation of 29 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
September 23, 2024





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, 2024

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, Nàke Lani Nàts'etso – 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

A handwritten signature in black ink, appearing to read 'Kevin Armstrong', is written over a light blue background.

Kevin Armstrong
Chief Executive Officer
Tłıchǫ Community Services Agency
September 20, 2024

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, 2024.

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, 2024 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

INDEPENDENT AUDITOR'S REPORT, Cont'd

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 scepticism 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 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.

INDEPENDENT AUDITOR'S REPORT, Cont'd

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 27 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
September 20, 2024

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants

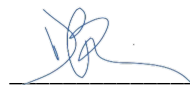
**Tlicho Community Services Agency
Education Division
Statement of Operations
For the year ended June 30, 2024**

	Unaudited 2024 Budget	2024 Actual	2023 Actual
Operating Fund - Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 17,885,002	\$ 18,613,107	\$ 18,033,873
ECE Other Contributions	263,750	775,208	507,694
Total ECE (Note 9)	<u>18,148,752</u>	<u>19,388,315</u>	<u>18,541,567</u>
GNWT Other Contributions (Note 10)	152,500	154,390	157,500
Total GNWT	<u>18,301,252</u>	<u>19,542,705</u>	<u>18,699,067</u>
Government of Canada - Jordan's Principle	<u>8,989,227</u>	<u>8,490,507</u>	<u>7,390,919</u>
Generated Funds			
Investment Income	50,000	139,351	153,157
Other (Note 11)	184,500	535,500	577,779
Total Generated Funds	<u>234,500</u>	<u>674,851</u>	<u>730,936</u>
Total Revenue	<u>27,524,979</u>	<u>28,708,063</u>	<u>26,820,922</u>
Operating Fund - Expenses			
Indigenous Languages/Cultural (Schedule 2)	2,002,651	1,836,345	2,094,089
Administration (Schedule 1)	1,373,034	1,352,423	1,214,075
Inclusive Schooling (Schedule 3)	3,244,078	2,833,921	2,892,367
School Programs (Schedule 1)	13,057,121	13,837,328	13,943,062
Jordan's Principle (Schedule 5)	8,989,227	8,490,507	7,390,919
Amortization (Schedule 1)	93,942	97,724	58,925
Total Expenses (Note 15)	<u>28,760,053</u>	<u>28,448,248</u>	<u>27,593,437</u>
Surplus/(Deficit)	<u>\$ (1,235,075) \$</u>	<u>259,815 \$</u>	<u>(772,515)</u>
Opening Accumulated Surplus	<u>1,246,695</u>	<u>1,246,695</u>	<u>2,019,210</u>
Closing Accumulated Surplus	<u>\$ 11,620 \$</u>	<u>1,506,510 \$</u>	<u>1,246,695</u>
Amortization	322,563	326,344	228,621
Capital acquisitions	(722,592)	(710,541)	(657,592)
Closing Operating Accumulated Surplus	<u>\$ (388,409) \$</u>	<u>1,122,313 \$</u>	<u>817,724</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, 2024**

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) Tangible 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, 2024**

2. Significant Accounting Policies (Cont'd)

d) Budget Data

The *Education Act* of the GNWT 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, 2024**

2. Significant Accounting Policies (Cont'd)

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, 2024

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

Effective April 1, 2023, the education Board adopted PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue that is not otherwise addressed elsewhere in the Public Sector Accounting Handbook. It identifies two types of revenue transactions: exchange and non-exchange. The Education Body applied PS 3400 prospectively, therefore, it is applied only to events and transactions occurring after April 1, 2023, and to any outstanding related balances existing at that date. No cumulative catch-up adjustment is recognized. The prior year's financial statements, including comparative information, have not been restated. The adoption of this standard resulted in additional disclosures in the notes to the financial statements.

Effective April 1, 2023, the Education Board adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the financial statements as a result of its application.

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2024**

3. Future Accounting Changes and Adoption of New Accounting Standards (Cont'd)

(b) Future Accounting Changes

Effective July 1, 2026, the Education Board will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Education Board is currently assessing the impact of this standard on the financial statements.

Effective July 1, 2026, the Education Board will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Education Board is currently assessing the impact of this standard on the financial statements.

4. Tangible Capital Assets

	Cost	Addition	Accumulated Amortization	Net Book Value 2024	Net Book Value 2023
School Buses	\$ 830,910	\$ 52,949	\$ 499,662	\$ 384,197	\$ 428,972

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 2024	Net Book Value 2023
Alexis Arrowmaker School	\$ 2,412,271	\$ 1,743,470	\$ 668,801	\$ 738,005
Chief Jimmy Bruneau School	9,459,123	8,970,980	488,143	601,483
Elizabeth MacKenzie School	5,637,997	4,537,399	1,100,598	1,272,367
Jean Wetrade School	10,360,806	5,387,307	4,973,499	5,301,404
Mezi School	6,310,511	5,824,523	485,988	633,055
Lease Improvement - Nishi Khon	190,000	190,000	-	-
Total	\$ 34,370,708	\$ 26,653,679	\$ 7,717,029	\$ 8,546,314

**Tlich Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2024**

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 March 31, 2023. The effective date of the next actuarial valuation is June 30, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2023 and the results extrapolated to June 30, 2024. 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	2024	2023
Changes in Obligation				
Accrued Benefit Obligation Beginning of Year	\$ 435,005	\$ 177,934	\$ 612,939	\$ 671,107
Current Period Benefit Cost	40,850	16,613	57,463	61,333
Interest Accrued	22,192	9,033	31,225	27,858
Benefits Payments	(71,172)	(12,708)	(83,880)	(142,570)
Actuarial (Gain)/Loss	24,286	(8,640)	15,646	(4,789)
Accrued Benefit Obligation End of Year	451,161	182,232	633,393	612,939
Unamortized Net Actuarial Gain	(13,624)	(40,358)	(53,979)	31,369
Net Future Obligation	437,537	141,874	579,414	644,308
Total Employee Future Benefits and Compensated Absences	\$ 437,537	\$ 141,874	\$ 579,411	\$ 644,308
Benefits Expense				
Current Period Benefit Cost	\$ 40,850	\$ 16,613	\$ 57,463	\$ 61,333
Interest Accrued	22,192	9,033	31,225	27,858
Amortization of Actuarial Gains	(71,926)	2,224	(69,702)	(69,237)
	\$ (8,884)	\$ 27,870	\$ 18,986	\$ 19,954

The discount rate used to determine the accrued benefits obligation is an average of 5.30%. No inflation rate was applied.

**Tlich Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2024**

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
2025	\$ 30,981	\$ 13,904	\$ 44,885
2026	36,187	15,190	51,377
2027	42,270	16,249	58,519
2028	44,384	15,388	59,772
2029	48,771	16,834	65,605
	\$ 202,593	\$ 77,565	\$ 280,158

7. Contributions Repayable

Nil Report

8. Deferred Revenue

	2024	2023
Ekati Cultural Programs	\$ 21,630	\$ 45,729
Breakfast Club	22,280	58,197
On the Land Collaborative	49,458	-
Public Library	124,880	-
Jordan's Principle (Community Home Care)	27,088	-
Youth Corp.	-	20,000
Other	37,579	48,987
	\$ 282,915	\$ 172,913

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2024**

9. ECE Revenue

	Budget 2024	2024	2023
Territorial Schools	\$ 12,213,822	\$ 12,368,514	\$ 12,436,257
NWTTA Retroactive Funding	-	573,413	-
Inclusive Schooling	2,933,088	2,933,088	2,905,127
Admin. and School Service	1,001,914	1,001,914	998,996
Indigenous Languages & Culture	1,736,178	1,736,178	1,693,493
	17,885,002	18,613,107	18,033,873
Teaching and Learning Centres	-	-	-
Public Library	144,000	134,887	129,644
School Based Mental Health & Wellness	-	394,408	-
Self-Regulation	-	1,412	-
Northern Distance Learning	119,750	204,323	119,750
Emergency Prep (Wild Fire Evacuation)	-	11,495	-
Emergency Prep (COVID-19 Support)	-	28,683	258,300
	263,750	775,208	507,694
	\$ 18,148,752	\$ 19,388,315	\$ 18,541,567

Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2024

10. GNWT Other Revenue/Contribution

		Budget			
		2024	2024	2023	
GNWT - Health and Social Services	Drop the Pop	\$ 10,000	\$ 10,000	\$ 10,000	
GNWT - Industry, Tourism & Investment	Harvesting/Trapping	46,000	32,000	46,000	
GNWT - Municipal and Community Affairs	Active After School/Youth	76,500	76,500	76,500	
GNWT - Municipal and Community Affairs	Sewing Program	-	-	5,000	
GNWT - Municipal and Community Affairs	Youth Corp.	20,000	20,000	20,000	
GNWT - Municipal and Community Affairs	Volleyball	-	12,750	-	
GNWT - Municipal and Community Affairs	Seedling	-	3,140	-	
		\$ 152,500	\$ 154,390	\$ 157,500	

11. Other Revenue

		Budget			
		2024	2024	2023	
BHP/Dominion Diamond Ekati Corp.		\$ 125,000	\$ 149,099	\$ 129,271	
PC Children Charity Snack		-	-	6,192	
Food First Foundation		-	50,340	20,320	
NWTTA - Student Success Initiatives		59,000	57,819	53,100	
Make Way (On the Land Collaborative)		-	40,542	15,000	
Tlicho Government - Handgame/Drumming		-	-	15,000	
Tlicho Government - Indigenous Health/Wellness Elders		-	-	24,129	
Breakfast Club		-	91,767	167,615	
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	145,933	115,952	
		\$ 184,500	\$ 535,500	\$ 577,779	

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2024**

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.

	2024	2023
Revenue From Related Parties:		
Government of Northwest Territories		
Department of Education, Culture & Employment	\$ 19,388,315	\$ 18,541,567
Department of Health and Social Services	10,500	10,000
Department of Industry, Tourism & Investment	32,000	46,000
Department of Municipal and Community Affairs	112,390	101,500
Accounts Payable to Related Parties		
Department of Education, Culture & Employment	-	28,683
Department of Finance (Payroll Liabilities)	10,329,524	7,212,872
Accounts Receivable from Related Parties		
Government of Northwest Territories		
Department of Education, Culture & Employment	584,455	130,849
Department of Health and Social Services	\$ 10,500	\$ -

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, 2024**

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

	2024	2023
Compensation	\$ 23,585,315	\$ 22,467,443
Other	4,765,209	5,067,069
Amortization	97,724	58,925
Total	\$ 28,448,248	\$ 27,593,437

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, 2024, 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.

**Tlcho Community Services Agency
Education Division
Schedule of Expenses
For the Year Ended June 30, 2024**

	Administration	Inclusive Schooling	Indigenous Languages	School Programs	Jordan's Principle	Total
Salaries						
Teachers	\$ -	\$ 1,134,427	\$ 1,096,578	\$ 7,883,638	\$ 1,433,109	\$ 11,547,752
Instructional Assistants	-	1,096,867	275,606	270,204	4,347,676	5,990,353
Non-Instructional Staff	1,012,583	311,932	264,638	2,673,842	683,564	4,946,559
Board Honoraria	40,414	-	-	-	-	40,414
Employee Benefits						
Employee Benefits/Allowance	2,810	-	-	462,810	-	465,620
Leave & Termination	9,552	-	-	-	-	9,552
Services						
Purchased/Contracted						
Professional/Technical Services	26,082	-	-	-	-	26,082
Postage/Communication	(288)	-	1,089	34,042	-	34,843
Travel/Training	75,934	31,848	13,798	172,442	3,599	297,621
Student Transportation	-	-	-	774,699	-	774,699
Maintenance/Repairs	7,165	-	3,711	88,890	-	99,766
Rentals/Leases	15,041	-	5,813	37,371	-	58,225
Other Contract Services	39,397	156,188	10,885	31,385	1,812,265	2,050,120
Materials/Freight						
Materials	121,900	100,726	163,426	1,349,375	210,294	1,945,721
Freight	1,833	1,933	800	58,629	-	63,194
Sub Total	1,352,423	2,833,921	1,836,345	13,837,328	8,490,507	28,350,524
Amortization	-	-	-	97,724	-	97,724
Total Expenses	\$ 1,352,423	\$ 2,833,921	\$ 1,836,345	\$ 13,935,052	\$ 8,490,507	\$ 28,448,248

**Tlicho Community Services Agency
Education Division
Indigenous Languages and Culture-Based Education Expenses
For the Year Ended June 30, 2024**

	Student Instruction	Teaching/ Learning Resources	School Activities and Integrated Community Programs	Total
Salaries/Honoraria				
ALCBE Teachers	\$ 1,096,578	\$ -	\$ -	\$ 1,096,578
Language Consultants	-	-	188,981	188,981
Instruction Assistants	275,606	-	-	275,606
Non-Instructional staff	75,657	-	-	75,657
Services Purchased/ Contracted				
Professional/Technical Services	-	-	-	-
Travel/Training	370	13,428	-	13,798
Maintenance/Repair	3,711	-	-	3,711
Rental/Leases	5,813	-	-	5,813
Other Contracted Services	8,450	2,435	1,089	11,974
Materials/Supplies/Freight				
Materials	130,401	26,524	6,500	163,425
Freight	801	-	-	801
Total Expenses	\$ 1,597,387	\$ 42,387	\$ 196,570	\$ 1,836,345

**Tlcho Community Services Agency
Education Division
Inclusive Schooling Expenses
For the Year Ended June 30, 2024**

	General Inclusive Schooling	Staff Development	Total
Salaries			
Regional Coordinator	\$ 311,932	\$ -	\$ 311,932
Program Support Teachers	1,134,427	-	1,134,427
Support Assistants	1,096,867	-	1,096,867
Services Purchased/Contracted			
Travel/Training	8,821	23,027	31,848
Other Contracted Services	156,188	-	156,188
Materials/Freight			
Materials	100,726	-	100,726
Freight	1,934	-	1,934
Total Expenses	\$ 2,810,894	\$ 23,027	\$ 2,833,921

**Tlich Community Services Agency
Education Division
COVID-19 Support
For the Year Ended June 30, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
GNWT - Education, Culture and Employment	\$ -	\$ 286,984
GNWT - Education, Culture and Employment - PY Adjustment	28,683	(28,683)
GNWT - Education, Culture and Employment - A/R	11,496	-
Total Revenue	<u>40,179</u>	<u>258,301</u>
Expenses		
Salary and Benefits	39,725	189,379
Materials & Supplies	454	68,922
Total Expenses	<u>40,179</u>	<u>258,301</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Education Division
Jordan's Principle
For the Year Ended June 30, 2024**

	Fiscal Year				3 Months
	June 30, 2024 Budget	June 30, 2024	June 30, 2023	July 1, 2023 - March 31, 2024	April 1, 2023 - June 30, 2024
Revenue					
Government of Canada - First Nations and Inuit Health Branch	\$ 8,989,227	\$ 10,109,173	\$ 6,536,792	\$ 6,422,228	\$ 3,686,945
Carry forward from Previous Year	-	(27,088)	1,095,290	(8,331)	(18,757)
Government of Canada - First Nations and Inuit Health Branch, AR - PY	-	(455,346)	455,346	(455,346)	-
Government of Canada - First Nations and Inuit Health Branch, AR - CY	-	-	-	443,659	(443,659)
Government of Canada - First Nations and Inuit Health Branch, - AP - CY	-	(1,136,233)	(696,509)	(366,336)	(769,896)
Total Revenue	8,989,227	8,490,507	7,390,919	6,035,873	2,454,633
Expenses					
Personnel	7,395,599	6,464,349	5,715,476	4,503,190	1,961,158
Materials and Supplies	141,000	210,294	230,431	206,873	3,421
Other	1,452,628	1,815,864	1,445,012	1,325,810	490,054
Total Expenses	8,989,227	8,490,507	7,390,919	6,035,873	2,454,633
Net Surplus/ (Deficit)	-	-	-	-	-
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlcho Community Services Agency
Education Division
Northern Distance Learning
For the Year Ended June 30, 2024**

	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	\$ 47,076	\$ 52,347	\$ 52,515	\$ 52,385	\$ 204,323	\$ -	\$ 204,323	\$ 204,323
Total Revenue	<u>119,750</u>	<u>47,076</u>	<u>52,347</u>	<u>52,515</u>	<u>52,385</u>	<u>204,323</u>	<u>-</u>	<u>204,323</u>	<u>204,323</u>
Expenses									
Salaries and Benefits	119,750	47,076	52,347	52,515	52,385	204,323	136,896	67,427	204,323
Total Expenses	<u>119,750</u>	<u>47,076</u>	<u>52,347</u>	<u>52,515</u>	<u>52,385</u>	<u>204,323</u>	<u>136,896</u>	<u>67,427</u>	<u>204,323</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (136,896)</u>	<u>\$ 136,896</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Student Success Initiatives
For the Year Ended June 30, 2024**

	Budget	2024	2023
Revenues			
GNWT - Education, Culture & Employment	\$ 59,000	\$ 55,000	\$ 55,000
NWTTA - A/R	-	57,819	53,100
Total Revenue	59,000	112,819	108,100
Expenses			
Professional Development			
Salaries and Benefits			
Facilitator Fees (including per diem)	-	57,819	53,100
Total Professional Development	-	57,819	53,100
Program Delivery (ECE SSI Funding only)			
Salaries/Wages			
Staff (p/y)	59,000	55,000	55,000
Total Program Delivery	59,000	55,000	55,000
Total Expenses	59,000	112,819	108,100
Net Surplus/ (Deficit)	\$ -	\$ -	\$ -

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
PC Children Charity Snack Program
For the Year Ended June 30, 2024

	<u>EMES</u>	<u>2024</u>	<u>2023</u>
Revenue			
PC Children Charity	\$ -	\$ -	\$ 6,192
Total Revenue	<u>-</u>	<u>-</u>	<u>6,192</u>
Expenses			
Materials & Supplies	-	-	6,192
Total Expenses	<u>-</u>	<u>-</u>	<u>6,192</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Drop the Pop
For the Year Ended June 30, 2024**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2024	2023
Revenue							
GNWT - Health & Social Services, A/R	\$ 3,000	\$ 2,100	\$ 1,300	\$ 2,000	\$ 1,600	\$ 10,000	\$ 10,000
Total Revenue	<u>3,000</u>	<u>2,100</u>	<u>1,300</u>	<u>2,000</u>	<u>1,600</u>	<u>10,000</u>	<u>10,000</u>
Expenses							
Material & Supplies	3,000	2,100	1,300	706	1,600	8,706	9,218
Contract Services	-	-	-	1,294	-	1,294	782
Total Expenses	<u>3,000</u>	<u>2,100</u>	<u>1,300</u>	<u>2,000</u>	<u>1,600</u>	<u>10,000</u>	<u>10,000</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
On the Land Collaborative
For the Year Ended June 30, 2024**

	<u>CJBS</u>	<u>JWGS</u>	<u>Wekweeti</u>	<u>2024</u>	<u>2023</u>
Revenue					
Make Way - On the Land Collaborative	\$ 57,000	\$ 20,000	\$ 13,000	\$ 90,000	\$ 15,000
Make Way - On the Land Collaborative, Deferred PY	(49,458)	-	-	(49,458)	-
Total Revenue	<u>7,542</u>	<u>20,000</u>	<u>13,000</u>	<u>40,542</u>	<u>15,000</u>
Expenses					
Material & Supplies	7,542	-	13,000	20,542	15,000
Equipment & Furniture	-	20,000	-	20,000	-
Total Expenses	<u>7,542</u>	<u>20,000</u>	<u>13,000</u>	<u>40,542</u>	<u>15,000</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping
For the Year Ended June 30, 2024**

	CJBS	MEZI	EMES	Wekweeti	2024	2023
Revenue						
GNWT - Environment and Climate Change	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 32,000	\$ 46,000
Total Revenue	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>32,000</u>	<u>46,000</u>
Expenses						
Material & Supplies	8,000	8,000	7,252	8,000	31,252	45,619
Gasoline	-	-	748	-	748	381
Total Expenses	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>32,000</u>	<u>46,000</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Active After School Program
For the Year Ended June 30, 2024**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2024	2023
Revenue							
GNWT - Municipal and Community Affairs	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 76,500	\$ 76,500
Total Revenue	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>76,500</u>	<u>76,500</u>
Expenses							
Material & Supplies	15,300	15,300	15,300	15,300	15,300	76,500	76,500
Total Expenses	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>76,500</u>	<u>76,500</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast Club Program
For the Year Ended June 30, 2024**

	CJBS	JWGS	EMES	2024	2023
Revenue					
Breakfast Club of Canada	\$ 11,550	\$ 5,300	\$ 15,900	\$ 32,750	\$ 45,200
Breakfast Club of Canada - AR	23,100	-	-	23,100	12,000
Breakfast Club of Canada, Deferred - PY	-	11,240	46,957	58,197	(58,197)
Breakfast Club of Canada, Deferred - CY	-	-	(22,280)	(22,280)	168,612
Total Revenue	34,650	16,540	40,577	91,767	167,615
Expenses					
Material & Supplies	34,650	16,540	40,577	91,767	167,615
Total Expenses	34,650	16,540	40,577	91,767	167,615
Net Surplus/ (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services
For the Year Ended June 30, 2024**

	CJBS	MEZI	JWGS	EMES	2024	2023
Revenue						
GNWT - Education, Culture and Employment	\$ 74,500	\$ 74,500	\$ 74,500	\$ 74,500	\$ 298,000	\$ 91,412
GNWT - Education, Culture and Employment - A/R, PY	(5,683)	(21,123)	-	(11,427)	(38,233)	38,233
GNWT - Education, Culture and Employment - Deferred-CY	(38,500)	(31,998)	(34,104)	(20,278)	(124,880)	-
Total Revenue	30,317	21,379	40,396	42,796	134,887	129,645
Expenses						
Salaries & Benefits	29,995	14,858	1,573	42,796	89,222	91,187
Materials & Supplies	5,977	8,834	12,819	18,035	45,665	38,458
Total Expenses	35,972	23,692	14,392	60,831	134,887	129,645
Net Surplus/ (Deficit)	\$ (5,655)	\$ (2,313)	\$ 26,003	\$ (18,035)	\$ -	\$ -

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation
For the Year Ended June 30, 2024**

	CJBS	MEZI	EMES	Wekweeti	2024	2023
Revenue						
Food First Foundation	\$ 23,085	\$ 9,425	\$ 14,130	\$ 3,700	\$ 50,340	\$ 15,800
Food First Foundation Deferred - PY	-	-	-	-	-	4,520
Total Revenue	<u>23,085</u>	<u>9,425</u>	<u>14,130</u>	<u>3,700</u>	<u>50,340</u>	<u>20,320</u>
Expenses						
Materials & Supplies	23,085	9,425	14,130	3,700	50,340	20,320
Total Expenses	<u>23,085</u>	<u>9,425</u>	<u>14,130</u>	<u>3,700</u>	<u>50,340</u>	<u>20,320</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Literacy
For the Year Ended June 30, 2024

	REG	CJBS	2024	2023
Revenue				
De Beers Canada	\$ 17,500	\$ -	\$ 17,500	\$ -
NWT Disabilities Council	-	3,500	3,500	-
Deferred Revenue - CY	-	(2,725)	(2,725)	-
Deferred Revenue - PY	-	4,203	4,203	-
Total Revenue	17,500	4,978	22,478	
Expenses				
Materials & Supplies	17,500	4,978	22,478	-
Total Expenses	17,500	4,978	22,478	-
Net Surplus/ (Deficit)	\$ -	\$ -	\$ -	\$ -

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Ekati Mine (Cultural Program)
For the Year Ended June 30, 2024

	CJBS	MEZI	JWGS	EMES	Wekweeti	2024	2023
Revenue							
Burgundy Diamond Mines	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	\$ 125,000
Burgundy Diamond Mines, Deferred -CY	-	-	(5,750)	-	(15,880)	(21,630)	(45,729)
Burgundy Diamond Mines, Deferred - PY	-	-	25,000	9,352	11,377	45,729	50,000
Total Revenue	25,000	25,000	44,250	34,352	20,497	149,099	129,271
Expenses							
Materials & Supplies	2,958	(8,688)	24,164	9,352	20,497	48,283	129,271
Rental/Lease Equipment	-	8,694	-	-	-	8,694	-
Capital Equipment >\$5,000<\$50,000	22,042	24,994	20,086	25,000	-	92,122	-
Total Expenses	25,000	25,000	44,250	34,352	20,497	149,099	129,271
Net Surplus/ (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Self-Regulation
For the Year Ended June 30, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
GNWT - Education, Culture & Employment, Payable - A/ P	\$ 2,165	\$ -
GNWT - ECE- Payable Adjustment	(754)	-
Total Revenue	<u>1,411</u>	<u>-</u>
Expenses		
Materials & Supplies	1,411	-
Total Expenses	<u>1,411</u>	<u>-</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Travel Club CJBS
For the Year Ended June 30, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
Bingo Fundraising	\$ 41,708	\$ 107,960
Parents' Contribution	28,203	15,941
GNWT - Health and Social Services Transfer	17,900	9,327
GNWT - Health and Social Services Other	-	500
GNWT - Municipal and Community Affairs	-	4,000
Deferred Revenue, PY	43,826	(43,826)
Deferred Revenue, CY	(18,195)	-
Total Revenue	<u>113,442</u>	<u>93,903</u>
Expenses		
Materials & Supplies	5,989	11,603
Client Travel	107,453	82,300
Total Expenses	<u>113,442</u>	<u>93,903</u>
Net Surplus/ (Deficit)	<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, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
Aboriginal Sports Circle NWT	\$ -	\$ 25,930
Aboriginal Sports Circle NWT - AR	-	5,270
Tlicho Government	-	15,000
Total Revenue	<u>-</u>	<u>46,200</u>
Expenses		
Client Travel	-	42,800
Contract Services	-	3,400
Total Expenses	<u>-</u>	<u>46,200</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Sewing Program CJBS
For the Year Ended June 30, 2024**

	2024	2023
Revenue		
GNWT - Municipal and Community Affairs	\$ -	\$ 5,000
Total Revenue	-	5,000
Expenses		
Materials & Supplies	-	5,000
Total Expenses	-	5,000
Net Surplus/ (Deficit)	\$ -	\$ -

**Tlich Community Services Agency
Education Division
Schedule of Specific Program
Youth Corp. Program CJBS
For the Year Ended June 30, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
GNWT - Municipal and Community Affairs	\$ -	\$ 40,000
GNWT - Municipal and Community Affairs, Deferred - PY	20,000	(20,000)
Total Revenue	<u>20,000</u>	<u>20,000</u>
Expenses		
Salaries & Benefits	-	11,432
Materials & Supplies	20,000	8,568
Total Expenses	<u>20,000</u>	<u>20,000</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Greenhouse CJBS
For the Year Ended June 30, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
Tlicho Government	\$ -	\$ 2,511
Jane Goodall Foundation	-	1,000
Ecology North	-	2,000
Deferred Revenue - PY	959	(959)
Deferred Revenue - CY	(959)	-
Total Revenue	<u>-</u>	<u>4,552</u>
Expenses		
Materials & Supplies	-	4,052
Contract Services	-	500
Total Expenses	<u>-</u>	<u>500</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ 4,052</u>

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Fitness Program CJBS
For the Year Ended June 30, 2024

	<u>2024</u>	<u>2023</u>
Revenue		
PHE-EPS Canada	\$ -	\$ 5,000
Total Revenue	<u>-</u>	<u>5,000</u>
Expenses		
Materials & Supplies	-	5,000
Total Expenses	<u>-</u>	<u>5,000</u>
Net Surplus/ (Deficit)	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution
For the Year Ended June 30, 2024**

	MEZI	JWGS	2024	2023
Revenue				
GNWT - Municipal & Community Affairs	\$ 12,750	\$ 3,140	\$ 15,890	\$ -
Total Revenue	12,750	3,140	15,890	-
Expenses				
Materials & Supplies	1,506	3,140	4,646	-
Client Travel	11,244	-	11,244	-
Total Expenses	12,750	3,140	15,890	-
Net Surplus/ (Deficit)	\$ -	\$ -	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Miscellaneous
For the Year Ended June 30, 2024**

	CJBS	Wekweeti	2024	2023
Revenue				
Sport North	\$ 1,613	\$ -	\$ 1,613	\$ -
Aboriginal Sports Circle	1,400	-	1,400	-
Tlicho Government	-	22,200	22,200	-
Deferred Revenue - CY	(3,013)	(12,688)	(15,701)	-
Total Revenue	-	9,512	9,512	-
Expenses				
Client Travel	-	8,212	8,212	-
Dues & Fees	-	1,300	1,300	-
Total Expenses	-	9,512	9,512	-
Net Surplus/ (Deficit)	\$ -	\$ -	\$ -	\$ -

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
School Based Mental Health
For the Year Ended June 30, 2024**

	2024	2023
Revenue		
GNWT - Education, Culture and Employment	\$ 394,408	\$ -
Total Revenue	394,408	
Expenses		
Salaries & Benefits	394,408	-
Total Expenses	394,408	
Net Surplus/ (Deficit)	\$ -	\$ -

Education Accountability Framework

Yellowknife Catholic Schools

Annual Report

For the 2023-24 School Year



Table of Contents

Operating Plan - Executive Summary	2
Annual Report - Executive Summary	3
1. Administration and School Services	4
2. Territorial Schools	10
3. Inclusive Schooling	19
4. Indigenous Languages and Education	31
Appendix B: Operating Plan - Operating Budget	46
Appendix C: Annual Report - Audited Financial Statements	47
Approvals	48

Operating Plan - Executive Summary

The Yellowknife Catholic Schools' Operating Plan for the 2023-2024 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 how 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 2023-2024 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 LRP Position, 23 Students with the majority in middle school. Aims to support at-risk youth by developing their leadership and resiliency skills. The program has shown success in improving student engagement, confidence and school connection. Targeted Push-In Literacy Support in Primary: Involves Literacy Support Teachers working alongside classroom teachers within the regular classroom setting to provide targeted literacy instruction. .5 French Literacy Support Position: French Literacy support helps French immersion students develop strong reading, writing, listening, and speaking skills in French. This targeted support is crucial for building a solid foundation in the second language, which enhances their overall language competence. We have seen tremendous growth in our French reading levels.

Areas of Improvement: Problem Solving in Math, Whole School Approach to Literacy Support (SAIL: Supporting All In Literacy)

Ecole St. Joseph School

Successes: Creating a Ruler Implementation Team after the previous members all moved on. Implementation of a Numeracy Coach to support mathematics instruction at the classroom level. Creation of a Social Emotional Mentor position to work with the Social Emotional Coach to help provide social emotional strategies to individual and small groups of students. The creation of a Leadership and Resiliency Program Facilitator position to support the development of meaningful, on the land, culture-based leadership opportunities for indigenous students. The hiring of an Indigenous Language Teacher position to help build our Wìlìideh Yatì language program. Increased support for literacy, numeracy, and indigenous-based instruction through additional professional development and targeted intervention. The rebranding of our student helper group, Husky Helpers. Increased participation in our Active Afterschool Programs.

Areas of Improvement: Greater targeted intervention and professional development at the school level. Increased engagement with existing as well as new community stakeholders. Providing students with more opportunities for movement and exercise throughout the school day. Re-examining school procedures and protocols to update the changing demands and needs being placed on school staff.

Ecole St. Patrick School:

Successes: The introduction of a Wellness Team. This team was able to offer wrap-around support(s) to students in many areas ranging from mental health, trauma-informed practices, self-regulation and general wellness. Smooth transition during return from the Evacuation. Indigenous Language and Culture celebrations; Traditional Games, student leadership, culture and on-the-land experiences, Feeding of the Fire Ceremonies, school-wide Spring Camp, Indigenous Languages Month, and a school wide student conference "Kindling the Light" Cultural Day. A student survey with over 62% participation highlighted the areas of concern in the school and the city. Only 5 of 364 participants identified as not feeling safe in school.

Areas of Improvement: Continuing to find ways to support our students' diverse needs and mental health challenges. Creating a solid plan that supports all students as we adapt the new NWT curriculum.

Yellowknife Catholic Schools

Successes: Continued deeper implementation of the Observable Impact model through Personal Impact plans in support of Team Impact Plans. Collaborative teams continued to work through the process of aligning their work on our strategic priorities of Inspiring Thinking, Cultivating Well Being and Building Relationships, as well as infusing this work with the New Curriculum at grades 4-7 and 9. This culminated with a very successful Celebration of Impact in May where learning was shared and information was gathered from staff to refine our CT processes. YCS also completed the Vision of a Leader and implemented Leadership Impact Plans with administration teams.

YCS created a Math Coach position at Central Services to support all the schools in numeracy instruction through developing teacher comfortability, rich tasks and data based decisions.

YCS held our first Elders' and Knowledge Keepers' meeting to feed into our Strategic Plan process.

Areas of Improvement: Supporting the mental health of our staff and students in terms of facilitating conversations, debriefings, and understanding boundaries. Determine ways to support staff professionalism and understanding of their roles and responsibilities.

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. Policy Development.

