



Yellowknife Education District No. 1 (YK1)
Annual Report
2017-2018 School Year
September 28, 2018



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Purpose of the Annual Report

The Yellowknife Education District No. 1 (YK1) Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education's direction.

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

The current Annual Report is based on the Yellowknife Education District No. 1 2017-2018 Operating Plan that was approved by the Minister on August 18, 2017 and tabled in the Legislative Assembly on March 9, 2018.

Yellowknife Education District No. 1 Operating Environment

School Profiles and Student Enrolment

Yellowknife Education District No. 1 consists of six schools that housed approximately 2,043 students in 2017-2018 school year. The following lists key programming in our schools:

Mildred Hall School (JK to 8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Wííłídeh language courses
- The school offers many extracurricular activities such as team sports, fine arts, guitar, fiddling and various band instruments; alternative sports such as mountain biking and roller blading; alternative options such as jigging, LEGO® and crochet clubs
- An "On the Land Mentorship" program was established where students are paired with Indigenous experts and Elders to learn important skills like snaring, tanning moose hide and setting nets
- MHS provides a breakfast and hot lunch program. The school has a large garden where students grow vegetables used in the foods program
- 'Peacemakers', a peer leadership group in the school, promotes education surrounding bullying and bullying prevention

École J.H. Sissons (JK to 5)

- École J.H. Sissons (EJHS) offers French Immersion programming
- Special programs include choir, musical theatre, afterschool athletics and a speed skating academy. Afterschool activities include judo, soccer, improvisation, painting, chess and choir
- Students and staff participate in a 7-day annual French language and culture camp - 'Camp de neige' - at the Yellowknife Ski Club

École William McDonald Middle School (6 to 8)

- École William McDonald Middle School (EWMS) offers programming for Grades 6 to 8 in both English and French Immersion
- Other French options include: Intensive French - Grade 6, Post-Intensive French - Grade 7 and 8, and Core French - Grade 6 to 8
- EWMS offers exploratory programs such as Industrial Arts, Home Economics and Outdoor Education
- The school offers a Sports Academy program which includes hockey, soccer, dance, fitness and cross training. Recently updating the fitness room allowed the school to expand its sports programming
- Special multiple-day camps are available for Grade 8 students such as Camp Akaitcho and Hidden Lake Canoe Trip

N.J. Macpherson School (JK to 5)

- N.J. Macpherson School (NJM) is an English school which offers Core French
- Special programs at NJM include Montessori, Visual Arts, Music, Drama, Gymnastics and a strong recycling program. Several extracurricular sports, clubs and after-school programs are also offered
- Indigenous language and culture is integrated into classroom sessions and students attend culture camps throughout the year
- NJM has an active Parent Advisory Council

Range Lake North School (JK to 8)

- Intensive French is offered in Grade 6, Post-Intensive French in Grades 7 and 8 and Core French is offered in Grades 6 to 8
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- Special programs at Range Lake North (RLN) include music, band, fine arts, choir and drama
- RLN offers advanced technology and robotics programs in a Makerspace environment
- An Athletic Excellence program is offered encompassing many extracurricular sports such as snowboarding, hiking and nature walks
- An active and involved Parent Advisory Committee organizes a large annual fundraising event, "Family Fun Night". Proceeds support RLN student activities

École Sir John Franklin High School (9 to 12)

- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in both English and French Immersion
- Core French and Post-Intensive French are offered from Grades 9 to 12
- ESJF has a dynamic Fine Arts program which includes music, band, choir, drama and visual arts
- The school offers an extensive trades curriculum and work experience program which includes industrial arts, automotives, culinary arts and esthetics
- ESJF offers Indigenous culture programming and camps including Wííłídeh language instruction
- The school has a successful Sports Academy and extra-curricular sports and clubs are offered
- ESJF has an At-Risk Student program which provides support and resources for students struggling in school, socially, or at home.
- International travel opportunities for students include volunteering, scuba club, and cultural experience
- Night classes are also available

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

- a flexible schedule designed to accommodate students
- credits for work experience
- smaller student-to-teacher ratio

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

Table 1: Yellowknife Education District No. 1 School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Mildred Hall	Yellowknife	JK-8	256.0	18.3
École J.H. Sissons	Yellowknife	JK-5	323.5	24.0
École William McDonald	Yellowknife	6-8	240.0	16.4
N.J. Macpherson	Yellowknife	JK-5	297.5	21.5
Range Lake North	Yellowknife	JK-8	288.0	22.2
École Sir John Franklin	Yellowknife	9-12	638.0	33.75

Total Enrollment: 2,043.0

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

School	Grades														
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12	
MHS	21.0	26.0	23.0	25.5	22.0	26.0	26.5	24.0	30.0	32.0	-	-	-	-	256.0
EJHS	47.0	62.0	48.0	50.0	41.5	40.0	34.0	1.0	-	-	-	-	-	-	323.5
EWMS	-	-	-	-	-	-	-	92.0	83.0	65.0	-	-	-	-	240.0
NJM	32.0	37.0	51.5	55.0	45.5	34.0	42.5	-	-	-	-	-	-	-	297.5
RLN	27.0	17.5	26.5	28.0	30.0	29.0	46.0	31.0	24.0	29.0	-	-	-	-	288.0
ESJF	-	-	-	-	-	-	-	-	-	-	150.0	145.25	155.25	187.5	638.0
	127.0	142.5	149.0	158.5	139.0	129.0	149.0	148.0	137.0	126.0	150.0	145.25	155.25	187.5	Total 2,043.0

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

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, librarians, guidance counsellors (not program support teachers).

Student and Teacher Population

Student Population

As outlined in Table 1, YK1's total enrollment for the 2017/2018 school year was **2,043.0**. Of those students, **648.75 (31.8%)** were Indigenous. These numbers informed the Board of Trustees and the District Administration in the development of the Yk1 Strategic Priorities and Key Results. In particular, the Strategic Priority "To ensure all students and staff are engaged in Indigenous Languages, perspectives and culture-based education" is addressed.

Table 3: Indigenous Enrollment

School	Enrollment	Indigenous Enrollment (%)
MHS	256.0	185 (72.3%)
EJHS	323.5	25 (7.7%)
NJM	297.5	88 (29.6%)
RLN	288.0	63 (21.9%)
EWMS	240.0	46 (19.2%)
ESJF	638.0	241.75 (37.9%)
Total	2,043.0	648.75 (31.8%)

Student Support Plans Report

The information provided in Table 4 informs the Board of Trustees and the District Administration in development of the YK1 Strategic Priorities and Key Results. In particular, the Strategic Priority "To ensure all students and staff receive programming which responds to their diverse learning needs in a respectful and inclusive manner." is addressed.

Table 4: Student programming allocations expressed as a percentage of total student registrations

Students on Regular Program	Students on Regular Grade Level with Accommodations	Students with Modified Plans	Students with IEPs
1,476 (64%)	636 (28%)	130 (6%)	31 (1.5%)

*Total registrations is equal to **2,273.0**. This number is different from FTE which is **2,043.0**.

Support for YK1 schools is allocated based on programming and student needs. District-wide criteria is determined to ensure consistency in the support provided to students in all YK1 schools. Teacher in-servicing and professional development are developed around student needs to support classroom instruction. Programming in schools is designed around these student needs to ensure student growth and learning. The work plan of the school-based support teams are driven by student needs.

Teacher Population

YK1 has teachers with a wide range of experience, from zero to 36 years. Our largest demographic are teachers of five years or less experience (approximately 32%) while our smallest demographic are teachers over 15 but less than 20 years (approximately 9%). Approximately 16% of our teachers have more than 20 years of service with the District. YK1 has limited challenges with teacher turnover in comparison to the communities. The areas which we experience the most challenges in are French Programming and Administration. The high demand for French teachers across Canada makes it very difficult to attract and retain qualified French teachers due to the isolation and high cost of living. Staff interest in applying on and remaining in administrative roles diminishes more each year due to the high expectations and overwhelming demands of the job.



Yellowknife Education District No. 1 Governance

YK1 was established in 1939. Seven publicly elected officials serve as YK1 Trustees. The District Education Authority (DEA) plays a key role in the continued success of the District and the 2,043 students it serves. Accountability, strategic thinking, financial responsibility, and commitment are among the strengths of this dedicated group.

District Education Authority Trustees

*as elected in the fall of 2015 for a term of three years.

Chairperson: John Stephenson

Vice Chairperson: Allan Shortt

Trustees:

Terry Brookes

Jay Butler

Tina Drew

Rajiv Rawat

Satish Garikaparathi

Administration

Superintendent of Education: Metro Huculak

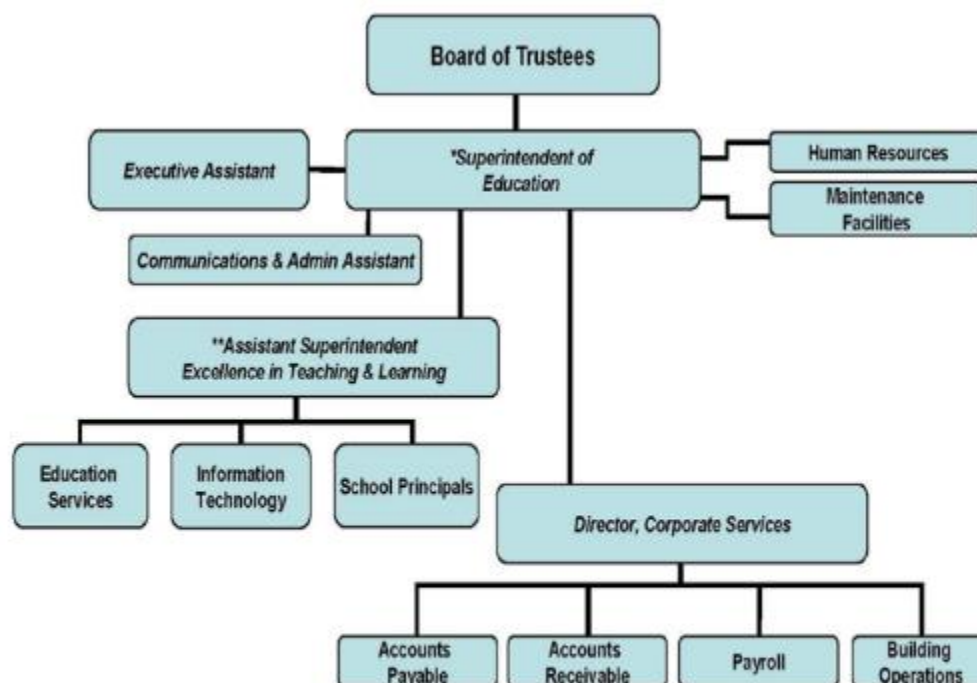
Assistant Superintendent: Ed Lippert

Director of Corporate Services: Tram Do

During their time 'in office', Trustees attend monthly DEA meetings and participate in regularly scheduled DEA-level committee meetings. In addition, Trustees make every effort to increase their awareness and understanding of community concerns and school-based issues by attending monthly Parent Advisory Committee meetings, public gatherings and community events. YK1 Trustees are elected every three years. There are no options to renew unless they are re-elected.

Yellowknife Education District No. 1 Trustees play a vital role in the continued success of the District. These individuals lead with diligence and sound judgment, always with the best interests of students at heart. YK1 policymakers guide the next generation into the future and do their part to contribute to a strong community and a well-functioning society.

YK1 Functional Organizational Chart



* In the absence of the Superintendent the Assistant Superintendent will be acting

** In the absence of the Superintendent and Assistant Superintendent the Director, Corporate Services will be acting

Governance Training

The YK1 DEA meets at a minimum of once per month at a public meeting every second Tuesday from September to June. They also set special meetings when required to hear from school principals, consultants, auditors and other special guests. They also have a Committee of the Whole meeting every second Tuesday of the month at lunch. Trustees also arrange for Committee of the Whole meetings every two weeks if needed. Because this is an election year, training will be held for new Trustees the week of November 4 and new Trustees will have an opportunity to attend a Trustee Orientation in Edmonton sponsored by the Alberta School Board (ASBA). Special times will be set for further training on policy, budget and curriculum for those Trustees who request it. If Trustees identify a topic, training will be arranged. The DEA also has several committees that meet. They include finance, public relations, policy and a teacher/DEA advisory committee. Training except for ASBA is held at the DEA office.