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:

Yellowknife Catholic Schools is governed by a District Education Authority (DEA) of seven trustees, who were elected in October 2022. This is a four-year term with the next election scheduled in October 2026. 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:

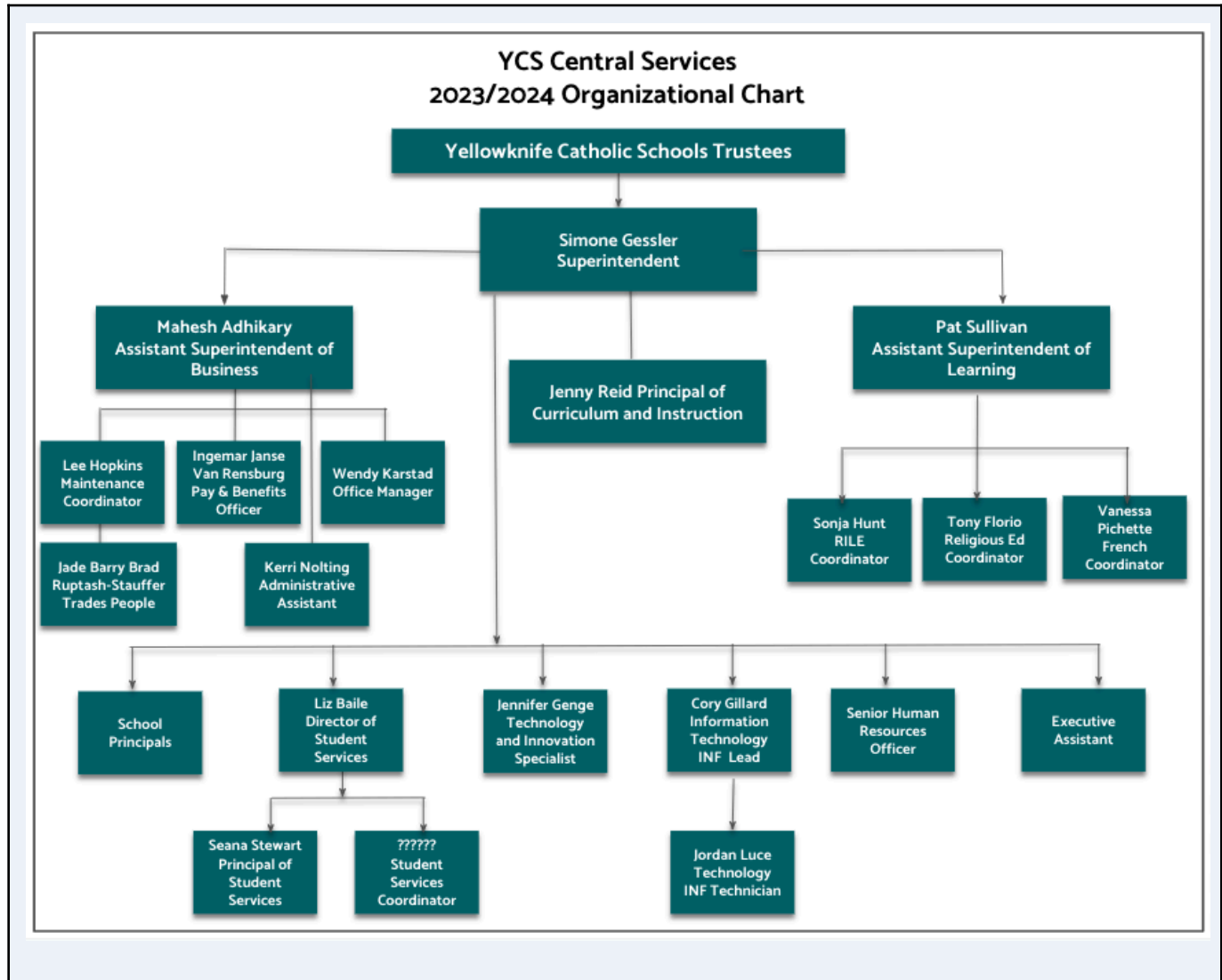
- > Tina Schauerte (Chair)
- > Susan Waddell (Vice-Chair)
- > Steven Voytilla
- > Christine Lewandowski
- > Gerri Whiteford
- > Melanie Williams
- > Todd Slack

The Superintendent is the only YCS employee under the Board's direction.

The DEA meets once a month for the regularly 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.

A. Functional Organizational Chart

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



B. 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	Three	Total Anticipated	YCS - 1,459 ESJS - 545
------------------------	-------	--------------------------	---------------------------

Schools in District		Student Head Count	WCS - 345 ESPHS -569
----------------------------	--	---------------------------	-------------------------

School Name	Community	Grades Offered	Programming Highlights
Ecole St. Joseph (St. Joseph)	Yellowknife	JK-7	French Immersion, Learning Through the Arts, Wilìideh Yatì language instruction, Bilingual JK (French/English), Options, MakerSpace, Literacy Support.
Weledeh Catholic (Weledeh)	Yellowknife	JK-7	Early French Immersion, Bilingual JK(French/English), Wilìideh Yatì language instruction, Literacy Intervention, MakerSpace, Wolves On The Land (Nòdì Dechìta Nàgedè).
Ecole St. Patrick (St. Patrick)	Yellowknife	8-12	Trades, MakerSpace, Alternative Learning Centre, FLEX, French Immersion, Wilìideh Yatì Language Instruction and culture classes.

C. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DECs are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate “NA”. Where a policy or by-law does not exist, place an “X” in the relevant box.

Type of Policy or Bylaw	Yellowknife Catholic Schools
Code of Conduct	Safe Schools Plan Territorial Safe Schools
School Attendance	AP #110
Safe Schools	September 16, AP 308 and procedures related to safe schools
Transportation of Students	February 2022, AP 414 (b/d)
Conduct of Business	Board Policies #2 and #7
Records Management	AP #110
Student Assessment	AP #210 and Specialized Assessment 424
Inclusive Schooling	AP #424 (3:4), AP #422 (3:10), AP #109/110 (4.1a)
Community Senior Secondary Schooling	We do not have a specific procedure. We follow the guidelines in the NWT JK- 12 Handbook, especially sections 5&6, which address high school
Honorarium	Board Policy #7
Annual Report	We do not have a specific procedure. We follow the guidelines outlined in the Education Act - Audit (Article 130 -134) and Financial Administration Act - Article 32 <i>Annual Report</i> .
Borrowing Money	We do not have a specific procedure. We follow the guidelines outlined in the Education Act - <i>Borrowing Powers</i> (Article 137 - 147) and Financial Administration Act - Part 8 - <i>Borrowing and Debt Management</i> .

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. Student Success Initiative;

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 <i>Developing Capable People Together</i>, 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> <p>Building Relationships: <i>Our learning community will value relationship building as the foundation for students to thrive.</i></p> <p>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 was 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 committed to integrating the five NWT shared priority areas into this work:</p> <ol style="list-style-type: none"> 1. Student achievement in Literacy and Numeracy 2. Language and Culture 3. Student & Educator Wellness 4. Personalized and Inclusive Education
--	---

	<p style="text-align: center;">5. Key Competencies</p> <p>YCS strategically aligned PD, STIP collaborative time, and SSI projects to ensure success in priority areas.</p> <p>Integration of Priority Areas</p> <p>YCS focused on standardizing literacy practices across the district, furthering the work that has been done on the application of universal assessment tools. Dr. Donna Kozak served as a facilitator for this work, based on ensuring that collectively developed common beliefs about literacy instruction was evident in classrooms.</p> <p>YCS worked on further developing and implementing the district literacy assessment plan for 2023-2024, which included creating baseline data using the ELES early literacy tool, PM Benchmarks, and CWW, as well as numerous classroom based literacy tools. YCS provided literacy PD on the use of the tools referenced in the plan, as well as staff training on the Daily 5.</p> <p>In response to staff feedback and research on effective PD, YCS revised the process for collaborative teams for 2023-2024. This change was designed to more closely align collaborative time with the strategic plan.</p> <p>The collaborative teams consisted of staff from the same grade or subject-specific area, across the district, who then determined their team focus areas from the three priority areas. One-half day per month was dedicated to collaborative time, allowing for increased, uninterrupted learning time.</p> <p>The YCS administration implemented the use of RULER in the district. RULER is a social-emotional learning curriculum which supports educators in using the tool within their classrooms and model it through staff meetings. The RULER approach addresses staff and student wellness through a whole school approach.</p> <p>YCS Indigenous Language and Culture programs continued to be a priority for our schools. School ILE teams committed to finding ways to integrate a whole school approach to Indigenous Language and build common phrases in Wilíideh Yatı. Tent frames, key cultural culture camps, resources such as videos, books and kits, and co-planning support for teachers with the RULE Coordinator provided opportunities for deeper integration.</p>
--	---

	<p>YCS prioritized the trialling of the new curriculum for curriculum renewal in grades 4-7 and 9. To support this implementation YCS created a Principal of Curriculum and Assessment position to support the professional development, active participation, and planning and developing for this group of educators. Focus was placed on the Big Ideas and Curriculum Competencies as well as the Content at these grade levels. Additional focus was placed on assessment and deep understanding of the proficiency scales, as well as co-creating common Learning Frameworks for each trialling grade for implementation in the 2024/2025 school year.</p>
--	---

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% 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%	With the implementation of our Math Coach in January, we targeted gr. 4-7 and 9 Math teachers for support. We plan to extend this in the upcoming years to further grade levels
% of teachers involved in student and educator wellness	100%	100%	
Areas of Strength for the region	<p>PD Days: Staff had many options to choose from for PD this year. The organizers made every attempt to answer the diverse needs of our staff and students through offering a wide variety of options from literacy, to SEL, to boundaries and self care, assessment, the new curriculum, French immersion support in science, the ILE handbook, and oral language to name a few.</p> <p>Dr. Donna Kozak continued to support our literacy support teachers in understanding how to best support teachers in the area of literacy support. Dr. Kozak also made the alignment with the BC curriculum clear and accessible for our diverse learners. She also helped teachers understand the ELES and how this tool can be best used to inform our instructional practices.</p> <p>Ms. Carole Fullerton continued to work with a targeted group of math teachers on developing rich tasks and how the transition to the new curriculum can support deeper</p>		

	<p>thinking and understanding in mathematics. She also supported our leaders in what competency-based assessment can look like at all levels.</p> <p>Ms. Alicia Logie worked with our French Immersion teachers this year on building oral language support for reading and writing for our K-3s as well as working on understanding learning progressions, assessment and curriculum mapping at the grade 4-7 and 9 level.</p> <p>Mr. Cale Birk continued to support our Leadership Team in implementing our Vision of a Leader Observable Impact model and our Team Impact plans in schools. This has been a lot of hard work and required a lot of conversations and direction from administration champions for each team, but the results in the end were some of the best we have seen from our Collaborative Teams thus far.</p> <p>We also began working with Ryan Sikkes from the Yukon on our transition to the New Curriculum and he worked with both our leaders and our High School staff on the dynamics of change and the why behind the transition to a competency-based curriculum.</p> <p>Tammy Renyard, a District Principal from BC, has also begun supporting our district with our conversations around Assessment and Designing learning at the JK-7 Level.</p>
<p>Areas for Development for the region</p>	<p>Staff were initially hesitant with the adaptation of the new curriculum and were apprehensive about the implementation of the proficiency scale at the 4-7 and 9 levels. We still have a lot of work to do to fully understand what proficiency looks like and how this can be used to design learning experiences with intentionality for our students. We are a very data driven district and it will take some time and many conversations to move us from a traditional grades-based approach to a more holistic viewpoint with focus on competencies, infused with content.</p>
<p>Additional Comments for the region</p>	<p>We need to continue to explain to our parents and families how this shift supports their students' learning.</p>

A. 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 and departmental priorities. The approach 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 during a Celebration of Impact. • School Presentations of Impact will be reported at the public board meeting in June 2024. <p>School Reviews are completed annually with each site completed on a four-year cycle. This is a comprehensive process completed by a review team with an external facilitator. It includes a review of the NWT shared priorities as well as YCS’s strategic priorities. In addition, the school review examines school culture, community partnerships, school environment, and staff, student, and parent satisfaction.</p>
--	--

<p>Areas of Strength for the region</p>	<p>YCS completes annual external school reviews on a four-year rotation in order to provide a comprehensive and deep review of all facets of school life, culture, operations, and achievement. In addition, YCS includes the Central Office in this review rotation to ensure that Excellence in Service also is reflected in the service provision, continuous</p>
---	--

	<p>improvement, and operations exists centrally for our District.</p> <p>The five areas of focus for the review include:</p> <ol style="list-style-type: none"> 1) Catholicity 2) Indigeniety 3) Communication 4) Service Provision 5) Professional Development
Areas for Development for the region	<p>The recommendations that were provided from the external Central Office Review include:</p> <ol style="list-style-type: none"> 1) Continue to ensure that Catholicity is front and center in all aspects of the work at Central Office. You can't be considered unique if you are not unique. 2) Continue to infuse Indigenous culture into the practices and routines at Central Office. 3) Create a communication strategy to highlight the work of all central office personnel including applicable funding sources. 4) Ensure that communications are intentional and strategic as more is not necessarily better. 5) Find more opportunities for all central office staff to come together in both formal and informal settings.
Additional Comments for the region	

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 .	Teaching and administrative staff are evaluated every five years, as per the collective agreement. Teachers are evaluated by the school administration. YCS's <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 growth areas and connect them to their <i>Personal Impact Plans</i> . Throughout the process,
---	---

	<p>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 staff records.</p>
--	---

<p>Areas of Strength for the region</p>	<p>This year YCS implemented <i>Personal Impact Plans</i> for all non-tenured and tenured staff that were on review in accordance with the five-year collective agreement article. YCS also updated and strengthened the Personal Impact Plans for classroom assistants, Leadership and Resilience Program teachers, and Program Support Teachers. All evaluations were completed, with evidence provided to highlight the observable impacts of key priority areas determined by the supervising administrator and staff member under performance review.</p> <p>YCS also created and implemented <i>Leadership Impact Plans</i> in alignment with our Vision of a Leader. These impact plans provided opportunity for administrators to reflect on their practices as Collaborative, Flexible, Communicative, Compassionate leaders and provide evidence of impact in each focus area. This was a new tool, which took some adjusting too, but it showed a greater focus on leadership practice and impact. The tool allows the leaders to reflect on the “how” and “why” of their practice and not solely on the “what”.</p>
<p>Areas for Development for the region</p>	<p>Given that these tools are new, and they are directly aligned with our strategic priorities in our <i>Vision of Learning</i>. YCS will review and tweak where necessary, and update the priorities based on the new <i>Vision of Learning</i> for 2025-2030.</p>
<p>Additional Comments for the region.</p>	<p>In addition to the Personal Impact Plans, and Leadership impact Plans, YCS also has Team Impact Plans for collaborative teams and school-based administration teams which allow for cross-over and deep alignment of practice with priorities from the classroom to the boardroom. Next year, schools will also have School Impact Plans (for school improvement plans) to align at the school-level for whole school-based alignment with district priorities.</p>

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, along with 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>YCS is committed to its role in the need for ongoing staff development regarding Indigenous languages and culture, inclusive schooling, and student-centered learning, including competency-based instructional strategies. Once again, staff training will be built on the previous years’ work and will reflect the goals and beliefs articulated in Developing Capable People Together, 2021 - 2024 Strategic Plan. The overall goal is to provide teachers with the tools and opportunities needed to have the most significant impact on student learning. Collaborative team time and support from Cale Birk, as facilitator, will serve to keep this work focused.</p> <p>Building on the relationship with Dr. Donna Kozak from the last two years, staff will continue to receive literacy instruction support. Once again, the focus and method of delivery will vary depending on the grade level.</p> <p>In 2022 - 2023, YCS partnered with Carole Fullerton, a well-known math expert from BC to begin offering optional Math 101 sessions to staff. This project will continue in 2023 - 2024 with more clearly defined grade levels and focus areas.</p> <p>New YCS staff will also participate in in-house training on YCS technology platforms, trauma informed practices and the Daily 5 and Daily 3 practices.</p>
--	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
---------------------------------	------------------	------------------	---

<p>Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)</p>	<p>2.0</p>	<p>1.5</p>	<p>We missed our Curriculum in-service day in August due to the wildfire evacuation, but were able to make this up on October 20.</p>
<p>Areas of Strength for the region</p>	<p>Trailing teachers were supported in learning about the new curriculum through working with our District Principal of Curriculum and Assessment this year. We were able to come together in our Collaborative Teams and PD days to support assessment through the implementation of the new draft report card and understanding the proficiency scale. We have had many deep conversations about the different types and purposes of assessments and practical ways to make the curriculum accessible to all learners. Though we are at the beginning of our journey, we are well positioned for the next steps of designing learning experiences with our learners in mind to ensure we are developing capable people together.</p> <p>Trialing teachers worked together during Collaborative Time with a focus on Inspiring Thinking and most examined self assessment as a reflection of student learning. There was a lot of deep learning, as well as sharing of understanding and resources as we made our way through the unknown of this year.</p>		
<p>Areas for Development for the region</p>	<p>We are continuing to work on understanding what the competencies look like in our classroom and how we can intentionally design learning experiences that allow access for all our learners. We are hoping to make more cultural connections with our curriculum to help indigenize our practices more intentionally. We also want to reinforce our high academic standards focus while still maintaining our focus on student growth as our ultimate goal.</p>		
<p>Additional Comments for the region,</p>	<p>Staff continue to ask for support in the area of trauma informed practices and we have offered these experiences, but are not finding that the information is always transferred from the PD day to the classroom, so we are looking for more experiential ways of making this connection and transferability more explicit.</p>		

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	1.5	2.0	<p>YCS does not have a Literacy Coordinator. Our Assistant Superintendent of Learning is responsible for this area. 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>	7.5	<p>Yellowknife Catholic Schools provides additional funding to provide literacy support workers, as well as accessing Jordan’s Principle funding for Indigenous student literacy support specifically. In addition to English literacy support (6 positions) YCS also had 1 French literacy support teacher at ESJS, and one French literacy support teacher at WCS</p>

** 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.*

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 is impacted by food insecurity issues. 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>All three YCS schools supplement the Healthy Food for Learning funding with other grants(ie: Drop the Pop) and local partnerships (Food Rescue). These partnerships are even more critical during this time of rising food costs.</p>
---	---

<p>Areas of Strength for the region</p>	<p>We welcome everyone to our food programs to reduce the stigma of needing to access for all. We educate children to recognize when they are hungry and when they are eating for other factors. We teach about nutrition throughout the grade levels and ensuring that no child is hungry is a priority for our district.</p>
<p>Areas for Development for the region</p>	<p>Find ways to connect with local growers of food and create opportunities for our students and families to access these opportunities. Connect with other organizations in our community for families to go to for support.</p>
<p>Additional Comments for the region.</p>	<p>With the increasing costs of food in the country, we have had to adjust our offerings and be conscious of our budgets.</p>

<p>School Name</p>	<p>Type of food program(s) offered <i>(Breakfast, Lunch, Snack, etc.)</i></p>	<p>Average number of children / youths served daily</p>	<p>Criteria to participate <i>(Low income, fee, Everyone welcome, etc.)</i></p>	<p>Non-GNWT Funding Received <i>(\$ Amount / Source)</i></p>
<p>St. Joseph</p>	<p>Breakfast, lunch, snack</p>	<p>60 Students</p>		<p>N/A</p>
<p>Weledeh</p>	<p>Breakfast, lunch, snack</p>	<p>85</p>	<p>Everyone welcome with confirmation from home</p>	<p>\$4500/ Food First</p>

St. Patrick	Breakfast, lunch, snack	50 per day - food program 7 per day - paid tabs	Food program - low income/criteria decided by admin/PSTs Paid Tabs - students put funds on a tab	\$6425 - Food First \$500 - JK Cleaning
-------------	-------------------------	--	---	--

* 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, and the grades in which the SL is taught.

School Name	Language of SL <i>(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey, South Slavey, or Tłı̄chǫ)</i>	Type of SL program <i>(core, immersion, intensive, post-intensive)</i>	Grades of SL program <i>(per program type)</i>	Was the SL program offered as planned? <i>(Y/N)</i>	If No, why not?
St. Joseph	French	Bilingual program	JK	Y	
St. Joseph	French	French Immersion	K-7	Y	
St. Joseph	French	Core French	1-7	Y	
St. Joseph	Wìlìidèh Yatı	Core Push-In Model	JK-4	Y	
Weledeh	French	Bilingual program	JK	Y	
Weledeh	French	French Immersion	K-2	Y	
Weledeh	French	Core French	1-7	Y	

Weledeh	Wiliideh Yatı	Core Language	JK-7	Y	
St. Patrick	French	French Immersion	8-12	Y	
St. Patrick	French	Core French	8-12	Y	
St. Patrick	Wiliideh Yatı	Core	8-9	Y	

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

F. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers’ Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year’s SSI project.

Name of SSI Project	Literacy and Numeracy Essentials/Empowering Courageous Leadership/ Student Wellness
SSI Project Proposal Summary	YCS will conduct three SSI projects: Literacy & Numeracy Essentials, Empowering Courageous Leadership and Student Wellness. While each project is of one year duration, aspects of each are building on the work of previous projects. Each project is connected to an NWT priority area and also supports the work outlined in our strategic plan.

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference (if applicable)
% of teaching staff from across the region who participate in SSI PD activities.	100%	100%	
Revised Literacy Plan	COMPLETE	100%	
Draft Numeracy Plan	COMPLETE	100%	
Final: Attributes of a Leader	COMPLETE	100%	
Draft RULER Plan	COMPLETE	100%	
Areas of Strength	We were able to provide meaningful professional learning opportunities for our staff through our SSI projects on Literacy, Numeracy and Courageous Leadership. Staff were supported by facilitators such as Shelley Moore, Donna Kozak, Carole Fullerton, Tammy Renyard (all from BC and Ryan Sikkes (Yukon). These facilitators have helped us navigate		

	our way through the trial of the new curriculum at 4-7 and 9. We have instituted a Numeracy Coach in our district and have established three priorities of data driven instruction, rich tasks and teacher comfortability.
Areas for Development	We need to continue to develop our comfortability and understanding of a competency-based curriculum and assessment.
Additional Comments	We will continue to work with educators from BC and the Yukon to support our staff in understanding the transition to the new curriculum and how this shifts our focus from content to competencies in Literacy and Numeracy and how to lead through this change.

2. 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	1.0		1.00	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	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	9.39	4.0			4.0	
Weledah		2.0			2.0	
St. Patrick		3.39			3.8	Increased to hire
TOTAL	9.39	9.80	We increased ESPH to a .8 to fill position		9.8	PST works .8 as a choice.

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	21.98	10		10	
Weledeh		9		9	
St. Patrick		4		4	
TOTAL	21.98	23	To be able to hire	23.00	Added to the allocation to hire a full PY

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)
\$59,879	\$59,879	Total range of needs for specific programming and staff confidence in delivery requires it.	\$59 879	Wanted to do more but evacuation cancelled it

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?
Pyramid of Supports	Leadership and SBST	Director / RISC	Late September	Yes	

Tier 2/3/4 Alignment of Tier 3 Planning and the Revised Safety Training for Staff			Principal Request Schools / District		
Classroom Assistant Orientations YCS Standards for Care, Visuals Safety for All Gradual Release for Independence Social Inclusion/NotExclusion How to write Transition Plans	Classroom Assistants (CA) PSTS Teachers	RISC/SSC/ Specialists	Thursday PM Schedule When required Schools District	Yes	
YCS Personal Care Procedures Standards & Safety	PSTs	RISC/SSC	As Required	Yes	
Autism Instructional Planning	Staff	Robyn Combres	October January May Onsite / Online Schools	Yes	
Trauma Informed Practices and Wellness Plans	Staff	District Modules, PSTs (Wellness Plans) Contractor (TBA) District IS PD day	All Year Schools	Yes	

Inclusive Schooling Role of Admin/Duty to Accommodate	Admin Teams	Director Lawyer	October District PD Day	Part 1 Yes	
IS Roles & Responsibilities Capable Person District PD Day	All Staff	District Student Service Team Principals KeyNote Speakers	Schools	Yes	
Hearing Loss	Selected Staff	Barb Neufeld	Schools October	No	There were too many other competing factors, pushed back.
Educational Programming (Curriculum) for Children with Down Syndrome SLP/OT	ESJS/WCS	PREP Calgary Specialists	4 Visits Onsite Sept November April/May Online 20 minutes/ 10 months Schools	Yes.	Down to 3 visits as the contractor was unavailable.
Literacy and Apraxia for students with CVI and Apraxia Adaptations to Curriculum	ESJS Selected Staff	TBA Still Sourcing	Sept Jan April Online 20-minute Zoom meetings - 10 months Online	Yes	
Learning Disabilities Instructional Strategies	Selected Staff PSTs	Merril Dean Dyslexia (Alta	November February District Office	Yes	

		Specialist: still sourcing)			
UDL /Environmental Design According to Disabilities	SBST / Specific Teachers/C As teams	Director/ SSC/PSTs	Fall, Late Winter Schools	No	This was put on hold until Fall 2024. Evacuation and other priorities.
CBIEP Assessment Evidence/Report ing	PST/Teach er Teams	ECE/RISC	District	Yes	
Small Group Instructional and SEL Intervention Techniques	Classroom Assistant/ teacher teams	Student Services Team/PSTs	Schools October February	Yes	
Wellness SNAPSHOT Plans for SC	PSTS Student Service Team	Director/C ontractor	District	Yes	
Assistive Technology Consistency of Practice	Staff	RISC/YCS Tech Coordinato r	Nov/Feb Schools	No	This was put on hold until Fall 2024. Evacuation and other priorities.

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</i>	Reason for using a contractor rather than a GNWT-provid	School(s) impacted by Service	Length of Contract	Total (\$)
---------------------------	---	--	--------------------------------------	---------------------------	-------------------

	<i>assessments or days of consultation)</i>	ed service <i>(GNWT service unavailable, etc.)</i>			
Robyn Combres	Autism Programming	Unavailable in NT	All schools	Year	\$14 081.53
Barb Neufeld	Hearing Loss Programming	Unavailable in NT		When required	\$0
Sandy Summers/Deb Bignell Vision Loss Calgary	Vision Loss Programming	Unavailable in NT	Ecole St. Joseph School	3 visits./year	Paid by Health
Continuum North Shayla Richards	Rehab Services 2 Complex Needs Direct SLP therapy, assessment	School aged students limited access to services	Ecole St. Joseph School	Scheduled throughout the year.	\$17 655
Ascend Rehab Services Alberta	1X month Online/in person Assessments Consultation	School aged students limited access to services	All schools	Scheduled throughout the year.	\$23 437
DEPC Assessments	Educational Psych Assessments Workshops Training	Local	All Schools	Scheduled throughout the year.	\$39 620
BC/Yukon Consultants	IS Programming and Competencies Based Education	Unavailable	Delayed	Delayed	\$0

Prep Alberta	Down Syndrome Educational Programming and assessment	Unavailable	Ecole St. Joseph Elementary	Scheduled throughout the year.	\$5 901
Renfrew Educational Services Calgary	Low Incidence Disabilities CP	Unavailable	Ecole St. Patrick High School	When required	\$0
Dr. Brent MacDonald	Adol. ADHD Brain Sessions for Staff	Unavailable	ESPH		Did not contract this year

* 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)
\$82,099	\$7 400	chrome books, laptops	Individual students	\$82 099	
	\$18 000	iPads, covers, cords, pencils	Individual students Level B assessments administration		
	\$4 851	Level B assessments online	Individual students		

	\$1 176	voice recorders	6 classrooms		
	\$10 472	Phonak - Roger X receivers, Roger neckloop, Roger touch screen	Individual students		
	\$31 000	Low Tech: timers, visuals, laminating, mini whiteboards, grips,	Individual students		
	\$1 800	AAC and apps (TouchChat, Lamp, Adobe, Snaptypes, LessonPix, etc)	Individual students		
	\$3 900	online courses/support - AAC, PECS	Staff		
	\$2 300	Read and Write for Google	All students grades 4 and up		
	\$1 200	Phone - diabetes	Individual student		

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)
\$78,120	10,000	Student resources, trauma training Wellness Mentor room Start up costs PSTs materials for individual students	ESJS Staff Classrooms Individual Students	80,000	New area of development and focus
	15,000	Materials for Wellness Mentor PSTs materials for students Books for PD and Materials for sessions offered at district and PST conferences. Online Courses Wellness M Room Start up	WCS Staff 10 Individual students Classrooms Gr. 4-7 teachers PSTs		
	20,000	Clinical Supervision for School Based Counselor Materials for Wellness Mentor, Student Regulation Resources Trauma Informed Consultation and Training for Staff	ESPH School Based Counselor Staff Wellness Team Teachers Alternative Learning Staff		
	35,000	Canadian Mental Health Association River of Life Training Online Courses	Admin, PSTs, Wellness team staff		

		Materials for Presentations CBTIS Books for Wellness Team and Facilitator Books and Giveaways for IS PD day for sessions on trauma			
--	--	--	--	--	--

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>The District Student Services Team (DSST) sends out a yearly calendar of IS processes and timelines: calendar, information bank, document sharing. Each school identifies the core processes throughout the school year for Class Reviews, SSPs and IEP development and reporting for staff and parents.</p> <p>PSTs work on implementation and discuss success, challenges and clarity of processes and seek assistance if needed. 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. 2023-2024 focus: preferred names, PowerSchool versus Tienet contact, proper staff listing on SSP/IEP.</p> <p>The YCS PST Team and District Student Services Team (DSST) 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 2023-24 year will work on and ensure 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) medical info.</p> <p>The NT CBIEP (Competency Based IEP) requires more gathering of classroom information which impacts PST/ DSST time management. The DSST has worked with PSTs outlining the schedule of CBIEP development and sign off.</p>
---	---

	<p>Review of time management will be reviewed over the course of the year. Teachers, PSTs and principals are expected to follow the YCS revised processes and timelines.</p> <p>DSST will be working in 2023-2024 with Admin teams to update them on changes and procedures to ensure accountability and accuracy is realized.</p> <p>The YCS PSTs team in district meetings will focus on deepening 3 areas of SSP alignment: 1) UDL and trauma informed accommodations on SSPs/IEPs, 2) Wellness Plans, tightening the high school process for teachers and administrators, and 3) Peer inclusion</p> <p>The new Student Services Coordinator position is designed to support PSTS with: case loads, follow through SSP/IEP implementation processes, gathering assessment data, and information sharing.</p> <p>Some YCS classes that are heavily weighted with a wide range of student profiles (SSPs and IEPs) combined with very large class sizes will be provided more planning time with PSTs and DSST. SBSTs will work with the RISC/SCC on processes throughout the school year to provide systematic and proactive support to those classrooms.</p> <p>YCS will continue to implement the NT CBIEP. The DSST will monitor the success rate in the implementation process and adjust support for implementation challenges and gaps.</p> <p>Specialists will be coordinated throughout the year to support staff with instructional strategies for effective UDL/IEP/SSP programming. This year's plan is to target recommendations which ensure sustainability of the said support by utilizing data collection, impact to learning statements and scaffolding next steps.</p> <p>Each YCS's schools pathways of SSP/IEP identification and placement of students on individualized programming at the JK/K and high school students is becoming increasingly challenging and time consuming. The ECE Transition School Placement Process for parents and staff will require scheduled check-ins of completion and family involvement by the RISC/Director.</p> <p>The Director will be conducting research and practices on how to best support the staff in navigating these challenges with all stakeholders, to ensure all educational goal setting is relevant and done so with confidence and efficiency. This is a priority for YCS Superintendent and Director for 2023-2024.</p>
--	--

<p>Areas of Strength for the region</p>	<p>District-wide audits of SSP/IEP in TIENET, as well as random audits with feedback was provided to each school over the year. 2023-2024 focus of preferred names, PowerSchool versus Tienet contact, proper staff listing on</p>
---	--

	<p>SSP/IEP was worked on by the Principal of Student Services.</p> <p>The district team coordinates the following to help ensure supports are aligned to SSPs and IEPs:</p> <ul style="list-style-type: none"> a) Specialists and consultants to provide insights and recommendations b) Classroom profiles and staff training on a range of topics that support the implementation of special programming c) Research and data to reinforce the need to accommodate, adapt, develop and provide interventions and resources.
<p>Areas for Development for the region</p>	<p>The ECE Transition School Placement Process for parents and staff was reviewed with principals and PSTs to ensure families were well informed of this process. More attention and monitoring to fully understand will continue. Identification and data collection of specific disabilities by school and as a district to help target our work on UDL or “essential programming strategies/support alignment with SSPs for groups, classrooms will be further developed. PST/Teacher/CA Cohort Instructional Collaboration is underway for next year.</p>
<p>Additional Comments for the region.</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>SBSTs are active and work to support teachers with a range of diverse learners in all domains.</p> <p>The District Student Services Team (DSST) will continue to help train and coach staff on the working relationship required between teacher and assistants when facilitating learning for all students. This continues to be the priority and focus for DSST: to assist in finding informal and formal ways to support teachers in</p>
--	--

	<p>understanding their leadership in using flexible strategies. A range of PD is scheduled for 2023-2024.</p> <p>The YCS Pyramid of Supports guides all staff in understanding tiered levels of instructional strategies and support for different learners. The Pyramid is the second pillar to YCS's new Trauma Informed Framework. Work will continue in 2023-2024 to help staff support all students from a trauma informed lens. Common essential instructional practices at each tier level will be reviewed.</p> <p>Each SBST will use the anchor tool with school staff. Principals are required to promote the Pyramid with teachers. The RISC/SSC will support the PSTs and SBSTs to ensure they are using the anchor tool to help them in their daily work, to prioritize and match responses to struggling and/or advanced learners.</p> <p>Principals work with the RISC /PSTs in supporting teachers by coordinating planning time for staff for SSP, IEP and social emotional planning. The RISC will meet with principals to discuss ways to specifically support new teachers and create an action plan together to meet teachers' needs to implement effective instruction strategies.</p> <p>Assistive technology strategies will continue to be offered, promoted and outlined as important flexible tools for learning. Principals will support the RISC/SSC/PSTs/Staff 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>
--	--

<p>Areas of Strength for the region</p>	<p>The YCS Student Services Team continues to refine and support staff on how best to respond to all learners. PSTs are supported by consultants to offer targeted strategies to meet the needs of neurodiverse learners.</p> <p>Strategies for oral language literacy and providing training to JK, K teachers continues. PSTs model and co-facilitate in classrooms to assist teachers who are struggling or who are seeking help. During the district collaboration time for teachers in our Vision of Learning, PSTs continue to develop a bank of flexible strategies and materials for teachers and themselves with respect to assessment and IEPS.</p> <p>YCS's return to offering the Do Eda'zheh/Leadership & Resiliency Program has quickly proven that experiential learning and inquiry-based learning increases student engagement and learning especially for students with diverse needs. Student profile inventories and interests are a gateway to assist teachers in backward design and flexible</p>
---	---