Divisional Education Council Meetings

According to section 109 of the Education Act, "Divisional Education Council shall meet at least three times a year and at any other times that it may decide". Table below describes the status of DEC meetings that were planned for the completed school year.

Table 6: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned?
1	Sep. 12, 2017	Board Office	Yes
2	Oct. 10, 2017	Board Office	Yes
3	Nov. 14, 2017	Board Office	Yes
4	Dec. 12, 2017	Board Office	Yes
5	Jan. 9, 2018	Board Office	Yes
6	Feb. 13, 2018	Board Office	Yes
7	Mar. 13, 2018	Board Office	Yes
8	Apr. 10, 2018	Board Office	Yes
9	May 8, 2018	Board Office	Yes
10	June 12, 2018	Board Office	Yes

Language, Culture and Identity

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

Indigenous Education Coordinator	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To integrate culturally relevant learning into instructional programming”, support the position of an Indigenous Language Coordinator to ensure implementation of all facets of the Education, Culture and Employment Department’s Indigenous Language and Culture-Based Education Directive.
Achieved results:	<ul style="list-style-type: none"> • YK1 maintained the position of Indigenous Education Coordinator to perform the following duties according to the Aboriginal Language and Culture Based Education (ALCBE) Directive (2004) and the YK1 Strategic Priority: <ul style="list-style-type: none"> ○ Hired and supervised Indigenous Education Support Workers ○ Supervised the Dene Kede facilitator ○ Hired an outside oral language facilitator to provide professional development (PD) for Indigenous Language Instructors, K to 12, in Mildred Hall School and École Sir John Franklin School ○ Organized key cultural experiences in all schools (N=6) , co-facilitated by Elders and Knowledge Keepers in the classroom setting ○ Organized grade specific Indigenous Language and Culture camps for grades K to 9 highlighting Dene Kede themes ○ Provided culture-based PD days throughout the school year <ul style="list-style-type: none"> ▪ Feedback from school administrators and staff was positive and constructive, with some recommendations provided for future PD days. Recommendations include providing: <ul style="list-style-type: none"> • strategies on implementing the 94 Truth and Reconciliation Calls to Action in the classroom • a variety of activities representing different seasons of the year • teachers with a balance between the practical (hands-on experiences) and philosophical approaches to Indigenous Language and Culture-Based Education ○ All Principals reviewed and ensured the Dene Kede curriculum was integrated into JK to 9 long range, unit and day plans
Dene Kede Facilitator	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To engage all students in Indigenous cultural experiences”,

<p>Achieved results:</p>	<p>support the position of an expert facilitator to co-facilitate camps and to support the provision of experiences in schools.</p> <ul style="list-style-type: none"> • 100% (N=6) of schools participated in culture camps and/or cultural experiences co-facilitated by the Dene Kede facilitator • 100% (N=6) of schools utilized the facilitator to support teachers in the integration of Indigenous culture into Dene Kede programming • Feedback from administrators and staff was positive and constructive. Some recommendations included: <ul style="list-style-type: none"> ○ Increasing the frequency of classroom visits by the facilitator ○ The addition of a dedicated Elder position to collaborate with the facilitator ○ Transition planning for the eventual retirement of the current facilitator and Elders
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Indigenous Language Programming

<p>Priorities in the 2017-2018 school year:</p> <p>Achieved results:</p>	<p>YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i>, and Key Result, “To increase the offerings of the Wííłídeh language”, support the oral Wííłídeh language classes offered.</p> <ul style="list-style-type: none"> • 100% of grades K – 8 at Mildred Hall School received daily Indigenous language instruction <ul style="list-style-type: none"> ○ Grades K – 6: 105 minutes per week ○ Grades 7 – 8: 245 minutes per week • Multi-grade level Indigenous language instruction at École Sir John Franklin High School was provided in both semesters <ul style="list-style-type: none"> ○ Grades 9 – 11 received 75 hours of instruction for 3 credits
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Elders in School

<p>Priorities in the 2017-2018 school year:</p>	<p>YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i>, and Key Result, “To engage all students in Indigenous cultural experiences”, support the Elders in School program utilized in all schools.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> 100% (N=6) of schools utilized Elders in School budget from ECE to support Indigenous cultural experiences to the extent that funding allowed

Indigenous Culture Support Workers

<p>Priorities in the 2017-2018 school year:</p>	<p>YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i>, and Key Result, “To engage all students in Indigenous cultural experiences”, support cultural support worker positions that ensure students are supported academically, culturally, socially and emotionally.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> Funds were obtained to hire two Cultural Support Workers. One was placed at Mildred Hall School and the other was placed at École Sir John Franklin High School.

Indigenous Language and Culture Special Projects

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To engage all students in Indigenous cultural experiences”, support special projects developed and implemented outside of regular programming.
Achieved results:	<ul style="list-style-type: none"> • A draft of a traditional story retold and illustrated by Richard Van Camp and Carla Gilday was produced • The Indigenous Language and Culture Resource Library was maintained and new resources added • The Indigenous Honour Celebration was held on June 9th, 2018, to recognize the achievement of Indigenous graduates

Health, Wellness and Student Support

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

Physical Literacy

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure students engage in healthy lifestyles and respectful, caring relationships</i> , and Key Result, “To increase student participation in physical activities”, and MDI results support Physical Literacy programming.
Achieved results:	<p>Based on data collected through the EDI and MDI, a District - wide focus on Physical Literacy has been mandated in YK1 Strategic Priorities, 2016 - 2019. In response to this mandate, YK1 schools have each been tasked with implementation of daily organized physical activities such as “Morning Wake - Up”, “After School Activity Program”, and Sport and Fitness Academies.</p> <ul style="list-style-type: none"> • 100% (N=6) of schools implemented daily physical activity programming before and/or after school on a voluntary basis. This programming includes, but it not limited to, extracurricular team sports, yoga, snow boarding, hiking, jigging, canoeing, noon-hour walking club, etc. • 33% (N=2) of schools, École William McDonald School and Mildred Hall School, offer daily morning activities for all students and staff (Morning Wake-up and Daily Physical Activity) as part of the regular school day. • 100% (N=6) of schools provide specialised sport and fitness education through Sport and Fitness Academies • 100% (N=6) of school physical education teachers participated in Sport North sponsored training (e.g. LGBTQ2+ inclusion in sports, coaching clinics)

	<ul style="list-style-type: none"> 100% (N=6) of schools included Traditional Games in physical education programming in grades 4 – 12.
Positive Behaviour Intervention and Support – Soutien au comportement positif (PBIS-SCP)	
Priorities in the 2017-2018 school year:	<p>YK1 Strategic Priority, <i>To ensure students engage in healthy lifestyles and respectful, caring relationships</i>, and Key Result, “To promote positive relationships, resiliency and good citizenship”, support the Positive Behaviour Intervention and Support – <i>Soutien au comportement positif</i> (PBIS-SCP) structure that is in place district-wide.</p> <p>Data collected at the school level, including incident reporting as outlined in the Safe School Plans, was used to inform school initiatives that supported student behaviour and wellness initiatives. Examples of these initiatives include YWCA GirlSpace¹, Peacemaker Program², Pink Shirt Day³, and school counsellor facilitated pro-social groups.</p> <p>¹https://ywcacanada.ca/en/pages/young/girlspace ²https://www.casa-stpete.org/youth/peacemaker ³https://www.pinkshirtday.ca/</p>
Achieved results:	<ul style="list-style-type: none"> 100% (N=6) of schools implemented PBIS-SCP 100% (N=6) of schools reported to the district office, monthly bullying data using the PBIS-SCP structure 100% (N=6) of schools provided programming and initiatives in response to the data collected through PBIS-SCP 100% of schools provided in-school PBIS-SCP training for new staff and refresher training for all returning staff.
Self-Regulation	
Priorities in the 2017-2018 school year:	<p>YK1 Strategic Priority, <i>To ensure students engage in healthy lifestyles and respectful, caring relationships</i>, and Key Results, “To promote positive relationships, resiliency and good citizenship”, and “To increase the success of all students, reflecting the diversity of the school population”, support a variety of initiatives, resources and programs.</p> <p>Self-regulation was promoted through the use of specialized furniture and devices such as noise-cancelling headphones that allowed students to be ready to learn. Success of the use of these materials was measured through data that was collected at the classroom and school level by the Teacher, Program Support Teacher and Administrator through academic, behavior and incident reports. School-Based Support Teams met regularly to develop plans to address issues identified through analysis of the data.</p>
Achieved results:	<ul style="list-style-type: none"> 100% (N=6) of schools utilized and/or purchased specialized furniture and equipment for classrooms and calming spaces 100% (N=6) of schools counsellors implemented and/or supported teachers with a variety of programs for students including: <ul style="list-style-type: none"> Mind-Up https://mindup.org/ Incredible Flexible You http://www.theincredibleflexibleyou.com/ Skill-Streaming http://www.skillstreaming.com/

- 100% (N=6) of schools utilized and/or accessed programs and strategies including:
 - Book clubs sponsored by ECE
 - Zones of Regulation
 - Use of visuals e.g. schedules
 - Provision of calming spaces
- 33% (N=6) of schools worked with an outside professional to support implementation of self-regulation strategies

YK1 Participation in Health and Wellness Initiatives

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, ***To ensure students engage in healthy lifestyles and respectful, caring relationships***, and Key Result, “To promote positive relationships, resiliency and good citizenship”, support district participation in events that promote equity, community, inclusion and safety for students

Achieved results:

- At the École Sir John Franklin High School , the following programs and strategies were in place:
 - Magnanimous Advocates Generating Mental Awareness (MAGMA), a student-led group focused on promoting mental health awareness
 - Support groups for students including the Gay-Straight Alliance and the Rainbow Coalition
 - Weekly availability of the Public Health Nurse in the school’s health room (Falcon Health Haven)
- 100% (N=4) of schools with Grades 6-12 accessed training provided by ECE and other agencies including:
 - Applied Suicide Intervention Skills Training (ASIST)
 - Mental Health First Aid
 - Talking About Mental Illness (TAMI)
 - Strategies for Healthy Youth Relationships (The Fourth R)
- 100% (N=6) of schools utilized on-site school counsellors who worked collaboratively with the School-based Support Teams (SBST) to address student needs, and to provide one-on-one, small group, and classroom support
- 100% (N=5) of schools, JK to 5 and JK to 8, utilized Early Development Instrument (EDI) and Middle Development Instrument (MDI) data to inform School Improvement Plan (SIP) goals and initiatives
- 80% (N=5) of schools with Grades 4-6 accessed the ECE training for the Health and Wellness Curriculum

Inclusive Schooling

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, ***To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner***, and Key Result, “To increase the level of competence among teachers in their ability to deal with diverse needs”, support plans and initiatives that were put in place to align with the ECE Inclusive Schooling Directive

Achieved results:

- 100% (N=13) of school administrators received one full day of PD with an outside professional to:

- Understand their role in promoting and supporting inclusive practices in their schools
 - Implement and support the SBST in their schools
 - Ensure the completion of class reviews
- 100% (N=12) of Program Support Teachers (PST) received PD with an outside professional on supporting and collaborating with teachers in planning for diversity
 - 100% (N=12) of PSTs, paired with a classroom teacher, co-planned and co-taught a unit based on Response to Intervention (RTI) and Universal Design for Learning (UDL) planning principles