	<p>strategies. Visuals and adapted materials to augment core strategies is also a priority for the district especially for students with low incidence disabilities. These strategies are considered by parents and consultants as core and excellence in special programming.</p>
<p>Areas for Development for the region</p>	<ul style="list-style-type: none"> ● Revision of PSTs’ District Data Bank of Information ● Continuation of Student Wellness Plans/Safety Plans ● Explicit Literacy Strategies for Students who have complex needs ● Oral Language Strategies for JK, K teachers ● Trauma Informed Education/Pyramid of Supports Phase 1, 2 ● UDL environmental supports ● Student Wellness Mentors, mental health supports
<p>Additional Comments for 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>YCS’s District Student Services Team (DSST) revised the standardized team referral form for all schools for next year. All schools will continue to promote teacher participation in referring students to the team . YCS Director will continue to reinforce PSTs and SBST teams to be “rotational” and strategic in SBST themes and referrals in order to go deeper in prep, resolving challenges</p>
---	---

	<p>and priority setting of resources. A new district review process has been established for 2023-2024 years.</p> <p>All PSTs and administrators are committed to meeting weekly with a standardized Inclusive Schooling (IS) agenda, addressing IS principles.</p> <p>Principals meet with PSTs on a regular basis to move programming forward. The RISC/SCC will visit the SBSTs for observation, contribution to help with specific yearly cases and seasonal stressors. Director will continue to facilitate revised school-based models in the areas of SLP, Tier 3 interventions and UDL strategies for complex needs. This new work with SBSTs is to help offset the lack of accessibility to community/GNWT support and to be relevant and responsive to the demands from staff and families seeking support.</p> <p>Principals will work with PSTs twice a year to determine how often teachers are referring students or not, what are the patterns of the referrals and adjust to ensure effective functioning of SBST as a major contributor to the overall wellbeing of the school.</p>
--	--

<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 coordinates contractors where appropriate to ensure students and needs are being met with accountability systems in place.</p> <p>The district team ensures schools are supported, student achievement and growth is evident and documented. Case conferences with staff and contractors are welcomed by families who have children with complex needs. Scheduling School-Based Support Team facilitations to help teams identify and reflect on, “what is working, what is not,” has assisted YCS in reflective practice. 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 continues to be challenging.</p>
<p>Areas for Development for the region</p>	<p>This year we added a new layer of staff to all School-Based Support Teams. This required all school-based support teams to change their meeting times to add a range of meetings. The configuration is:</p> <ul style="list-style-type: none"> a) PST/Admin Team Meeting b) Admin/PST/Wellness Team/ JP positions (CYC) Team Meeting

	<ul style="list-style-type: none"> c) Wellness/JP Cohort Team Meeting d) Problem Solving Meetings for Teachers e) VTRA team meetings <p>Alignment of referral, reporting systems, communication, time management, action plans and follow through was revised, reviewed or created. This meant district personnel supporting teams in the task and creating documents for reference or approval. The Director spent 3 days of facilitation with High school admin and specific staff to add a school-based counselor, two other wellness mentors and the Community Liaison Support worker. Due to the complexity of high school, community and health impacts, multiple high school transitions for the age range, the high school will continue to require significant support in this area.</p> <p>Jordan’s Principle’s supports require specific alignment to IS supports to ensure there is transition, no redundancy and clear assignments of support for students. The district team is working on strategies and approaches of how to ensure fidelity to both funders.</p>
<p>Additional Comments for the region.</p>	<p>While the addition of different roles with the School-Based Support Teams assists with direct support to students, the coordination of referral pathways, role clarification and responsibilities is a challenge and requires a dedicated focus and extended engagement for all district administration. There is still a lot of unknown but it is anticipated the Mental Health Framework and resources will greatly assist in this area. Next year, we anticipate further development, clearer revised operation procedures and processes which will support all administrators and teams to perform with confidence and clarity of roles.</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 Director and RISC worked in May/June 2023 to update and review the CBIEP process with PSTs for manageable timelines and to increase confidence to complete the NTCBIEP process for next year. Adjustments were made to support the PSTs in the added work required with the new process. Parent participation is expected in the areas of a question/answer or format face to face or by phone with a final overview and then report card updates on progress. District IS Meetings with administrators have a section on IEP/SSP collaboration, successes, challenges and review on its agenda and will continue next year.</p> <p>A letter from the Director of Student Services outlining the new CB IEP process will be sent to all parents whose children require a NT CB IEP. PSTs cheat sheets for the development and review of SSPs/IEP were co-created with PSTS in anticipation of fuller implementation for the 2023-2024 school year. District PST meetings include this process regularly.</p> <p>The YCS CBIEP assessment report card/ mid-year updates for parents is based on visual digital evidence and student voice of, “ I CAN.” This report card and progress is sent to parents during regular report card periods and/or when necessary. Principals will be given a review of this in detail in 2023-2024 as the district increases its implementation.</p> <p>PSTS created a bank of common (SSP)IEP strategies during their district collaborative time to use with teachers for the 2023-2024.</p> <p>Parent participation is a top priority for YCS. Parent meetings, whether in person, online or by phone are the many ways YCS connects to families. Principals or designate lead SBSTs and attend parent meetings around IEP development, challenges and success. The DSST also supports families and SBSTs when invited or required.</p> <p>In May 2023, the YCS Director revised the communication timeline, IEP work experience percentages and process for mature, and aged out students at the high school level. This will be followed in 2023 - 2024.</p> <p>Transition meetings will take place in September, January, and May 2023-2024 for specific students on SSP/IEPs. Transition meetings with family, school, experts and district personnel identify next steps for student achievement for those requiring the service. The district calendar has scheduled transition training and transfer of information processes. Director and RISC will check in with all Admin teams to ensure they are occurring and participate when required.</p>
--	--

<p>Areas of Strength for the region</p>	<p>SSP and IEP programming is ongoing daily work and conversation at YCS. 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 worked and ensured all student information is relayed with the agreed-upon standards, language and details required. Audits and support from the Principal of Student Services assist PSTs and teachers in the procedure of special programming and reporting to parents. Identification of who requires a support plan, modified plan and IEP continues under the support of the Student Service Team and its resources. Assessments, team meetings, and evidence analysis by the School-Based Support Teams are heavily monitored by the district team to ensure fidelity in identification and placement. A great deal of time, resources and conversations with teachers and families is required for identification, placement and programming and considered an embedded strength in our district operations.</p>
<p>Areas for Development for the region</p>	<p>The Principal of Student Services has been working closely with PSTs, ECE coordinators and the Principal of Instruction to help PSTs understand the revised IEP, modified programming and BC curriculum initiatives. Training, meetings and sharing their ideas in this area continues to assist PSTs in their understanding of what is required to create competency based programming and assistance to teachers. There are still lots of questions of how to support students in high school with respect to IEPs and SSPs. The Student Services Team continues to work with the Highschool PSTs as to how to ensure authentic programming, assessment and accreditation. This work will continue. A concentrated focus for post secondary transition with checklists, steps for communicating and documenting decision making is being developed.</p> <p>The district will continue to develop the teachers and PSTs' understanding of the IEP, including the replacement goals, and how this aligns with NWTs' implementation of the BC curriculum. We will review our reporting process of IEPs to better align with the new IEP including competencies and replacement goals.</p>
<p>Additional Comments for the region.</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 Leadership Team understands and provides flexibility with the yearly pressure points for PSTs. The DSST and PSTs have created a pre-planned yearly schedule of timelines and schedules for school and district IS processes. The DSST and PSTs will meet regularly to review time management; design ways to problem solve and work with principals to ensure effectiveness of student programming. The DSST 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 Information Bank (digital hub of tools, procedures and resources) all year to decrease wait times and dependencies. The RISC/SSC will continue to work with PSTs to revise and use checklists and tools that streamline and align the different duties and expectations.</p> <p>Record Management will continue to be reviewed by the Director with administrators and PSTs. File audits as a practice of PSTS will be reinforced and further enhanced in 2023-2024 to expedite PST time management on all levels.</p> <p>On select Thursday PMs, the PSTs will continue to use this collaborative time to continue their work on what they feel they need to impact learning for all. 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, “PST Autonomy” and reinforce boundary setting of role.</p>
---	---

<p>Areas of Strength for the region</p>	<p>YCS PSTs regular meetings and the resource tool known as the PST bank of information lead by the Principal of SS and Director continues to be a responsive tool in meeting the range of experience and efficacy for YCS PSTs. Training, team building and PST leadership development by the Principal of Student Services and Director’s is ongoing, responsive and well developed. The district</p>
---	---

	<p>Student Services team offers a range of different meetings over the school year for PSTs (full team, site meetings, elementary PSTs only and high school PSTs only.) PSTs report they appreciate this variation as it helps them cover a range of questions, collaboration and collective creativity to solve problems. Tools and revision of procedures and revisions are reviewed throughout the year. The Director and Principal of Student Services work hard to establish a safe environment for feedback and areas of improvement with PSTs so they can do the work that is required. Clarifying and revising procedures/process and reinforcing pedagogy is key to PST development and craft.</p>
<p>Areas for Development for the region</p>	<p>Highschool PSTs continue to be given extended opportunities to learn and understand adolescent mental health disorders as well as highschool transition processes to post secondary. Grade 8 is a particular focus for development in solid transitional planning but also as an important identification year for the PSTs and teachers. Grade 8 profiling in a comprehensive manner, assists current and future teachers on designing appropriate supports with the high school curriculum. Work is underway to dive deep into Grade 8 programming and profiling and ensuring PSTs can do what is required to help teachers know who their students are, their gaps and areas of strengths. There is work for this grade with inclusivity, Indigenizing and inquiry-based learning that will support teachers in meeting the needs of all.</p> <p>The Student Service team has started work with select PSTs on providing scheduled ongoing planning on specialized processes on a one to one. This intensive support is designed to propel areas that are underdeveloped and/or new to frontload the PSTs with newly created tools, relevant information and joint approval processes to ensure efficiency and effectiveness of procedures for those schools. This strategy is to help PST time manage. The Director leads this initiative to ensure the PSTs and Principal of SS have the SOPs functioning well. For example: Grade 8 Identification and Programming, High School Transition of Work Experience, KTEA testing and AAC facilitation.</p> <p>It will be the goal of YCS Student Service team, to reduce the amount of coordination time/paperwork from the PST's and increase teacher collaboration time to follow through on recommendations and program goals into the classroom. The goal is to ensure teachers and classroom assistants are working and intentional with specific students.</p>

Additional Comments for the region.	The ever changing role and increasing demands of PSTs requires constant monitoring of the role’s time use, areas of focus, analysis of communication strength with Administrators and with classroom teachers. This is ongoing and requires intentional monitoring. Teachers need more time to understand their role and responsibilities to special programming.
-------------------------------------	---

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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
1.00	2.0	YCS has been unable to secure a third ILI and so	2.0	YCS was allotted 4.72 for ILI’s. We secured a

		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.		third ILI this year (now have 3 ILI's), but have been unable to fill the other 1.72. We use 1.0 of that for a second ILE who supports language and culture and the creation of resources to Indigenizing practices.
--	--	--	--	---

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)
St. Joseph	Principal Social Emotional Coach Community Liaison Classroom Assistants Homeroom teachers	On Thursday half days are designated to School Teams. Approximately once every 4-6 weeks and as needed for special events.	
Weledeh	Assistant Principal Homeroom teachers Program Support Teacher Classroom Assistants Weledeh’s ILI		
St. Patrick	Assistant 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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
St. Joseph	4.72	1.75	Currently have a .5 position, advertising to fill the other .5 and will use .75 for language resource people/Elders in the school	1.61	We hired a full time ILI for ESJS and .33 of the additional funding went to our RILEwho supports our language teachers, and the creation of language resources to Indigenizing practices. The additional .28 was used on language resource workers, Elders in the school, and each camp we hired 1-3 resource workers who speak Wilìideh or Tł̨cho.
Weledeh		1.5	Currently have a 1.0 position. Will use 0.5 for language resource people and our Elder in school language speaker	1.5	1 full time ILI. .33 of the funding went to our RILE who supports our language teachers, and the creation of language resources to indigenizing practices. The additional .17 was used on language resource workers, elders in the school, and each camp we hired 1-3 resource workers who speak Wilìideh or Tł̨cho.

St. Patrick		1.75	Currently have a .5 position, advertising to fill the other .5 and will use .75 for language resource people/elders in the school	1.61	We moved one of our ILI's over to ESPHS full time. Of the left over funding, .33 of the went to our RILE who supports our language teachers, and the creation of language resources to indigenizing practices. The additional .28 was used on language resource workers, elders in the school, and each camp we hired 1-3 resource workers who speak Wìlìdeh or Tł̓cho.
TOTAL	4.72	5.0	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. We will be hiring an additional ILE to support school ILE teams and increase program support in schools. (See ILE budget above).	4.72	We have 3 ILI's hired, 1 additional RILE, and the left-over .72 we use in each school to hire Language resource workers 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.

Accommodations made to maintain Indigenous language instruction in the region, if any?	We aim to honour the language traditionally used in this region. While we aim to hire speakers of the Wìlìdeh dialect, we have hired ILIs that speak languages that are fairly similar to Tł̓cho/Wìlìdeh and who are willing to learn and use the language and text we do.
--	--

	<p>Our RILEs provide a great deal of instructional and resource support to our language learning teachers and instructors in order to help them learn the language while they are beginning teaching.</p> <p>When our Elder has the capacity, she is hired to join our new language teachers in their classrooms to act as a mentor and assist with language in real-time, with students and teachers.</p> <p>We hire our school Elder to help us with language translations and resource creation. We have worked together with her and our lead language teacher to explore the history of the Wiliideh dialect and its transition to text. As a team, we examined the oral pronunciation of duplicate vowels and tones. Since then, we have made it a priority to make language learning easier and less intimidating for everyone by using spellings of the words without numerous vowels and tones. We realize this accommodation sets us apart from other districts and makes it a struggle to find resources, but we strongly feel that this is how we grow and maintain language use, both in our language instruction classes/courses and district-wide.</p> <p>We work with our lead Indigenous Language Teacher and our Elder to record their oral use of the words or phrases. We share these recordings with our ILIs and our whole staff. These help our new learning ILIs to have direct access to the language when needed.</p> <p>For cultural experiences or school events, our RILEs attempt to first hire community members who can share the language.</p>
<p>Plans to recruit and retain language teachers, if any?</p>	<p>RILE is networking and searching for interested community members as we continue to meet and hire new people for our camps and events.</p> <p>YCS will continue posting the available job ads.</p> <p>We are exploring staff potential within our district. We aim to see if we can begin mentoring our Indigenous staff who have expressed interest in language learning and teaching.</p>
<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>Zero anticipated.</p>
<p>Challenges and/or barriers faced in the region</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 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.</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**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
 - 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)
St. Joseph	\$98,938	24,521		33,521	We applied for the TAKT and OTL grants and received a total of \$21,000. We used this funding between the three schools for different camps that we ran.	TAKT: \$8000 OTL: \$13,000
Weledeh		36,534		45,534	We applied for the TAKT and OTL grants and received a total of \$21,000. We used this funding between the three schools for different camps that we ran.	TAKT: \$8000 OTL: \$13,000
St. Patrick		37,883		40,883	We applied for the TAKT and OTL grants and received a total of \$21,000. We used this funding between the three schools for different camps that we ran.	TAKT: \$8000 OTL: \$13,000

TOTAL	\$98,938	98,938		119,938	We applied for the TAKT and OTL grants and received a total of \$21,000. We used this funding between the three schools for different camps that we ran.	TAKT: \$8000 OTL: \$13,000
--------------	----------	--------	--	---------	--	-------------------------------

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 are these positions funded?	If no to either of these positions, why not?
St. Joseph	N	Y (Liaison Position)	ILE program funds Jordan's Principle Funding	
Weledeh	N	Y(Liaison Position)	Jordan's Principle Funding	We believe the two other schools would benefit most from having an elder in the school. WCS has a long-term 1.0 ILI who supports the school in many ways, as well as an Elder who works consistently in and with the school, but is not available to work in the other schools.
St. Patrick	N	Y(Liaison Position)	ILE program funds Jordan's Principle 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.

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 and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
St. Joseph	Blanket Exercise in Sept/Oct for new staff, those that missed the previous year, or any interested in participating again	40%	0%	The evacuation made us begin the 2023/2024 school year late and thus we had to cancel the blanket exercise for new staff.
	Grade Jk-7 Teacher PD for cultural experiences	100%	99%	2 teachers were sick and thus not able to make their Teacher PD.
	Culture PD Day (on the land learning and understanding of cultural practices and language revitalization)	100%	88%	A few teachers were sick/away and thus not able to make the Culture PD.
	Staff retreats and/or learning sessions on the land (i.e. language lessons, land acknowledgement writing, traditional games training for coaches, bannock cooking, etc.)	100%	78%	Teachers were sick/away and thus not able to make the learning/on the land sessions.

Weledeh	Blanket Exercise in Sept/Oct for new staff, those that missed the previous year, or any interested in participating again	40%	0%	The evacuation made us begin the 2023/2024 school year late and thus we had to cancel the blanket exercise for new staff.
	Grade Jk-7 Teacher PD for cultural experiences	100%	99%	1 teacher was sick and thus not able to make their Teacher PD.
	Culture PD Day (on the land learning and understanding of cultural practices and language revitalization)	100%	95%	A few teachers were sick/away and thus not able to make the Culture PD.
	Staff retreats and/or learning sessions on the land (i.e. language lessons, land acknowledgement writing, traditional games training for coaches, bannock cooking, etc.)	100%	83%	Teachers were sick/away and thus not able to make the learning/on the land sessions.
St. Patrick	Blanket Exercise in Sept/Oct for new staff, those that missed the previous year, or any interested in participating again	40%	0%	The evacuation made us begin the 2023/2024 school year late and thus we had to cancel the blanket exercise for new staff.
	Grade 8-12 Teacher PD for cultural experiences.	100%	70%	All Grade 8 & 9, and northern studies teachers attended PD related to their Culture Camps. All other staff were supported with Teacher Resource Packages related to

	Culture PD Day (on the land learning and understanding of cultural practices and language revitalization)	100%	87%	their experience, and on-the-land support. A few teachers were sick/away and thus not able to make the Culture PD.
	Staff retreats and/or learning sessions on the land (i.e. language lessons, land acknowledgement writing, traditional games training for coaches, bannock cooking, etc.)	100%	90%	Teachers were sick/away and thus not able to make the learning/on the land sessions.
Central Services Staff	Blanket Exercise in Sept/Oct for new staff, those that missed the previous year, or any interested in participating again	40%	0%	The evacuation made us begin the 2023/2024 school year late and thus we had to cancel the blanket exercise for new staff.
	Culture PD Day (on the land learning and understanding of cultural practices and language revitalization)	100%	100%	
	Staff retreats and/or learning sessions on the land (i.e. language lessons, land acknowledgement writing, traditional games training for coaches, bannock cooking, etc.)	100%	98%	A few staff were sick/away and thus not able to make the learning/ on the land sessions.

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? <i>(Y/N)</i>	Duration of Experience <i>(Days / hours / frequency)</i>
St. Joseph/ Weledeh	Living our Dene Laws Camp	81 students (Junior Kindergartens)	1	heze! (yes)	2 classes a day, ½ day each, 2.5 days.
	Dog Sledding Camp	217 students (Grade 1/2 's)	2	heze! (yes)	2 classes a day, ½ day, 5.5 days.
St. Joseph/ Weledeh	Transportation Camp	113 students (grade 3's and 1 kindergarten)	2	heze! (yes)	1 class a day over 5 days
	Rabbit/Hare Camp	116 students (Grade 4's and one kindergarten class)	5	heze! (yes)	1 class a day over 5 days
St. Joseph/ Weledeh	Duck Camp	120 students (Grade 5's and 1 kindergarten class).	5	heze! (yes)	1 class a day over 5 days.
	Beaver and Muskrat Camp	117 students (Grade 6's and 1 Kindergarten Class)	6	heze! (yes)	1 class a day over 5 days.

St. Joseph/ Weledeh	Spring Fish Camp	125 students (Grade 7's and 3 kindergarten classes)	5	heze! (yes)	1 class a day over 5 days.
St. Patrick High School	Waterways and Canoe Camp	167 students (Grades 8 & 9)	4	heze! (yes)	1 class a day over 10 days
	Traditional Lifestyles Camp	46 students (northern studies classes & Do Edaizheh students)	3	heze! (yes)	1 class a day over 3 days

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School-Based Key Cultural Experience (list two per school)	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? (Y/N)	Duration of Experience (Days / hours / frequency)
Example: ILESHS	Drum Making	15 (Males in grade 10-12)	2	No – Elder and Knowledge keeper who led drum making were not fluent speakers	Various times over a two-week period
	Traditional Medicine	30 (Experiential Science Class)	2	Yes	Daily over a week in class.
St. Joseph	Feeding the Fire (TRW)	Whole school	5	Heze, elder lead the prayer and introduction in Wilidheh yatı	½ day

	Feeding the Fire (Year End)	Whole school	5	Heze, elder lead the prayer and introduction in Wilìideh yatì	½ day
	Sports Day (Indigenous Games)	Whole School	2	Heze	2 days
Weledeh	Fiddling	16	1	No - our fiddling instructor does not speak the language	twice a week for 1 hour all year.
	Feeding the Fire (Feast)	Whole school	5	Heze, elder lead the prayer and introduction in Wilìideh yatì	½ day
St. Patrick	Caribou Harvest	15 students	1	heze! (yes)	2 days

All Schools	Handgames Tournament	42 students participating, 23 students helping	4	heze! (yes)	Full day (8AM-8PM)
	Fish Fry	9 students helping in the AM, 4 students helping in the PM. 73 staff from all schools.	4	heze! (yes)	Full day: AM: Prep with students PM: Staff and a few student helpers.

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> • Example: ILESHS 	<ul style="list-style-type: none"> • 3 Tents • 1 Skidoo • Gas • Food for camps 	<ul style="list-style-type: none"> • 3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps • 1 skidoo – used for 10 camps – Rabbit and Muskrat • Gas – gas for boats and skidoo’s used for 20 camps in total - fall, winter and spring camps • Food – food supplies for all day camps and 2 over night High School Coming of Age camps.
St. Joseph	Gas Food for camps Wood	<ul style="list-style-type: none"> • Gas: gas for boats and skidoos, used for 15 days of camps • Food: food supplies for all day camps. • Wood: Wood used for all camps, school on-site programming in the tent frames, and feed the fire ceremonies.
Weledah	Gas Food for camps Wood	<ul style="list-style-type: none"> • Gas: gas for boats and skidoos, used for 15 days of camps • Food: food supplies for all day camps. • Wood: Wood used for all camps, school on-site programming in the tent frames, and feed the fire ceremonies.
St. Patrick	Gas Food for camps Wood	<ul style="list-style-type: none"> • Gas: gas for boats and skidoos, used for 15 days of camps • Food: food supplies for all day camps. • Wood: Wood used for all camps, school on-site programming in the tent frames, and feed the fire ceremonies.

G. 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	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
--------	---	--

		<p>Promote, Use, and Celebrate Indigenous Languages.</p>
<p><i>Example: ILESHS</i></p>	<ul style="list-style-type: none"> • ILES team planned monthly phrases for staff to practice and replace the English version with. • A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases. • Reinforced learning with the use of audio clips for practice 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included drumming, prayer, and songs in the language • Community-school graduation celebration in June.
<p>St. Joseph</p>	<ul style="list-style-type: none"> • Incorporated Language learning into all our PD Days, ILE Handbook & Dene Kede training. • RILE team planned monthly phrases for staff to practice and replace the English version with. • Reinforced learning with the use of audio clips for practice • Good morning and sign of the cross used daily in announcements • students welcomed by many staff with “K’omòdò hoizı” • Many staff use language at the end of the day to say “see you later” while at their supervision posts 	<ul style="list-style-type: none"> • Hosted school Christmas lunch which included prayer n the language • Community-school grade 7 farewell celebration in June. • Feeding the fire Ceremony (beginning of year and end of year). • Hosted community Art Walk that included prayer and some language components. • Indigenous Languages Month Events • Literacy Night in October
<p>Weledeh</p>	<ul style="list-style-type: none"> • Translated school prayers used at most school events and in rotation on the morning announcements • 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, organized them by topic and shared them frequently. • All Culture Camp teacher resources booklets include a variety of connected language resources, like sign of the cross, prayers, topic-related words/phrases, leveled challenges, etc. 	<ul style="list-style-type: none"> • Hosted school Christmas lunch which included prayer n the language • Hosted Community Feast which included drumming, prayer, and songs in the language. • Community-school grade 7 farewell celebration in June. • Feeding the fire Ceremony (beginning of year and end of year). • Indigenous Languages Month Events • Literacy Night in October

<p>St. Patrick</p>	<ul style="list-style-type: none"> ● Incorporated Language learning into all our PD Days, ILE Handbook & Dene Kede training. ● RILE team planned monthly phrases for staff to practice and replace the English version with. ● Reinforced learning with the use of audio clips for practice ● Good morning and sign of the cross used daily in announcements ● students welcomed by many staff with “K’omòdò hoizı” ● 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, organized them by topic and shared them frequently. ● All Culture Camp teacher resources booklets include a variety of connected language resources, like sign of the cross, prayers, topic-related words/phrases, leveled challenges, etc. 	<ul style="list-style-type: none"> ● Community-school graduation celebration in June. ● Spring Carnival ● Inclusion Day which included drumming, prayer, and O’canada in the language. ● Indigenous Languages Month Events
--------------------	---	--

H. 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.

<p>Allocated (\$)</p>	<p>Budgeted (\$)</p>	<p>Explanation for Difference <i>(if applicable)</i></p>	<p>Actual (\$)</p>	<p>Explanation for Difference <i>(if applicable)</i></p>
----------------------------------	---------------------------------	---	-------------------------------	---

\$43,182	44,000	Additional funds will be utilized from other areas of Indigenous Education.	50,392.01	We overspent in this area, as we hired elders and cultural resource experts for short term projects to support Indigenous language revitalization. The overspending was covered by the district.
----------	--------	---	-----------	--

I. Resource Development for OLC and ILE Handbook

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)
-------------------	------------------	--	----------------	--

\$46,072	45,000	\$1,000 will be utilized under Community Support and Indigenous Education.	54,946	<p><i>RILE's had a few projects on the go that were completed at the end of June. During completion of this report the final invoices had yet to be paid, however were paid by the end of June so numbers were fixed.</i></p> <p>We went over our budgeting for Language Resource Development where in realization we could have put some of our mentorship for our ILE's under our Indigenous Education budget line as they could fit in either pot given what they were hired for. The overspendature was covered by the distric or specific schools in which we partnered with for some projects. .</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 <i>(ex: assessment)</i>	Training Provider <i>(ex: RILE, ECE, Contractor)</i>	Dates and Location
<i>Example: ILESHS -2 ILIs and PST</i>	<i>OLC</i>	<i>Assessment</i>	<i>RILE and private contractor</i>	<i>September 12-14, Yellowknife</i>
All schools (3 ILI's)	ILE Handbook	Assessment and Overview, Do, Eda'izheh	RILES and ECE	December 1, 2023 Yellowknife
3 ILIs & RILE	OLC	Teaching pedagogy	ECE (Mindy Willet)	Two half days Dec 4, Oct 27 Yellowknife

3 ILIs	OLC	iPads/Technology	RILEs	2 different Early Thursday sessions (Nov, Feb), Yellowknife
3 ILIs, RILE	OLC	Language translations & learning	Elder, Lead language teacher	Oct 26, Oct 27, Nov 3, Jan 22, Feb 6, Feb 20, Apr 25 Yellowknife
3 ILIs	OLC	Increasing movement in the classroom	RILEs	1 Early Thursday Session, Yellowknife

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
<i>Example: Wordless book</i>	<i>Rebecca and the Trickster Raven</i>	30	<i>Dene Zhatie</i>
Book/Digital	OLC 10 Booklet	10/Digital (ILI)	Wìlìideh/English
	Culture Camp Social Stories	Digital/print (All staff)	English
Visuals	Wìlìideh Yatı Center Activities	Digital (ILIs/Do, Edaìzheh)	Wìlìideh/English
	Wìlìideh Yatı Games	Digital (All staff)	Wìlìideh/English
	Wìlìideh Yatı Word Searches	Digital/print (ILIs/All staff)	Wìlìideh
	Asì Xok'e Wegah't'ı	Digital (ILIs)	Wìlìideh
	Parts of a(n) _____	Digital/print (10 versions) (ILIs/Camp classes)	Wìlìideh/English
	Colour by Number	Digital/print (ILIs and elementary)	Wìlìideh

Digital	Weather Spinner	Digital (ILIs)	Wordless
	Getting Started with Wiliideh Yati	Digital (all staff)	Wiliideh/English
Book	Ekwo, Ekwo	40	Wiliideh
Games	Wooden language dice	50	Wiliideh
Translations	Wiliideh Words & Phrases Posters	Digital (All staff)	Wiliideh/English
	Wiliideh Yati songs	Digital (ILIs/Music teachers)	Wiliideh
	Prayers & Petitions	Digital (ILIs/Religion Coordinator)	Wiliideh
Posters/Visuals	Time Check Posters	9 sets (60 per set)	Wiliideh
	Wiliideh Words & Phrases Posters	Digital (All staff)	Wiliideh/English

The following table details **regional purchases made 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
<i>Example: iPads</i>	5	<i>5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.</i>
Ear phones	60	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 ear phones to allow students to work with apps and not distract others.
Cricut & Accessories	2	Accessories for the cricut so we can create with various materials, create different sizes, and make longer-lasting and relevant resources, etc.

Appendix B: Operating Plan - Operating Budget

Appendix C: Annual Report - Audited Financial Statements

Approvals

Operating Plan



Education Body Chair

Superintendent


June 19, 2023

June 19, 2023

Date

Date

Annual Report



Education Body Chair

Superintendent

September 27, 2024

September 27, 2024

Date

Date

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

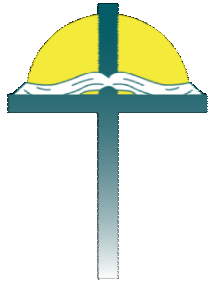
Consolidated Financial Statements

June 30, 2024

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

	Page
Management's Discussion and Analysis	2 - 17
Management's Responsibility for Financial Reporting	18
Independent Auditors' Report	19 - 21
Consolidated Statement of Financial Position	22
Consolidated Statement of Operations	23 - 24
Consolidated Statement of Changes in Net Assets	25
Consolidated Statement of Cash Flows	26
Consolidated Statement of Accumulated Surplus	27
Notes to Consolidated Financial Statements	28 - 57
Schedule 1 - Operating Fund - Detail of Expenses	58 - 59
Schedule 2 - Detail of Inclusive Schooling Expenses	60
Schedule 3 - Indigenous Languages and Culture Program Expenses	61
Schedule 4 - French Language Programs	62
Schedule 5 - Student Success Initiative Projects	63
Schedule 6 - Jordan's Principle	64
Schedule 7 - Schedule of Utilities Expenses	65



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, 2024

WHERE LEARNING LIGHTS THE SPIRIT
Où l'apprentissage reflète l'Esprit
Yedàl Nezjł T'à Hoghàts'eetq

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 assets 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, 2024 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 six 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 and Steven Voytilla.

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 2023-2024 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:

- Paul Kelly holds the role of principal at École St. Joseph School
- Don Reid serves as the principal at École St. Patrick High School.
- Alicia Larade serves as the principal at Weledeh Catholic School.

Student and Teacher Population

The following is the student enrolment, and number of teachers and Pupil/teacher ratio as of October 30, 2023.

	Enrolment	Teachers	Pupil/Teacher Ratio
École St Patrick High School	508	44	12
Weledéh Catholic School	355	31	11
École St Joseph School	511	45	11
	1374	120	11

There was a total of 224 staff at YCS as of June 2024.

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 Government of Northwest Territories.

Financial Assets

YCS maintains its financial assets in the form of Cash and Accounts Receivable. As of June 30, 2024, the cash balance stood at \$10.9 million, representing a decrease from the prior year's balance of \$11.8 million, but still indicating a healthy cash flow.

The overall financial asset position as of June 30, 2024, amounted to \$12.30 million, reflecting a slight decrease from the prior year's position of \$12.6 million. This change was primarily driven by a depletion in cash, which was partly offset by increases in 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 \$113K 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 \$5.2 million, demonstrating a notable increase from the prior year's net surplus of \$4.8 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 \$35.5 million to \$33.8 million.

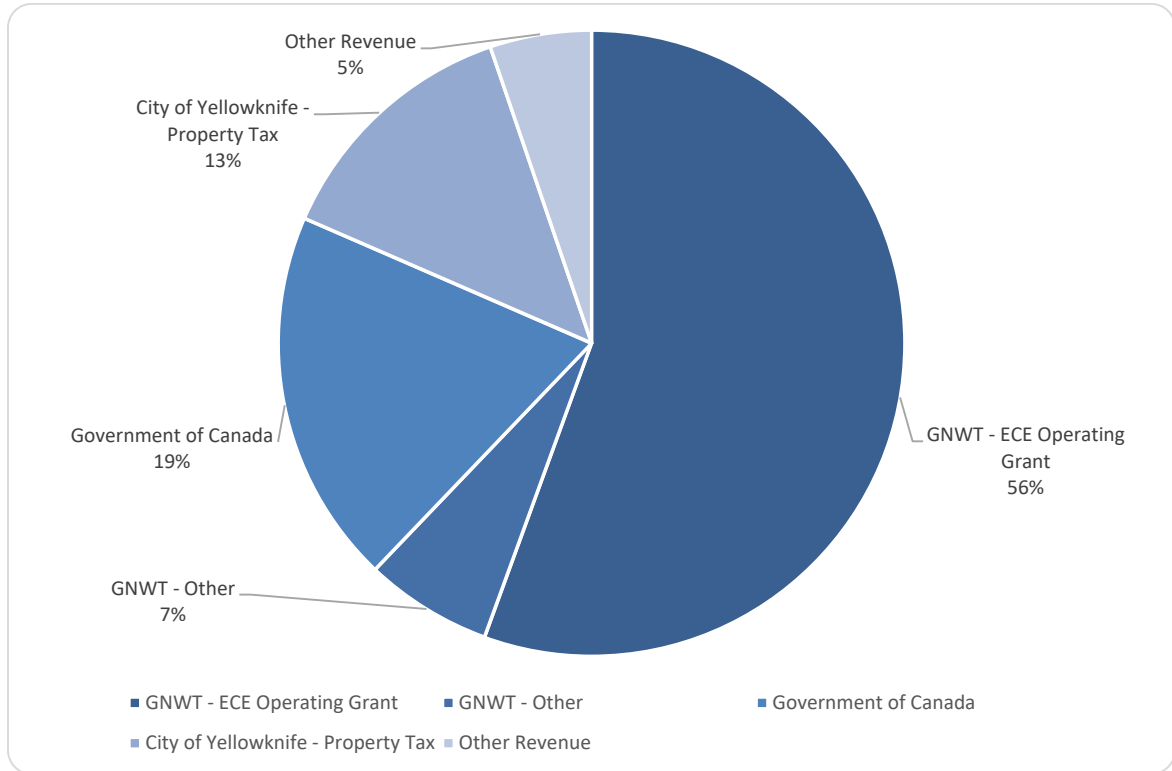
The decrease of \$1.6 million in tangible capital assets arises from the amortization of these assets during the fiscal year.