Teaching and Learning

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

Professional Learning Communities

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Result, “To increase the competence among teachers in their ability to deal with diverse needs”, support Professional Learning Communities (PLC) in all schools.
Achieved results:	<ul style="list-style-type: none"> • 100% (N=6) of schools scheduled time in teachers’ timetables, ranging from 60 – 80 minutes/week, for PLCs <ul style="list-style-type: none"> ○ Feedback from administrators and staff was positive and constructive. Recommendations included: <ul style="list-style-type: none"> ▪ maintaining PLC time in the schedule ▪ ensuring protocols are developed within PLCs for accountability and optimal collaboration ▪ increasing focus on data-informed decisions on instruction (analysis of Diploma Exams, Alberta Achievement Tests, district and classroom assessments)

Collaborative Professional Development

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Results, “To increase the competence among teachers in their ability to deal with diverse needs” and “To increase student success in Mathematics and Science”, support PD initiatives across the district.
Achieved results:	<ul style="list-style-type: none"> • 83% (N=6) of schools utilized a collaborative approach to PD based on the Spiral of Inquiry Model (Kaser & Halbert, 2017) ¹ in some/all of the following topics: Math, Science Literacy, Planning for Inclusion and Collaborative Inquiry. The Spiral of Inquiry Model is one that supports teachers working collaboratively to investigate their practice around

shared questions involving research, implementation and testing of new ideas, followed by reflection on results

¹Retrieved from: <http://c21canada.org/wp-content/uploads/2016/10/Spiral-Playbook.pdf>

- 100% (N=4) of JK to 8 and JK to 5 schools with English programming participated in Math residencies three times throughout the year
 - Several themes emerged from teacher reflection data:
 - Deeper understanding of the math
 - Improved teaching
 - Use of manipulatives
 - Value of school-based collaborative teams for PD
 - 100% (N=4) of JK to 8 and JK to 5 schools with English programming participated in Science Literacy Inquiry five times throughout the year
 - Several themes emerged from teacher reflection data:
 - Increased student engagement and enjoyment
 - Access points for all learners
 - Value of authentic experiences:
 - Cultural
 - Hands-on
 - Real-world application
 - 100% (N=12) of PST/teacher partnerships participated in Inclusion and Academic Achievement PD by co-planning and co-teaching a unit and/or lesson based on templates from the outside inclusion expert.
 - Several themes emerged from PST/teacher reflection data:
 - More PD in the use of specific models/templates including²:
 - Backward Design
 - Universal Design for Learning
 - Inclusive Classroom Purpose Planner
 - 4 Block Literacy Support Model
 - Planning Pyramid
 - Curriculum IEP Planner
- ²Retrieved from: <https://blogsomemoore.com>
- 100% (N=30) of JK to 3 English program teachers created collaborative inquiry questions on topics including:
 - Inquiry and Play-based programming in JK/K, Writers' Workshop, Outdoor Classroom, Guided Inquiry in primary classrooms, Documentation of Learning in Kindergarten, and Number Sense routines in primary classes
 - Several themes emerged from teacher reflection data:
 - Collaborative inquiry has a strong impact in developing and changing instructional practices
 - Collaboration on shared inquiry between schools should be continued
 - Shifting to inquiry models of teaching supports all students
 - 16% (N=32) of secondary school teachers participated in three ECE training days for Disciplinary Literacy. The same teachers met at the

- secondary school three times to share results and plan strategies for implementation in their classrooms
- A common theme emerged from teacher reflection data on this approach:
 - New instructional strategies supported improved reading and writing for students specifically in Science and English (poetry)

Second Language Oral Proficiency in French and Wíílídeh

Priorities in the 2017-2018 school year: YK1 Strategic Priorities, *To ensure all students reach their highest level of learning* and Key Result, “To increase the offerings of the Wíílídeh language”, support PD in oral second-language acquisition utilizing the Neurolinguistic approach. An outside expert in this approach facilitated workshops for teachers who deliver language programs in French (Intensive/Post-intensive French) and Wíílídeh.

Achieved results: French:

- 100% (N=5) of Intensive and/or Post-Intensive teachers completed the Neurolinguistic Summer Institute Part 1 or 2
- 100% (N=8) of Intensive, Post-Intensive, and Core French teachers participated in an additional four PD sessions on the Neurolinguistic approach over the school year

Wíílídeh:

- 100% (N=3) of Indigenous Language instructors participated in four PD sessions on the Neurolinguistic approach over the school year

Several themes emerged from both Wíílídeh and French teacher reflections:

- PD and resources that were provided supported classroom instruction
- Shared desire for ongoing and follow up PD on the Neurolinguistic approach

Technology Integration

**Priorities in the
2017-2018
school year:**

YK1 Strategic Priority, ***To ensure all students reach their highest level of learning***, supports PD for integration/use of technology in our classrooms as an instructional strategy.

Achieved results:

- 100% of selected teacher participants (N=14) were in-serviced by a Google facilitator in the use of curriculum integration tools including: Technological Pedagogical and Content Knowledge (TPACK), Substitution, Augmentation, Modification, Redefinition (SAMR), and HyperDocs
 - Post in-service the teachers were surveyed:
 - 100% of participants indicated the facilitator was knowledgeable
 - 79% indicated the facilitator's examples were helpful
 - 71% indicated the examples were educationally relevant

Student Outcomes and Success

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

Inclusion and Academic Achievement Utilizing an Inquiry Approach – Math (EN)

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Result “To increase student success in Mathematics and Science”, supports a school residency based approach with an outside consultant throughout the school year. Teachers administered the YK1 Northern Lights Assessments to students in the English stream. Information gathered was used for informing instruction and for measuring student learning/achievement. The Northern Lights Assessments were developed for YK1 by the consultant and supported through PD and training.
Achieved results:	<p>YK1 Northern Lights Assessment Results:</p> <ol style="list-style-type: none"> Number Sense (administered twice/year) <ul style="list-style-type: none"> Students meeting expectations (summative results): <ul style="list-style-type: none"> Kindergarten: 81% (N=48) Grade 1: 75% (N=64) Grade 2: 66% (N=83) Grade 3: 85% (N=85) Fractions (administered once/year following instruction) <ul style="list-style-type: none"> Students were assessed on procedural knowledge and rationale for their responses. Analysis of the results across Grades 4 to 6 indicated many students demonstrated proficiency in procedural knowledge but were less proficient in providing rationale. Students meeting expectations (summative results) in procedural understanding: <ul style="list-style-type: none"> Grade 4: 67% (N=80) Grade 5: 61% (N= 109) Grade 6: 61% (N=104) Students meeting expectations (summative results) in communicating rationale: <ul style="list-style-type: none"> Grade 4: 42% (N=80) Grade 5: 56% (N= 109) Grade 6: 29% (N=104) Algebra (administered once/year following instruction) <ul style="list-style-type: none"> This was a pilot assessment for Grades 7 (N=39) and 8 (N=95). Since this assessment was not piloted in all grade 7 and grade 8 classrooms, data for results is unavailable.

Inclusion and Academic Achievement Utilizing an Inquiry Approach – Science (EN, FR)

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Result, “To increase student success in Mathematics and Science”, support the Science Literacy initiatives in English (EN) and French (FR).
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Achieved results:	<ul style="list-style-type: none"> Assessment of student learning in Science (EN): <ul style="list-style-type: none"> Based on assessment data collected by teachers throughout the school year, 90% of students (Grades 4 to 9) showed improvement in science knowledge, inquiry, and problem-solving Assessment of student learning in Science (FR): <ul style="list-style-type: none"> Based on assessment data collected by teachers throughout the school year, 96% of students (Grades 1 to 5) showed improvement in science knowledge, inquiry, and problem-solving
<i>Inclusion and Academic Achievement – Planning for Diversity</i>	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner</i> , supports Program Support Teachers and classroom teachers in a mentor/mentee planning partnership facilitated by an outside inclusion expert.
Achieved results:	<ul style="list-style-type: none"> 100% (N=6) of PST/Teacher pairs planned and delivered a lesson or sequence of lessons in the mentee's classroom using models that supported inclusion and included access points for all learners
<i>Inclusion and Academic Achievement – Disciplinary Literacy</i>	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , supports teacher participation from École Sir John Franklin School (ESJF) in the ECE initiative, Disciplinary Literacy. Five teachers from several departments were included on the team during 2017-2018.
Achieved results:	<ul style="list-style-type: none"> All participating teachers (5) learned and used the disciplinary literacy approach to deconstruct text and make thinking visible. The strategies teachers implemented included: <ul style="list-style-type: none"> Cognitive dimension Personal and social Theme exploration Talking to the Text Think Aloud Several themes emerged from teacher feedback on student learning including: <ul style="list-style-type: none"> Students showing greater engagement with a variety of texts including digital and other media Students showing improved thinking about texts as they utilized the strategies Students demonstrating improved comprehension of texts from a variety of disciplines
<i>Academic Achievement in Second Language Oral Proficiency (French and Wííłídeh)</i>	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> and Key Result, "To increase the offerings of the Wííłídeh

<p>Achieved results:</p>	<p>language”, support second language instruction for oral proficiency in Intensive/Post-Intensive French and Wííłídeh.</p> <p>Intensive/Post-Intensive French:</p> <ul style="list-style-type: none"> • 75% (N=57) of Grade 6 students were proficient as assessed by formal oral interview • 71% (N=34) of Grade 7 students were proficient as assessed by formal oral interview • 61% (N=33) of Grade 8 students were proficient as assessed by formal oral interview • 100% (N=12) of Grade 9 students were proficient as assessed by formal oral interview • 81% (N=16) of Grade 10 students were proficient as assessed by formal oral interview • 83% (N=6) of Grade 11 students were proficient as assessed by formal oral interview • 83% (N=6) of Grade 12 students were proficient as assessed by formal oral interview <p>Wííłídeh:</p> <ul style="list-style-type: none"> • 100% (N=16) successfully completed an Indigenous language 3-credit course at the secondary school
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Student Attendance and Alternative Learning Options

<p>Priorities in the 2017-2018 school year:</p> <p>Achieved results:</p>	<p>YK1 Strategic Priorities, <i>To ensure all students reach their highest level of learning</i> and <i>To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner</i> support alternative learning options and strategies to improve student attendance and achievement.</p> <ul style="list-style-type: none"> • Alternative learning options that were available to students included: <ul style="list-style-type: none"> ○ Night School programming for 121 students in Grades 9 to 12. ○ Route 51 Learning Institute (an Alternative Learning School) for 102 students in Grades 9 to 12. ○ French Immersion for students from JK to Grade 12. This program was provided to 417 students at three schools: École J.H. Sissons, École William McDonald School, and École Sir John Franklin High School ○ Intensive/Post-Intensive French for students from Grades 6 to 12. This program was provided to 199 students at three schools: École William McDonald School, Range Lake North School, and École Sir John Franklin High School ○ Wííłídeh language courses for students from Grades 4 to 10 was provided to 125 students at two schools: Mildred Hall School and École Sir John Franklin High School ○ Home Schooling was provided to 29 students in grades 1 – 12 ○ Credit recovery and flex-time scheduling for students from Grades 10 to 12 • Strategies that were in place in all schools (100%, N=6) to promote student attendance:
--	---

- Provision of transportation
- Supplements to nutritional requirements through breakfast/lunch programs
- Daily physical activities
- Regular communication between home and school *via* telephone, email, letters, and personal meetings
- Homeschooling
- Strategies in place to promote attendance at École Sir John Franklin High School only include alternative schooling options such as night school, Route 51 off campus alternative school, flex scheduling
- A strategy in place at Mildred Hall School and École Sir John Franklin High School is the hiring of Indigenous Student Support Workers to complement programming and cultural relevance

Human Resources Management

School Staff Recruitment and Retention

Yellowknife Education District No. 1 is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 school year.

Table 7: Budgeted and Actual Person Years for General School Staff.

General School Staff											
		Regional Office Administration	Teachers*	Consultants**	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	Other Staff***	Total
Budgeted	Regional Office	7.5	4.2	3	0	1.4	0	0	0	5	21.1
	MHS	0	21		1	2	0	0	0	0	24.0
	EJHS	0	24.5	1	1	1.75	0	0	0	0	28.25
	EWMS	0	16.4	0	1	2	0	0	0	0	19.4
	NJM	0	23.5	0	1	2	0	0	0	0	26.5
	RLN	0	20.5	0	1	1.75	0	0	0	0	23.25
	ESJF	0	33.5	0	2.5	5	0	0	0	0	41
	TOTAL	7.5	143.6	4	7.5	15.9	0	0	0	5	183.5
Actual	Regional Office	7.5	3.5	3	0	1.9	0	0	0	5	20.9
	MHS	0	18.3	0	1	1.5	0	0	0	0	20.8
	EJHS	0	24	1	1	1.75	0	0	0	0	27.75
	EWMS	0	16.4	0	1	2	0	0	0	0	19.4
	NJM	0	21.5	0	1	2	0	0	0	0	24.5
	RLN	0	22.2	0	1	1.75	0	0	0	0	24.95
	ESJF	0	33.75	0	2.5	5	0	0	0	0	41.25
	TOTAL	7.5	139.65	4	7.5	15.9	0	0	0	5	179.55

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

** Information technology staff and French education assistants

*** Maintenance staff

Table 8: Budgeted and Actual Person Years for Inclusive Schooling and Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	<i>B†</i>	<i>A**</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>
Regional Office	1	1	0.5	0.5	1	0	0	0	3.90	0	6.4	1.5	2.5	2.5
EJHS	0	0	0.9	0.9	2	2	0.5	0.5	0	0	3.4	3.4		
ESJF	0	0	3	2	8.5	8.5	1.25	1.75	0	4	12.75	16.25	0.75	1.75
EWMS	0	0	1.5	1.5	5	4	0.5	0.5	0	1	7	7		
MHS	0	0	2	2.3	8	9	1	1	0	0	11	12.3	4.55	4
NJM	0	0	2	2	4	4	0.8	0.8	0	0	6.8	6.8		
RLN	0	0	2	2	5.5	6.5	1	1	0	0	8.5	9.5		
TOTAL	1	1	11.9	11.2	34	34	5.05	5.55	3.9	5	55.85	56.75	7.8	8.25

Note: B† - budgeted; A** - actual.

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

Table 9: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
<i>EJHS</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>ESJF</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>EWMS</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>MHS</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>NJM</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>RLN</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		



Staffing Actions

The table below illustrates staffing actions for all education staff in YK1 for the 2017-2018 school year. Hires include all staffing actions that result in education staff entering YK1. Internal mobility includes all transfers that occur between DEAs within YK1. Exits include all staffing actions that result in education staff leaving YK1.

Table 10: Education Staffing Actions.

Staffing Actions 2017-2018	
New Hires	38
Internal mobility between DEAs	N/A
Exits	21

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

YK1 had more new hires than usual in 2017-2018 due to expanding French, Montessori and Junior Kindergarten programs. An increase in exits can be attributed to southern opportunities and the rising cost of living in Yellowknife. YK1 will continue its East Coast French recruitment tour early in the year as French positions are usually the only positions the district has difficulty filling. Attrition due to leaves, retirements and resignations result in minimal layoffs.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In the 2017-2018 school year, **39** education staff in Yellowknife Education District No. 1 underwent performance reviews. Table 11 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 11: Education staff that underwent evaluations in 2017-2018 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
MHS	9	7	78%
EJHS	10	8	80%
EWMS	8	8	100%
NJM	13	12	92%
RLN	7	0	0%
ESJF	5	4	80%
Total	52	39	75%

Very high staff turnover rates at some schools can result in an increased number of annual evaluations due which can lead to backlog for newer principals.

Appendix A: Audited Financial Statements

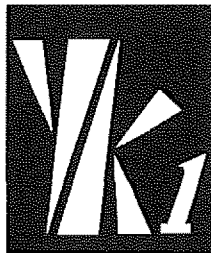


Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Financial Statements

June 30, 2018





Yellowknife District No. 1 Education Authority

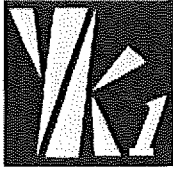
(the Authority)

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June 30, 2018

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YELLOWKNIFE EDUCATION DISTRICT NO. 1
OF THE NORTHWEST TERRITORIES
ADMINISTRATION SCOLAIRE DE DISTRICT NO 1 DE YELLOWKNIFE
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Management Discussion and Analysis

June 2018

Introduction

Yellowknife Education District No. 1 (YK1) Administration:

Metro Huculak, Superintendent of Education/CEO
Ed Lippert, Assistant Superintendent
Tram Do, Director of Corporate Services

Current Board Members:

John Stephenson, Chairperson
Allan Shortt, Vice Chairperson

Trustees:

Tina Drew
Jay Butler
Terry Brookes
Rajiv Rawat
Satish Garikaparthi

Active Committees include:

- Policy Committee
- Public Relations Committee
- Finance Committee

YK1 Core Strategies

To ensure all students reach their highest level of learning by:

- Increasing success rate of early learners
- Consistently increasing the percentage of students working at grade level
- Increasing the percentage of students who successfully graduate or complete high school programs
- Increasing the success of all students reflecting the diversity of the student population
- Increasing student success in Mathematics and Science

To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner by:

- Maintaining a high level of satisfaction with our Inclusive Education Program
- Strengthening inclusive school communities
- Increasing the level of competence among teachers in their ability to deal with diverse needs

To ensure all students are engaged in Indigenous languages, perspectives and culture-based education by:

- Integrating culturally relevant learning into instructional programming
- Increasing the offerings of the Willideh language
- Ensuring all schools reflect Indigenous Language and Culture
- Engaging all students in Indigenous cultural experiences
- Increasing the number of skilled instructors of Indigenous Language and Culture-based education
- Strengthening relationships with Indigenous communities

To ensure all students engage in healthy lifestyles and respectful, caring relationships by:

- Increasing student participation in physical activities
- Improving student involvement and participation in the Arts
- Increasing student awareness of nutrition and the importance of healthy food choices
- Promoting positive relationships, resiliency and good citizenship
- Increasing awareness and access to wellness and mental health activities

Operating Environment

YK1 operates six schools in the city of Yellowknife. The following lists key programming in our schools:

Mildred Hall School (JK-8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Willideh language courses
- The school offers many extracurricular activities such as team sports, fine arts, guitar, fiddling and various band instruments; alternative sports such as mountain biking roller blading; alternative options such as jigging, lego and crochet clubs
- An "On the Land Mentorship" program was established where students are paired with Indigenous experts and Elders to learn important skills like snaring, tanning moose hide and setting nets
- MHS provides a breakfast and hot lunch program. The school also has a large garden where students grow vegetables that are used in the foods program
- 'Peacemakers', a peer leadership group in the school, promotes education surrounding bullying and bullying prevention

N.J. Macpherson School (JK-5)

- N.J. Macpherson School (NJM) is an English school which offers Core French
- Special programs at NJM include Montessori, Visual Arts, Music, Drama, Gymnastics and a strong recycling program. Several extracurricular sports, clubs and after-school programs are also offered
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- NJM has an active Parent Advisory Council

École J.H. Sissons (JK-5)

- École J.H. Sissons (EJHS) offers French Immersion programming
- Special programs include choir, musical theatre, afterschool athletic program and a speed skating academy. Afterschool activities include judo, soccer, improvisation, painting, chess and choir
- EJHS celebrates diversity through various events during the year
- Students and staff participate in a 7-day annual French language and culture camp - 'Camp de neige' - at the Yellowknife Ski Club

École William McDonald Middle School (6-8)

- École William McDonald Middle School (EWMS) offers programming for grades 6 to 8 in both English and French Immersion
- Other French options include: Intensive French - Grade 6, Post-Intensive French - grade 7 and 8, and Core French - Grade 6 to 8
- EWMS offers exploratory programs such as Industrial Arts, Home Economics and Outdoor Education

- The school offers a Sports Academy program which includes hockey, soccer, dance, fitness and cross training. Recently updating the fitness room allowed the school to expand its sports programming
- Special multiple-day camps available for Grade 8 students such as Camp Akaitcho and Hidden Lake Canoe Trip

Range Lake North School (JK-8)

- Intensive French is offered in Grade 6, Post-Intensive French in Grades 7 and 8 and Core French is offered in Grades 6 to 8
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- Special programs at Range Lake North School (RLN) include music, band, fine arts, choir and drama
- RLN offers advanced technology and robotics programs in a Makerspace environment
- An Athletic Excellence program is offered encompassing many extracurricular sports such as snowboarding, hiking and nature walks
- RLN has an active and involved Parent Advisory Committee who organize their largest fundraiser, Family Fun Night in the spring. Proceeds support RLN student activities

École Sir John Franklin High School (9-12)

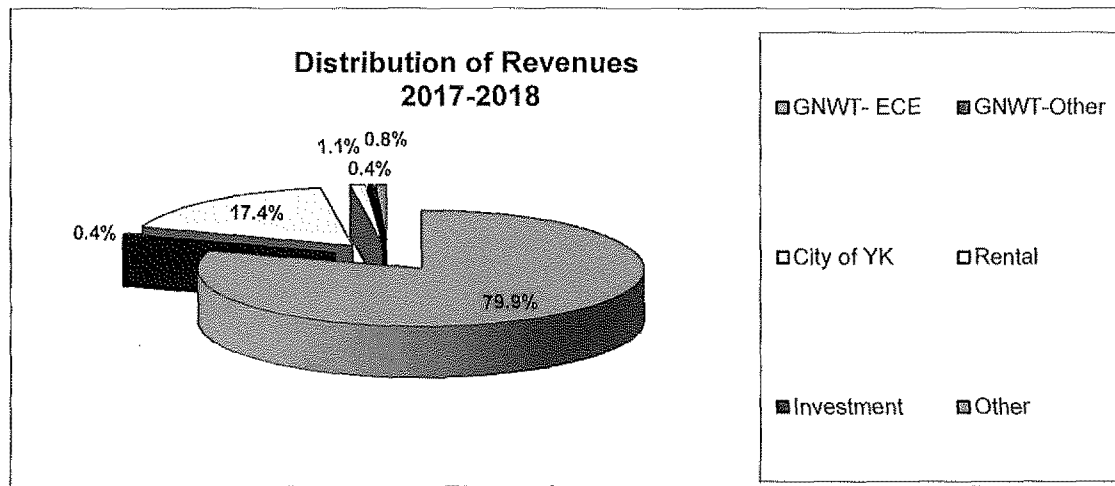
- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in both English and French Immersion
- Core French and Post-Intensive French are offered from Grades 9 to 12
- ESJF has a dynamic Fine Arts program which includes music, band, choir, drama and visual arts
- The school offers an extensive trades curriculum and work experience program which includes industrial arts, automotives and esthetics
- ESJF offers Indigenous culture programming and camps including Willideh language instruction
- The school has a successful Sports Academy and several extracurricular sports and clubs are offered
- ESJF has an At-Risk Student program which provides support and resources for students struggling in school, socially or at home
- The school offers many opportunities for students to travel abroad for volunteering, scuba club trips and a French Immersion trip
- Night classes are also available

Route 51 Learning:

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

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

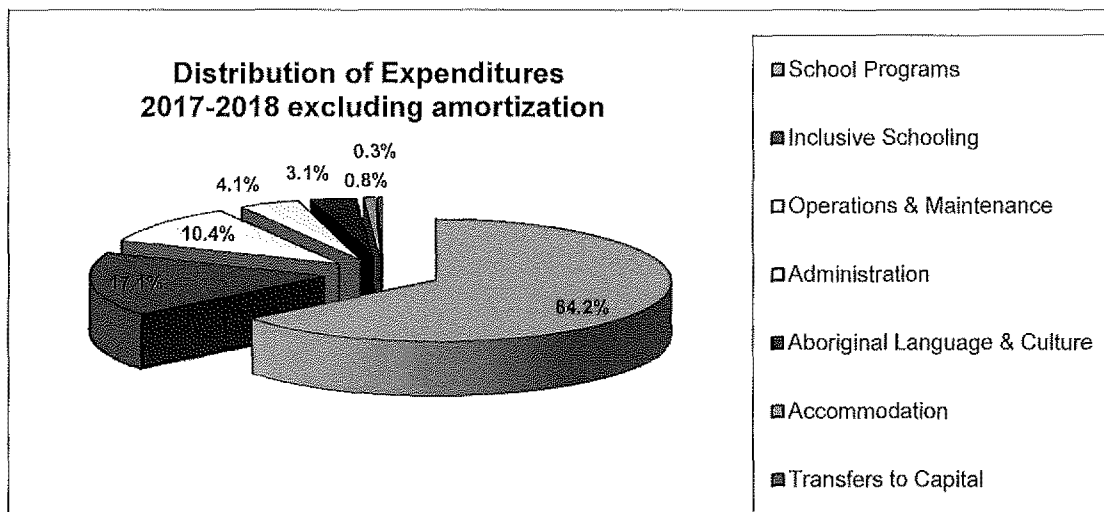
Financial Condition



Revenues

GNWT- ECE	28,702,014
GNWT-Other	144,390
City of YK	6,241,400
Rental	390,525
Investment	155,461
Other	273,883
Total Revenues	35,907,673

Funding from the Department of Education, Culture and Employment (ECE) makes up 79.9% of YK1's revenues. Property taxation revenue is 17.4% and the remainder is generated from investment income, Nordic Arms apartment rentals, superintendent services and parking lot rentals.