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 73-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 56% 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 63% of revenue is derived from the GNWT; other GNWT sources being contributions for French language programs, Out-of-School Care school programs and School based Counsellor programming.

Throughout the fiscal year, YCS also received 19% 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, 13% 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

¹ https://www.ece.gov.nt.ca/sites/ece/files/resources/school_funding_framework_2022-23.pdf

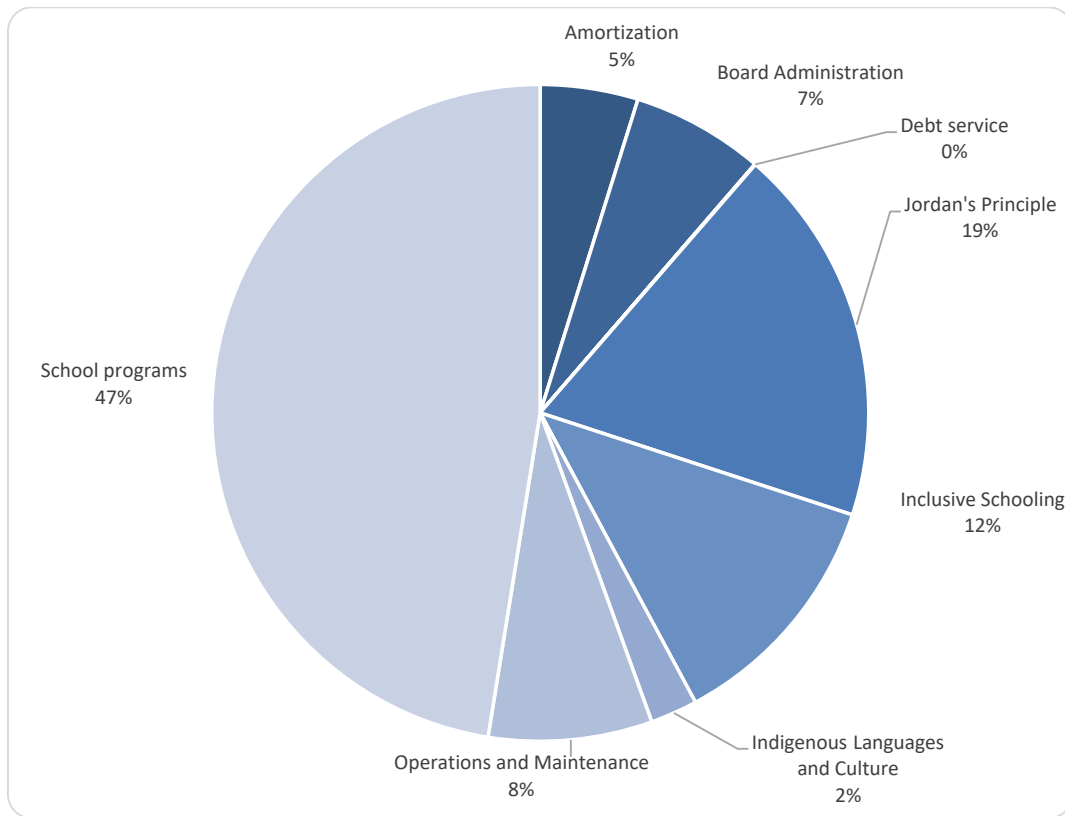
students from other school districts attend YCS schools, and the other districts receive GNWT core funding for those students.

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.

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. To go a step further, 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.

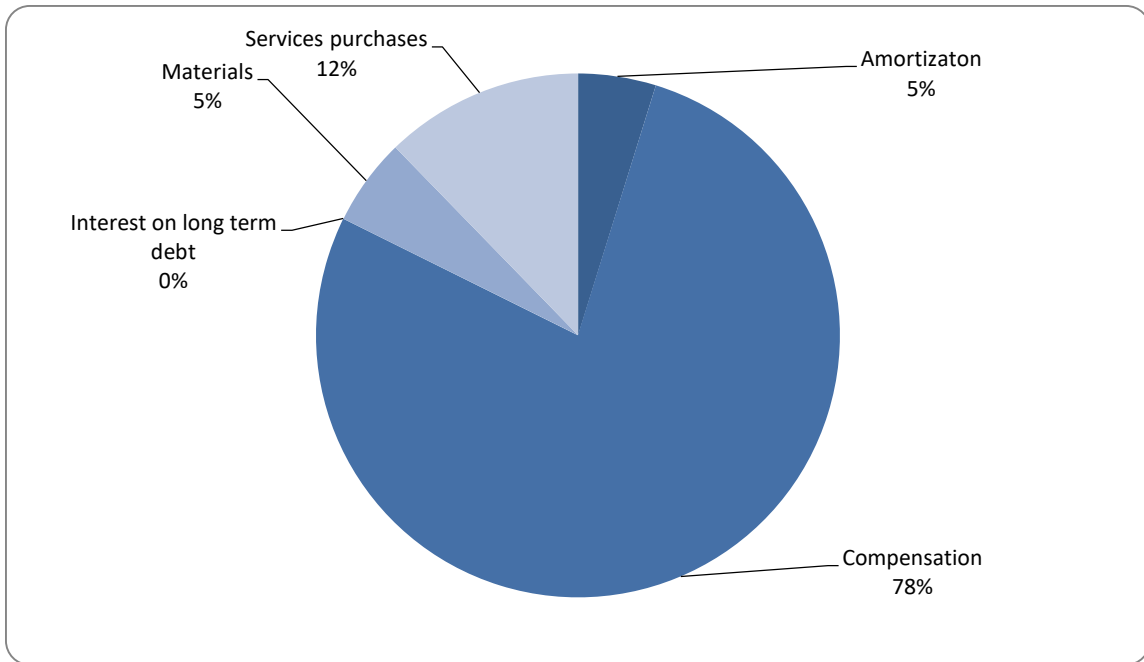
Indigenous Language Education (2%): This category includes salaries and benefits for Wiliideh Yati Language instructors, literacy coach, costs related to creating learning materials in the Wiliideh Yati language, and expenses associated with indigenous language and culture camps.

Jordan's Principle (19%): 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 (47%): 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 (78%): 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 (12%): This category accounts for expenses related to services purchased or contracted, such as busing, janitorial services, professional services, security services, and snow removal and other maintenance services.

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 2023-2024 fiscal year, there is an operating surplus of \$5.1 million.

The following table shows the summary of Accumulated Surplus.

	Opening	Increase (Decrease)	Closing
Operating fund surplus	4,762,590	369,434	5,132,024
Investment in tangible capital assets	35,271,818	(1,495,825)	33,775,993
Decentralized budget accumulated surplus	336,306	-	336,306
	40,370,714	(1,126,391)	39,244,323

The operating fund surplus increased by \$370K during the year. This increase was primarily attributed to increased investment income derived from Cah invested in GNWT Pool.

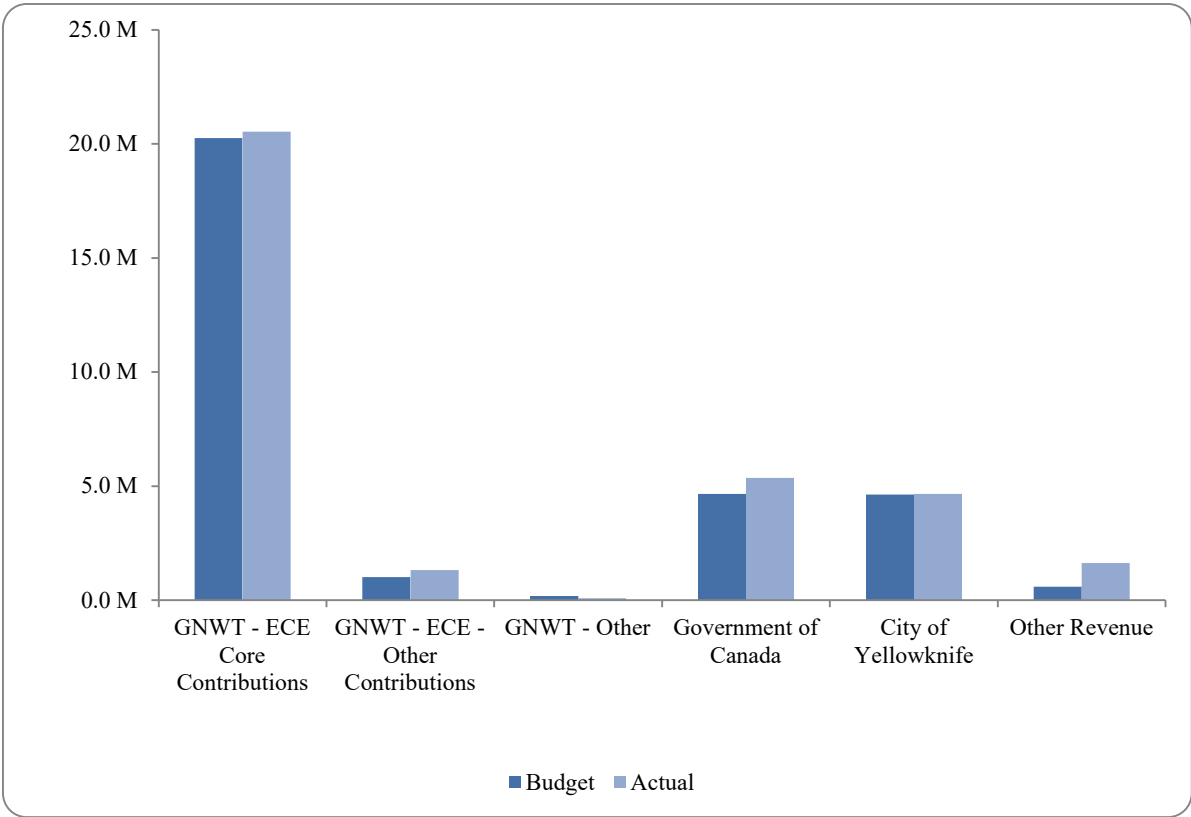
Investment in tangible capital assets represents the amount of funds received and recognized as revenue that allow us to purchase our tangible capital assets less accumulated amortization. The decrease in this account this year is due to amortization of our tangible capital assets partly offset by the principal portion of the repayment of the debenture on the Tallah Building.

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

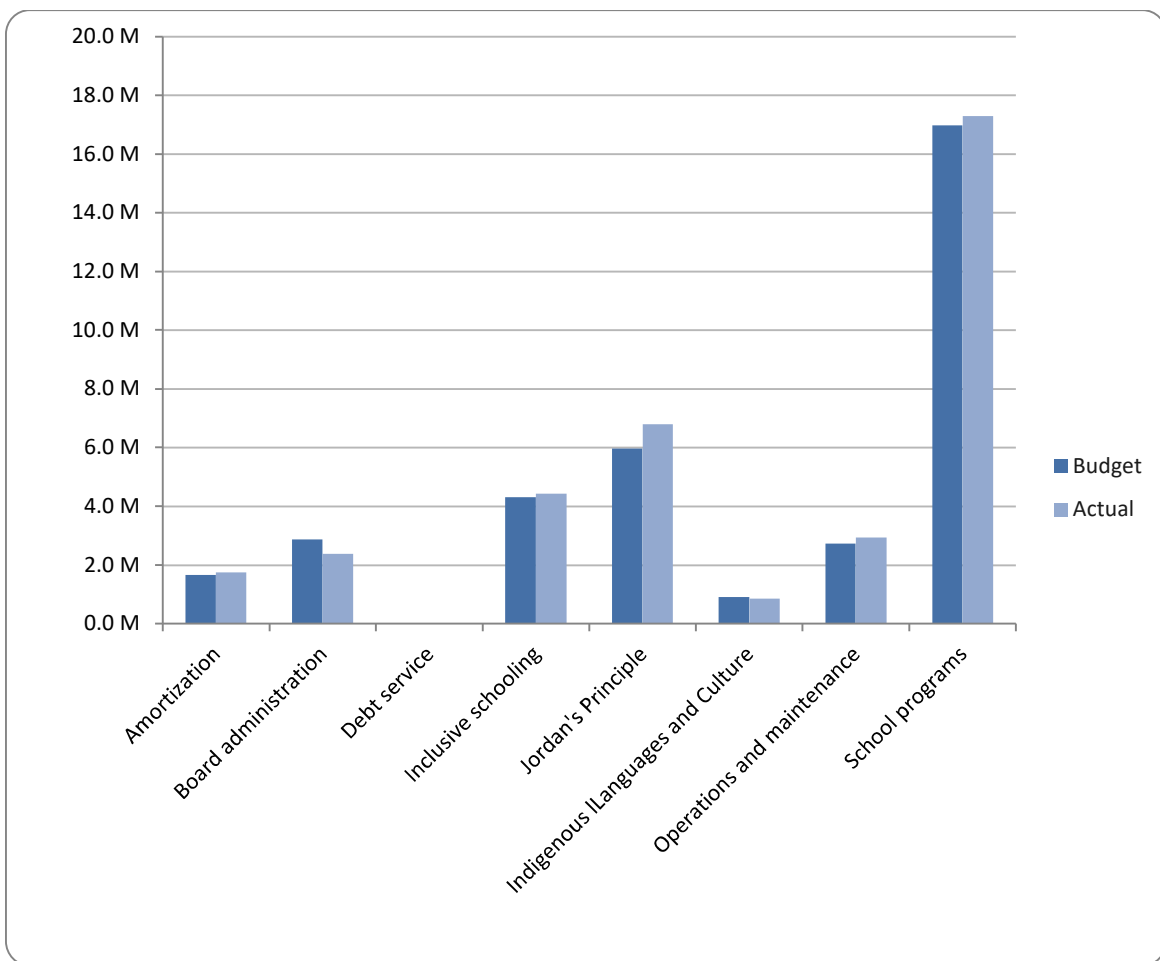
The budgeted revenue for 2023-2024 was \$32.1 million, while the actual revenue realized reached \$35.3 million. This increase in revenue can be attributed to several factors, including adjustments from the GNWT including School Based Wellness Counselors and Collective bargaining adjustments, an increase 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 2023-2024 fiscal year were initially set at \$35.4 million. However, the actual expenditures for the year totaled \$36.4 million, resulting in a variance (over-expenditure) of \$1.2 million.

This variance can be primarily attributed to the allocation of additional resources to support students under Jordan's Principle as funded and implementation of School based wellness counselors. 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.

At YCS, we inspire holistic learning by fostering deep connections with Indigenous knowledge, promoting diverse perspectives, and nurturing spiritual growth. Our community is committed to cultivating personal well-being, honoring the gifts of every individual, and building meaningful relationships rooted in respect, inclusion, and service. Together, we strive to create a faith-filled environment that empowers students to grow morally, spiritually, and intellectually while embracing the richness of our diverse world.

The commitment by Trustees to support all existing programs and positions demonstrates a dedication to the continuity and stability of educational offerings in a faith-based environment. 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 district's 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 district'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 district's commitment to faith-based education and spirituality 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, 2024

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

September 26, 2024

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, 2024, and the consolidated statement of changes in net financial assets, 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, 2024, 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, 2024 and 2023 are not recognized nor audited in the accompanying financial statements. Our audit opinion on the financial statements for the year ended June 30, 2023 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

Chartered Professional Accountants

Yellowknife, Canada
September 26, 2024

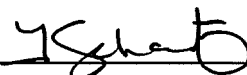
Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

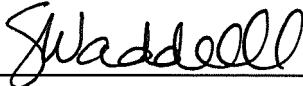
Consolidated Statement of Financial Position

As at June 30,	2024	2023
Financial Assets		
Cash and cash equivalents (Note 4)	\$ 10,889,417	\$ 11,772,395
Accounts receivable (Note 8)	1,188,679	661,520
Due from the Government of Canada (Note 13)	251,213	163,335
	12,329,309	12,597,250
Liabilities		
Accounts payable and accrued liabilities (Note 10)	818,528	655,268
Accrued payroll liabilities (Note 10)	4,037,839	4,023,508
Deferred revenue (Note 12)	804,529	1,697,343
Payroll benefits payable	90,512	27,591
Pensions (Note 15)	163,100	167,900
Long-term debt (Note 16)	64,523	177,636
Post-employment benefits and compensated absences (Note 17)	1,089,816	1,000,686
	7,068,847	7,749,932
Net Financial Assets	5,260,462	4,847,318
Non-Financial Assets		
Tangible capital assets (Note 19)	33,840,516	35,449,454
Prepaid expenses (Note 20)	143,345	73,942
	33,983,861	35,523,396
Accumulated Surplus	\$ 39,244,323	\$ 40,370,714
Represented by:		
Operating fund surplus	\$ 5,132,024	\$ 4,762,590
Investment in tangible capital assets	33,775,993	35,271,818
Decentralized budget accumulated surplus	336,306	336,306
	\$ 39,244,323	\$ 40,370,714

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,	2024 Budget	2024 Actual	2023 Actual
Revenues			
Government of the Northwest Territories			
ECE - Regular Contributions	\$ 19,412,834	\$ 19,621,227	\$ 20,539,075
ECE - Other contributions	811,500	2,265,762	1,318,106
Total ECE contributions (Note 30)	20,224,334	21,886,989	21,857,181
GNWT - Other contributions (Note 31)	45,900	66,121	85,025
Total GNWT contributions	20,270,234	21,953,110	21,942,206
Government of Canada			
Jordan's Principle (Schedule 6)	5,962,500	6,798,677	5,348,016
Menstrual Product Funding	-	51,402	22,888
Total Government of Canada contributions	5,962,500	6,850,079	5,370,904
City of Yellowknife - property tax requisitioned	4,637,000	4,672,874	4,672,910
Other Education Authorities			
Extra - jurisdictional tuition	100,000	137,048	85,280
Education authority generated funds			
Donations	50,000	42,665	100,232
Fees and Sales	343,000	368,476	367,416
Investments	400,000	694,818	528,337
Other	200,000	428,913	342,878
Rentals	200,000	170,308	178,593
Total generated funds	1,193,000	1,705,180	1,517,456
	\$ 32,162,734	\$ 35,318,291	\$ 33,588,756

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Operations (continued)

For the year ended June 30,	2024 Budget	2024 Actual	2023 Actual
Expenses			
School Programs (Schedule 1)	\$ 16,970,400	\$ 17,290,918	\$ 17,384,670
Inclusive Schooling (Schedule 2)	4,307,000	4,429,462	4,021,689
Board Administration (Schedule 1)	2,870,500	2,381,625	2,487,399
Operations and Maintenance (Schedule 1)	2,726,000	2,938,563	2,904,352
Indigenous Languages and Culture (Schedule 3)	913,000	846,874	619,354
Jordan's Principle (Schedule 1)	5,967,500	6,798,709	5,348,016
Amortization (Schedule 1)	1,666,000	1,751,643	1,742,130
Debenture Interest (Schedule 1)	4,000	6,888	9,880
	35,424,400	36,444,682	34,517,490
Annual operating deficit before other items	(3,261,666)	(1,126,391)	(928,734)
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	(3,261,666)	(1,126,391)	(609)
Opening accumulated surplus	40,370,714	40,370,714	40,371,323
Closing accumulated surplus	\$ 37,109,048	\$ 39,244,323	\$ 40,370,714

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Changes in Net Assets

For the year ended June 30,	2024 Budget	2024 Actual	2023 Actual
Operating deficit	\$ (3,261,666)	\$ (1,126,391)	\$ (609)
Acquisition of tangible capital assets	-	(142,705)	(1,573,529)
Amortization of tangible capital assets	1,600,000	1,751,643	1,742,130
Change in prepaid expenses and deposits	-	(69,403)	57,033
Increase (decrease) in net assets	(1,661,666)	413,144	225,025
Net assets, beginning of year	4,847,318	4,847,318	4,622,293
Net assets, end of year	\$ 3,185,652	\$ 5,260,462	\$ 4,847,318

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Cash Flows

For the year ended June 30,	2024	2023
	Actual	Actual
Cash provided by (used in):		
Operating transactions		
Operating deficit	\$ (1,126,391)	\$ (609)
Items not affecting cash:		
Amortization	1,751,643	1,742,130
	625,252	1,741,521
Changes in non-cash working capital items		
Increase in accounts receivable	(527,159)	(632,476)
Increase in due from the Government of Canada	(87,878)	(83,664)
Decrease (increase) in prepaid expenses	(69,403)	57,033
Increase (decrease) in accounts payable and accrued liabilities	163,260	(176,555)
Increase in accrued payroll liabilities	14,331	409,913
Increase (decrease) in pensions	(4,800)	28,100
Increase in post-employment benefits and compensated absences	89,130	131,816
Decrease in deferred revenue	(892,814)	(731,558)
Increase in payroll benefits payable	62,921	9,416
	(1,252,412)	(987,975)
Cash provided by (used in) operating transactions	(627,160)	753,546
Financing transaction		
Repayment of long-term debt	(113,113)	(110,120)
Capital transaction		
Acquisition of tangible capital assets	(142,705)	(1,573,529)
Deposit in Trust - Pellet Boiler	-	1,505,000
(Decrease) increase in cash and cash equivalents	(882,978)	574,897
Cash and cash equivalents, beginning of year	11,772,395	11,197,498
Cash and cash equivalents, end of year	\$ 10,889,417	\$ 11,772,395

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Accumulated Surplus

For the year ended June 30,	2024	2023
Operating Fund Surplus		
Operating fund surplus, beginning of year	\$ 4,762,590	\$ 4,704,718
Operating deficit	(1,126,391)	(609)
Transfer from investment in tangible capital assets	1,495,825	58,481
Operating fund surplus, end of year	\$ 5,132,024	\$ 4,762,590
Transfer from investment in tangible capital assets consists of:		
Amortization	\$ 1,751,643	\$ 1,742,130
Capital acquisitions	(142,705)	(1,573,529)
Debenture principal repayment	(113,113)	(110,120)
	\$ 1,495,825	\$ 58,481
Investment in Tangible Capital Assets		
Investment in tangible capital assets, beginning of year	\$ 35,271,818	\$ 35,330,299
Amortization	(1,751,643)	(1,742,130)
Capital acquisitions	142,705	1,573,529
Debenture principal repayment	113,113	110,120
Investment in tangible capital assets, end of year	\$ 33,775,993	\$ 35,271,818
Decentralized Budget Accumulated Surplus		
Decentralized budget accumulated surplus, beginning of year	\$ 336,306	\$ 336,306
Decentralized budget accumulated surplus, end of year	\$ 336,306	\$ 336,306
Total Accumulated Surplus	\$ 39,244,323	\$ 40,370,714

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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, 2024

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, 2024

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, 2024

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.

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, and fees and sales are recorded as the service is provided and receipt of funds 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, 2024

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, 2024

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, 2024.

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. This plan has been approved to be terminated effective August 31, 2023 and ceased receiving contributions with the intention of being wound up.

Effective August 31, 2023, the YCS became a member of the Northern Employee Benefits Services pension plan.

(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, 2024

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, 2024.

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, 2024

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.

(r) Asset Retirement Obligation

Asset retirement obligations are recognized for the Authority's schools and buildings, some of which could contain asbestos, mercury and/or 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.

If an asset retirement obligation ("ARO") has been determined to exist, the estimated future expenditures to settle the legal obligations are to be recorded as a liability with a corresponding increase to tangible capital assets.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

3. Future Accounting Changes and Adoption of New Accounting Standards

(a) Adoption of New Accounting Standards

Revenue, *Section PS 3400*

Section PS 3400, Revenues, was issued by the Public Sector Accounting Standards Board ("PSAB", or the "Board") November 15, 2018. It is effective for fiscal years beginning on or after April 1, 2023. The standard establishes how to account for and report on revenues. Specifically, it differentiates between revenues arising transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

The adoption of this standard has had no significant impact to the financial statements.

(b) Future Accounting Changes

The Conceptual Framework for Financial Reporting in the Public Sector, PS 1202

PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The Conceptual Framework applies to fiscal years beginning on or after April 1, 2026. Earlier adoption is permitted. This Conceptual Framework is to be applied prospectively.

The impact of the transition to this proposed accounting standard is being reviewed by management.

4. Cash and Cash Equivalents

	2024	2023
Cash and cash equivalents	\$ 10,889,417	\$ 11,772,395

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.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

7. Portfolio Investments

YCS does not have any portfolio investments.

8. Accounts Receivable

	Accounts Receivable	Allowance for doubtful accounts	Net 2024	2023
Due from GNWT	\$ 895,811	\$ -	\$ 895,811	\$ 532,781
Due from other	141,885	-	141,885	94,487
Due from related parties	150,983	-	150,983	34,252
Total	\$ 1,188,679	\$ -	\$ 1,188,679	\$ 661,520

9. Inventories

YCS does not have any inventories.

10. Accounts Payable and Accrued Liabilities

	2024	2023
Damage deposits	\$ 4,310	\$ 3,662
Trades payable	814,218	651,606
	\$ 818,528	\$ 655,268
Accrued payroll liabilities		
Teachers - Northwest Territories Teachers' Association	\$ 2,825,377	\$ 2,625,162
Non-Teacher - Union of Northern Workers	1,109,141	1,303,740
Excluded employees	103,321	94,606
	\$ 4,037,839	\$ 4,023,508

11. Contribution Repayable

YCS does not have any contribution repayable.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

12. Deferred Revenue

	June 30, 2023	Funding received or receivable	Revenue recognized	June 30, 2024
Government of Canada				
First Nations and Inuit Health Branch - Jordan's Principle	\$ 1,448,259	\$ 5,959,983	\$(6,798,677)	\$ 609,565
Menstrual Product Funding	196,366	-	(51,402)	144,964
	1,644,625	5,959,983	(6,850,079)	754,529
Government of the Northwest Territories				
GNWT - ECIF Funding	-	50,000	-	50,000
GNWT - SCIP Funding	52,718	-	(52,718)	-
	52,718	50,000	(52,718)	50,000
	\$ 1,697,343	\$ 6,009,983	\$(6,902,797)	\$ 804,529

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 eligible expenses are incurred or conditions of funding are satisfied.

13. Due from the Government of Canada

	Accounts Receivable	Allowance for doubtful accounts	Net 2024	2023
GST Receivable	\$ 251,213	\$ -	\$ 251,213	\$ 163,335

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, 2024

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, 2024.

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, 2024

15. Pensions (continued)

(b) Defined Benefit Plan

Each permanent full-time employee, belonged to an eligible class of employees, automatically becoming a Member of the plan as of the first day of employment with YCS.

Each permanent part-time employee, belonged to an eligible class of employees, automatically becoming 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 were 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 2024 calendar year was \$67,650 (2023 - \$66,000).

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 provided inflation protection during retirement at 75% of the increase in the Northwest Territories Consumer Price Index. The Plan was approved to be terminated by the Board of Trustees effective August 31, 2023 and is the final dissolution of the plan is pending approval from the Office of the Superintendent of Financial Institutions ("OSFI").

Benefits are vested immediately.

During fiscal 2023/2024 Yellowknife Catholic Schools did not contribute to the plan (\$1,883,000 in fiscal 2022/2023) in respect to the DB component as a result of the plan being approved for termination on August 31, 2023. .

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

15. Pensions (continued)

(b) Defined Benefit Plan (continued)

The date of the most recent actuarial valuation of the Plan is August 31, 2023, and extrapolated to June 30, 2024. 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, 2024 is as follows:

(d) Plan assets

	Pension Plan	Supplementary Plan	2024
Fair value, beginning of year	\$ 35,117,200	\$ -	\$ 35,117,200
Expected return on plan assets	1,712,000	-	1,712,000
Employer contributions	302,600	-	302,600
Employee contributions	274,400	-	274,400
Benefit payments and expenses	(932,000)	-	(932,000)
Experience gain (loss)	(1,493,900)	-	(1,493,900)
Fair value, end of year	\$ 34,980,300	\$ -	\$ 34,980,300

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

15. Pensions (continued)

(e) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2024
Balance, beginning of year	\$ 27,384,500	\$ 37,200	\$ 27,421,700
Current service cost	434,000	500	434,500
Interest cost on accrued benefit obligation	1,340,300	2,000	1,342,300
Benefit payments and expenses	(932,000)	-	(932,000)
(Gains) / losses on accrued benefit obligation	(80,400)	(200)	(80,600)
Balance, end of year	\$ 28,146,400	\$ 39,500	\$ 28,185,900

(f) Funded status

	Pension Plan	Supplementary Plan	2024
Plan surplus / (deficit)	\$ 6,673,100	\$ 39,900	\$ 6,713,000
Unrecognized (gains) losses	1,630,400	123,200	1,753,600
Accrued benefit asset (liability) before limit on assets	8,303,500	163,100	8,466,600
Impact of limit on assets	(8,303,500)	-	(8,303,500)
Accrued benefit asset (liability) after limit on assets	\$ -	\$ 163,100	\$ 163,100

(g) Determination of pension cost

	Pension Plan	Supplementary Plan	2024
Current service cost	\$ 159,600	\$ 500	\$ 160,100
Interest on accrued benefit obligation	(371,700)	2,000	(369,700)
Amortization of losses / (gains)	30,000	(7,300)	22,700
Change in valuation allowance	484,700	-	484,700
Pension expense	\$ 302,600	\$ (4,800)	\$ 297,800

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

15. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2023 is as follows:

(h) 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 (loss) gain	(1,389,600)	-	(1,389,600)
Fair value, end of year	\$ 32,338,000	\$ -	\$ 32,338,000

(i) 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

(j) Funded status

	Pension Plan	Supplementary Plan	2023
Plan surplus (deficit)	\$ 7,732,700	\$ (155,200)	\$ 7,577,500
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 on limit of assets	(7,818,800)	-	(7,818,800)
Accrued benefit asset (liability)	\$ -	\$ (167,900)	\$ (167,900)

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

15.Pensions (continued)

(k) 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

(l) Actuarial assumptions

	2024	2023
Discount rate - pension plan	4.90%	4.90%
Discount rate - supplementary plan	5.91%	5.91%
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

* 2024 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B;
2023 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B.

(m) Plan assets consist of:

	2024	2023
Fixed income securities	60%	60%
Equity securities	40%	40%

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

16. Long-Term Debt

	2024	2023
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 5.29% (2023 - 5.19%). If rates do not change, the final instalment will be due in 2025.	\$ 64,523	\$ 177,636

The debentures are registered.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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, 2024. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2024 and the results extrapolated to June 30, 2024. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the Authority.

Reconciliation of Accrued Benefit Obligation

	Severance and removal	Compensated absences	2024	2023
Accrued benefit obligation, beginning of year	\$ 568,242	\$ 281,056	\$ 849,298	\$ 861,693
Current service cost	65,667	20,200	85,867	89,387
Interest cost	28,636	13,925	42,561	37,090
Benefits paid	(35,654)	(22,291)	(57,945)	(24,418)
Actuarial gains/losses	(57,714)	(12,259)	(69,973)	(114,454)
Accrued benefit obligations, end of year	569,177	280,631	849,808	849,298
Unamortized net actuarial gain/loss	111,926	128,082	240,008	151,388
Accrued benefit liability	\$ 681,103	\$ 408,713	\$ 1,089,816	\$ 1,000,686

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

17. Post-Employment Benefits and Compensated Absences (continued)

Benefits Expense

	Severance and removal	Compensated absences	2024	2023
Current service cost	\$ 65,667	\$ 20,200	\$ 85,867	\$ 89,383
Interest cost	28,636	13,925	42,561	37,090
Amortization of net actuarial loss	(1,528)	20,175	18,647	29,759
Benefit expense, end of year	\$ 92,775	\$ 54,300	\$ 147,075	156,232

The discount rate used to determine the accrued benefit obligation was an average of 5.30% (2023 - 4.10%). The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2025	\$ 72,181	\$ 22,028	\$ 94,209
2026	73,752	20,914	94,666
2027	79,771	24,053	103,824
2028	69,860	23,885	93,745
2029	67,401	25,957	93,358
Total	\$ 362,965	\$ 116,837	\$ 479,802

18. Trust Assets Under Administration

YCS does not have any trust assets under administration.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

19. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization	Net Book Value, June 30, 2024	Net Book Value, June 30, 2023
Land and improvements	\$ 1,838,825	\$ -	\$ -	\$ -	\$ -	\$ 1,838,825	\$ 1,838,825
Equipment	2,434,549	142,705	-	152,777	841,471	1,735,783	1,745,855
Buildings and Portables							
Career and Technical Centre	2,878,916	-	-	73,888	1,475,042	1,403,874	1,477,762
Central Services offices	1,048,460	-	-	41,700	868,868	179,592	221,292
Ecole St. Joseph School	37,393,984	-	-	788,566	18,143,992	19,249,992	20,038,558
Ecole St. Patrick High School	12,292,334	-	-	321,853	8,724,868	3,567,466	3,889,319
Tallah Building	621,027	-	-	15,757	183,649	437,378	453,135
Weledeh Catholic School	13,096,660	-	-	357,102	7,669,054	5,427,606	5,784,708
	67,331,381	-	-	1,598,866	37,065,473	30,265,908	31,864,774
	\$ 71,604,755	\$ 142,705	\$ -	\$ 1,751,643	\$ 37,906,944	\$ 33,840,516	\$ 35,449,454

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

20. Prepaid Expenses and Deposits

	2024	2023
Total	\$ 143,345	\$ 73,942

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 2024	Net Book Value 2023
St. Joseph Portables 4 Units	\$ 1,622,045	\$ 219,652	\$ 1,402,393	\$ 1,442,944

Rent expense of \$40,551 (2023 - \$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, 2024.