Expenses (excluding amortization)

School Programs	23,018,192
Inclusive Schooling	6,153,106
Operations & Maintenance	3,719,416
Administration	1,477,352
Indigenous Language & Culture	1,117,719
Accommodation	285,951
Transfers to Capital	119,790
Total Expenses	<u>35,891,526</u>

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. 84.5% of expenditures consist of school programs, Inclusive Schooling and Indigenous Language and Culture which are directly related to schools. The Transfers to Capital is the cost of purchase of Ricoh photocopiers.

Unrestricted Surpluses

The accumulated operating surplus is the overall operations of the district, the decentralized surplus is school operations and maintenance, and capital surplus is for major capital expenditures.

Surplus	2017/2018	2016/2017	Change
Operating	511,578	566,402	-54,824
Capital	904,165	904,165	0
Decentralized(Schools)	386,496	246,285	+140,211
<hr/>			
Total Accumulated Surplus	1,802,239	1,716,852	+85,387
<hr/>			
Unfunded by ECE :			
Leave and Termination Benefits	1,651,023	1,705,424	-54,401
	3,453,262	3,422,276	+30,986

The accumulated operating surplus decreased by \$54,824 and the decentralized surplus increased by \$140,211, the total change is an overall increase of \$85,387. The overall unrestricted surplus is 5% (\$1,802,239/\$35,606,554) of total 2017/2018 budgeted expenditures excluding amortization.

The accumulated unrestricted surplus has enabled YK1 to maintain quality programming for students, which has been a key strength of the district.

YK1 has older schools that require replacement or renovation. ECE contracted Taylor Architects to complete a Technical Status Evaluation (TSE) of all of YK1 schools. YK1 paid \$120,000 for these (TSE) reports to be completed. The TSE information is required to get YK1 school renovations on the GNWT Capital Plan.

ECE has initiated the process for replacement of a new École J.H. Sissons. The schematic design for the new École J.H. Sissons has been completed by Taylor Architects.

YK1 continues to lobby ECE to have Mildred Hall School renovations completed.

Some of the District's schools are underutilized. YK1 participates in space-sharing with Commission Scolaire Francophone Territoires Du Nord-Ouest (CSFTNO) and various other groups to fill some of these spaces.

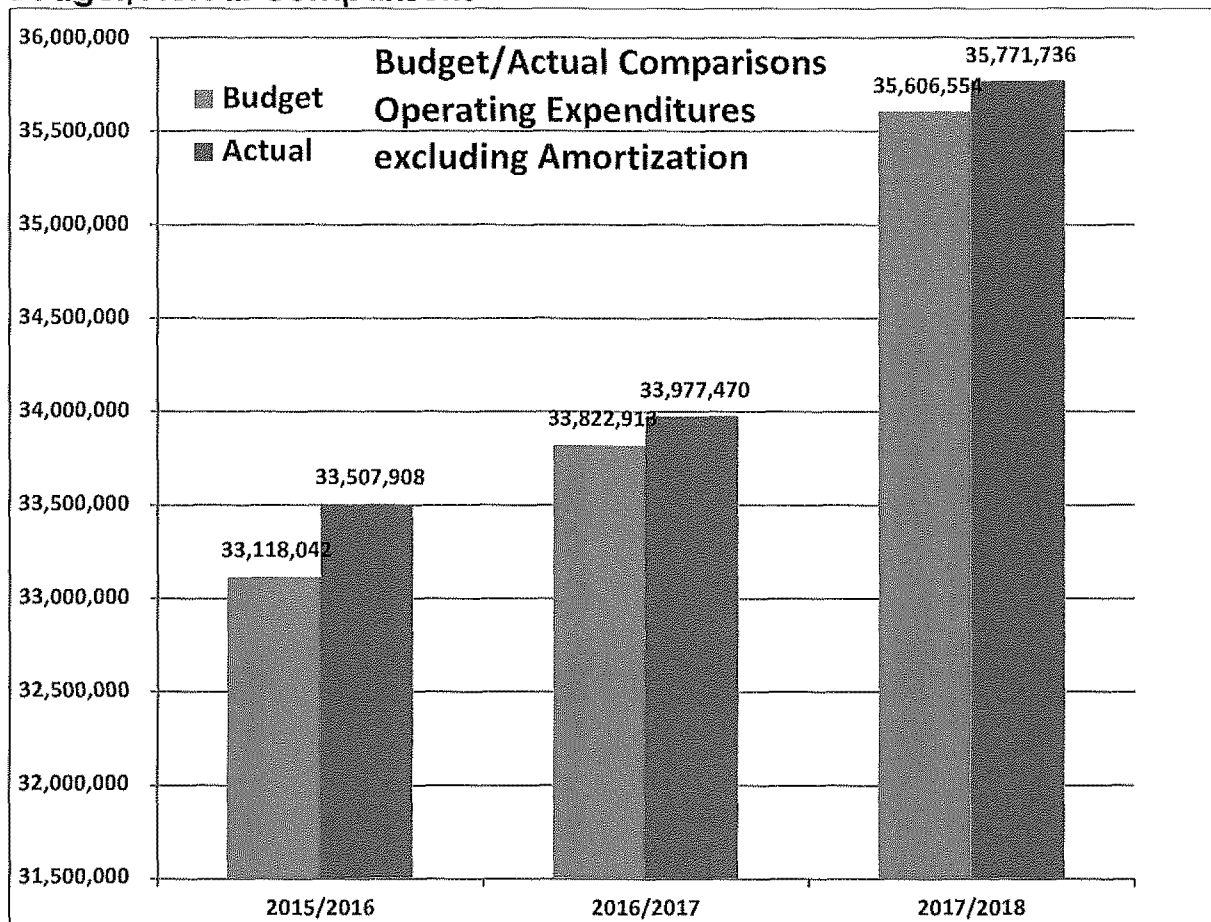
Restricted Reserves

The Department of Education, Culture and Employment has agreed to allow YK1 to maintain the unspent utility funding to be used for conversion of current lighting to LED lighting in the schools and minor capital expenditures. LED lights can save 30% or more on energy costs. ECE has agreed to allow YK1 to keep all utilities savings to be reinvested into minor capital projects or LED lighting upgrades.

YK1 has completed the LED light conversion for all outdoor lights, emergency exit lights, and gymnasium lights at schools and buildings. YK1 is planning to continue with LED lights conversion for EWMS.

LED Restricted	2017/2018	2016/2017	Change
Beginning Balance	422,037	336,450	+85,587
Utility Savings	30,518	215,376	-184,858
LED Lights Conversion	-99,759	-129,789	+30,030
Total LED Reserve	352,796	422,037	-69,241

Budget/Actual Comparisons



YK1 revenues are higher than budget by \$475,119 due to:

- ECE regular contributions revenues higher by \$92,356 due to Labour Market Agreement for Persons with Disabilities (LMAPD) funding of 67,000 and Average Salary adjustments
- ECE other contributions higher by \$42,456 due to additional funding for MHS Early Childhood Development and prior year preschool revenue accrual variances from actual paid
- Indigenous Languages revenues higher by \$121,000 due to increase in funding for language resource development from ECE
- French Revenue higher due to increased funding from ECE for library revitalization and French communication in the amount of \$80,648
- Custodial cost recovery from CSFTNO in the amount of \$19,713
- Portfolio Investment income higher by \$45,461 from previous years' due to interest rate increases
- GNWT other contributions higher by \$104,390 due to MACA funding for active after-school and youth outdoor activities, Department of Health and Social Services funding for Drop the Pop.

YK1 expenses variance highlights are:

- Amortization of fixed assets of \$914,776 was not considered when the budget was prepared
- School Programs has a positive variance of \$561,000 due to:
 - Lower Junior Kindergarten classes staffed (7) compared to budget (9),
 - lower than budget leave and termination benefits accrual change
 - Schools saved on their O&M and substitute costs, therefore their surpluses increased by \$140,211
- Inclusive Schooling costs are higher than budget due to additional Education Assistants for Junior Kindergarten classes
- Staff Accommodations expenses increased due to replacement of Nordic Arms Apartment roof replacement that cost \$137,000
- Operations and Maintenance costs are higher by \$561,000 due to:
 - Fuel costs higher by \$100,000 due to increase in price of fuel by 25% from prior year and colder longer winter;
 - Hazardous Materials Assessment costs of \$100,000, plus an accrual of \$100,000 for the maintenance shop abatement, which will take place August 2018 and summer 2019;
 - LED Lights conversion of the gymnasiums \$100,000;
 - Technical Status Evaluation of all YK1 Schools \$120,000.

Yellowknife Education District No.	Enrolment	Enrolment	Enrolment	Enrolment	Teachers/ Admin/ PST	Early Childhood Instructors	Pupil/Teacher ratio	
	K-12 Sep-16	JK Sep-17	JK-12	JK-12 Jun-18	K-12	JK	K-12	JK
School:								
Mildred Hall School	235.00	21.00	256.00	289.00	17.80	2.30	13.20	9.13
JH Sissons	276.50	47.00	323.50	316.00	18.90	5.00	14.63	9.40
William McDonald School	240.00	-	240.00	242.00	17.40	-	13.79	
NJ Macpherson School	265.50	32.00	297.50	297.00	19.00	4.00	13.97	8.00
Range Lake North School	260.00	27.00	287.00	296.00	20.70	3.00	12.56	9.00
Sir John Franklin High School	638.00	-	638.00	675.00	33.75	-	18.90	
Total District	1,915.0	127.0	2,042.0	2,115.0	127.55	14.30	15.01	8.88

Overall enrolment increased by 73 students by the end of the year.

Summary and Outlook

In 2017-2018, YK1 faced many challenges including important decisions about the use of its facilities, the rollout of Junior Kindergarten, bussing and the Hazardous Material Assessment of all YK1 buildings.

Despite these challenges, the Board looks back proudly at their achievements and successes over the past year:

- YK1 continued to work with the community to enrich student development by facilitating new learning opportunities including:
 - Elders in school programs
 - Artists and musician visits
 - Adding programs at ESJF to include more CTS modules and a drones class
 - Workshops and field trips to various Yellowknife establishments
- The District is transitioning from fluorescent lightbulbs to LED lightbulbs. This will be more environmentally sustainable and will save the District and ECE money in the long-term. All the outdoor lights and gymnasium lights are now LED lights.
- Outdoor beautification initiatives and gardening at the District's schools continues to be a priority of the Board
- All of the schools continued to offer a food program, which included a breakfast, lunch and snacks for students who need that kind of support
- Parent conversation nights held at YK1 schools encouraged parents to speak about what programming they wanted to see at their schools

Foreseeable Challenges for 2018-2019

- The planning and implementation of the construction of a new École J.H. Sissons School. The site selection for the new school
- Board of Trustees election on October 15, 2018
- The Technical Status Evaluation has been completed by Taylor Architects for all YK1 schools. This information is required for ECE to include YK1 schools Capital Projects into the GNWT Capital Plan
- ECE has completed a bussing review for the NWT. The three Yellowknife school boards will be working with ECE to decide on the options for Junior Kindergarten bussing. A request for proposal for bussing will be posted in early 2019
- The Abatement of Hazardous Building Materials of the maintenance shop in August 2018 and summer 2019
- Mental Health challenges such as increase with teen suicide, depression. Allocating sufficient resources such as the addition of an Educational Psychologist at the high school to help students with mental health challenges.



Yellowknife District No. 1 Education Authority

(the Authority)

Management Responsibility for Financial Reporting

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

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

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Yellowknife District No. 1 Education Authority have been conducted within the statutory powers of the Authority. The operations and administration of the Education Body as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the Education Act, Financial Administration Act, CPSAS FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Authority's Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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

Metro Huculak
Superintendent
Yellowknife District No. 1 Education Authority

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

Independent Auditors' Report

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

We have audited the accompanying consolidated financial statements of the Yellowknife District No. 1 Education Authority (the Authority), which comprise of the consolidated statement of financial position as at June 30, 2018, consolidated statements of operations, consolidated changes in net financial assets, and consolidated cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Independent Auditors' Report (continued)

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Yellowknife District No. 1 Education Authority as at June 30, 2018, and its consolidated financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report in accordance with the *Education Act's* requirement for the Education Authority to comply with the *Financial Administration Act*, in our opinion, proper books of account have been kept by Yellowknife District No. 1 Education Authority, the financial statements are in agreement therewith and the transactions that have come under our notice, have, in all significant respects, been within the statutory powers of Yellowknife District No. 1 Education Authority.

**Yellowknife, Northwest Territories
September 11, 2018**

Crowe MacKay LLP

Chartered Professional Accountants



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Financial Position

Statement 1

As at June 30,	2018 \$	2017 \$
FINANCIAL ASSETS		
Cash (Note 4)	2,906,917	2,790,354
Portfolio Investments (Note 7)	5,060,814	5,031,812
Due from Government of Canada (Note 13)	179,015	166,457
Accounts Receivable (Note 8)	1,241,007	923,210
	9,387,753	8,911,833
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	584,882	511,328
Payroll liabilities	4,699,310	4,399,028
Leave and Termination Benefits (Note 17)	1,651,023	1,705,424
Vacation payable	277,740	290,984
Deferred revenue (Note 11)	145,000	20,000
	7,357,955	6,926,764
NET FINANCIAL ASSETS	2,029,798	1,985,069
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	96,832	133,540
Tangible Capital Assets (Note 19)	12,743,452	13,538,438
Inventories (Note 9)	28,406	20,280
	12,868,690	13,692,258
ACCUMULATED SURPLUS	14,898,488	15,677,327
Represented by:		
Operating Fund	511,579	566,402
Investment in Tangible Capital Assets	12,743,452	13,538,438
Decentralized Surplus	386,496	246,285
Capital Fund Reserve	904,165	904,165
LED Reserve	352,796	422,037
	14,898,488	15,677,327

Contractual Obligations (Note 22), Contingencies (Note 23)

Approved on behalf of the board:

Trustee

Lina Drew

Trustee

[Signature]



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Operations

Statement 2

For the year ended June 30,

	2018 Budget \$	2018 Actual \$	2017 Actual \$
REVENUE			
Government of the Northwest Territories			
Regular contributions	27,760,554	27,852,910	25,678,111
Other contributions	123,000	165,456	314,237
Indigenous languages	60,000	181,000	60,000
French revenue	422,000	502,648	523,000
Total ECE (Note 31)	28,365,554	28,702,014	26,575,348
GNWT other contributions (Note 32)	-	144,390	155,533
Other Education Bodies	40,000	172,712	107,590
Property tax requisitioned	6,231,000	6,241,400	6,062,772
Education authority generated funds			
Rental income	380,000	390,525	347,206
Portfolio investment income	110,000	155,461	63,047
Other	306,000	101,171	704,416
	796,000	647,157	1,114,669
Total revenue	35,392,554	35,907,673	34,015,912
EXPENDITURES			
School programs	23,601,487	23,018,192	22,185,439
Inclusive schooling	6,076,426	6,153,106	5,793,570
Staff accommodations	197,500	285,951	197,630
Operations and maintenance	3,162,804	3,719,416	3,327,864
Administration	1,459,541	1,477,352	1,395,138
Indigenous language/cultural programs	1,108,796	1,117,719	1,077,829
Amortization	-	914,776	982,742
Total operating expenditures	35,606,554	36,686,512	34,960,212
Operating deficit before other items	(214,000)	(778,839)	(944,300)
Other items			
Grant in-kind - GNWT Assets provided at no cost (Note 21)	-	45,843	1,361,287
Rent expense - GNWT Assets provided at no cost (Note 21)	-	(45,843)	(1,361,287)
Operating deficit	(214,000)	(778,839)	(944,300)
Opening accumulated surplus	-	15,677,327	16,621,627
Closing accumulated surplus	(214,000)	14,898,488	15,677,327



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2018 \$	2017 \$
Operating deficit	(778,839)	(944,300)
Acquisition of tangible capital assets	(119,792)	-
Amortization of tangible capital assets	914,776	982,742
	16,145	38,442
Acquisition of supplies inventories	(28,406)	(20,280)
Consumption of supplies inventories	20,280	26,865
Purchase of prepaid expenses	(96,830)	(133,540)
Use of prepaid expenses	133,540	147,714
	28,584	20,759
Increase (decrease) in net assets	44,729	59,201
Net asset at beginning of year	1,985,069	1,925,868
Net asset at end of year	2,029,798	1,985,069



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Cash Flows

Statement 4

For the year ended June 30,	2018 \$	2017 \$
<i>Cash provided by (used in)</i>		
OPERATING TRANSACTIONS		
Operating deficit	(778,839)	(944,300)
Item not affecting cash:		
Amortization	914,776	982,742
Changes in non-cash assets and liabilities		
Decrease (increase) Due from Government of Canada	44,092	(77,353)
Decrease (increase) accounts receivable	(374,446)	646,102
Increase (decrease) accounts payable	73,556	218,795
Increase (decrease) payroll liabilities	300,282	1,035,623
Increase (decrease) leave and termination benefits	(54,401)	59,432
Increase (decrease) vacation payable	(13,244)	23,862
Increase (decrease) deferred revenue	125,000	(6,000)
Decrease (increase) prepaid expenses	36,708	14,174
Decrease (increase) inventories	(8,126)	6,584
CASH PROVIDED BY (USED FOR) OPERATING TRANSACTIONS	265,358	1,959,661
INVESTING TRANSACTIONS		
Disposition of portfolio investments	-	161,850
Acquisition of portfolio investments	(29,003)	-
CASH PROVIDED BY INVESTING TRANSACTIONS	(29,003)	161,850
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(119,792)	-
Proceeds of disposition of tangible capital assets	-	-
CASH USED FOR CAPITAL TRANSACTIONS	(119,792)	-
FINANCING TRANSACTIONS		
Repayment of capital lease obligation	-	-
Proceeds from capital lease obligation	-	-
CASH PROVIDED BY FINANCING TRANSACTIONS	-	-
INCREASE IN CASH AND CASH EQUIVALENTS	116,563	2,121,511
CASH AT BEGINNING OF YEAR	2,790,354	668,843
CASH AT END OF YEAR	2,906,917	2,790,354



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Details of Expenditures

Statement 5

For the year ended June 30,	School Programs \$	Inclusive Schooling \$	Staff Accommodation \$	Operations and Maintenance \$	Administration \$	Indigenous Languages \$	Total 2018 \$	Budget 2018 \$	Total 2017 \$
SALARIES									
Honoraria	-	-	-	-	69,324	-	69,324	75,095	70,275
Instructional assistants	1,169,350	2,148,954	-	-	-	244,484	3,562,788	4,133,174	3,173,447
Non-instructional staff	2,005,117	-	14,239	530,862	1,000,540	274,135	3,824,893	3,372,982	3,803,745
Teachers	14,688,063	2,776,582	-	-	31,828	183,021	17,679,494	16,542,245	17,114,484
	17,862,530	4,925,536	14,239	530,862	1,101,692	701,640	25,136,499	24,123,496	24,161,951
EMPLOYEE BENEFITS									
Employee benefits/allowances	2,204,213	919,189	930	105,129	131,452	114,764	3,475,677	4,737,801	3,363,561
Leave and termination benefits	(40,126)	(10,642)	-	(4,268)	(1,584)	2,219	(54,401)	-	59,432
	2,164,087	908,547	930	100,861	129,868	116,983	3,421,276	4,737,801	3,422,993
SERVICES PURCHASED									
Advertising and printing	-	-	-	-	22,541	-	22,541	32,800	31,270
Communication	77,163	750	-	6,827	30,002	-	114,742	91,300	108,547
Contracted services	290,159	186,275	-	278,682	-	107,673	862,789	848,790	874,922
Maintenance and repairs	58,509	31,679	163,149	826,208	11,208	15,381	1,106,134	638,627	856,097
Other	149,958	-	-	-	126,185	-	276,143	203,500	213,083
Professional and technical	473,958	28,137	-	105,766	20,635	53,661	682,157	495,900	779,335
Rentals and leases	171,708	-	-	-	4,485	-	176,193	173,576	147,199
Student transportation	418,844	15,547	-	-	-	8,734	443,125	733,000	474,391
Travel	71,804	323	-	-	-	678	72,805	150,000	71,666
Utilities									
Heating	-	-	50,242	730,125	-	-	780,367	735,000	649,308
Electricity	-	-	33,793	957,839	-	-	991,632	1,000,000	947,575
Water/Sewage	-	-	21,642	182,063	-	-	203,705	172,000	192,169
	1,712,103	262,711	268,826	3,087,510	215,056	186,127	5,732,333	5,274,493	5,345,562
MATERIALS									
Awards and student events	10,876	-	-	-	12,662	-	23,538	25,500	21,574
Freight	7,714	-	-	183	206	-	8,103	31,699	15,377
Materials and supplies	1,260,882	56,312	1,956	-	17,868	112,969	1,449,987	1,413,565	1,054,283
	1,279,472	56,312	1,956	183	30,736	112,969	1,481,628	1,470,764	1,091,234
AMORTIZATION									
	-	-	-	-	914,776	-	914,776	-	982,742
Total operating expenditures	23,018,192	6,153,106	285,951	3,719,416	2,392,128	1,117,719	36,686,512	35,606,554	35,004,482



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Indigenous Language and Culture-Based Education Expenditures

Statement 6

For the year ended June 30,	Student Instruction \$	Teaching and Learning Resources \$	Professional Development \$	School Activities and Integrated Community Programs \$	Total 2018 \$
SALARIES					
ALCBE Teachers	333,257	110,710	-	-	443,967
Instructional Assistants	84,590	128,866	-	-	213,456
Elders in Schools	-	-	-	44,217	44,217
	417,847	239,576	-	44,217	701,640
EMPLOYEE BENEFITS	74,762	42,221	-	-	116,983
SERVICES PURCHASED					
Professional and technical	-	-	53,661	-	53,661
Travel	678	-	-	-	678
Maintenance and repairs	660	-	-	14,721	15,381
Student travel	-	-	-	8,734	8,734
Contracted services	-	-	-	107,673	107,673
	1,338	-	53,661	131,128	186,127
MATERIALS					
Materials and supplies	24,994	22,054	62,550	3,371	112,969
Total operating expenditures	518,941	303,851	116,211	178,716	1,117,719



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Inclusive Schooling Expenditures