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	2025	2026	2027	Total
Courier services	June 2025	\$ 7,957	\$ -	\$ -	\$ 7,957
Janitorial	June 2026	635,496	635,496	-	1,270,992
Photocopier	April 2027	11,792	11,792	9,209	32,793
Student bussing	August 2026	393,797	393,797	-	787,594
Technology	February 2027	32,475	32,475	21,650	86,600
		\$ 1,081,517	\$ 1,073,560	\$ 30,859	\$ 2,185,936

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, 2024

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	2024	2023
Government of the Northwest Territories				
Department of Education, Culture and Employment	\$ 826,690	\$ -	\$ 826,690	\$ 3,751
Department of Finance	57,902	-	57,902	529,030
Department of Health and Social Services	11,220	-	11,220	-
Aurora College	13,935	-	13,935	13,430
Dettah District Education Authority	137,048	-	137,048	-
Total due from related parties	\$ 1,046,795	\$ -	\$ 1,046,795	\$ 546,211

Revenues from related parties:

	2024	2023
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 21,886,989	\$ 21,857,181
Department of Municipal and Community Affairs	48,696	50,900
Department of Health and Social Services	9,425	10,425
Department of Environment and Natural Resources	8,000	10,000
Aurora College - Tallah building	\$ 124,188	\$ 123,198
Dettah District Education Authority	137,048	85,280

Expenses from related parties:

	2024	2023
Government of the Northwest Territories		
Department of Finance - debenture	\$ 120,000	\$ 120,000

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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 17, 2023.

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, 2024

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 School Board 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 is covered up to the insurable limit.

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, 2024 is as follows:

	2024
Cash and cash equivalents	\$ 10,889,417
Due from the Government of Canada	251,213
Accounts receivable	1,188,679
Maximum credit risk exposure	<u>\$ 12,329,309</u>

At June 30, 2024, the following accounts receivable were past due but not impaired.

	30 days	60 days	90 days
\$	109,844	\$ 250	\$ 172,616

At June 30, 2024, 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, 2024, receivables from one (2023 - one) customer comprised 85% (2023 - 92%) 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 \$64,523 (2023 - \$177,636) may be adversely affected by a change in the interest rates.

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

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	\$ 10,889,417	\$ -	\$ -	\$ -
Due from the government of Canada	251,213	-	-	-
Accounts receivable	1,188,679	-	-	-
Total assets	\$ 12,329,309	\$ -	\$ -	\$ -
Total assets - prior year	\$ 12,597,250	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 818,528	\$ -	\$ -	\$ -
Due to the Government of Canada	-	-	-	-
Long-term debt	64,523	-	-	-
Accrued payroll liabilities	4,037,839	-	-	-
Total liabilities	\$ 4,920,890	\$ -	\$ -	\$ -
Total liabilities - prior year	\$ 4,734,963	\$ 57,591	\$ 63,858	\$ -
Net total	\$ 7,408,419	\$ -	\$ -	\$ -
Net total - prior year	\$ 7,862,287	\$ (57,591)	\$ (63,858)	\$ -

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, 2024

28. Expenses By Object

	2024 Budget	2024 Actual	2023 Actual
Amortization	\$ 1,666,000	\$ 1,751,643	\$ 1,742,130
Compensation	28,929,500	28,257,337	27,217,218
Interest on long-term debt	4,000	6,888	9,880
Materials/Freight	843,000	1,963,006	1,657,149
Services Purchased/Contracted	3,981,900	4,465,808	3,891,113
	\$ 35,424,400	\$ 36,444,682	\$ 34,517,490

29. Comparative Figures

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

30. ECE Contributions

	2024	2023
Original contribution	\$ 19,412,834	\$ 20,264,913
Student Success Initiative	103,000	103,000
Termination benefits	77,620	91,088
Mentorship release time	27,773	30,074
Deferred SSI	-	50,000
Updated contribution	\$ 19,621,227	\$ 20,539,075
After school program subsidy	548,971	352,539
Diplôme d'Études en Langue Française (DELF)	40,000	40,000
Extra French funding	-	223,000
French language funding	579,922	280,500
COVID-19 support funding	-	414,067
School based mental health and wellness services	468,578	-
2023-2024 Collective bargaining increases	619,791	-
French Language Communication and Services	8,500	8,000
Other contributions	2,265,762	1,318,106
TOTAL	\$ 21,886,989	\$ 21,857,181

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

31. GNWT - Other Contributions

	2024	2023
Department of MACA		
Active After School	\$ 43,696	\$ 45,900
Cultural Leadership	5,000	-
Education Excursion	-	5,000
Department of Health and Social Services		
Drop the Pop	9,425	10,425
Department of Environment & Natural Resources		
Take a Kid Trapping	8,000	10,000
TOTAL	\$ 66,121	\$ 71,325

32. Contingent Assets

YCS does not have any contingent assets.

33. 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:

	2025	2026	2027	2028 and beyond	Total
Jordan's Principle	\$ 6,495,141	\$ 6,960,269	\$ -	\$ -	\$ 13,455,410
Tallah Building	123,489	123,489	123,489	123,489	493,956
Core Funding	19,644,090	-	-	-	19,644,090
	\$ 26,262,720	\$ 7,083,758	\$ 123,489	\$ 123,489	\$ 33,593,456

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
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2024

34. Northern Employee Benefits Services (NEBS) Pension Plan

Starting September 1, 2023, the School Board became a participating member in the Plan. The School Board is required to make contributions to the plan of 8% of pensionable earnings, and to remit employee contributions of 8%. These contributions cover service costs and a provision for adverse deviation.

The Plan is governed by the *Northern Employee Benefits Services Pension Plan Act* (in force October 1, 2015) (the "Act") and a Plan text document maintained by the administrator of the Plan. Both the Act and the Plan text document provide that participating employers are liable for their share of any funding shortfalls in the Plan as determined on a going concern basis, and on Plan windup. The Act and the Plan text document provide any going concern shortfalls, should they arise, are to be paid down over no more than 15 years and that contribution rates may be increased if necessary to do so.

Pursuant to the Act, the Plan is exempt from compliance with the *Pension Benefits Standards Act, 1985* (PBSA) and is not required to be funded on a solvency basis.

As at January 1, 2024, the NEBS Pension Plan had a going concern surplus of \$66,573,900 (2023 - \$81,300,000) and a funded ratio of 118.5% (2023 - 127%). The Plan serves 4,205 (2023 - 3,789) employee members and 118 (2023 - 117) participating employers. The NEBS Pension Plan did not perform a solvency analysis as at January 1, 2024.

During the year contributions made by the School Board to the NEBS pension plan totalled \$1,286,425.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 1
Operating Fund - Detail of Expenses

For the year ended June 30, 2024

	School Programs	Inclusive Schooling (Schedule 2)	Administration	Board Operations and Maintenance	Indigenous Languages and Culture (Schedule 3)	Transfer & Others	Jordan's Principle	Total 2024	Budget 2024	Total 2023
Salaries										
Teachers	\$ 11,078,428	\$ 2,067,980	-	\$ -	\$ 569,287	-	\$ 1,197,092	\$ 14,912,787	\$ 15,979,000	\$ 13,830,484
Instruction assistants	-	1,070,380	-	-	-	-	3,555,400	4,625,780	4,483,000	4,047,340
Non-instructional	1,224,536	314,087	913,507	260,518	107,110	-	-	2,819,758	2,861,000	3,070,069
Board honoraria	-	-	73,961	-	-	-	-	73,961	75,000	72,779
	12,302,964	3,452,447	987,468	260,518	676,397	-	4,752,492	22,432,286	23,398,000	21,020,672
Employee Benefits										
Employee benefits	3,150,303	796,172	377,235	76,132	91,261	-	1,125,381	5,616,484	5,304,500	6,038,427
Leave and termination benefits	208,567	-	-	-	-	-	-	208,567	227,000	158,119
	3,358,870	796,172	377,235	76,132	91,261	-	1,125,381	5,825,051	5,531,500	6,196,546
Services Purchased/Contracted										
Advertising/publishing	16,234	-	59,086	-	-	-	-	75,320	42,000	120,688
Communication	66,738	-	24,955	5,676	-	-	-	97,369	61,000	103,657
Contracted services	26,072	75,305	2,297	893,189	12,177	-	125,473	1,134,513	597,900	1,042,673
Maintenance and repairs	454	635	-	842,199	18,927	-	-	862,215	342,500	717,773
Other	82,341	-	395,587	13,741	-	-	-	491,669	-	111,987
Professional/technical	33,509	44,735	340,261	-	8,793	-	-	427,298	1,491,000	315,122
Rental/leases	36,987	-	11,991	-	-	-	-	48,978	15,000	43,969
Student transportation	440,209	5,407	-	-	-	-	3,724	449,340	465,000	452,260
Travel	35,332	-	6,768	-	-	-	-	42,100	36,500	29,998
Utilities: Electricity	-	-	-	393,194	-	-	-	393,194	416,000	426,113
Heating	-	-	-	332,280	-	-	-	332,280	408,000	412,231
Water/sewage	-	-	-	111,532	-	-	-	111,532	107,000	114,642
	737,876	126,082	840,945	2,591,811	39,897	-	129,197	4,465,808	3,981,900	3,891,113

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, 2024

	School Programs	Inclusive Schooling (Schedule 2)	Administration	Board Operations and Maintenance	Indigenous Languages and Culture (Schedule 3)	Transfer & Others	Jordan's Principle	Total 2024	Budget 2024	Total 2023
Materials/Freight										
Materials	\$ 885,461	\$ 54,761	\$ 175,977	\$ 10,102	\$ 39,319	\$ -	\$ 791,639	\$ 1,957,259	\$ 843,000	\$ 1,652,900
Freight	5,747	-	-	-	-	-	-	5,747	-	4,249
	891,208	54,761	175,977	10,102	39,319	-	791,639	1,963,006	843,000	1,657,149
Amortization	-	-	-	-	-	1,751,643	-	1,751,643	1,666,000	1,742,130
Debtenture Interest	-	-	-	-	-	6,888	-	6,888	4,000	9,880
	-	-	-	-	-	1,758,531	-	1,758,531	1,670,000	1,752,010
	\$ 17,290,918	\$ 4,429,462	\$ 2,381,625	\$ 2,938,563	\$ 846,874	\$ 1,758,531	\$ 6,798,709	\$ 36,444,682	\$ 35,424,400	\$ 34,517,490

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 2
Detail of Inclusive Schooling Expenses

For the year ended June 30, 2024

	Staff Development	General Inclusive Schooling	Assistive Technology	School Board Wellness Mentors	Total
Salaries					
Teachers	\$ 37,735	\$ 2,037,849	\$ -	\$ -	\$ 2,075,584
Instruction assistants	-	1,065,809	-	-	1,065,809
Non-instructional	-	-	-	314,087	314,087
	37,735	3,103,658	-	314,087	3,455,480
Employee Benefits	-	712,696	-	83,476	796,172
Services Purchased/Contracted					
Contracted services	-	75,305	-	-	75,305
Maintenance and repairs	-	-	636	-	636
Professional/technical	-	41,702	-	-	41,702
Student transportation	-	5,407	-	-	5,407
	-	122,414	636	-	123,050
Materials/Freight	190	18,880	35,690	-	54,760
	\$ 37,925	\$ 3,957,648	\$ 36,326	\$ 397,563	\$ 4,429,462

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 3
Indigenous Languages and Culture Program Expenses

For the year ended June 30, 2024

	Student Instruction	Teacher/ Learning Resources	Professional Development	School and Community Programs	Total
Salaries					
Teachers	\$ 569,287	\$ -	\$ -	\$ -	\$ 569,287
Non-instructional	-	54,946	-	52,164	107,110
	569,287	54,946	-	52,164	676,397
Employee Benefits	91,261	-	-	-	91,261
Services Purchased/Contracted					
Contracted services	-	-	-	12,177	12,177
Maintenance and repairs	-	-	-	18,927	18,927
Professional/technical	-	-	8,793	-	8,793
	-	-	8,793	31,104	39,897
Materials/Freight	-	-	-	39,319	39,319
	\$ 660,548	\$ 54,946	\$ 8,793	\$ 122,587	\$ 846,874

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 4
French Language Programs

For the year ended June 30, 2024

	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	\$ 81,130	\$ (5,630)
French Immersion Literacy Coach (salary and benefits)	106,000	65,000	157,398	13,602
Core French 1-12 (salary and benefits)	150,000	182,000	775,250	(443,250)
Resources	17,000	8,000	17,000	8,000
Cultural Activities	4,000	5,000	4,000	5,000
Professional Development	17,000	8,000	17,000	8,000
Immersion and Core French Consultant (salary and benefits)	60,000	87,000	163,602	(16,602)
Extension of French Immersion programming	110,000	-	294,457	(184,457)
Teacher Recruitment and Retention Strategy				
2023-2024 New to the North Initiative	11,542	-	-	11,542
Education Retention and Recruitment Strategies				
Increasing Support to Educators				
Training and Professional Development	5,000	1,000	5,000	1,000
Professional Learning fees	5,000	-	5,000	-
Coaching Linguistic Program				
Training and Professional Development	5,000	-	4,200	800
Substitute Cost	5,000	2,550	-	7,550
Database: Creation and Implementation				
Professional Fees	1,500	12,500	-	14,000
Substitute /Supply Teacher Fees	3,500	-	-	3,500
Job Fairs				
Professional Fees	-	7,200	7,200	-
Travel Expenses	15,000	-	15,000	-
Promotional Expenses	10,000	1,000	1,588	9,412
Registration Costs	5,000	-	609	4,391
Total	\$ 576,042	\$ 409,250	\$ 1,548,434	\$ (563,142)

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 5
Student Success Initiative Projects

For the year ended June 30, 2024

	Student Agency	Student Wellness	Leadership Development	Numeracy	Math Project	Compacting the Curriculum	Total
Revenues							
Government of Northwest Territories - Department of Education, Culture and Employment	\$ 1,919	\$ 4,583	\$ 32,998	\$ 24,465	\$ 4,390	\$ 34,645	\$ 103,000
Expenses							
Salaries	1,794	310	6,852	937	-	13,720	23,613
Employee Benefits	125	29	-	56	-	1,125	1,335
Services Purchased/Contracted	-	-	-	-	2,400	22,944	25,344
Contracted services Professional/technical	-	-	25,893	-	-	-	25,893
Services Purchased/Contracted	-	-	25,893	-	2,400	22,944	51,237
Materials/Freight	-	4,244	253	23,472	1,990	-	29,959
	1,919	4,583	32,998	24,465	4,390	37,789	106,144
Net surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,144)	\$ (3,144)
Deferred Revenue							\$ -

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 6
Jordan's Principle

For the year ended June 30, 2024

	June 30, 2024 Budget	June 30, 2024 Actual	June 30, 2023 Actual	July 2023 to March 2024 Actual	April 2024 to June 2024 Actual
Revenues					
Government of Canada					
First Nation and Inuit Health Branch	\$ 4,670,000	\$ 5,960,015	\$ 4,939,177	\$ 4,291,277	\$ 1,668,706
Carry Forward from Previous Year	-	1,448,259	1,857,098	1,448,259	640,528
Total Revenues	4,670,000	7,408,274	6,796,275	5,739,536	2,309,234
Expenses					
Administration	467,000	740,824	601,000	555,618	185,206
Personnel	4,203,000	6,007,221	4,682,690	4,505,424	1,501,797
Materials and Supplies	-	50,664	15,150	37,998	12,666
Contracted Services	-	-	44,374	-	-
Other	-	-	4,802	-	-
Total Expenses	4,670,000	6,798,709	5,348,016	5,099,040	1,699,669
Net surplus to carry forward to next year	\$ -	\$ 609,565	\$ 1,448,259	\$ 640,496	\$ 609,565

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 7
Schedule of Utilities Expenses

For the year ended June 30,	2024	2023	2022	Total Expense	Average Expense
Fuel Oil	\$ 218,203	\$ 374,424	\$ 362,534	\$ 955,161	\$ 318,387
Electricity	393,194	426,113	431,289	1,250,596	416,865
Pellets	114,077	37,807	33,077	184,961	61,654
Water	78,072	80,249	76,075	234,396	78,132
Garbage	33,460	34,393	33,391	101,244	33,748
	\$ 837,006	\$ 952,986	\$ 936,366	\$ 2,726,358	\$ 908,786



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

September 25, 2024

Honourable Caitlin Cleveland
Minister, Department of Education, Culture and Employment
Government of the Northwest Territories
Box 1320
Yellowknife, NT, X1A 2L9

Dear Minister Cleveland,

Re: Submission of Annual Report for the Fiscal Year Ending June 30, 2024

Enclosed is the Annual report for Yellowknife District No. 1 Education Authority
(Yellowknife Education District No. 1) for the year ending June 30, 2024.

Sincerely,

David Wasyliw
Chairperson
Yellowknife Education District No. 1

cc: James Fulford, Deputy Minister (ECE)
Terri-Lynn Locke-Setter, Assistant Deputy Minister, Corporate Services (ECE)
Katherine MacDonald Director, Finance and Capital Planning (ECE)
Colton Moran, Manager Board & Corporate Services (ECE)
Shirley Zouboules, Superintendent/CEO (YK1)
Lisa Vass, Secretary Treasurer (YK1)

PO Box 788, 5402 50th Avenue
Yellowknife, NT X1A 2N6

C.P. 788, 5402 50^e avenue
Yellowknife, TNO X1A 2N6

Education Accountability Framework

Yellowknife Education

District No. 1

Operating Plan

For the 2023-24 School Year

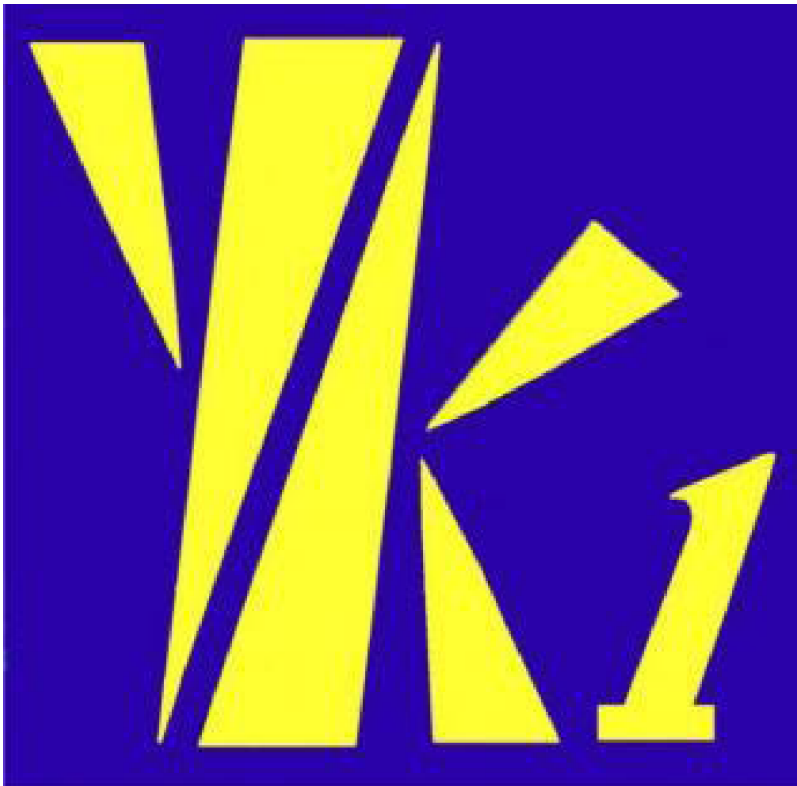


Table of Contents

Table of Contents2

Operating Plan - Executive Summary3

Annual Report - Executive Summary.....7

1. Administration and School Services8

2. Territorial Schools 16

3. Inclusive Schooling 35

4. Indigenous Languages and Education 55

Appendix B: Operating Plan - Operating Budget..... 89

Appendix C: Annual Report - Audited Financial Statements 94

5. Approvals 95

Operating Plan - Executive Summary

The Yellowknife Education District No. 1’s Operating Plan for the 2023-2024 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 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 2023-2024 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 2023-2024. All professional development will align with the identified pillars.

Operating Plan

YK1 2023-2024 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 continued growth of language classes across the district	ECE supported school-based programs: <ul style="list-style-type: none"> • Fourth R Program

Operating Plan

		<ul style="list-style-type: none"> • Talking About Mental Illness (TAMI) • W.I.T.S.
Place-based, culturally responsive initiative, Engaging Learners in the Middle and High school years		Growth as a Learner
Math/Science/Early Literacy foci EN/FR: <ul style="list-style-type: none"> • JK-2 Playful Inquiry • Literacy and numeracy • residencies 	Cross-curricular planning and integration of Dene <i>Kede</i> .	Outdoor Classrooms
Growing our understanding of competency and An NWT Capable Person	Indigenizing environments	Fostering Open eXpression among Youth [FOXY], and Strength, Masculinities, And Sexual Health [SMASH]
Assessment to Instruction - cycle of inquiry for students and staff learners	Elders and Knowledge Keepers	Gay Straight Alliance (GSA)
Teaching for equity using flexible instructional practices	Key Cultural Experiences	Safe and Caring School Plans

Operating Plan

Participation in ECE renewal of IEP process	School-based ILE Committees	Community partnerships
Following expected guidelines for PSTs	Sara Davidson, consultant, to support Indigenizing education	
Technologies to support equity for all learners		
Supporting complex learners in the classroom setting		
Supporting Educational Assistants in their role		

Annual Report - Executive Summary

The Yellowknife Education District No. 1's Annual Report for the 2023-2024 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 planning for the 2023-2024 started well before the very unexpected start to the school year. While our plans for staff professional learning were disrupted and the first critical weeks of building relationships with students and staff had to take place later than expected, YK1 has accomplished many goals.

This year the focus has been to continue efforts to support mental health and wellness and building our Indigenous language and culture programs, all in the pursuit of student success. Of significant note, is the development of our Mental Health and Wellness framework, that works well with the framework from ECE. YK1's Regional Inclusive Schooling Coordinator has spear headed work to hire and provide training for our team of Wellness Mentors and leads for their work in our schools. Through collaboration with stakeholders, the feedback we received was the need to provide preventative education, group interventions and be a conduit for referral to more specific supports, beyond the school. The YK1 school based mental health initiative is designed to provide a team with expertise in various areas, to schools as needed, as well as house a school-based support for in the moment requests. We are excited for the continued growth and refinement of the program.

Just at the end of this year, we were successful in hiring a second Regional Inclusive Schooling Coordinator.

Another area of continued growth has been in our ILE programming and partnerships. With the support of our Regional Indigenous Language Educator, experiential camps were quickly reorganized to allow students who may have missed out, a different experience. This year also marks the second Community Culture Camp. The days were reserved for classes to attend, but the evenings were open to the community and well attended.

Challenges we saw this year have been around supporting complex needs, growing student success in numeracy and supporting staff wellness.

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:

- Governance Structure;
- Functional Organizational Chart;
- School Profiles; and
- Policy Development.

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:

<p>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 2154 (May 2023) students it serves.</p> <p>Accountability, strategic thinking, financial responsibility, and commitment are among the strengths of this dedicated group.</p>	
District Education Authority Trustees	
Chairperson:	David Wasylciw
Vice Chairperson:	Terry Brookes
Trustees:	Barbara Bell Tina Drew Michelle Peters Al Shortt Jason Snaggs
Administration	
Superintendent of Education:	Shirley Zouboules (Acting)
Assistant Superintendent:	Landon Kowalzik
Assistant Superintendent:	Graham Arts (Acting)
Director of Corporate Services:	Lisa Vass
<p>During their elected terms, 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</p>	

Operating Plan

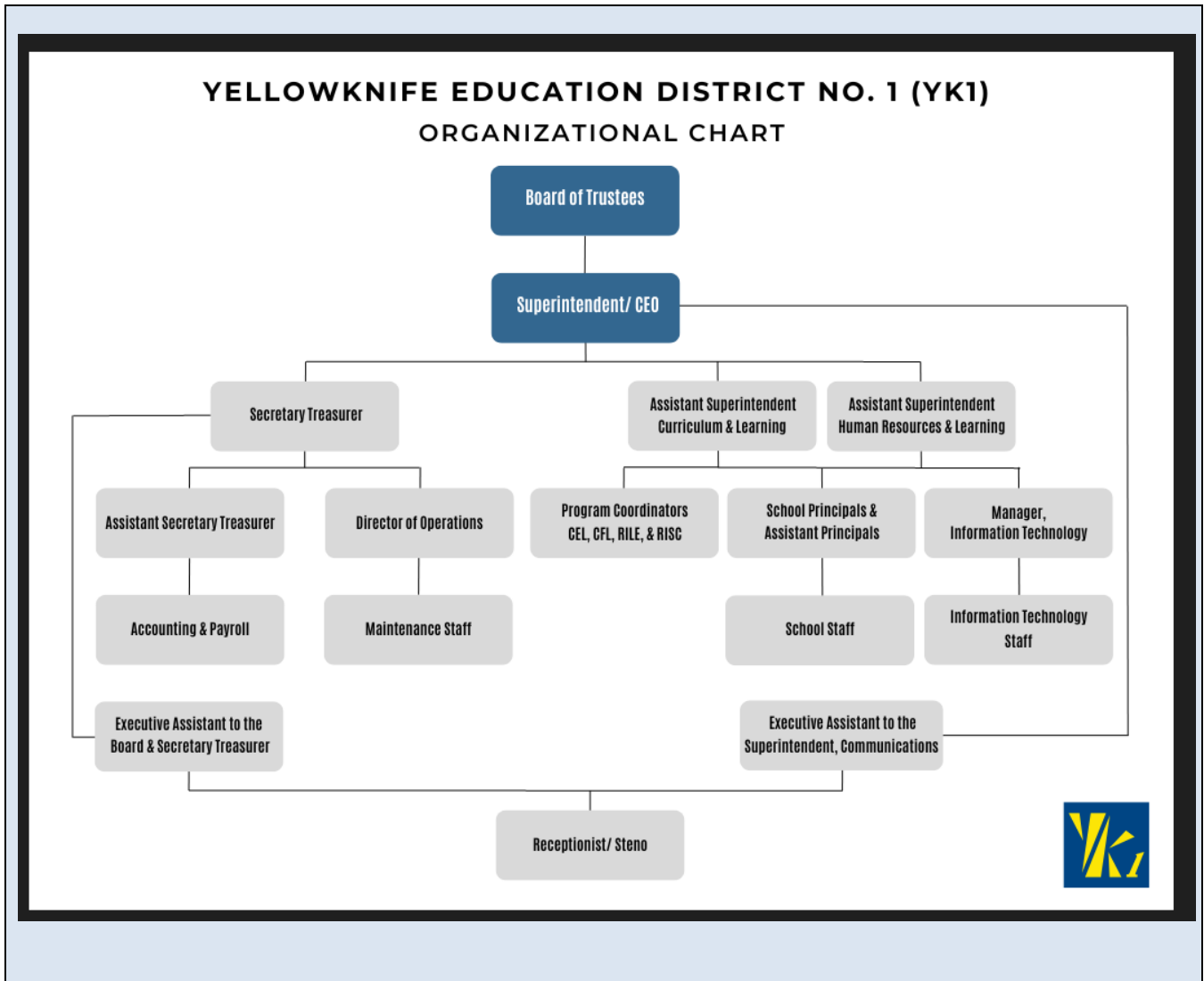
monthly Parent Advisory Committee meetings, public gatherings and community events. YK1 Trustees will be elected every four years. There are no options to renew unless they are re-elected.

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 policymakers guide the next generation into the future and do their part to contribute to a strong community and a well-functioning society.

Operating Plan

B. Functional Organizational Chart

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



Operating Plan

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	6	Total Anticipated Student Head Count	2200
-------------------------------------	---	--------------------------------------	------

School Name	Community	Grades Offered	Programming Highlights
École Itł'q (Itł'q)	Yellowknife	JK-5	<p>École Itł'q offers:</p> <ul style="list-style-type: none"> • French Immersion programming • Wilhídeh language classes for all students • Special programming includes choir, musical theatre, afterschool athletics and a speed skating academy. • Afterschool activities include judo, soccer, improvisation, painting, chess and choir. • Indigenous language and culture are integrated into classroom sessions. • Indigenous Culture Camps throughout the year. • A four-day French Language and Culture Camp, 'Camp de neige', at the Yellowknife Ski Club.
Mildred Hall School (Mildred Hall)	Yellowknife	JK-8	<p>Mildred Hall School (MHS) offers:</p> <ul style="list-style-type: none"> • English programming.

Operating Plan

			<ul style="list-style-type: none"> • Wiilideh 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 8. • 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 the natural environment to further their learning and incorporating the Wiilideh language in our land-based learning experiences. • 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.
<p>N.J. Macpherson School (NJ Macpherson)</p>	<p>Yellowknife</p>	<p>JK-5</p>	<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. • Wiilideh language classes for all students and staff. • 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.

Operating Plan

<p>Range Lake North School (Range Lake)</p>	<p>Yellowknife</p>	<p>JK-9</p>	<p>Range Lake North (RLN) offers:</p> <ul style="list-style-type: none"> • English programming • Intensive French in Grade 6 (paused for the 2023-24 year due to enrolment), 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. • 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.

Operating Plan

			<ul style="list-style-type: none"> • Indigenous culture programming and camps including Wiilìideh 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 volunteering, scuba club, and cultural experience. • Night classes (Monday to Thursday evenings 6pm - 9pm) are also available onsite. • Alternate programming (Route 51) available during the day (10am - 4pm) off site. Graduating required courses 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 • Wiilìideh language classes (grade 6 classes). • 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.

Operating Plan

D. Policy Development

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations.
- To make by-laws governing the procedure to be followed in transacting the business of the DEA.
- Establish a code of conduct for its members.

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DECs are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

Type of Policy or Bylaw	Yellowknife Education District No. 1
Code of Conduct	September 2022
School Attendance	August 2017
Safe Schools	April 2014 June 2014 September 2022
Transportation of Students	August 2017
Conduct of Business	October 2022

Operating Plan

Records Management	August 2017 (As per Directive)
Student Assessment	August 2017 (based on SAER directive)
Inclusive Schooling	February 2018 (As per Directive)
Community Senior Secondary Schooling	February 2018 (following JK-12 NWT handbook)
Honorarium	January 2021 (Board Bylaws)
Annual Report	August 2017 (follow Ed. Act)
Borrowing Money	1996 Education Act

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;
- H. Student Success Initiative; and
- I. Northern Distance Learning

Operating Plan

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>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
--------------------------------	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% 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 - with a priority placed on	100%	100%	

Operating Plan

<p>grades trialing Renewed NWT curriculum</p>			
<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>	<p>100%</p>	<p>100%</p>	
<p>Areas of Strength for the region</p>	<p>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 renewed NWT curriculum and practices began in earnest this past year.</p>		

Operating Plan

<p>Areas for Development for the region</p>	<p>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.</p>
<p>Additional Comments for the region</p>	<p>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.</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 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 and the goals of their school. They identify goals, set targets and performance indicators, and ensure alignment with YK1 identified pillars. School goals are shared with PACs, the District Administration and the Board of Trustees.</p> <p>Each fall school administration work with their staff to develop a school goal for the three pillars that also align with the strategic priorities. Class reviews are conducted as part of this process, before November. Data which may include, MDI, EDI, district-based assessments, and AATs * further develops targets for the school. Twice a year the schools’ leadership teams</p>
--	---

Operating Plan

	will meet with staff at the district level to discuss and check-in regarding progress or supports needed.
--	---

Areas of Strength for the region	<p>Continued prioritizing of opportunities for staff to collaborate around shared goals. This year, particularly, grades trialling the renewed curriculum had additional opportunities to work together.</p> <p>This year we also conducted three school reviews with the support of contracted services.</p>
Areas for Development for the region	Next year, additional school reviews will be conducted.
Additional Comments for the region	School reviews provide valuable insight into school strengths and areas of growth. These will be incorporated into school improvement goals.

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>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. We participated in a small trial of the newest teacher evaluation tool developed by ECE in consultation with the NWTTA and NWT working groups.</p>
---	---

<p>Areas of Strength for the region</p>	<p>Our staff are eager learners and are open to and wanting feedback through the evaluation process to strengthen their teaching practice. This allows us to focus more on growth and improvement rather than solely focusing on evaluation.</p>
<p>Areas for Development for the region</p>	<p>Though we have had some participation in the pilot program for the new Teacher Growth and Evaluation model, we will need to work with our leaders and provide training and support for them in using the new model.</p>
<p>Additional Comments for the region.</p>	<p>Due to the significant increased number of staff, we have been hiring using Jordan’s Principle funding, the number of evaluations for school based staff has gone up considerably. This has increased strain on leaders who are required to perform these evaluations. As a</p>

Operating Plan

	result, we are working on finding ways to support our leaders with this increased number of evaluations.
--	--

Operating Plan

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, along with 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 2023-2024. Consultants will provide PD in the following areas:</p> <ul style="list-style-type: none"> • Learning / Indigenous Language and Culture while ensuring embedded support for moving to competency-based teaching and learning • Math Residencies (EN/FR) • Literacy Residencies (Grades 3-8) • JK-K Collaborative Study Group • JK-4 NOW Play Project (Northern Oral Language and Writing Through Play)) • Neurolinguistic approach with outside consultant (FR/Wilhidèh) • Inclusive Pedagogies in Secondary <p>Two ILE district days are planned to meet the ILE policy.</p> <p>School specific STIP times are planned to align with the identified pillars and school improvement goals. For the duration of the trialing and implementation of Renewed NWT curriculum this will be a focus.</p>
--	---

Operating Plan

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2.5	1.5	Loss of a full day due to city wide evacuation
Areas of Strength for the region	<p>Working with lead educators from BC who are experts in their fields has enabled our staff to develop their pedagogical content knowledge as we shift to the new curriculum</p> <p>Professional learning communities embedded in the school day ensure staff have the opportunity to collaborate on growth goals and respond to school specific needs</p> <p>School administration have begun to work with the spiral of inquiry model focused on leadership</p> <p>The JK/K action research group presented their work at The NOW Play gathering in Toronto</p> <p>Development, training, and implementation of new report cards was successful</p> <p>Staff feedback was overwhelmingly positive toward the opportunities for cross district collaboration</p> <p>Inclusive pedagogies work with Shelley Moore was well received and able to be enacted in small group opportunities, specifically with grade 9 staff and students</p>		
Areas for Development for the region	-To develop opportunities for collaboration between teaching staff and educational assistant		
Additional Comments for the region,	Due to the evacuation, 1 ILE district day was cancelled.		

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	Required to provide needed support district wide	2	

* 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.

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>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).</p> <p>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.</p>
---	--

<p>Areas of Strength for the region</p>	<p>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</p>
<p>Areas for Development for the region</p>	<p>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.</p>
<p>Additional Comments for the region.</p>	

Operating Plan

School Name	Type of food program(s) offered (Breakfast, Lunch, Snack, etc.)	Average number of children / youths served daily	Criteria to participate (Low income, fee, Everyone welcome, etc.)	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
École It'ò	<p>Breakfast:</p> <p>Cereal Toast and Bagels Yogurt Milk and milk substitutes Fresh fruit</p> <p>Missing Lunch Program:</p> <p>Frozen prepared food Fresh fruit Cheese Sandwiches</p> <p>Missing Snack Program:</p> <p>Fresh fruit Cheese Snack bars and crackers</p>	<p>Breakfast: 50</p> <p>Missing Lunch Program: 2-5</p> <p>Missing Snack Program: 20-30</p>	<p>All programs are open to all students without any criteria to participate, other than being a student at our school.</p>	

Operating Plan

Mildred Hall	<p>Breakfast</p> <p>Lunch</p> <p>Snack</p> <p>Weekend bags</p> <p>Gift cards for some families</p> <p>Weekly groceries from food rescue delivered to 5 families</p>	<p>Breakfast: 180</p> <p>Lunch: 140</p> <p>Snack: 220</p>	<p>All students welcome, & some families supported</p>	<p>JP funding for a kitchen manager \$74,849</p> <p>Breakfast Club of Canada \$12,479.00</p> <p>Food First \$15,715.00</p> <p>PC Charity Food Program \$8,525.00</p> <p>Private Donations \$6000</p> <p>Donations of food</p> <p>Weekly donation of snacks by the rotary club</p>
N.J. Macpherson	<p>Breakfast and snack - lunches as needed:</p> <p>Fruit, yogurt, cheese, cereal</p>	<p>75</p>	<p>All students are welcome</p>	
Range Lake North	<p>Sandwiches, fruit, yogurt cups, kraft dinner, cheese sticks, muffins, milk</p>	<p>Approximately 75 to 100 each day</p>	<p>All students are welcome</p>	
Sir John Franklin	<p>Breakfast, Lunch,</p>	<p>50</p>	<p>Every SJF student is eligible to access</p>	

Operating Plan

	Snacks, Weekend Bags		these programs at any time.	
William McDonald	Healthy fruit snacks (oranges and apples) offered to every class every day of the week. Canteen is open during lunch - available to every student	20-40 students	All students – if any student needs a lunch it is provided.	

* 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, and the grades in which the SL is taught.

School Name	Language of SL (Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun , Inuktitut, Inuvialuktu n, North	Type of SL program (core, immersion, intensive, post- intensive)	Grades of SL program (per program type)	Was the SL program offered as planned? (Y/N)	If No, why not?
-------------	---	--	--	---	-----------------

Operating Plan

	Slavey, South Slavey, or Tłı̨chǫ				
École ı̨t'ò	French	Immersion	JK-5	Y	
	Wı̨lı̨deh	Core	JK-5	Y	
Mildred Hall	French	Core	3-6 optional for 60 min/week	Y	
	Wı̨lı̨deh	Core	JK-8	Y	
N.J. Macpherson	French	Core	1-5	Y	
	French	Pre-Intensive French camps	5	N	Evacuations due to wildfire threats in August 2023
	Wı̨lı̨deh	Core	JK-5	Y	
Range Lake North	French	Post-Intensive	7-8	Y	
	French	Pre-Intensive French Camps	5	Y	
	French	Core	1-8	Y	
	French	Immersion	9-12	Y	

Operating Plan

Sir John Franklin	French	Post-Intensive French	9-12	Y	
	French	Core	9-12	Y	
	Wìlìideh	Core	9-12	Y	
William McDonald	French	Immersion	6-8	Y	
	French	Intensive French	6	Y	
	French	Post-Intensive French	7-8	Y	
	French	Core	6-8	Y	
	Wìlìideh	Core	6	Y	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers’ Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year’s SSI project.

Name of SSI Project	Engaging All Learners
---------------------	-----------------------

Operating Plan

<p>SSI Project Proposal Summary</p>	<p>The design of this multi-year SSI proposal rests on the following pillars: Learning, Indigenous Language and Culture, Wellness, Community, and Key Competencies. These pillars are inter-related and viewed as foundational to learners. Key focus areas include:</p> <ul style="list-style-type: none"> • Inclusive pedagogies (EN/FR) - introduction of competency-based teaching and learning • Student and Teacher Wellness • Literacy & Numeracy • Indigenization of Literacy instruction <p>The SSI proposal is designed to support educators with pedagogy, assessment and instruction. Through professional inquiry, teachers establish their focus for the year and with the support of experts in their subject and school leadership teams, have time to collaborate and learn with colleagues. This may include model lessons, team teaching, co-planning, review of assessment data, and collaboration. Teams meet throughout the year to plan, review and celebrate.</p>
--	---

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
Teaching staff from YK1 will participate in SSI PD activities.	100%	100%	
Increased number of students who meet or exceed the performance indicators on Northern Lights Assessment (Grades 3 & 6) between October 2023 and May 2024	> 80%	>80%	
Increased number of students who meet or	> 60%	>60%	

Operating Plan

<p>exceed the Acceptable standard according to AAT results for Grade 6 and 9</p>			
<p>YK1 priorities that align with the ECE pillars</p>	<p>100%</p>	<p>100%</p>	
<p>Grade 4, 5, 6 and 9 teachers will trial, with support, Renewed NWT curriculum in ELA, FLA, Math and Science (SJF only)</p>	<p>100%</p>	<p>100%</p>	
<p>Areas of Strength</p>	<p>PD Participation</p> <p>All teaching staff from K-12 participated in PD activities aligned with the identified pillars.</p> <p>Renewed NWT Curriculum</p> <p>Trialing teachers have worked in collaborative teams in order to implement the new curriculum. This collaborative approach has fostered a sense of shared ownership. Grades 4-6 teachers participated in cross - district literacy and numeracy lesson studies focused on improving pedagogical knowledge as well as encouraging reflection and inquiry into effective practice. Our grade 9 team focused on inclusive practices in the secondary setting. Their examination of competency-based teaching, assessment, and grading has helped identify ways to make the curriculum more accessible and responsive to diverse student needs.</p> <p>Northern Lights Numeracy Grade 3</p> <p>81% of students met or exceeded performance indicators.</p> <p>AAT Results</p>		

Operating Plan

	<p>Grade 6 ELA results remain a strength with 84% meeting acceptable in writing and 86% meeting in reading.</p> <p>Both FLA and ELA for grade 9 show an increased percentage of students meeting acceptable standards in reading and writing. For FLA 92% are meeting the acceptable standard in writing and 83% are meeting in reading.</p>
<p>Areas for Development</p>	<p>PD Activities</p> <p>Inclusive practices and assessment for and of learning with a competency-based curriculum will continue to be a focus. This includes student self-reflection on core competencies.</p> <p>Focus areas based on AAT results:</p> <p>Grade 6 FLA showed a decline in the number of students meeting the acceptable standard. 60% of students met the acceptable standard in both reading and writing.</p> <p>Numerical reasoning for both grades 6 and 9 is an area of concern. Results for both of these grades show >50% of students not meeting the acceptable standard.</p> <p>Large Scale Assessments</p> <p>Supporting staff with the implementation of the foundational skills and graduation assessments.</p>
<p>Additional Comments</p>	

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

Operating Plan

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	An additional coordinator role will be in place to support the RISC	1	Could not fill position

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

Operating Plan

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 Itł'ò	15.33	2		1.75	2	PST placed in admin role as of March
Mildred Hall		3		3	3	
N.J. Macpherson		3		3	3	
Range Lake North		3	Topped up the .33 for 1 FTE based on needs of the school	2.75	3	PST placed in admin role as of March
Sir John Franklin		3		4	4	Responsive Inclusive Secondary Education (RISE) Support

Operating Plan

William McDonald		2		2	2	
TOTAL	15.33	16		16.25	16	

Operating Plan

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	32.61	3		4	Support newly-registered students with diverse learning needs
Mildred Hall		7	+18.30 Jordan's Principle	29	22 Jordan's Principle
N.J. Macpherson		8.5	+10 Jordan's Principle	24	4 Jordan's Principle
Range Lake North		7.5	+14 Jordan's Principle	22.5	15.5 Jordan's Principle
Sir John Franklin		8.5	+6.25 Jordan's Principle	14.5	5.5 Jordan's Principle
William McDonald		3	+1 Jordan's Principle	8	+5 Jordan's Principle

Operating Plan

TOTAL	32.61	37.5	+49.55 Jordan's Principle	102	+62 Jordan's Principle
-------	-------	------	---------------------------	-----	------------------------

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)
\$88,297	\$88,297		\$146,739	The new RISC in April 2023 caused a change to the budgeted amount. PD was a focus this year with new PSTs and admin and RISC.

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?

Operating Plan

Inclusive Learning Series	District PSTs and High School Teachers	Shelley Moore	6 Sessions throughout the year online/ recorded	Yes	Training was held but needed to shift schedule due to evacuations
IEPP and Planning for Access with the new curriculum	District PSTs and 1 teacher pairing from each school	Shelley Moore	4 sessions held throughout the year	No	Availability of contractor to shift schedule for completion due to wildfire
Restorative Practices for Educators	EWMS Staff	IIRP - Monica Kreft	2 days	Yes	
Restorative Practices for Educators	NJM Staff	TBST - Amanda Kanbari	2 days	Yes	
Restorative Practices Train the Trainer	District Team of RISC x2, Admin x2, PSTs x 3, the Mental Health and Wellness Facilitator, and a Wellness Mentor	IIRP - Pat Lewis	3 days	Yes	

Operating Plan

SIVA	Teachers and EAs	TBD	TBD	No	Retraining of trainer did not occur due to wildfire and capacity
TBST	Teachers, PST, EAs, Admin	TBD	TBD	No	Capacity
Trauma-Informed Practice Part 1	EAs	Monique Thomas	1 Day	Yes	
Trauma-Informed Practice Part 2	EAs	Monique Thomas	1 Day	Yes	
Trauma-informed Hard Conversations	EAs	Monique Thomas	1 Day	Yes	
Trauma-Informed Practice intensive part 1 & 2	Admin	Monique Thomas	½ day	Yes	
SLP 101	EAs, some PSTs	Communicating Together – Shanwa Lee Jessiman	½ day	Yes	

Operating Plan

Wellness Plans	PSTs & RISC	Monique Thomas	½ day	Yes	
Grief Support Response	PSTs, Principal	Monique Thomas	½ day	Yes	
Wellness Mentor Training	Wellness Mentors, Mental Health and Wellness Facilitator, Mental Health, and Wellness Coordinator	Monique Thomas	3 Days	Yes	
ASL and support in literacy training	Training for deaf student and staff working with student	Silent Voice	32 sessions	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	Reason for using a contractor rather than a GNWT-provided service	School(s) impacted by Service	Length of Contract	Total (\$)

Operating Plan

	days of consultation)	<i>(GNWT service unavailable, etc.)</i>			
Outside Pin Consulting - Shelley Moore	2 days - New Curriculum and Inclusion - High School, course essentials, assessment and the competencies	ECE was unable to offer the service at the time it was requested.	SJF & WMS	1 time training contract	\$12,329
International Institute of Restorative Practices - Pat Lewis	3 days - Restorative Practices for Educators Training of the Trainer	ECE does not have the capacity to train trainers of RP	All schools	1 time training contract	\$13,095
Monique Thomas Consulting	Mental Health and Wellness Support, program development, observations, support and mentoring, training, student wellness plans, safety plans, escalation plans, transitions back to school post hospitalization, family and home support, connections to other agencies	ECE does not have capacity for required support at short notice, in depth knowledge for school context, ability to support in timeframe for initiative rollout, expertise required for supporting diverse learners, and crisis response	All schools	Year-long contract	\$34,790

Operating Plan

Communicati ng Together Inc. – Shawna Lee Jessiman	2 x ½ day SLP 101 training	No capacity as HSS or ECE for SLP training	All schools (all EAs and some PSTs)	1 time training contract	\$1,700
Positive Behaviour Support - Robyn Combres	4 days in-person 4 days virtual 4 individual virtual consultations Observations, consultations, debriefs, reporting	ECE does not have the expertise required for supporting diverse learners around behaviour	All schools	Year-long contract	\$16,917
Children’s Autism Services Edmonton	4 virtual consultations, debriefs, reporting 6 in person observations, consultations, debriefs, reporting 1 PD	No expertise at GNWT regarding support for students who are autistic	All schools	Year-long contract	\$11,107
Merril Dean	16 Assessments	GNWT does not have capacity to offer ed psychs	All schools	Year-long contract	\$38,400

Operating Plan

Continuum North	6	GNWT does not have capacity to offer ed psychs	All schools	Year-long contract	\$13,750
Silent Voice	32	GNWT does not have capacity to offer support to deaf or hard of hearing students	RLN	Dec-June Contract	\$4,650

* 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)
\$60,000	\$12,816	iPads	Individual students	\$45,562	Utilized monies to support Inclusive PD
	\$5,464	Communication apps	Individual Students		
	\$4,650	ASL training for EA	Individual Student		

Operating Plan

	\$18,000	Transportation/ mobility	Individual Students		
	\$1,787	FM system	Individual Student		
	\$2,843	Audio books	Individual 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)
\$112,240	\$32,840	Monique Thomas Consulting	Individual Students/small group/classroom /whole school/staff	\$32,840	Allocated to support Mental Health and Wellness Team set up and support from Monique Thomas Consulting
		Mental Health and Wellness activity materials for students	Individual/small group		

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>Monthly Program Support Teacher meetings where Directive guidelines and strategies are shared by the RISC and discussed with the PSTs, to ensure that SSP/MEP/IEP plans are aligned with the inclusive schooling policy. The PSTs and school teams (school leadership, PSTs, teachers, EAs, RISC) work collaboratively with families to ensure thoughtful and intentional supports align with students’ SSP/IEP goals and are implemented.</p> <p>Student support plans are reviewed prior to reporting periods and adjusted as needed. 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>
---	---

<p>Areas of Strength for the region</p>	<p>New program support teachers gained confidence in identifying programming needs. Focus during PST meetings and subsequent RISC: SBST visits was clarifying modified programming and separating literacy and numeracy levels from comprehension and competence.</p>
<p>Areas for Development for the region</p>	<p>An area of development remains the renewed IEP for YK1. With the hiring of the second RISC, this will be a focus next year. Also, PSTs gaining confidence in their expertise and knowledge while facilitating SBST meetings will be a focus for next year along with boundary setting to prevent burn out.</p>

Operating Plan

Additional Comments for the region.	
-------------------------------------	--

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 ECE, our own staff as well as outside facilitators who are experts in instructional strategies that are flexible, responsive, open-ended and provide equitable supports for the needs of students in our classrooms. There is a focus on utilizing planning techniques that support holistic educational experiences.
--	--

Areas of Strength for the region	The level of understanding in the region around the importance of flexible instructional strategies is increasing. There are pockets of teachers that have great skill in planning and assessment related to the new curriculum and competencies.
Areas for Development for the region	Supporting the implementation of best practice instructional strategies is an area for development in the region and planning for more modeling from instructional leaders in schools and subject areas is underway.

Operating Plan

Additional Comments for the region.	
-------------------------------------	--

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.	In 2023-2024 all schools will continue to utilize existing referral processes and formats in place to ensure the continued efficiency and effectiveness of the SBST in our schools. The RISC monitors SBST implementation and effectiveness.
---	--

Areas of Strength for the region	Some schools have very strong SBST procedures and processes in place.
Areas for Development for the region	Even those that have strong procedures and processes have them intuitively. The SBST structures need to be explicitly created and practiced by school teams to be more effective and efficient.

Operating Plan

Additional Comments for the region.	
-------------------------------------	--

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.	Schools follow processes outlined in the Directive that include criteria and timelines for the development and review of SSPs and IEPs. PSTS and RISC problem-solve individual cases. In 2023-2024, a focus will continue to be on understanding and implementation of the Competency-based Individual Education Plan.
---	--

Areas of Strength for the region	Understanding of programming and writing of support and individual plans is increasing among the PSTs across the region.
Areas for Development for the region	Identifying when a modified program is essential or not needs to be clarified across the region. This will require the development of considerations. Documenting more fully programming for students that require modified programs will also support this shift.
Additional Comments for the region.	

Operating Plan

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.

Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.	The RISC will support, as needed, school PSTs and school leadership to collaboratively develop priority lists for their respective schools. The plans will include YK1 and ECE initiatives and directive deadlines. A beginning of the school year PD refresher will be held for admin and PST on the role and allocation of PST time targets.
Areas of Strength for the region	The PSTs in YK1 are incredibly hard workers and have all the principles of Inclusive Schooling as their foundation. They are extremely collaborative and supportive within their school and across the district, and their time use is focused on solutions that are student centered.
Areas for Development for the region	PSTs spend much of their time doing things outside their role of PST in support of teachers, students,

Operating Plan

	admin and families and find the Directive`s definition of their role is too broad and is open to interpretation by leadership. With two RISCs in the region we hope to support a change in this practice with a focus on roles, responsibilities and boundary setting.
Additional Comments for the region.	

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	3.0	4	We are staffing teaching positions in lieu of EA positions	4.0	
Support Assistants	2.0	0		2.0	
TOTAL	5.0	4		5.0	

Operating Plan

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>
\$678,006	\$687,006		\$687,006	

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 (PY)	Budgeted (PY)	Explanation for difference (if applicable)	Actual (PY)	Explanation for difference or any adjustments to PYs (if applicable)
1.0	1		1.0	

Operating Plan

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)
Example: ILESHS	<ul style="list-style-type: none"> ● Principal ● PST ● ILI ● Janitor ● Cultural Support Worker ● Homeroom teachers from grade 7, 9 and 11 	Once a month	N/A
École ɪtʰò	Assistant Principal, PST, Teacher	monthly (also, monthly district)	
Mildred Hall	PST, EA, Teacher, Principal, Dene Kede facilitator, ILI	monthly (also, monthly district)	
N.J. Macpherson	Principal, Assistant Principal, EA, teacher, ILI	monthly (also, monthly district)	

Operating Plan

Range Lake North	Principal, EAs, Teachers	monthly (also, monthly district)	
Sir John Franklin	Assistant Principals Teacher, EA, ILI, PST	monthly (also, monthly district)	
William McDonald	Principal, PSTs, Teacher	monthly (also, monthly district)	

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 ɪt'ò	6.89	0.6		0.6	
Mildred Hall		3.0		3.0	
N.J. Macpherson		0.4		0.4	
Range Lake North		0.6		.06	

Operating Plan

Sir John Franklin		2.0		2.0	Ended the year with 2.0 however until March, a posted position was vacant due to lack of applicants and had 1.0
William McDonald		0.4		0.4	
TOTAL	6.89	7.0	We rounded up to create 7.0	7.0	

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?	<p>Example: Three Indigenous Language Instructors have been hired on a letter of authority</p> <p>we are currently working on an informal mentorship opportunity and will continue this model in the new year. We are exploring options with the NWTTA to be able to adjust the ILI salary grid for non-certified ILIs.</p>
Plans to recruit and retain language teachers, if any?	<p>Example: The region has plans to work with ECE to implement the Indigenous Language Instructor Employment Plan (ILIEP) in our region.</p> <p>We continue to build relationships with our community members and language instructors in hope of encouraging language speakers to join our team.</p>

Operating Plan

<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>Currently none</p>
<p>Challenges and/or barriers faced in the region</p>	<p>Example: Limited language speakers</p> <p>Getting Wiilhideh and Tlichon speakers to work in our district. Housing has presented as a concern for potential recruits. They declined the position due to lack of housing.</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**: Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding;
 - 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,

Operating Plan

- 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)
Example: ILESHS	\$40,000	\$30,000	\$10,000 will be used for sub costs/travel to support language professional development for ILIs	\$30,000	N/A	N/A

Operating Plan

École It'ò	\$173,657	\$23,577	Allocated based on enrollment	\$23,557		
Mildred Hall		\$23,569	Allocated based on enrollment	\$23,569		
N.J. Macpherson		\$29,139	Allocated based on enrollment	\$29,139		
Range Lake North		\$21,545	Allocated based on enrollment	\$21,545		
Sir John Franklin		\$54,488	Allocated based on enrollment	\$54,448		
William McDonald		\$21,339	Allocated based on enrollment	\$21,339		
TOTAL	\$173,657	173, 657		\$173,657		

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 are these positions funded?	If no to either of these positions, why not?
--------	-----------------------	-------------------------------	---------------------------------	--

Operating Plan

Example: ILESHS	No	Yes	Jordan's Principle	Elders are hired on short term basis using ILE Funding
École It'ò	No			Elders are hired on short term basis using ILE Funding
Mildred Hall	No	Yes	Jordan's Principle	
N.J. Macpherson	No	Yes	MACA grant	
Range Lake North	No			Elders are hired on short term basis using ILE Funding
Sir John Franklin	No			Elders are hired on short term basis using ILE Funding
William McDonald	No			Elders are hired on short term basis using 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.

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**.

Operating Plan

The following table details school-based and/or regional approaches to **local** cultural orientation days.

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
Example: ILESHS	Trail Break	100	90	Program Support Teacher and Vice Principal had mandatory Territorial wide training with a division of ECE
École ı́t'ò	<p>Cadmus Delorme</p> <p>Keynote – a message of toward truth and truth and hope in journeying reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some yet to be confirmed*</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>	100%	100%	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered blanket exercise (.5 day) • ECE delivered introduction to the ILE handbook (.5 day) • Wiłhıdeh Language games/ Fire making in the wall tent (.5 day) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Tree/plant: 2 staff • Trapping : 6 staff

Operating Plan

				<ul style="list-style-type: none"> • Traditional Games : 4 staff • Bird camp: 4 staff • Rabbit camp: 4 staff • Dog Sledding: 5 staff • Tree Camp: 4 staff <p>4 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>3 staff attended district organized Tlicho: beginner 101 (on the land) (10 week x 2 hours per week)</p> <p>2 staff attended NOW PLAY (Northern oral Language through play) two-day conference</p> <p>1 staff member attended Cultural safety sewing workshop (2 full days)</p> <p>3 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
Mildred Hall	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that</p>	100%	100%	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p>

Operating Plan

	<p>aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>		<ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • ECE delivered ILE handbook -next steps (.5 day) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Canoe Camp: 6 staff • Fish Camp: 5 staff • Hide Camp: 8 staff • Trapping : 5 staff • Traditional Games : 6 staff • Bird camp: 5 staff • Rabbit camp: 9 staff • Dog Sledding : 16 staff <p>1 staff member attended Cultural safety sewing workshop (2 full days)</p> <p>1 staff member attended district organized Tlichó: beginner 101 (on the land) (10 week x 2 hours per week)</p> <p>4 staff attended district organized Tlichó: beginner 101 (10 week x 2 hours per week)</p> <p>2 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
--	--	--	--

Operating Plan

<p>N.J. Macpherson</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>	<p>100%</p>	<p>100%</p>	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • ILE cultural experience (school based): .5 days • Restorative Justice (2 days) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Trapping : 8 staff • Traditional Games : 10 staff • Bird camp: 4 staff • Rabbit camp: 10 staff • Dog Sledding : 11 staff • Tree Camp: 3 staff <p>1 staff member attended Cultural safety sewing workshop (2 full days)</p> <p>1 staff member attended district organized Tlicho: beginner 101 (on the land) (10 week x 2 hours per week)</p>
------------------------	---	-------------	-------------	--

Operating Plan

				<p>3 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>1 staff member attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
<p>Range Lake North</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>	<p>100%</p>	<p>100%</p>	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • ECE delivered blanket exercise (.5 day) • Whole school PD re: ILE language use (prior to Indigenous languages Month) along with beading exercise with elders (.5 day) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Canoe Camp: 6 staff • Fish Camp: 3 staff • Hide Camp: 3 staff • Trapping : 5 staff

Operating Plan

				<ul style="list-style-type: none"> • Traditional Games : 6 staff • Bird camp: 3 staff • Rabbit camp: 3 staff • Dog Sledding : 6 staff • Tree Camp: 4 staff <p>4 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>1 staff member completed 4 seasons of reconciliation Indigenous learning online course</p> <p>3 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
<p>Sir John Franklin</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p>	<p>100%</p>	<p>100%</p>	<p>ECE delivered Anti-racism and cultural awareness training</p> <p>All staff attended Spring carnival where they engaged in key cultural experiences</p> <p>3 staff completed 4 seasons of reconciliation Indigenous learning online course</p>

Operating Plan

	<p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>			<p>2 staff completed cultural safety sewing workshop (2 days)</p> <p>3 staff attended district organized Tlicho: beginner 101 (on the land) (10 week x 2 hours per week)</p> <p>1 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>3 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
<p>William McDonald</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p>	<p>100%</p>		<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • Whole school engaged in restorative practices training (2 days) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Canoe Camp: 6 staff • Fish Camp: 8 staff

Operating Plan

	*Introduction to new ILE handbook			<ul style="list-style-type: none"> Hide Camp: 8 staff 2 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)
--	-----------------------------------	--	--	--

All school staff play a role in supporting language reclamation and language revitalization efforts. **Employing a whole school approach to Indigenous 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.

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 using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

School	Name of Land Based Key Cultural Experience <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? (Y/N)	Duration of Experience (Days / hours / frequency)

Operating Plan

Example: ILESHS	Fish Camp	60 students (Northern Studies 10, and two grade 7 classes)	5	Yes	1 class a day over 3 days
	Muskrat Camp	60 (grade 7, 8 and 9)	6	Yes	1 class a day over 3 days
École ɪt'ò	Dog Sledding	38 students (K)	1	N	2 hours per group + pre teaching
	Rabbit camp	63 students (grade 1)	3	Y	2 hours per class (1 full day total) + pre teaching
	Bird Camp	46 students (grade 2)	4 hired	Y	1 full day per class x 2 days
	Traditional Games Camp	42 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	2 hours per class x 2 classes
	Trapping Camp	54 students (grade 4)	5 hired + 2 district staff	Y	1 full day per class x 2 classes
	Tree Camp	31 students (grade 5)	2 hired	N	.5 day each x 2 classes

Operating Plan

Mildred Hall	Dog Sledding	151 students (K + grade 4 & 5)	1	N	2 hours per group + pre teaching
	Rabbit camp (makeup camp for berry camp missed during evacuation)	61 students (grade 1)	3	Y	2 hours per class (1 full day total) + pre teaching
	Bird Camp	24 students (grade 2)	4 hired	Y	1 full day
	Traditional Games Camp	60 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	3 groups x 2 hours per group
	Trapping Camp	29 students (grade 4)	5 hired + 2 district staff	Y	1 full day
	Tree Camp	30 students (grade 5)	2 hired	N	.5 day
	Hide Camp	67 students (grade 6)	7 hired + 3 YK1 staff	Y	.5 day each x 3 classes
	Fish Camp	30 students (grade 7)	5 hired + 2 staff	Y	1 full day per class

Operating Plan

	Canoe Camp	42 students (grade 8)	2 hired	N	Half day safety training (water) + 1 hour classroom session + 1 full day on the water
N.J. Macpherson	Dog Sledding	77 students (K)	1	N	2 hours per group + pre teaching
	Rabbit camp (makeup camp for berry camp missed during evacuation)	58 students (1)	3	Y	2 hours per class (1 full day total) + pre teaching
	Bird Camp	38 student (grade 2)	4 hired	Y	1 full day
	Traditional Games Camp	104 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	2 hours per class x 5 classes
	Trapping Camp	64 students (grade 4)	5 hired + 2 district staff	Y	1 full day per class x 2 classes
	Tree Camp	46 students (grade 5)	2 hired	N	.5 day each x 2 classes

Operating Plan

Range Lake North	Dog Sledding	31 students (k)	1	N	2 hours per group + pre teaching
	Rabbit camp (makeup camp for berry camp missed during evacuation)	24 students (grade 1)	3	Y	2 hours per class (.5 day total) + pre teaching
	Bird Camp	28 students (Grade 2)	4 hired	Y	1 full day
	Traditional Games Camp	40 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	3 groups x 2 hours per group
	Trapping Camp	19 students (grade 4)	5 hired + 2 district staff	Y	1 full day
	Tree Camp	25 students (grade 5)	2 hired	N	.5 day
	Hide Camp	10 students (grade 6)	7 hired + 3 YK1 staff	Y	.5 day
	Fish Camp	24 students (grade7)	5 hired + 2 staff	Y	1 full day per class

Operating Plan

	Canoe Camp	31 students (grade 8)	2 hired	N	Half day safety training (water) + 1 hour classroom session + 1 full day on the water per class
Sir John Franklin	Dog Sledding	20 students (Wiilideh language course students)	1	N	2 hours per group + pre teaching
	Spring carnival	316 students (grade 9's + other classes signed up)	6 hired + 2 YK1 staff	Y	.5 day per class x 4 days
William McDonald	Hide Camp	74 students (grade 6)	7 hired + 3 YK1 staff	Y	.5 day each x 3 classes
	Fish Camp	77 students (grade 7)	5 hired + 2 staff	Y	1 full day per class x 3 days
	Canoe Camp	75 students (grade 8)	2 hired	N	Half day safety training (water) + 1 hour classroom session + 1 full day on the water per class x 3

Operating Plan

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

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

School	Name of School- Based Key Cultural Experience <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? (Y/N)	Duration of Experience (Days / hours / frequency)
Example: ILESHS	Drum Making	15 (Males in grade 10-12)	2	No – Elder and Knowledge keeper who led drum making were not fluent speakers	Various times over a two-week period
	Traditional Medicine	30 (Experiential Science Class)	2	Yes	Daily over a week in class.
École ɬt'ò	Duck Plucking	All Students JK-5 (306)	2		Daily over the course of two days
	Drumming and Dancing	All Students JK-5 (306)	2		Daily over the course of two days
Mildred Hall	Wall Tent Wednesdays	280	1	When possible - this position is	Once a week all year. Classes rotate

Operating Plan

				held by someone who has minimal language. When possible a school Elder joins in in the tent and adds in language as possible. The learning in the tent around harvesting of animals is directly linked to our ILE Class where students learn the language that connects to the wall tent.	through the tent in 3 week cycles. Once every 3 weeks they visit the tent and experience working with a different animal each time.
	Traditional Games Classes	220	1	No - the person hired does not speak the language	Once a week all year, our grades 1-8 students have 30 minutes of traditional games taught as a class.
N.J. Macpherson	Indigenous Languages Month Language blitz	365 students 52 staff members NJM Families	1	Yes	~6 hours total for the month of Feb

Operating Plan

	Weekly winners - bannock and an Indigenous picture book reading				
	Wiliideh Bingo with NJM families with bannock and tea				
	Dog sledding				
	Drumming and Drum Dancing	365 Students 17 teachers	4	No	2 full school days
Range Lake North	School wide feed the fire ceremony and school smudging for staff	40 staff	3	Yes	This was a full day experience
	Hide camp	The entire school went for either a morning or afternoon session	10	Yes	Half day
Sir John Franklin	Grade 9 Winter Carnival	Grade 9 - 150 students	7	At some stations	4 full days
	Winter Activities	Grade 10 -11 100 students	7	At some stations	4 full days

Operating Plan

William McDonald	ILE - Fish Camp	All Grade 7 Students		Infused within the teaching	1 full day per class
	ILE Hide Camp	All grade 6 Students		Infused within the teaching	1 full day per class

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> Example: ILESHS 	<ul style="list-style-type: none"> 3 Tents 1 Skidoo Gas Food for camps 	<ul style="list-style-type: none"> 3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps 1 skidoo – used for 10 camps – Rabbit and Muskrat Gas – gas for boats and skidoos used for 20 camps in total - fall, winter and spring camps Food – food supplies for all day camps and 2 overnight High School Coming of Age camps.
École Itł'ò	<ul style="list-style-type: none"> Sea Can Beaver Pelts Outdoor Clothing for students (e.g. rain suits, gloves) Animals 	<ul style="list-style-type: none"> Storage for on-the-land learning equipment Beaver pelts - mitten project 2024 Outdoor clothing - make sure the students are properly dressed for the activities. Animals - so we can have access to the animals classes will be doing.
Mildred Hall	<ul style="list-style-type: none"> Wall tent and frame Fire pit Woodstove Beaver fur Moccasin supplies 	<ul style="list-style-type: none"> For wall tent Wednesdays all students have access to the tent every 3 weeks for cultural experiences Our JK/K Classes use the tent once a week with Aurora College Students

Operating Plan

		<ul style="list-style-type: none"> • All classes have access to the space and can sign up as needed • All grade 5-6 students made beaver fur mittens this year • All grade 7/8 students made moccasins this year
N.J. Macpherson	<ul style="list-style-type: none"> • 8 drums • Various animals • Wall tent repairs • Beads • Furs • Hide • Food for Ori program 	<ul style="list-style-type: none"> • Used to teach students how to drum • Ori Programming (Fish, lynx, caribou hide, bear hide, ptarmigan, grouse, wolverines, mink, fox, rabbit, ducks, beaver, dry fish) • Wall tent was severely damaged in the summertime - new walls, reinforced door, etc. • Crafting supplies used to make several crafts and beaver mitts • Food - Moose stew and fish chowder, bannock and tea - used as a fundraiser for Ori and to invite parents to come into our school.
Range Lake North	<ul style="list-style-type: none"> • 3 Tents • Firewood • Animals (beaver, fish, ducks etc.) • Food for Camps 	<ul style="list-style-type: none"> • 3 tents – used for Grade 8 camp – • Gas – gas for boats and skidoos used for 20 camps in total - fall, winter and spring camps • Food – food supplies for all day camps and 1 overnight Grade 8 overnight camp. • Fire Fridays – working with animals – Indigenous language instructor worked alongside cultural instructor to incorporate language into weekly wall tent teachings • Teachers played monthly langue challenges with classes • Music teacher taught Wìlìideh songs to students to perform at school/community winter concert
Sir John Franklin	<ul style="list-style-type: none"> • New tent • Firewood • Food for camp and class activities • Animals (beaver, wolverine fish etc.) 	<ul style="list-style-type: none"> • Moose hide • Wolverine • Beaver (cross-curriculum) • Taste of the North (northern foods)

Operating Plan

William McDonald	<ul style="list-style-type: none"> • 1 snowmobile • 4 sleeping bags • Food for camp • Fuel 	<ul style="list-style-type: none"> • Used for Camp Akaitcho Gr. 8 Winter Camp
------------------	--	--

G. *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	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.
Example: ILESHS	<ul style="list-style-type: none"> • ILES team planned monthly phrases for staff to practice and replace the English version with. • A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases. • Reinforced learning with the use of audio clips for practice 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included drumming, prayer, and songs in the language • Community-school graduation celebration in June.
École It'ò	<ul style="list-style-type: none"> • Phrases incorporated into daily use throughout the school (e.g. morning announcements, concerts, community events, assemblies) • Multiple staff members participating in Tlichó classes throughout the school year (Collège Nordique). • Labels throughout the school include Wìlìideh. 	<ul style="list-style-type: none"> • Spring Concert included songs performed by students in Wìlìideh • Jhah Day - Signs and phrases used while completing station activities • National Indigenous People's Day celebration - stations where students rotated through some indigenous activities.