Statement 7

For the year ended June 30,	Staff Development \$	Assistive Technology \$	Student Resources \$	General Inclusive Schooling \$	Total 2018 \$
SALARIES					
Regional Coordinator				126,176	126,176
Program support teachers			88,773	1,148,827	1,237,600
Teachers/Counsellor/Other			349,442	1,063,364	1,412,806
Support assistants			57,396	2,091,558	2,148,954
			495,611	4,429,925	4,925,536
EMPLOYEE BENEFITS			91,792	816,755	908,547
SERVICES PURCHASED					
Professional and technical	28,137	-			28,137
Communication			-	750	750
Travel	323				323
Student transportation				15,547	15,547
Maintenance and repairs		31,679		-	31,679
Contracted services			-	186,275	186,275
	28,460	31,679	-	202,572	262,711
MATERIALS					
Materials and supplies	14,600	-	25,985	15,727	56,312
	14,600		25,985	15,727	56,312
Total operating expenditures	43,060	31,679	613,388	5,464,979	6,153,106



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 8

French Language Program

BILATERAL AGREEMENT FUNDING

For the year ended June 30, 2018

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher Assistants (Salary)	35,000	35,000	77,681	(7,681)
Literacy Coach (Salary)	70,000	50,000	140,326	(20,326)
Intensive & PIF (Salary)	70,000	230,000	593,535	(293,535)
PIF (Elective courses at SJF)	25,000	5,000	24,708	5,292
Special Projects				
French Camps	38,000	7,000	36,443	8,557
Assessment, Intensive French	15,000	5,000	24,044	(4,044)
French Resources	46,000	10,000	67,191	(11,191)
Cultural Activities	12,000	3,000	6,517	8,483
Professional Development	31,000	9,000	54,372	(14,372)
Consultant	80,000	140,000	215,209	4,791
Library Revitalization				
Selection of Resources (Sub Costs)	3,600	2,400	4,068	1,932
Purchasing of Resources	21,000	14,000	35,458	(458)
Cataloguing and Shelving	5,400	3,600	14,418	(5,418)
Total	452,000	514,000	1,293,970	(327,970)



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 9

Indigenous Languages

For the year ended June 30,	July 1 to March 31	April 1 to June 30	2018
	\$	\$	\$
Secretary of State (Heritage Canada)			
Revenue			
Contribution from federal government	181,000	-	181,000
Expenses			
Salaries and benefits	168,889	112,909	281,798
Other operating and maintenance	12,749	9,305	22,054
	181,638	122,214	303,852
Deficit, March 31	(638)	-	
Deficit, June 30	-	(122,214)	
Deficit	(638)	(122,214)	(122,852)



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 10

Student Success Initiative Projects

For the year ended June 30,

2018

\$

Revenue

Government of the Northwest Territories

123,000

Contribution from the Authority

23,231

Surplus carry-over

(37,831)

Total revenue

108,400

Expenses

Salaries/Wages

Facilitator fees (including per diems)

57,932

Substitute teacher wages

50,145

Travel

Facilitator travel

323

Workshop expenses

-

Total expenses

108,400

Deficit

-



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

1. Nature of the Organization

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

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

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

2. Significant Accounting Policies

a) Basis of Accounting

The consolidated financial statements of the Authority have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

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

b) Cash and Cash Equivalents

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



June 30, 2018

2. Significant Accounting Policies (Continued)

c) Financial Instruments

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

Financial assets measured at amortized cost include cash, portfolio investments, accounts receivable and due from Government of Canada.

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

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

d) Non-financial Assets

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



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (Continued)

e) Tangible Capital Assets

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

Asset Category Amortization Period:

Land and improvements - Indefinite

Buildings - 40 years

Equipment and furnishings - 4 - 10 years

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

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

The statement of operations reflects the amount that would otherwise be considered amortization expense for the fiscal year as rent expense with an offsetting corresponding amount as a grant in-kind revenue.



June 30, 2018

2. Significant Accounting Policies (Continued)

f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular Contributions:

The regular contributions from the Government of the Northwest Territories (GNWT) is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Authority retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the Government of the Northwest Territories.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (Continued)

Local Tax Revenue:

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

Other Contributions:

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

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

Deferred Revenue:

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

Investment Income:

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



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (Continued)

School Funds

Schools in the system administer funds which arise from certain school and student activities. Such funds, although subject to internal review, are not recorded in the accounts or in the financial statements of the Authority as they do not constitute any part of the approved Operating fund surplus (deficit) budget and are available for use at the discretion of each individual school.

g) Budget Data

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

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

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(3) of the *Education Act*.

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

This annual budget includes estimates of revenue and expenditures for the Operating fund surplus (deficit) along with estimates of source and application for the Investment in tangible capital assets fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Board.

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



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (Continued)

h) Measurement Uncertainty

The preparation of these financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

i) Inventories Including Materials and Supplies

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

j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August.

k) Post-employment benefits, compensated absences and termination benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Annual leave is payable within one fiscal year. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Payment of the removal and termination is dependent on employees leaving the Authority and other criteria as outlined in the negotiated employment collective agreements or their excluded contracts.

l) Expenses

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

m) Foreign Currency Translation

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



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (Continued)

n) Special Purpose Funds

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

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

o) Fund Accounting

The Authority uses fund accounting to separate transactions between its Operating fund surplus, Investment in tangible capital assets, decentralized budget accumulated surplus, capital fund reserve and the LED lights reserve.

Operating Fund Surplus

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



June 30, 2018

2. Significant Accounting Policies (Continued)

Investment in Tangible Capital Assets

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

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

Decentralized Budget Accumulated Surplus

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

Capital Fund Reserve

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

LED Reserve

The LED Lights Reserve represents the unspent portion of the ECE's utility funding since the 2014/2015 school year as a result of lower fuel costs. The reserve funds will be used for YK1 to convert current lights to LED lights which are expected to result in a decrease of at least 30% in electricity costs.

The Decentralized Surplus is the operating surpluses retained by the individual schools.

3. Future Accounting Changes

a) Asset Retirement Obligations, Proposed Section PS 3280

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

The impact of the transition to this proposed accounting standard, if any, has not yet been determined.



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Notes to Consolidated Financial Statements

June 30, 2018

4. Cash (Bank Indebtedness)

	2018 \$	2017 \$
Cash	2,906,917	2,790,354

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

5. Special Purpose Funds

The Authority does not have special purpose funds.

6. Restricted Assets

The Authority does not have restricted assets.

7. Portfolio Investments

	2018 \$	2017 \$
GIC Investment with CIBC (interest rate range from 1.75% to 2.85% and maturity range from November 18, 2019 to April 27, 2021)	3,038,282	3,010,704
GIC Investment with RBC Dominion Securities (interest rate range from 1.75% to 2.85% and maturity range from November 18, 2019 to April 27, 2021)	2,022,532	2,021,108
	5,060,814	5,031,812

The investments are recorded at amortized cost, which includes the cost plus any interest earned to June 30, 2018.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

8. Accounts Receivable

	2018 \$Net	2017 \$Net
Due from related parties (Note 24)	865,046	771,100
Due from Government of the Northwest Territories (Note 24)	138,692	47,720
Due from WSCC	-	-
Other	237,269	104,390
Total	1,241,007	923,210

Allowance for doubtful accounts at June 30, 2018 is \$nil (2017 \$nil).

9. Inventories

Inventory consists of computer equipment held for use for the next school year.

10. Accounts Payable and Accrued Liabilities

	2018 \$	2017 \$
Environmental liabilities (Note 35)	100,485	-
Accrued interest	25	24
Damage deposits	25,938	23,687
Due to Government of the Northwest Territories (Note 24)	7,621	389
Trade payable	450,813	487,228
Due to WSCC	-	-
	584,882	511,328



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

11. Deferred Revenue

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

	2018 \$	2017 \$
Tree of Peace	120,000	-
GNWT MACA - Youth Corps	10,000	20,000
Tides Canada	15,000	-
	145,000	20,000

12. Contribution Repayable

The Authority does not have any contribution repayable.

13. Due from the Government of Canada

Receivables	2018 \$	2017 \$
GST Receivable	122,365	166,457
Projects on behalf of the Government of Canada	56,650	-
	179,015	166,457

14. Capital Lease Obligations

The Authority does not have any Capital Lease Obligations.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

15. Pension

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

The amount contributed to the NEBS pension was \$3,025,811. The contributions are calculated at a rate of 8% of earning and allowances employee and employer contribution for a total of 16%. The maximum pensionable earnings is \$166,787 for January 2018, and \$165,077 for January 2017. The maximum monthly contributions is \$2,944 for January 2018, and \$2,914 for January 2017.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,033 Employee Members and 99 Employer Members (total active, disabled and on leave 1,863).

As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - funded ratio 113% (2017 - \$18,500,000 and 110%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$110,840,600 and a solvency ratio of 66%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund. For the period ending December 31, 2017, the NEBS Pension plan had an accumulated surplus of \$31,926,928.

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

16. Long-Term Debt

The Authority does not have long-term debt.



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Notes to Consolidated Financial Statements

June 30, 2018

17. Other Employee Future Benefits and Compensated Absences

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

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

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

Valuation results

The actuarial valuation was completed as at March 31, 2018. The effective date of the next actuarial valuation is March 31, 2019. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2018 and the results extrapolated to June 30, 2018. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

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

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2018 \$	2017 \$
Accrued benefit obligation				
beginning of year	1,282,136	447,470	1,729,606	1,645,992
Current period benefit cost	75,972	35,399	111,371	120,716
Interest accrued	35,431	14,553	49,984	47,683
Benefits payments	(61,830)	(156,941)	(218,771)	(161,489)
Actuarial (gain)/loss	(525,737)	62,493	(463,244)	24,184
Plan amendments	-	-	-	52,520
Accrued benefit obligation end of year	805,972	402,974	1,208,946	1,729,606
Unamortized net actuarial loss/(gain)	586,646	(144,569)	442,077	(24,184)
Total employee future benefits and compensated absences	1,392,618	258,405	1,651,023	1,705,422
Benefits Expense				
Current period benefit cost	75,972	35,399	111,371	120,716
Interest accrued	35,431	14,553	49,984	47,683
Amortization of net actuarial (gain)/loss	(8,677)	11,692	3,015	-
Plan amendments	-	-	-	52,520
Total benefits expense	102,726	61,644	164,370	220,919



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

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

The discount rate used in the 2018 fiscal year to determine the accrued benefit obligation was an average of 3.8% (2017 - 3.3%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2019	128,667	52,462	181,129
2020	113,997	51,588	165,585
2021	107,149	49,977	157,126
2022	111,258	52,973	164,231
2023	122,924	59,458	182,382
2024-2028	450,776	245,018	695,794
Total	1,034,771	511,476	1,546,247

18. Trust Assets Under Administration

The Authority does not have any trust assets under administration.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

19. Tangible Capital Assets

	Cost \$	Accumulated Amortization \$	2018 Net Book Value \$	2017 Net Book Value \$
Land and improvements	1,299,476	-	1,299,476	1,299,476
School buildings				
Ecole Sir John Franklin	2,253,436	(1,135,789)	1,117,646	1,181,920
William McDonald	7,078,328	(6,370,495)	707,833	884,791
Mildred Hall	11,009,651	(6,301,915)	4,707,736	4,982,978
Range Lake North	8,215,859	(5,134,912)	3,080,948	3,286,344
N. J. Macpherson	5,329,162	(4,089,291)	1,239,870	1,376,329
Ecole J. H. Sissons	2,436,769	(2,436,769)	-	-
	36,323,205	(25,469,171)	10,854,033	11,712,362
Other buildings				
Administration office	1,070,827	(669,267)	401,560	428,331
Nordic Arms residence	595,205	(595,205)	-	-
Total land and buildings	39,288,713	(26,733,643)	12,555,069	13,440,169
Equipment and furnishings				
Schools	4,546,839	(4,384,184)	162,655	67,394
Playgrounds	149,972	(149,972)	-	-
Residences	64,045	(64,045)	-	-
Administration office	322,132	(322,132)	-	-
Vehicles	246,532	(220,802)	25,728	30,875
	5,329,520	(5,141,135)	188,383	98,269
	44,618,233	(31,874,778)	12,743,452	13,538,438



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

20. Prepaid Expenses

	2018 \$	2017 \$
Insurance	11,679	29,324
Professional Development	5,835	2,667
Materials and Supplies	23,860	23,329
Leases	20,655	-
WSCC	34,803	78,220
	96,832	133,540

21. GNWT Assets Provided at no Cost

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

	Cost \$	Accumulated Amortization \$	2018 Net Book Value \$	2017 Net Book Value \$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin portable classrooms	419,724	317,447	102,277	112,767
N.J. Macpherson	1,413,831	379,757	1,034,074	1,069,427
	27,798,787	26,662,436	1,136,351	1,182,194
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	26,356,287	25,219,936	1,136,351	1,182,194

Rent expense of \$45,843 (2017 - \$1,361,287) was offset by a grant in-kind.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

22. Contractual Obligations (Commitments)

The Authority has a contract with Cardinal Coach Lines Limited for student transportation. The Authority is invoiced monthly and the amounts vary depending on a number of factors. The contract is renewed until June 2019.