Operating Plan

	<ul style="list-style-type: none"> • Indigenous Language month - Staff developed Wiilìdeh games to teach and play in tier classes. 	<ul style="list-style-type: none"> • Inviting the YKDFN drummers to special events opening in prayer or celebration songs.
Mildred Hall	<ul style="list-style-type: none"> • Morning announcements including Wiilìdeh • Common phrases that we all commit to using throughout the school • Monthly language challenges for classes • School wide Wiilìdeh bingo game • UNO games in Wiilìdeh • Twister - using Wiilìdeh to learn the colours in the game • Common language posters in classrooms • Language for the months, days of the week etc. used in classroom calendars 	<ul style="list-style-type: none"> • Tea, books, and bannock - inviting families into school to read together - we had books that children could read to their families in Wiilìdeh that they made in ILE class • Holiday Feast in December - all families were invited to join us - started with drumming and prayer before the meal • Feed the fire ceremony and drum dance in September to welcome everyone back and start the year • Feed the fire and drum dance in June to close the year
N.J. Macpherson	<ul style="list-style-type: none"> • Elders Luncheon • Indigenous Languages Month • Weekly Ori Program • Language classes 	<ul style="list-style-type: none"> • Moose stew, bannock and jam shared with YK1 elders and DO staff. Food was prepared by grade 4 Bourgoin • Parents were invited to come to the school and play a school wide bingo game. Shirley read the cards out on zoom, and teachers livestreamed it in their classroom. Bannock and tea were offered to parents. Each week classes worked on using the language as much as possible, their names would go into a draw where they got to go in the wall tent to have hot chocolate, bannock, and read an Indigenous author's picture book. • Each week half the school participates in our Ori Program. Different animals are harvested each week, and our Indigenous

Operating Plan

		<p>Knowledge Keeper teaches the students the Wiilìdeh word for that animal.</p> <ul style="list-style-type: none"> • Each week every class gets a 30 minute language class
Range Lake North	<ul style="list-style-type: none"> • Morning announcements including Wiilìdeh • Common phrases that we all commit to using throughout the school • Monthly language challenges for classes • School wide Wiilìdeh bingo game • UNO games in Wiilìdeh • Twister - using Wiilìdeh to learn the colours in the game • Common language posters in classrooms • Language for the months, days of the week etc. used in classroom calendars 	<ul style="list-style-type: none"> • Winter and spring concert – students learned words for songs in music class • Feeding the Fire at the beginning of the year as well as for special occasions • Fire Fridays – students worked with a cultural instructor to learn how to prepare an animal, share language, participate in traditional games
Sir John Franklin	<ul style="list-style-type: none"> • Our language instructor taught words and phrases to the staff each month at our staff meetings 	<ul style="list-style-type: none"> • Truth & Reconciliation Day assembly in September • Our cultural day celebration in May • Our indigenous honor ceremony in June
William McDonald	<ul style="list-style-type: none"> • Inclusive of A Dene Knowledge Keeper 2 days/week • Monthly Dene Laws and Words of the week • Language Blitz to promote use of Dene Language for common phrases 	<ul style="list-style-type: none"> • School Wide Drum Dance • Holiday Feast • Year End closing Drum Dance • Gr. 8 Farewell Drummers

Operating Plan

H. 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 (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$60,255	\$60,255		\$60,255	

I. Resource Development for OLC and ILE Handbook

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.

Operating Plan

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)
\$48,202	\$48,202		\$48,202	

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)	Dates and Location
Example: ILESHS -2 ILIs and PST	OLC	Assessment	RILE and private contractor	September 12- 14, Yellowknife
SJF Cultural Safety sewing workshop	ILE	Sewing project (to incorporate into grade 11 classes next fall/ community	Knowledge keeper / (organized by RILE)	DBO June 4/5

Operating Plan

		connections with knowledge keepers)		
SJF	OLC/ILE	ILIEP PD Meeting	ECE	DBO June 3
MHS	ILE Handbook	Intro to ILE handbook	ECE	MHS - April 19
MHS	ILE Handbook- Next steps	ILE handbook- next steps	ECE	MHS - May 10
RLN	ILE Handbook	Intro to ILE handbook	ECE	RLN - April 19
NJM	ILE Handbook	Intro to ILE handbook	ECE	NJM - January 19

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
Example: Wordless book	Rebecca and the Trickster Raven	30	Dene Zhatie
Wiłhìdeh Uno Decks	Uno	100	Wiłhìdeh

Operating Plan

Signage	Land Acknowledgement @ WMS	1	Wiilhideh
Signage	Classroom names	All spaces in the building	Wiilhideh
Language games	Chih, chih, xah Diga Datłq Niłzo? Simon hadi K'aèk'q dek'o, k'aèk'q ıt'òą -Twister	Digitally available	
Language resources (shared by Ty Hamilton with YK1)	Trapping and Fish cards (used for Bingo, heads up, go fish, and memory in the language)	Digitally available/ 6 sets printed	Wiilhideh

The following table details **regional purchases made 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
------------------------------	----------------------	---

Operating Plan

Example: iPads	5	5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.
Chromebooks	7	7 additional Chromebooks were added to the laptop cart in the SJF language class to accommodate larger enrollment. The chrome books are used to access language games created by the ILL, and complete written assignments.
Speakers	1	1 set of speakers was purchased for the language class at SJF to support the teacher in playing videos of language speakers, Dene Drummers and songs in the Wilìideh language for students to learn and sing during assemblies.

Appendix B: Operating Plan - Operating Budget

Department of Education, Culture & Employment Council/District Approved 2023-2024 Budget

Yellowknife Education District No. 1 Statement of Operations - (Schedule 1) Annual Budget - Consolidated

	2023-2024 Budget Approved	2022-2023 Approved Budget	2022-2023 Projected Actual
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
ECE Regular Contributions	30,458,543	29,945,867	30,980,516
SSI (Base Amounts - Schedule 8)	123,000	123,000	123,000
French	580,000	550,000	550,000
Sub-Total ECE	31,161,543	30,618,867	31,653,516
GNWT Other Contributions			
Total GNWT	31,161,543	30,618,867	31,653,516
Federal Government Jordan's Principle (Schedule 8)	4,843,707	3,580,624	4,400,000
Federal Government Other			
Property Tax Requisitioned	6,880,000	6,777,900	6,777,900
Other Education Bodies	238,500	192,500	212,500
Education Body Generated Funds			
Rentals	19,562	19,562	20,000
School Fees	0	0	
Investment Income	400,000	220,000	500,000
Total Generated Funds	419,562	239,562	520,000
TOTAL REVENUES	43,543,312	41,409,453	43,563,916
<u>EXPENSES</u>			
Administration (see Schedule 2)	1,879,398	1,822,269	1,912,269
School Programs (see Schedule 2)	26,071,275	25,473,150	25,873,150
Operations and maintenance (see Schedule 2)	3,455,102	3,596,023	3,996,023
Inclusive Schooling (see Schedules 2&3)	7,192,602	6,672,704	6,772,704
Indigenous Languages and Education (see Schedules 2 & 4)	1,349,535	1,308,836	1,318,836
Other (Jordan's Principle)	4,403,370	3,378,275	4,000,000
Sub-Total Expenses Before Amortization	44,351,282	42,251,257	43,872,982
Amortization (see Schedule 6)	1,500,000	1,000,000	1,500,000
TOTAL EXPENSES**	45,851,282	43,251,257	45,372,982
ANNUAL OPERATING SURPLUS (DEFICIT)	(2,307,970)	(1,841,804)	(1,809,066)
ACCUMULATED SURPLUS (DEFICIT) OPEN *	3,276,102	3,276,102	3,276,102
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	968,132	1,434,298	1,467,036

Operating Plan

**Department of Education, Culture & Employment
Council/ District Approved 2023-2024 Budget**

**Yellowknife Education District No.1
Consolidated Expenses - (Schedule 2)
Annual Budget**

	Administration	School Programs	Operations & Maintenance	Inclusive Schooling	Indigenous Language/ Cultural Programs	Jordan's Principle	Total
SALARIES							
Teachers' Salaries		15,451,638				367,778	15,819,416
Regional Coordinators (RISC/RILE)				287,567	154,560		442,127
Program Support Teachers				2,640,713			2,640,713
Support Assistants		1,452,793		2,577,585		2,940,355	6,970,733
Indigenous Language Instruction					414,439		414,439
Cultural Resource Staff					260,831		260,831
Elders in Schools					82,000		82,000
Non Instructional Staff	1,231,167	2,479,860	605,916				4,316,943
Board/Trustee Honoraria	86,850						86,850
EMPLOYEE BENEFITS							
Employee Benefits/Allowances	256,895	3,972,668	111,644	1,268,391	177,978	966,316	6,753,892
Leave And Termination Benefits							0
STAFF DEVELOPMENT (Including Travel)							
							0
SERVICES PURCHASED/CONTRACTED							
Professional/Technical Services	60,000	384,500	5,000	101,506	2,000		553,006
Postage/Communication	36,000	76,100	5,000				117,100
Utilities							0
Heating			737,737				737,737
Electricity			886,820				886,820
Water/Sewage			213,015				213,015
Travel		150,000					150,000
Student Transportation (Busing)		560,000		15,000	12,000		587,000
Advertising/Printing/Publishing	35,480			1,000			36,480
Maintenance/Repair	5,000	46,500	778,970	5,000			835,470
Rentals/Leases	5,000	162,700					167,700
Other Contracted Services		270,000	80,000	72,840		45,921	468,761
MATERIALS/SUPPLIES/FREIGHT							
Assistive Technology				60,000			60,000
Materials	38,000	868,566	26,000	163,000	245,727	83,000	1,424,293
Freight	1,000	15,450	5,000				21,450
DEBT SERVICE							
							0
OTHER							
	124,006	180,500					304,506
SUB-TOTAL OF EXPENSES BEFORE AMORT							
	1,879,398	26,071,275	3,455,102	7,192,602	1,349,535	4,403,370	44,351,282
AMORTIZATION							
							0
TOTAL							
	1,879,398	26,071,275	3,455,102	7,192,602	1,349,535	4,403,370	44,351,282

**Department of Education, Culture & Employment
Council Approved 2023-2024 Budget**

**Yellowknife Education District No. 1
Inclusive Schooling - (Schedule 3)
Annual Budget**

	General Inclusive Schooling	Magnet Facilities	Total
<u>SALARIES</u>			
Regional Coordinators	287,567		287,567
Magnet Facility Teachers		548,336	548,336
Program Support Teachers	2,092,377		2,092,377
Support Assistants	2,577,585		2,577,585
<u>EMPLOYEE BENEFITS</u>			
Employee Benefits/Allowances	1,160,040	108,351	1,268,391
<u>STAFF DEVELOPMENT (Including Travel)</u>			
	123,000		123,000
<u>SERVICES PURCHASED/CONTRACTED</u>			
Professional/Technical Services	101,506		101,506
Student Transportation (Busing)*	15,000		15,000
Other Contracted Services	72,840		72,840
<u>MATERIALS/SUPPLIES/FREIGHT</u>			
Assistive Technology	60,000		60,000
Materials	16,000	30,000	46,000
Freight			0
TOTAL	6,505,915	686,687	7,192,602

Operating Plan

**Department of Education, Culture & Employment
Council Approved 2023-2024 Budget**

**Yellowknife Education District No.1
Indigenous Languages and Education - (Schedule 4)
Annual Budget**

	Our Languages Curriculum Resource Development (TLC's)		
Indigenous Education		Community Support	Total

SALARIES

Regional ILE Coordinators	154,560			154,560
Indigenous Language Instruction	125,035	266,068	23,336	414,439
Cultural Resource Staff	79,282	181,549		260,831
Elders in Schools		10,000	72,000	82,000

EMPLOYEE BENEFITS

Employee Benefits/Allowances	71,590	101,254	5,134	177,978
------------------------------	--------	---------	-------	----------------

SERVICES PURCHASED/CONTRACTED

Professional/Technical Services			2,000	2,000
Travel	12,000			12,000
Student Transportation (Busing)*				0
Advertising/Printing/Publishing				0
Rentals/Leases				0
Other Contracted Services				0

MATERIALS/SUPPLIES/FREIGHT

Materials	190,727	30,000	25,000	245,727
Freight				0

TOTAL	633,194	588,871	127,470	1,349,535
--------------	----------------	----------------	----------------	------------------

**Department of Education, Culture & Employment
Council Approved 2023-2024 Budget**

**Yellowknife Education District No. 1
Approved Person Years - (Schedule 5)
Annual Budget**

	<u>Person Years</u>
Administration Staff	9.50
Territorial Schools:	
Teachers	118.00
Consultants (Technology)	3.00
Librarians	3.50
Secretaries	7.50
Custodians	17.65
Junior Kindergarten Early Childhood In	14.00
Other - French (Teachers & Education Assistants)	4.25
Inclusive Schooling:	
Regional Coordinator	2.00
Program Support Teachers	16.00
Support Assistants	38.00
Other - Magnet Positions	4.00
Other -	
Other - Jordan's Principle	52.55
Indigenous Languages and Education:	
Regional Coordinator	1.00
Indigenous Languages Instruction Staff	7.00
Other - Maintenance	5.25
	-
Total Person Years	<u>303.20</u>

Operating Plan

Appendix C: Annual Report - Audited Financial Statements

See Audited Financial Statements as attachment to this report

Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Consolidated Financial Statements

June 30, 2024





Yellowknife District No. 1 Education Authority

(the "Authority")

Table of Contents

June 30, 2024	Page
Management's Discussion and Analysis	2 - 14
Management's Responsibility for Financial Reporting.....	15
Independent Auditors' Report	16 - 18
Statement 1 - Consolidated Statement of Financial Position.....	19
Statement 2 - Consolidated Statement of Operations.....	20 - 21
Statement 3 - Consolidated Statement of Changes in Net Financial Assets.....	22
Statement 4 - Consolidated Statement of Cash Flows.....	23
Statement 5 - Details of Expenses.....	24
Statement 6 - Details of Inclusive Schooling Expenses.....	25
Statement 7 - Details of Indigenous Language and Culture-Based Education Expenses.....	26
Statement 8 - Report on Activities of Specific Programs - French Language Program.....	27
Statement 9 - Report on Activities of Specific Programs - Student Success Initiative Projects.....	28
Statement 10 - Report on Activities of Specific Programs - Jordan's Principle Funding.....	29
Statement 11 - Report on Activities of Specific Programs - Statement of Utilities Expenses	30
Notes to Consolidated Financial Statements.....	31 - 70



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

Management Discussion and Analysis

Fiscal year end June 30, 2024

Introduction

Yellowknife Education District No. 1 (YK1) Administration:

Shirley Zouboules, Superintendent of Education /CEO

Lisa Vass, Secretary/ Treasurer/CFO

Graham Arts, Assistant Superintendent, Curriculum and Learning

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 & Facilities Committee
- Policy & Governance Committee
- Public Engagement & Advocacy Committee
- NWTTA Teacher-Board Committee

Proviso:

Jameel Aziz, Superintendent of Education /CEO – Resigned March 15, 2024

Shirley Zouboules, Acting Superintendent of Education/CEO – March 16, 2024

Shirley Zouboules, Superintendent of Education/CEO – July 1, 2024

Tram Do, Secretary/ Treasurer/CFO – Resigned February 7, 2024



Lisa Vass, Secretary/ Treasurer/CFO – June 24, 2024

Graham Arts, Acting Assistant Superintendent, Curriculum & Learning – April 3, 2024

Graham Arts, Assistant Superintendent, Curriculum & Learning – August 1, 2024

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 2025:

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 Superintendent 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 and Core French for Grades 1-5 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 programming.
- Indigenous Culture Camps are held throughout the year; and,
- The school has an active Parent Advisory Council.

École Itt'ò (JK-5)

- École Itt'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 programming;
- On the land inquiry learning for all grades; and,
- An annual four-day French/Indigenous Language and Culture Camp, and 'Camp de neige'.

Mildred Hall School (JK-8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Wilideh language classes.
- 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 Wilideh 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, Intensive French for Grade 6, 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 programming;
- 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 Wílídeh 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.



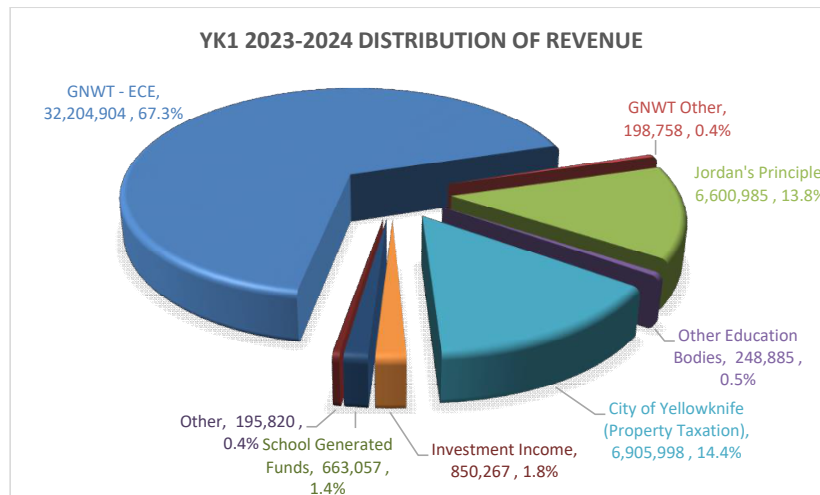
Financial Condition

Operating Revenues

- YK 1 receives the majority of the revenues from Formula funding (enrolment driven) from the Department of Education, Culture, and Employment (ECE), which makes up 67.3% of the total revenues. Property taxation revenue from the City of Yellowknife is 14.4%, Jordan's Principle revenue from the Government of Canada 13.8%. The remaining revenues are generated from Investment Income 1.8%, School Generated Trust funds 1.4%, Other Education Bodies 0.5%, GNWT Other 0.4%, and Other revenue 0.4% which includes various contributions for schools and District Office parking rental income.

Revenues	2024 Actuals	%
GNWT - ECE	32,204,904	67.3%
GNWT Other	198,758	0.4%
Jordan's Principle	6,600,985	13.8%
Other Education Bodies	248,885	0.5%
City of Yellowknife (Property Taxation)	6,905,998	14.4%
Investment Income	850,267	1.8%
School Generated Funds	663,057	1.4%
Other	195,820	0.4%
	<u>47,868,674</u>	100.0%

Revenue Chart



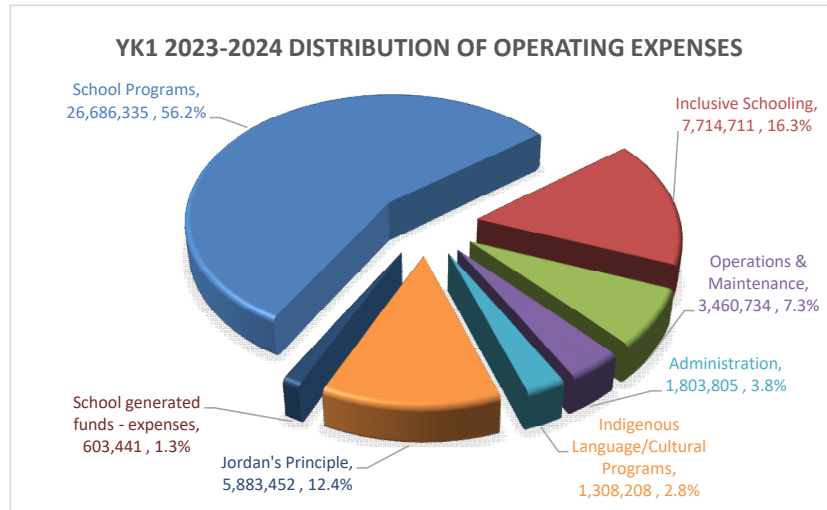


Operational Expenses

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. School related expenditures (75.2%) consist of School Programs (56.4%), Inclusive Schooling (16.3%), and Indigenous Language and Culture (2.8%) which directly relate to schools. Jordan's Principle expenditures are also directly related to schools, and account for (12.4%) of the total expenditure allocation, and is federally funded.

Expenses	2024 Actuals	%
School Programs	26,686,335	56.2%
Inclusive Schooling	7,714,711	16.3%
Operations & Maintenance	3,460,734	7.3%
Administration	1,803,805	3.8%
Indigenous Language/Cultural Programs	1,308,208	2.8%
Jordan's Principle	5,883,452	12.4%
School generated funds - expenses	603,441	1.3%
	<u>47,460,686</u>	100.0%

Expense Chart



Accumulated Surplus

The accumulated surplus or deficit position represents the YK1's net economic resources. An accumulated surplus is that amount by which all assets (financial and non-financial), exceed all liabilities. An accumulated surplus indicates that the District has net resources (financial and physical) that can be used to provide future services.



Yellowknife District No. 1 Education Authority

(the "Authority")

The District's accumulated surplus is comprised of the Operating Fund surplus, Investment in Tangible Capital Assets, Decentralized Surplus, Capital Fund Reserve, the LED Reserve and School Generated Funds.

Investment in Tangible Capital Assets:	2023-2024	2022-23	Change
Tangible Capital Assets	11,519,580	12,400,377	(880,797)
Asset Retirement Obligation	<u>706,417</u>	<u>725,527</u>	(19,110)
Net Tangible Capital Assets	<u>10,813,163</u>	<u>11,674,850</u>	(861,687)

Investment in Tangible Capital Assets is when YK1 and E.C.E. spends money to buy or improve physical assets (buildings, equipment, vehicles) they need to provide educational services. Most of the District's buildings are transferred in kind from the GNWT.

Unrestricted Surplus	2023-2024	2022-2023	Change
Operating Fund	4,586,125	4,111,234	474,891
Decentralized Surplus (Schools)	237,557	447,833	(210,276)
Capital Fund	<u>904,165</u>	<u>904,165</u>	-
Total Unrestricted Surplus	<u>5,727,847</u>	<u>5,463,232</u>	264,615
Post Employment Benefits & Compensated Benefits (Funded by ECE in future school year)	<u>1,980,601</u>	<u>2,179,989</u>	(199,388)
	<u>7,708,448</u>	<u>7,643,221</u>	65,227

The Operating fund surplus is the general operating fund of the Authority in which all transactions concerned with current operations are recorded. 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. The decentralized accumulated surplus represents specific amounts eligible for carry-over to subsequent years for each school. The Capital Fund Reserve is funding set aside by the Authority for any repairs or maintenance to the Authority's assets. The accumulated unrestricted surplus enables YK1 to maintain quality programming for students.



Restricted Surplus	2023-2024	2022-2023	Change
LED Reserve			
Beginning Balance	148,583	148,583	-
Transfer (to) from Operating fund - Utility Costs			-
Balance, end of year	<u>148,583</u>	<u>148,583</u>	-
	148,583	148,583	
	-	-	
School General Funds			
Beginning Balance	678,741	661,671	17,070
Net Income (Loss)	<u>59,616</u>	<u>17,070</u>	42,546
Balance, end of year	<u>738,357</u>	<u>678,741</u>	59,616

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

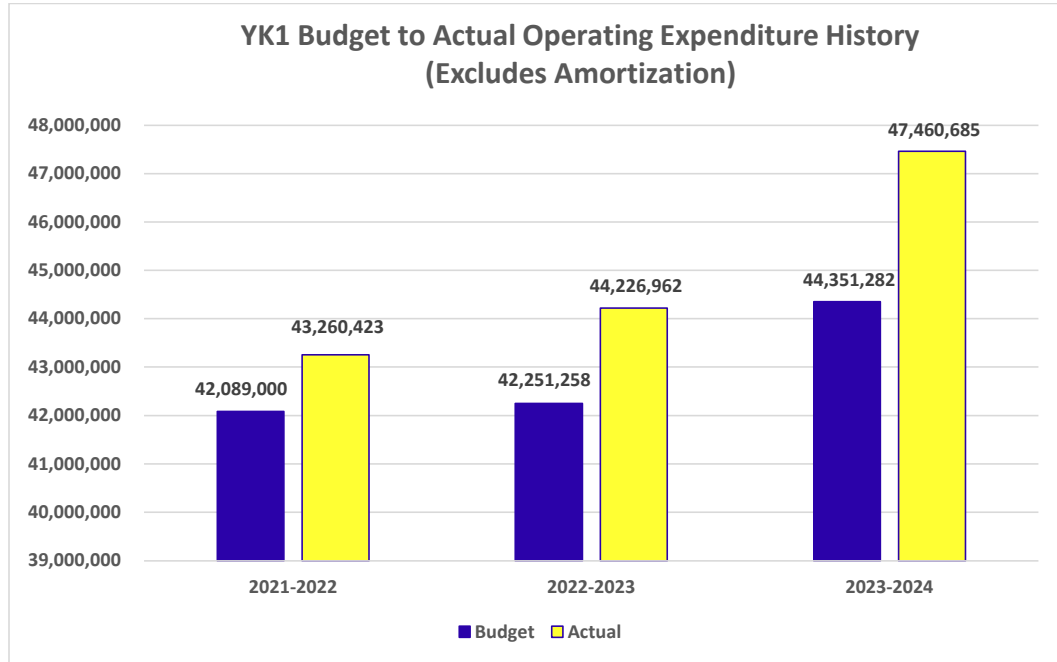
The School Generated Funds are the total trust funds raised by students and staff at the school held in trust for student and staff directed expenditures. These funds are restricted and are only accessible at the schools.

The 2024 Accumulated Surplus

If an Education Body has an accumulated surplus under the Education, Culture and Employment Surplus Retention and Deficit Policy, it may retain a surplus equivalent to seven percent of its annual audited revenues or \$250,000, whichever is greater. The YK1 2024 accumulated surplus is 9.3% (\$4,462,570/\$47,868,674) of the total audited revenues. The accumulated surplus is above the allowed 7% threshold, however, because the Board of Trustees approved a deficit budget for the 2024-2025 school of \$2,230,276, YK is following the policy. The approved deficit budget reduced the accumulated surplus to 4.7% (\$2,232,294/\$47,868,64).



Budget/Actual Comparisons



YK1 revenues variance highlights:

- ECE regular and other contribution revenues increased by \$1,066,414 mainly due to retroactive NWTTA funding of \$942,937.
- GNWT Other contribution revenue is from:

Municipal and Community Affairs:	
• Active After School	\$76,500
• Youth Corp	32,700
• Quebec Exchange Trip 2023-2024	8,000
Depart of Industry, Tourism and Investment:	7,053
Department of Health and Social Services	
• Drop the Pop	17,205
Department of Environment and Climate Change:	
• Take a Kid Trapping	24,000
• Sir John Franklin Laser/Engraver Project	33,300
Total	\$198,758

- Jordan's Principle revenue from the Federal Government is a total of \$6,600,985, which is \$1,757,278 higher than budget. This also includes funding



Yellowknife District No. 1 Education Authority

(the "Authority")

for menstrual products of \$129,187. Unspent Jordan's Principle funds of \$1,673,816 due to lack of staff have been returned to the Federal Government. Unspent menstrual product funds of \$110,366 is carried over to the 2024-2025 school year.

- Portfolio Investment income of \$850,267 is higher than budget \$ by \$450,267. This increase is due to higher interest rates.
- School Generated Funds are internally restricted funds, generated at the school level from fundraising, and used in a number of different ways to enhance the development of education activities and to support school initiatives. The total of the funds for the school year is \$663,057.
- Other income \$195,820 consists of the following:

Breakfast Club of Canada	\$11,100
Food First Foundation	15,560
PC Children's Charity- Power Full Kids/Eat Well Program	8,524
MakeWay - On the Land Collaborative	10,800
Music program misc donations	350
Food program misc donations	300
Diavik Diamind Mine - Outdoor turf project	25000
Food First Foundation	2950
Food First Foundation	9,025
S'Cool Life Fund Drum Grant - Transferred portion from trust	1,600
Food First Foundation	8,790
MakeWay On the Land Collaborative	25,000
Food First Foundation	15,900
District parking lot	12,139
UNW Parking Lease	12,571
Northern Mosaic Network - Pride float micro grant	500
Book Sales & MISC	2,210
The Gord Downie & Chanie Wenjack Fund - Hide Camp	10,000
United Way - Hide Camp	7,500
Canadian Parents for French - Alberta Branch	12,000
Transfer from RLN trust - leftover French cultural funds from 2020	4,000
Total	\$195,821

YK1 expenses variance highlights:

- School Programs costs were higher than budget by \$615,060 due to additional teaching staff that were hired.
- Inclusive Schooling costs were higher by \$522,109 due to an increase in Substitute costs.



- The Jordan's Principle grant applications were approved after the budget was ratified. Additional funds of \$1,480,082 were spent to hire additional staff.
- School Generated expenses for the school year were \$603,441.

Enrolment and Pupil Teacher Ratio (PTR)

Yellowknife Education District No.1 October 31, 2023 School:	Enrolment		Teachers/ Admin/ PST		Early Childhood Instructors		Pupil/Teacher ratio	
	K-12 Oct-23	JK Oct-23	K-12	JK	K-12	JK	K-12	JK
Mildred Hall School	254.50	20.50	19.00	3.00	13.39	6.83		
It̨'ò School	251.00	49.00	18.00	3.00	13.94	16.33		
William McDonald School	269.50	-	17.85	-	15.10			
NJ Macpherson School	318.50	43.00	22.50	3.00	14.16	14.33		
Range Lake North School	221.50	21.00	18.75	2.00	11.81	10.50		
Sir John Franklin High School	649.50	-	37.62	-	17.26			
Total District	1,964.5	133.5	133.72	11.00	14.69	12.14		

Overall enrolment for October 31, 2023 was 2098.0 full time equivalent (FTE).
 September 30, 2022 it was 2095.5 (FTE) and September 2021 it was 2090.0 (FTE).
 Enrolment was taken at the end of October 2023 due to the wildfire evacuation, as
 per direction from ECE.



Summary of 2023/2024

YK1 welcomed a new Superintendent/CEO, Shirley Zouboules on July 1, 2024.

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.