The Authority leases space from Route 51. The contract is renewed until June 2019.

The Authority has a collective bargaining agreement with the NWT Teachers Association for teachers, specialists and education assistance which expired August 31, 2020.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff which expired on June 30, 2017. The Authority will commence negotiations with the United Steelworkers union in the fall of 2018. The Authority is waiting for the UNW to complete its negotiations with the GNWT.

The Authority has a Ricoh photocopy equipment lease with annual payments of \$30,037 plus maintenance expiring in July 1, 2021.

The Authority also leases from Lenovo computers with 2017/2018 lease payments of \$49,505. The last lease expires April 1, 2020.

	Expires in Fiscal Year	2019 \$	2020- 2022 \$	Total \$
Commitments:				
Commercial and Residential Leases	2019	37,800	-	37,800
Equipment Leases	2021	79,543	105,402	184,945
Operational Leases (Bussing)	2019	440,000	-	440,000
Total		557,343	105,402	662,745

23. Contingencies

The Authority does not have contingencies.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties

During the year, the Authority entered into transactions with the following related parties:

- Aurora College, common control
- Ecole Allain St. Cyr, common control
- N'Dilo District Education Authority, common control
- Dettah District Education Authority, common control
- Commission Scolaire Francophone Territories Du Nord Ouest, common control
- Yellowknife Catholic Schools, common control
- South Slave DEC, common control
- Stanton Territorial Health Authority, common control
- Government of the Northwest Territories:
 - Department of Finance, common control
 - Department of Health & Social Services, common control
 - Department of Education, Culture and Employment, common control
 - Department of Municipal and Community Affairs, common control
 - Department of Environment and Natural Resources, common control
 - Department of Infrastructure, common control
 - Department of Industry, Tourism and Investment, common control



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (Continued)

	2018 \$Net	2017 \$Net
Due to Related Parties:		
<i>Accounts Payable:</i>		
<i>Government of the Northwest Territories</i>		
Department of Finance	7,621	389
Total Due to Related Parties	7,621	389
Due from Related Parties:		
<i>Accounts Receivable:</i>		
<i>Other related parties:</i>		
Aurora College	-	2,534
N'Dilo District Education Authority	581,638	595,701
Dettah District Education Authority	263,695	139,594
Commission Scolaire Francophone		
Territories Du Nord Ouest	19,713	31,695
South Slave DEC	-	1,576
Subtotal - other related parties	865,046	771,100
<i>Government of the Northwest Territories</i>		
Department of Finance	10,214	47,720
Department of Education, Culture and Employment	128,478	-
Subtotal - Government of the Northwest Territories	138,692	47,720
Total Due from Related Parties	1,003,738	818,820

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



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (Continued)

	2018 \$	2017 \$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education Culture & Employment - regular contributions	27,852,910	25,678,111
Department of Education Culture & Employment - Other contributions	165,456	314,237
Department of Education Culture & Employment - Indigenous languages	181,000	60,000
Department of Education Culture & Employment - French languages	502,648	523,000
Department of Finance - Interest	69,032	77,145
Department of Health & Social Services - GNWT other contributions	16,290	22,233
Department of Municipal and Community Affairs - GNWT other contributions	128,100	111,800
Department of Environment and Natural Resources - GNWT other contributions	-	21,500
Commission Scolaire Francophone Territories Du Nord Ouest - Other education bodies	21,963	31,356
N'Dilo District Education Authority)	30,000	30,000
Dettah District Education Authority - Other education bodies	142,715	77,590
South Slave DEC - Other education bodies	15,000	30,000
Total Revenues from Related Parties	29,125,114	26,976,972



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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (Continued)

	2018 \$	2017 \$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	5,108	5,254
Department of Industry, Tourism and Investment - Materials and supplies	2,090	6,718
Department of Financial and Employee Shared Services - Professional and technical	6,875	1,750
Department of Education, Culture & Employment - Professional and technical	108,566	-
Stanton Territorial Health Authority - Maintenance and repairs	929	4,888
Yellowknife Catholic Schools - Materials and supplies	3,499	1,200
Yellowknife Catholic Schools - Contracted services	795	1,120
Ecole Allain St. Cyr - Materials and supplies	305	140
Aurora College - Professional and technical	904	-
Total Expenses paid to Related Parties	-	129,071

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



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Notes to Consolidated Financial Statements

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25. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Authority on June 13, 2017 and submitted to the Minister of Education, Culture and Employment and have not been audited. The Budget was submitted to the minister on September 15, 2017, the budget deficit is \$174,000.

26. Economic Dependence

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



June 30, 2018

27. Financial Instruments

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

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

a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from funding agencies, recipients of services and preschool clients. The Authority has a concentrated risk of credit from two other school districts whose funding also comes from the Department of Education, Culture, and Employment. At June 30, 2018, receivables from two organizations comprised approximately 83% (2017 - 87%) of the total outstanding receivables. Furthermore there is a concentration risk in cash and portfolio investments the full balance in these accounts is held at two financial institutions. The Authority is funded by Government of Northwest Territories - Department of Education, Culture, and Employment and other stable organizations, which reduces its exposure to credit risk. Most of the credit risk exposure is with trade receivables, Dettah District Education Authority, and the N'Dilo District Education Authority. The authority reduces its risk exposure by following up on old account receivables for collection and entering into service agreement with well-established organizations. As at June 30, 2018, 16% (2017 -22%) of other account receivable was non-current which represents \$168,374 (2017 - \$189,323) of the total balance. All of these were deemed collectable, and as a result, none are impaired.

b) Interest rate risk

Interest rate risk is the risk that the fair value of financial instruments will fluctuate because of changes in market interest rate. The Authority is exposed to interest rate risk on its fixed and floating interest rate on cash and portfolio investments. Fixed interest instruments subject the Authority to a fair value risk while the floating rate instruments subject it to cash flow risk (see note 7). The Authority complies with the GNWT financial administration policies and guidelines which reduces its exposure to interest rate risk. Because portfolio investments can be converted into cash on a short notice, the Authority's exposure to market risk is reduced.



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Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments (Continued)

c) Liquidity risk

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. Some of the Authority's financial assets and most of the financial liabilities at June 30, 2018 mature within the next six months. Total financial assets \$8,683,013 (2017 - \$8,255,918) of which \$4,051,694 (2017 - \$4,181,714) are not expected to mature within one year. Total financial liabilities are \$5,967,532 (2017 - \$6,250,849). The authority has disclosed future financial liabilities and commitments in Note 22.

28. Expenditures By Object

	2018 Budget \$	2018 Actual \$	2017 Actual \$
Amortization	-	914,776	982,742
Compensation	28,861,297	28,557,775	27,181,674
Other	6,745,257	7,213,961	6,436,796
	35,606,554	36,686,512	34,601,212

29. Subsequent Events

There were no material subsequent events that have taken place between June 30, 2018 and the date the audit report was signed.

30. Comparative Figures

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



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Notes to Consolidated Financial Statements

June 30, 2018

31. ECE Contributions

	Budget 2018 \$	Actual 2018 \$	Actual 2017 \$
Original Contribution	27,289,956	27,289,956	25,186,000
Student Success Initiatives	123,000	123,000	123,000
Updated Average Salary	-	16,883	-
Termination Benefits	423,598	424,938	444,349
Mentorship Release Time	47,000	54,132	47,762
Updated Contribution	27,883,554	27,908,909	25,801,111
Indigenous Language	60,000	181,000	60,000
French Language	422,000	422,000	422,000
French Library Revitalization	-	30,000	-
French Professional Development	-	800	50,000
French Partnership Funding SSDEC	-	35,000	-
French Language Communications	-	14,848	-
Self Regulation	-	5,500	7,000
Preschool Attendance (Prior Year difference)	-	20,457	163,491
Early Childhood Intervention	-	16,500	-
Labour Market Agreement for Persons with Disabilities	-	67,000	-
French Special Projects	-	-	51,000
Safe School Plans	-	-	20,746
Total Contributions	28,365,554	28,702,014	26,575,348



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Notes to Consolidated Financial Statements

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32. GNWT Other Contributions/ Revenue

	Budget 2018 \$	Actual 2018 \$	Actual 2017 \$
Department of MACA:			
Active After School	-	91,800	91,800
Youth Corp	-	20,000	20,000
Department of Health and Social Services:	-	-	-
Drop the Pop	-	16,290	22,233
Department of ENR:	-	-	-
Take a Kid Trapping	-	16,300	20,000
Compost Program	-	-	1,500
Total	-	144,390	155,533

33. Contingent Assets

The Authority does not have contingent assets.

34. Contractual Rights

The Authority does not have contractual rights.



June 30, 2018

35. Environmental Liabilities

Liability for Contaminated Sites

The Authority has identified possible environmental liabilities at William MacDonald School and Range Lake North School that have underground fuel tanks. The Department of Education, Culture and Employment, and the Department of Infrastructure is working towards replacing the underground fuel tanks.

Environmental Liabilities

The Authority contracted Associated Environmental to complete a Hazardous Building Materials Assessment on all of the Buildings owned and managed by the Authority. The final reports are completed and a Hazardous Materials management plan is put in place. Liabilities discovered as a result of the assessment were communicated to the GNWT Department of Education, Culture, and Employment. A Liability has been recorded for the asbestos abatement of the maintenance building as it is planned to be completed August 2018 and August 2019. No Liability has been recorded by the Authority for the remaining buildings as there is no current plan to remediate nor is there an environmental liability as a result. Management will continue to monitor these buildings under the Hazardous Materials management plan.



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Notes to Consolidated Financial Statements

June 30, 2018

36. Accumulated Surplus/ Deficit

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

Details of Funds

For the year ended June 30,	2018 \$	2017 \$
OPERATING FUND		
Balance, beginning of year	566,402	729,783
Operating deficit (Statement 2)	(778,839)	(944,300)
Transfer (to) from Investment in Tangible Capital Assets	914,776	982,742
Transfer (to) from Decentralized Surplus	(140,211)	(116,236)
Transfer to LED reserve	(30,518)	(215,376)
Transfer from LED reserve for lighting upgrades	99,759	129,789
Balance, end of year	511,579	566,402
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	13,538,438	14,521,180
Acquisition of tangible capital assets	119,790	-
Amortization	(914,776)	(982,742)
Balance, end of year	12,743,452	13,538,438



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Notes to Consolidated Financial Statements

June 30, 2018

36. Accumulated Surplus/ Deficit (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2018 \$	2017 \$
DECENTRALIZED SURPLUS		
Balance, beginning of year	246,285	130,049
Transfer (to) from Operating Fund	140,211	116,236
Balance, end of year	386,496	246,285
CAPITAL FUND RESERVE		
Balance, beginning of year	904,165	904,165
Balance, end of year	904,165	904,165
LED Reserve		
Balance, beginning of year	422,037	336,450
Transfer from Operating Fund	30,518	215,376
Transfer to Operating Fund for lighting upgrades	(99,759)	(129,789)
Balance, end of year	352,796	422,037