Shirley Zouboules
Superintendent of Education / CEO
Yellowknife District No. 1 Education Authority

Lisa Vass
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, 2024, 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, 2024, 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, 2023 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 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.
- 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 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 consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Compliance with Specified Authorities

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

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

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

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

Crowe Mackay LLP

**Yellowknife, Northwest Territories
September 25, 2024**

Chartered Professional Accountants



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Financial Position


Statement 1

As at June 30,	2024	2023 (Restated)
	\$	\$
FINANCIAL ASSETS		
Cash (Note 4)	9,285,377	10,223,962
Restricted Cash (Note 6)	758,832	699,164
Portfolio Investments (Note 7)	5,140,000	5,140,000
Accounts Receivable (Note 8)	2,688,211	698,441
Due from Government of Canada (Note 13)	127,881	113,339
	18,000,301	16,874,906
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	1,463,805	747,742
Payroll Liabilities (Note 10)	5,373,518	5,038,812
Vacation Payable (Note 10)	219,986	174,817
Deferred Revenue (Note 11)	110,366	282,154
Contribution Repayable (Note 12)	2,031,425	1,935,076
Post-employment Benefits and Compensated Absences (Note 17)	1,980,601	2,179,989
Environmental Liabilities (Note 34)	229,481	229,481
Asset Retirement Obligations (Note 37)	706,417	725,527
	12,115,599	11,313,598
NET FINANCIAL ASSETS	5,884,702	5,561,308
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 18)	11,519,580	12,400,377
Prepaid Expenses (Note 19)	23,668	3,723
	11,543,248	12,404,100
ACCUMULATED SURPLUS (Note 35)	17,427,950	17,965,408
Represented by:		
Operating Fund	4,586,125	4,111,234
Investment in Tangible Capital Assets	10,813,163	11,674,852
Decentralized Surplus	237,557	447,833
Capital Fund Reserve	904,165	904,165
LED Reserve	148,583	148,583
School Generated Funds	738,357	678,741
	17,427,950	17,965,408

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,

	2024 Budget	2024 Actual	2023 Actual (Restated)
	\$	\$	\$
REVENUES			
Government of the Northwest Territories			
Regular contributions	29,708,543	30,094,127	30,502,105
Other contributions	873,000	1,553,830	932,727
French language revenues	580,000	556,947	608,476
Total ECE (Note 30)	31,161,543	32,204,904	32,043,308
GNWT other contributions (Note 31)	-	198,758	162,424
Government of Canada			
Jordan's Principle	4,843,707	6,471,798	4,500,892
Menstrual Product Funding	-	129,187	63,128
Total Government of Canada	4,843,707	6,600,985	4,564,020
Other education bodies	238,500	248,885	233,340
Property tax requisitioned	6,880,000	6,905,998	6,801,835
Education authority generated funds			
Portfolio investment income	400,000	850,267	677,353
School generated funds - revenues (Note 36)	-	663,057	519,888
Other	19,562	195,820	116,126
	419,562	1,709,144	1,313,367
Total revenues	43,543,312	47,868,674	45,118,294
EXPENSES			
School programs	26,071,275	26,686,335	25,628,598
Inclusive schooling	7,192,602	7,714,711	6,863,392
Operations and maintenance	3,455,102	3,460,734	3,889,092
Administration	1,879,398	1,803,805	1,929,895
Indigenous language/cultural programs	1,349,535	1,308,208	1,321,448
Jordan's Principle	4,403,370	5,883,452	4,091,720
Amortization	1,000,000	945,446	949,602
School generated funds - expenses (Note 36)	-	603,441	502,818
Total operating expenses	45,351,282	48,406,132	45,176,565
Operating deficit before other items	(1,807,970)	(537,458)	(58,271)



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Operations (Continued)

Statement 2

For the year ended June 30,	2024 Budget	2024 Actual	2023 Actual (Restated)
	\$	\$	\$
OTHER ITEMS			
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)
Operating deficit	(1,807,970)	(537,458)	(58,271)
Opening accumulated surplus, as previously stated	17,965,408	17,756,558	18,023,681
Correction of accounting error (Note 38)	-	208,850	-
Opening accumulated surplus	17,965,408	17,965,408	18,023,679
Closing accumulated surplus	16,157,438	17,427,950	17,965,408



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2024	2024	2023
	Budget	Actual	(Restated)
	\$	\$	Actual
	\$	\$	\$
Operating surplus (deficit)	(1,807,970)	(537,458)	(58,271)
Acquisition of tangible capital assets	-	(112,273)	-
Amortization of tangible capital assets	1,000,000	945,446	949,602
Adjustment to asset retirement obligations	-	47,624	129,783
	(807,970)	343,339	1,021,114
Purchase of prepaid expenses	-	(23,668)	(3,723)
Use of prepaid expenses	-	3,723	6,006
	-	(19,945)	2,283
Increase (decrease) in net financial assets	(807,970)	323,394	1,023,397
Net financial assets at beginning of year	5,561,308	5,561,308	4,537,911
Net financial assets at end of year	4,753,338	5,884,702	5,561,308

**Yellowknife District No. 1 Education Authority**

(the "Authority")

Consolidated Statement of Cash Flows**Statement 4**

For the year ended June 30,	2024	2023 (restated)
	\$	\$
OPERATING TRANSACTIONS		
Operating deficit	(537,458)	(58,271)
Items not affecting cash:		
Amortization	945,446	949,602
Increase in school generated activities	(59,667)	(45,457)
Adjustments in asset retirement obligation	47,624	129,783
Changes in non-cash assets and liabilities		
Decrease (increase) in due from Government of Canada	(14,543)	13,092
Decrease (increase) in accounts receivable	(1,989,774)	104,575
Increase in accounts payable	716,066	10,313
Increase in payroll liabilities	334,706	623,471
Increase in environmental liabilities	-	49,830
Decrease in asset retirement obligations	(19,110)	(102,623)
Decrease in leave and termination benefits	(199,388)	(337,391)
Increase (decrease) in vacation payable	45,169	(83,389)
Decrease in deferred revenue	(171,787)	(744,683)
Increase in contribution payable	96,349	665,937
Increase (decrease) in prepaid expenses	(19,945)	2,283
CASH PROVIDED BY OPERATING TRANSACTIONS	(826,312)	1,177,072
INVESTING TRANSACTION		
Acquisition of portfolio investments	-	(1,000,000)
CASH USED BY INVESTING TRANSACTION	-	(1,000,000)
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(112,273)	-
Receipt of deposit in trust for pellet boilers	-	39,856
CASH PROVIDED FOR CAPITAL TRANSACTIONS	(112,273)	39,856
INCREASE (DECREASE) IN CASH	(938,585)	216,928
CASH AT BEGINNING OF YEAR	10,223,962	10,007,034
CASH AT END OF YEAR	9,285,377	10,223,962



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Expenses

Statement 5

For the year ended June 30,	School Programs \$	Inclusive Schooling \$	Operations		Administration \$	Indigenous Languages \$	Jordan's Principle \$	Transfer and Other \$	Total 2024 \$	Budget 2024 \$	Total 2023 \$
			Maintenance \$	and \$							
SALARIES											
Honoraria	-	-	-	-	84,133	74,766	-	-	158,899	168,850	179,423
Instructional assistants	1,147,968	2,822,229	-	-	-	200,330	3,670,515	-	7,841,042	7,231,564	6,575,160
Non-instructional staff	2,665,584	146,315	596,759	-	1,195,377	-	-	-	4,604,035	4,316,943	4,457,366
Teachers	16,069,363	3,044,893	-	-	-	655,042	1,080,044	-	20,849,342	19,316,695	19,143,798
	19,882,915	6,013,437	596,759	596,759	1,279,510	930,138	4,750,559	-	33,453,318	31,034,052	30,355,747
EMPLOYEE BENEFITS											
Employee benefits/allowances	3,967,857	1,303,249	113,323	113,323	226,751	155,829	1,042,027	-	6,809,036	6,753,892	5,908,680
Leave and termination benefits	(138,542)	13,050	(715)	(715)	(3,612)	(1,701)	-	-	(131,520)	-	(165,089)
	3,829,315	1,316,299	112,608	112,608	223,139	154,128	1,042,027	-	6,677,516	6,753,892	5,743,591
SERVICES PURCHASED											
Advertising and printing	-	-	-	-	8,893	-	-	-	8,893	36,480	122,476
Communication	119,866	1,494	7,785	7,785	53,092	-	-	-	182,237	117,100	174,539
Contracted services	373,394	110,860	164,399	164,399	-	-	13,869	-	662,522	468,761	547,296
Maintenance and repairs	24,573	-	443,304	443,304	6,686	-	-	-	474,563	835,470	1,119,964
Other	124,740	-	-	-	127,453	-	-	-	252,193	304,506	317,203
Professional and technical	412,101	78,133	-	-	59,014	310	37,677	-	587,235	553,006	703,575
Rentals and leases	82,358	-	-	-	2,664	-	-	-	85,022	167,700	136,097
Student transportation	303,484	21,807	-	-	-	-	667	-	325,958	587,000	558,260
Travel	194,921	7,950	-	-	-	13,984	-	-	216,855	150,000	213,194
Utilities	-	-	935,070	935,070	-	-	-	-	935,070	737,737	834,044
Heating	-	-	1,023,771	1,023,771	-	-	-	-	1,023,771	886,820	1,019,591
Electricity	-	-	175,338	175,338	-	-	-	-	175,338	213,015	193,969
Water/Sewage	-	-	2,749,667	2,749,667	257,802	14,294	52,213	-	4,929,657	5,057,595	5,940,208
	1,635,437	220,244	2,749,667	2,749,667	257,802	14,294	52,213	-	4,929,657	5,057,595	5,940,208
MATERIALS											
Awards and student events	7,606	-	-	-	9,300	-	-	-	16,906	-	17,682
Freight	3,322	-	1,700	1,700	351	-	-	-	5,373	21,450	5,427
Materials and supplies	1,327,740	164,731	-	-	33,703	209,648	38,653	603,441	2,377,916	1,484,293	2,164,308
	1,338,668	164,731	1,700	1,700	43,354	209,648	38,653	603,441	2,400,195	1,505,743	2,187,417
AMORTIZATION											
	-	-	-	-	-	-	-	945,446	945,446	1,000,000	949,602
	26,686,335	7,714,711	3,460,734	3,460,734	1,803,805	1,308,208	5,883,452	1,548,887	48,406,132	45,351,282	45,176,565
Total operating expenses											



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 \$	School Based Mental Health and Wellness \$	Total 2024 \$
SALARIES						
Program support						
teachers/counsellors	2,406,570	45,813	-	571,010	167,815	3,191,208
Support assistants	2,822,229	-	-	-	-	2,822,229
	5,228,799	45,813	-	571,010	167,815	6,013,437
EMPLOYEE BENEFITS	1,175,274	-	-	103,229	37,796	1,316,299
SERVICES PURCHASED						
Professional and technical	30,653	-	-	-	47,480	78,133
Communication	1,494	-	-	-	-	1,494
Travel		7,950	-	-	-	7,950
Student transportation	21,807	-	-	-	-	21,807
Other contracted services	58,962	51,898	-	-	-	110,860
	112,916	59,848	-	-	47,480	220,244
MATERIALS						
Materials and supplies	6,934	17,340	25,913	28,021	86,523	164,731
Total operating expenses	6,523,923	123,001	25,913	702,260	339,614	7,714,711



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	Community Support \$	Total 2024 \$
		Curriculum Resource Development \$		
SALARIES				
Indigenous language instruction	321,356	333,686	-	655,042
Cultural resource staff	135,487	-	64,843	200,330
Elders in schools	-	5,998	68,768	74,766
	456,843	339,684	133,611	930,138
EMPLOYEE BENEFITS				
	75,439	58,960	19,729	154,128
SERVICES PURCHASED				
Professional/technical services	310	-	-	310
Travel	13,984	-	-	13,984
	14,294			14,294
MATERIALS				
Materials	173,396	38,379	(2,127)	209,648
TOTAL	719,972	437,023	151,213	1,308,208



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, 2024

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher assistants (Staff)	35,000	35,000	91,865	(21,865)
French immersion pedagogy specialist	70,000	55,000	116,296	8,704
Intensive & PIF French coach (staff)	35,000	12,000	41,444	5,556
Intensive & PIF French (staff)	70,000	430,000	434,625	65,375
Intensive PIF (elective courses)	3,000	1,000	2,403	1,597
Special Projects				
French camps	27,000	3,000	28,834	1,166
Assessment, intensive & PIF	30,000	5,000	32,196	2,804
French resources	41,000	5,000	49,637	(3,637)
Cultural activities	7,000	2,000	5,785	3,215
Professional development	43,000	6,000	38,032	10,968
Consultant	80,000	140,000	160,228	59,772
Language coach (salary) reading & early literacy	50,000	-	67,151	(17,151)
Teacher retention & recruitment - New to the North Initiative	4,614	-	4,486	128
French language communication & services	23,000	-	518	22,482
YK1-SSDEC Partnership 2022-2023 (received in March 2024)	35,000	-	45,917	(10,917)
Total	553,614	694,000	1,119,417	128,197



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,

	2024 Budget \$	2024 Actual \$
Revenues		
Government of the Northwest Territories	123,000	123,000
Carry Forward from 2022-2023	51,240	51,240
Total revenues	174,240	174,240
Expenses		
Salaries/Wages		
Facilitator fees (including per diems)	86,200	59,848
Substitute teacher wages	33,000	45,813
Other Expenses		
Materials and supplies	55,040	12,821
Total operating expenses	174,240	118,482
Surplus	-	55,758



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 10

Jordan's Principle

	June 30, 2024 Approved Contributions \$	June 30, 2024 Actual \$	June 30, 2023 Actual \$	July 1, 2023 - March 31, 2024 Actual \$	April 1, 2024 - June 30, 2024 Actual \$
Revenue					
Government of Canada					
- First Nations and Inuit Health Branch	6,780,994	6,780,994	5,859,573	4,106,007	2,674,987
Administration fee	678,099	678,099	409,173	410,601	267,499
Total - Government of Canada	7,459,093	7,459,093	6,268,746	4,516,608	2,942,486
Carry Forward from Previous Year					
Carry Forward from Previous Year - Returned		-	-	-	
Contributions not received			(80,375)		
Total Revenue	7,459,093	7,459,093	6,188,371	4,516,608	2,942,486
Expenses					
Personnel	6,664,724	5,830,263	3,952,275	3,398,839	2,431,424
Transportation	3,000	667	-	-	667
Materials and Supplies	96,170	40,272	122,645	32,833	7,440
Rent and Utilities		-	-		
Evaluation	17,100	12,250	16,800	2,400	9,850
Other		-	-		
Total operating expenses (Schedule 2)	6,780,994	5,883,452	4,091,720	3,434,072	2,449,381
Administration Fee 10% of Expenses	678,099	588,345	409,172	343,407	244,938
Total Expenses	7,459,093	6,471,798	4,500,892	3,777,479	2,694,319
Net Surplus/(Deficit)	-	987,296	1,687,479	739,129	248,167
Contribution Repayable (Receivable) for July 1, 2023-June 30, 2024	-	987,296	1,687,479	739,129	248,167
Balance Repayable from April-June 30, 2023 and 2022		686,520	247,597		
Total Contribution Repayable as of June 30, 2024 and 2023		1,673,816	1,935,076		



Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Utilities Expenses

Statement 11

School Year	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	Total Expense	Avg Expense
	Expense	Expense	Expense	Expense	Expense	Expense		
Fuel Oil	\$ 606,624	\$ 609,504	\$ 514,203	\$ 388,209	\$ 579,220	\$ 635,999	\$ 3,333,758	\$ 555,626.41
Electricity	\$ 1,023,771	\$ 1,019,591	\$ 920,698	\$ 893,595	\$ 956,408	\$ 1,019,158	\$ 5,833,221	\$ 972,203.45
Pellets	\$ 328,446	\$ 224,539	\$ 286,349	\$ 178,727	\$ 163,310	\$ 192,471	\$ 1,373,842	\$ 228,973.68
Water	\$ 127,916	\$ 131,157	\$ 152,712	\$ 161,059	\$ 165,838	\$ 160,656	\$ 899,337	\$ 149,889.57
Garbage	\$ 47,422	\$ 62,812	\$ 52,683	\$ 45,163	\$ 54,542	\$ 47,606	\$ 310,227	\$ 51,704.54
Total Expense	\$ 2,134,179	\$ 2,047,604	\$ 1,926,644	\$ 1,666,752	\$ 1,919,318	\$ 2,055,889	\$ 11,750,386	\$ 1,958,398



June 30, 2024

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, 2024

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, 2024

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, and due from Government of Canada.

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, 2024

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, 2024

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") are 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, 2024

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. 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.

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, 2024

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, 2024

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, 2024

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.

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, 2024

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 tangible capital 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.

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 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, 2024

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, 2024

3. Future Accounting Changes and Adoption of New Accounting Standards

(a) Adoption of New Accounting Standards

Revenue, Section PS 3400

Section PS 3400, Revenues, was issued by the Public Sector Accounting Standards Board ("PSAB", or the "Board") November 15, 2018. It is effective for fiscal years beginning on or after July 1, 2023. The standard establishes how to account for and report on revenues. Specifically, it differentiates between revenues arising transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

The adoption of this standard has had no significant impact to the consolidated financial statements.

Public Private Partnerships, Section PS 3160

Effective July 1, 2023, the Authority adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the consolidated financial statements as a result of its application.

(b) Future Accounting Changes

The Conceptual Framework for Financial Reporting in the Public Sector

Effective July 1, 2026, the Authority will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Authority is currently assessing the impact of this standard on the consolidated financial statements.

Financial Statement Presentation, Section PS 1202

Effective July 1, 2026, the Authority will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Authority is currently assessing the impact of this standard on the financial statements.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

4. Cash

	2024	2023
	\$	\$
Cash	9,285,377	10,223,962

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 \$758,832 (2023 - \$699,164).



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

7. Portfolio Investments

	2024	2023
	\$	\$
RBC Dominion Securities Investment 1		
Dollar value of interest accrued	-	2,074
Cost of investment	-	1,140,000
Market value at June 30	-	1,142,074
Balance at March 31	-	-

Date purchased: 14 June 2022
 Term of investment: 2 year
 Maturity date: 14 June 2024
 Annual interest rate: 4.150%

	2024	2023
	\$	\$
RBC Dominion Securities Investment 2		
Dollar value of interest accrued	1,630	1,863
Cost of investment	1,000,000	1,000,000
Market value at June 30	1,001,630	1,001,863

Date purchased: 14 June 2022
 Term of investment: 2 years
 Maturity date: 14 June 2025
 Annual interest rate: 4.250%

	2024	2023
	\$	\$
RBC Dominion Securities Investment 3		
Dollar value of interest accrued	1,668	1,907
Cost of investment	1,000,000	1,000,000
Market value at June 30	1,001,668	1,001,907

Date purchased: 14 June 2022
 Term of investment: 3 years
 Maturity date: 16 June 2026
 Annual interest rate: 4.350%



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

7. Portfolio Investments (Continued)

	2024	2023
	\$	\$
RBC Dominion Securities Investment 4		
Dollar value of interest accrued	1,374	-
Cost of investment	1,140,000	-
Market value at June 30	1,141,374	-

Date purchased: 18 June 2024

Term of investment: 3 years

Maturity date: 18 June 2027

Annual interest rate: 4.400%

	2024	2023
	\$	\$
RBC Dominion Securities Investment 5		
Dollar value of interest accrued	3,490	4,027
Cost of investment	2,000,000	2,000,000
Market value at June 30	2,003,490	2,004,027

Date purchased: 14 June 2023

Term of investment: 5 years

Maturity date: 15 June 2028

Annual interest rate: 4.900%



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

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:

	2024	2024	2024	2023
	Cost	Accrued	Market	Market
	\$	interest	value	value
	\$	\$	\$	\$
RBC Dominion Securities Investment 1	-	-	-	1,142,074
RBC Dominion Securities Investment 2	1,000,000	1,630	1,001,630	1,001,863
RBC Dominion Securities Investment 3	1,000,000	1,668	1,001,668	1,001,907
RBC Dominion Securities Investment 4	1,140,000	1,374	1,141,374	-
RBC Dominion Securities Investment 5	2,000,000	3,490	2,003,490	2,004,027
Total portfolio investments	5,140,000	8,162	5,148,162	5,149,871



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

8. Accounts Receivable

	2024	2023
	\$	\$
Accrued interest receivable	67,145	67,608
Due from other related parties (Note 23)	1,509,132	624,669
Due from Government of the Northwest Territories (Note 23)	1,099,955	5,998
Other	11,979	166
Total	2,688,211	698,441

Allowance for doubtful accounts at June 30, 2024 is \$60,515 (2023 - \$64,715).

9. Inventories

There is no inventory recorded as at June 30, 2024.

10. Accounts Payable and Accrued Liabilities

	2024	2023 (Restated)
	\$	\$
School Generated Trust Accounts - liabilities	20,469	20,417
Trade payables	375,065	676,086
SSI Accrual	55,759	51,239
Source deductions payable	1,012,512	-
	1,463,805	747,742

	2024	2023
	\$	\$
Payroll Liabilities		
To teachers (July, August wages and deferred NEBS pension)	5,245,094	5,038,812
Vacation payable (annual leave)	219,986	174,817
Retroactive pay to United Steelworkers employees	128,424	-
	5,593,504	5,213,629



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

11. Deferred Revenue

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

	2024	2023
	\$	\$
Menstrual Product Federal Funding	110,366	239,554
GNWT ECE - Active After School	-	42,600
	110,366	282,154

12. Contribution Repayable

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

	2024	2023
	\$	\$
Jordan's Principal - Government of Canada	1,673,816	1,935,076
GNWT ECE - Mental Health & Wellness	357,609	-
	2,031,425	1,935,076



June 30, 2024

13. Due from Government of Canada

	2024	2023
	\$	\$
GST Receivable	127,881	113,339

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 \$4,648,322. 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 \$204,475 as at January 2024, and \$198,664 as at January 2023. The maximum monthly contributions is \$3,610 as at January 2024, and \$3,507 as at January 2023.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 4,205 Employee Members and 118 Employer Members (total active, disabled and on leave: 2,265).

As of January 1, 2024, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$66,573,900 - funded ratio 118.5% (2023 - \$81,300,000 and 127%) 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, 2024

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 (2023 - \$948,500) 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, 2024. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

17. Post-employment Benefits and Compensated Absences (Continued)

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2024 \$	2023 \$
Accrued benefit obligation				
beginning of year	2,004,085	380,841	2,384,926	2,526,997
Current period benefit cost	143,156	30,815	173,971	120,354
Interest accrued	94,494	18,932	113,426	62,232
Benefits payments	(442,940)	(34,463)	(477,403)	(557,702)
Actuarial loss	88,530	(13,134)	75,396	187,016
Plan amendments	-	-	-	46,029
Accrued benefit obligation end of year	1,887,325	382,991	2,270,316	2,384,926
Unamortized net				
actuarial gain	(175,637)	(114,078)	(289,715)	(204,937)
Total employee future benefits and compensated absences	1,711,688	268,913	1,980,601	2,179,989
Benefits expense	\$	\$	2024 \$	2023 \$
Current period benefit cost	143,156	30,815	173,971	120,354
Interest accrued	94,494	18,932	113,426	62,232
Amortization of net actuarial (gain)/loss	(52,834)	43,452	(9,382)	(27,539)
Plan amendments	-	-	-	46,029
Total benefits expense	184,816	93,199	278,015	201,076



June 30, 2024

17. Post-employment Benefits and Compensated Absences (Continued)

The discount rate used in the 2024 fiscal year to determine the accrued benefit obligation was an average of 5.3% (2023 - 4.8%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2025	224,016	37,433	261,449
2026	220,114	40,073	260,187
2027	224,089	45,053	269,142
2028	226,391	48,493	274,884
2029	233,233	50,562	283,795
2030-2034	1,066,800	251,100	1,317,900
Total	2,194,643	472,714	2,667,357



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

18. Tangible Capital Assets

	Cost	Additions	ARO	Disposals	Amortization	Accumulated Amortization beginning of year	Accumulated Amortization	Net Book Value	Net Book Value (Restated)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
								2024	2023
Land and improvements	1,299,476	-	-	-	-	-	-	1,299,476	1,299,476
School buildings									
Ecole Sir John Franklin	2,253,436	-	-	-	(56,246)	(1,417,021)	(1,473,267)	780,169	836,415
William McDonald	9,668,033	-	6,289	-	(118,414)	(7,541,918)	(7,660,332)	2,013,990	2,126,115
Mildred Hall	11,949,336	-	(60,580)	-	(316,008)	(7,862,715)	(8,178,723)	3,710,033	4,086,621
Range Lake North	8,959,206	-	4,484	-	(242,132)	(6,244,117)	(6,486,249)	2,477,441	2,715,089
N. J. Macpherson	5,334,903	-	11,206	-	(137,004)	(4,775,569)	(4,912,573)	433,536	559,334
	38,164,914	-	(38,601)	-	(869,804)	(27,841,340)	(28,711,144)	9,415,169	10,323,574
Other buildings									
Administration office	1,077,492	-	8,312	-	(27,096)	(807,748)	(834,844)	250,960	269,744
Maintenance shop	102,141	-	(17,333)	-	(743)	(70,905)	(71,648)	13,160	31,238
Total land and buildings	40,644,023	-	(47,622)	-	(897,643)	(28,719,993)	(29,617,636)	10,978,765	11,924,032
Equipment and furnishings									
Schools	3,362,878	-	-	-	(13,874)	(3,279,637)	(3,293,511)	69,367	83,241
Playgrounds	605,859	-	-	-	(17,833)	(249,195)	(267,028)	338,831	356,664
Administration office	322,132	-	-	-	-	(322,132)	(322,132)	-	-
Vehicles	319,413	88,081	-	-	(16,096)	(282,973)	(299,069)	108,425	36,440
	4,610,282	88,081	-	-	(47,803)	(4,133,937)	(4,181,740)	516,623	476,345
Work in progress									
Ito School playgrounds	-	24,192	-	-	-	-	-	24,192	-
	45,254,305	112,273	(47,622)	-	(945,446)	(32,853,930)	(33,799,376)	11,519,580	12,400,377



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

19. Prepaid Expenses

	2024	2023
	\$	\$
Professional Development	-	3,723
Materials and Supplies	23,248	-
Leases	420	-
	23,668	3,723

20. GNWT Assets Provided at no Cost

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

	Cost	Accumulated	2024	2023
	\$	Amortization	Net Book	Net Book
		\$	Value	Value
			\$	\$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin Portable Classrooms	419,724	380,387	39,337	49,827
Ecole Sir John Franklin NACC	2,214,552	1,968,020	246,532	308,166
Ecole Sir John Franklin Sewer Line	108,852	32,293	76,559	80,913
N.J. Macpherson Portable Classrooms	1,413,831	591,875	821,956	857,309
Ecole Sir John Franklin Wheelchair Lift	100,708	44,479	56,229	66,300
Ecole Sir John Franklin Boiler Replacement	51,145	11,365	39,780	43,189
William McDonald School Portable Classrooms	2,242,917	286,594	1,956,323	2,031,086
	32,516,961	29,280,245	3,236,716	3,436,790
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	31,074,461	27,837,745	3,236,716	3,436,790

Rent expense of \$200,074 (2023 - \$200,074) was offset by a grant in-kind.



June 30, 2024

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 2025.

The Authority has a collective bargaining agreement with the NWT Teachers Association ("NWTTA") for teachers, specialists and education assistants which expires on August 31, 2025.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff, which expires on June 30, 2025.

	Expiry Date	2025 \$	2026 \$	2027 \$	Total \$
Operational Contracts:					
First Student Bussing	30 Jun 2026	500,000	500,000	-	1,000,000
Commercial & Residential Leases:					
Route 51	30 Jun 2025	39,585	-	-	39,585
Total		539,585	500,000	-	1,039,585

22. Contingencies

The Authority does not have any contingencies.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

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 (TNO)
- South Slave 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
 - Housing Northwest Territories

	2024	2023
	\$	\$
Due from Related Parties (Accounts Receivable):		
Other Education Bodies:		
Ndilo District Education Authority	949,195	618,419
Dettah District Education Authority	559,937	6,250
Subtotal - other related parties	1,509,132	624,669
Government of the Northwest Territories:		
Department of Education, Culture and Employment	1,099,955	5,998
Subtotal - Government of the Northwest Territories	1,099,955	5,998
Total Due from Related Parties	2,609,087	630,667

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



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

23. Related Parties (Continued)

	2024	2023
	\$	\$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education, Culture and Employment - Regular contributions	30,094,127	30,502,105
Department of Education, Culture and Employment - Other contributions	1,553,830	932,727
Department of Industry, Tourism and Investment	7,053	(11,151)
Department of Education, Culture and Employment - French languages	556,947	608,476
Department of Finance - Interest	612,631	504,058
Department of Health and Social Services - GNWT other contributions	17,205	28,775
Department of Municipal and Community Affairs - GNWT other contributions	117,200	124,800
Department of Environment and Climate Change - GNWT other contributions	57,300	20,000
Other Education Bodies:		
Ndilo District Education Authority - Other education bodies	40,000	40,000
Dettah District Education Authority - Other education bodies	193,885	178,340
South Slave Divisional Education Council - Other education bodies	15,000	15,000
Total Revenues from Related Parties	33,265,178	32,943,130



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

23. Related Parties (Continued)

	2024	2023
	\$	\$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	4,149	5,454
Department of Financial and Employee Shared Services - Professional and technical	-	2,492
Department of Education, Culture & Employment - Professional and technical	5,770	5,000
Other Education Bodies:		
Yellowknife Public Denominational Education Authority - Professional and technical	7,033	6,185
Commission Scolaire Francophone TNO - Professional	-	2,982
Yellowknives Dene First Nation Housing Division - Rental	6,960	-
Total Expenses paid to Related Parties	23,912	22,113

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, 2024

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 13, 2023 and submitted to the Minister of Education, Culture and Employment. The Budget for fiscal year 2023/2024 was submitted to the minister on June 30, 2023. The budget deficit is \$1,807,970.

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, 2024

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, 2024, receivables from these two districts is \$1,509,132 (2023 - \$624,669), which is 95% of total accounts receivable (2023 - 89%). 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's investments are managed 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, 2024

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

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Amortization	1,000,000	945,446	949,602
Compensation	37,787,944	40,130,834	36,099,338
Other	6,563,338	7,329,852	8,336,475
	45,351,282	48,406,132	45,385,415

28. Subsequent Event

The Authority is awaiting GNWT to issue the Certificate of Completion for the Itlo School after August 2024. 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, 2024

30. ECE Contributions

	Budget 2024 \$	Actual 2024 \$	Actual 2023 \$
Original contribution	29,708,543	30,094,127	29,945,867
Student Success Initiatives ("SSI") project	123,000	123,000	123,000
NWTTA retroactive funding	-	942,937	-
Termination benefits	-	-	521,973
Mentorship release time	-	-	34,265
UNW collective bargaining adjustment	750,000	-	-
Insurance adjustment	-	-	-
Updated Contribution	30,581,543	31,160,064	30,625,105
COVID-19 ECE portion	-	-	807,059
French cultural resources	-	3,333	-
French video clips	-	-	63,476
French language funding	580,000	495,614	485,000
French partnership funding SSDEC	-	35,000	35,000
French language communications	-	23,000	25,000
Support assistant training	-	-	2,668
School Based Mental Health & Wellness	-	339,615	-
Itlo new school deficiencies	-	148,278	-
Total Contributions	31,161,543	32,204,904	32,043,308



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

31. GNWT Other Contributions

	Budget 2024 \$	Actual 2024 \$	Actual 2023 \$
Department of Municipal and Community Affairs ("MACA"):			
Active After School	-	76,500	101,800
Quebec Exchange Trip 2023-2024	-	8,000	-
Youth Corp	-	32,700	18,000
Drumming	-	-	5,000
Department of Industry, Tourism and Investment ("ITI"):	-	7,053	(11,151)
Department of Health and Social Services ("HSS"):			
Drop the Pop	-	17,205	28,775
Department of Environment and Climate Change ("ECC"):			
Take a Kid Trapping	-	24,000	20,000
Sir John Franklin Laser/Engraver Project	-	33,300	-
Total	-	198,758	162,424



June 30, 2024

32. Contingent Assets

The Authority does not have contingent assets.

33. Contractual Rights

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	2025 \$	2026 \$	Total \$
Government of Canada	Jordan's Principle	March 2025	5,754,840	-	5,754,840



June 30, 2024

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 (2023 - \$229,481). 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, 2024	\$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, 2024	\$71,706



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

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,	2024	2023 (Restated)
	\$	\$
OPERATING FUND		
Balance, beginning of year	4,111,234	3,276,102
Operating deficit (Statement 2)	(537,458)	(58,271)
Acquisition of tangible capital assets	(112,273)	-
Transfer from Investment in Tangible Capital Assets	945,446	949,602
Transfer from (to) Decentralized Surplus - FY2022 adjustment	-	(10,438)
Transfer from (to) Decentralized Surplus	210,276	(65,813)
Transfer from (to) Pellet Boiler Reserve	-	9,964
Transfer from (to) School Generated Funds	(59,616)	(17,070)
Adjustment from asset retirement obligations	28,516	27,158
Balance, end of year	4,586,125	4,111,234
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	11,674,852	12,651,612
Acquisition of tangible capital assets	112,273	-
Adjustment from asset retirement obligations	(28,516)	(27,158)
Amortization	(945,446)	(949,602)
Balance, end of year	10,813,163	11,674,852
Investment in tangible capital assets consists of:		
Tangible Capital Assets (Note 18)	11,519,580	12,400,377
Asset Retirement Obligations (Note 37)	(706,417)	(725,527)
	10,813,163	11,674,850



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

35. Accumulated Surplus (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2024 \$	2023 \$
DECENTRALIZED SURPLUS		
Balance, beginning of year	447,833	371,582
Transfer from (to) Operating Fund - FY2022 adjustment	-	10,438
Transfer from (to) Operating Fund	(210,276)	65,813
Balance, end of year	237,557	447,833
PELLET BOILER RESERVE		
Balance, beginning of year	-	9,964
Transfer to operating fund	-	(9,964)
Balance, end of year	-	-
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	148,583
Balance, end of year	148,583	148,583
SCHOOL GENERATED FUNDS		
Balance, beginning of year	678,741	661,671
Transfer from (to) Operating Fund for surplus (deficit)	59,616	17,070
Balance, end of year	738,357	678,741



June 30, 2024

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:

	2024	2023
	\$	\$
Balances, beginning of year	678,741	661,671
Fundraising revenues	663,057	519,888
Total funds available	1,341,798	1,181,559
Total related expenses	(603,441)	(502,818)
Balances, end of year	738,357	678,741
Net change	59,616	17,070



June 30, 2024

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	2023 liability	New liabilities incurred	Utilized in the year	Accretion expense	Revisions in estimated cash flows	Additions	Disposals	2024 liability
Buildings	\$ 725,527	\$ -	\$ -	\$ 28,514	\$ (47,624)	\$ -	\$ -	\$ 706,417

The asset retirement obligation primarily consists of demolition and 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 \$2,389,632 (2023 - \$2,224,063), expected timing of undiscounted expenditures (majority to occur post-2036), and the weighted average discount rate of 4.57% (2023 - 3.93%). 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.



Notes to Consolidated Financial Statements

June 30, 2024

38. Correction of accounting error

The consolidated statement of operations of the Authority has been restated to reduce the accounts payable and accrued liabilities by \$208,850 of accrued maintenance expenses as of June 30, 2023. The effect of the change is to decrease prior year accounts payable and accrued liabilities, as well as the maintenance and repairs expense. The net impact to the Consolidated Statement of Operations and Consolidated Statement of Financial Position as a result of this restatement for the year ended June 30, 2023 is shown as below:

	Previously Reported	As Restated	Change
	\$	\$	\$
Decrease accounts payable and accrued liabilities	956,592	747,742	(208,850)
Decrease maintenance and repairs expense	1,328,814	1,119,964	(208,850)
	-	-	-

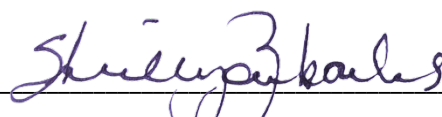
Operating Plan

Approvals

Annual Report



Education Body Chair



Superintendent

Sept 27, 2024

Date

September 27, 2024