



Yellowknife Catholic Schools Annual Report for 2017-2018 School Year

September 28, 2018



Where Learning Lights the Spirit
Où l'apprentissage reflète l'Esprit
Yedàl Nezll T'à Hoghàts'eetq

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Purpose of the Annual Report

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

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

Yellowknife Catholic Schools Operating Environment

School Profiles and Student Enrolment

Yellowknife Catholic Schools consists of three schools that housed approximately 1418.50 students in the 2017-2018 school year. Yellowknife Catholic Schools offers programming from Junior Kindergarten to Grade 12. We offer Early French Immersion starting in Kindergarten at École St. Joseph School (ESJS) and Late Immersion starting at Grade 6/7 at Weledeh Catholic School (WCS). We also offer Willideh Yati instruction at WCS and Core French across the district in all grade levels. In Junior Kindergarten we offer English and Bilingual (French/English) programming. At École St. Patrick School (ESPHS) we also offer trades programming through the Kimberlite Career and Technical Centre.

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

Table 1: Yellowknife Catholic Schools School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
WCS	Yellowknife	JK-7	378.5	29.50
ESPHS	Yellowknife	8-12	478	34.93
ESJS	Yellowknife	JK-7	562	27.87

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

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

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

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
Weledeh Catholic (WCS)	29	28.5	32	41.5	48	39	37.5	60	63					
École St. Patrick High School (EPHS)										88	79.5	133	82.5	95
École St. Joseph School (ESJS)	72	58	62	59	75	62	68	62	44					
DEC Total														

Student and Teacher Population

Yellowknife Catholic Schools had an overall student population, at the end of September 2017, of 1418.50. This was spread between three schools: ESJS 562/WCS 378.8/ESPHS 478. We are facing an increasing population in the French Immersion programming, resulting in continued growth at ESJS and decreasing numbers at WCS. Over 50% of the student population at ESJS is in the French stream. At Weledeh Catholic we saw an increase in students choosing to enrol in the Wiliideh Yati language instruction classes instead of Core French.

The overall Indigenous population for YCS was at 36% for the 2017-2018 school year. WCS had the highest Indigenous population of 54%, ESJS 24% and ESPHS 36%.

The challenge that we faced was the continually increasing number of students with learning or behavioural challenges. For the 2017-2018 school year, we had 23 IEP students, 80 on Modified programming and 355 on Accommodated programming.

We had very little turnover in staffing for the 2017 – 2018 school year. In all we had five new teachers; four in French Immersion and one in English. Finding qualified French speaking teachers is becoming more difficult. We could not fill one of our positions until January, which meant that the French Literacy Support teacher had to be placed in the classroom.

For the 2018-2019 school year we will be increasing our staff in the Indigenous Language and Culture department to help move forward with the new directive and new language program implementation.

Yellowknife Catholic Schools Governance

Governance Training

All trustees participated in a training session on the topic of “Conflict of Interest”. This led to changes being made to Board policy related to this topic.

Six trustees participated in the Alberta Catholic School Trustees Association AGM and convention in Edmonton.

Five trustees participated in the Alberta School Boards Fall General Meeting in Edmonton.

Divisional Education Council Meetings

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

Table 3: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept. 20	Board Office	Yes	
2	Oct. 18	Board Office	Yes	
3	Nov. 15	Board Office	Yes	
4	Dec. 20	Board Office	Yes	
5	Jan. 17	Board Office	Yes	
6	Feb. 21	Board Office	Yes	
7	March 14	Board Office	Yes	
8	April 18	Board Office	Yes	
9	May 16	Board Office	Yes	
10	June 20	Board Office	No	(Date was changed to the 18 th due to stat holiday on the 21 st .)

Language, Culture and Identity

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

Our Languages: Indigenous Language Curriculum

Priorities in the 2017-2018 school year:	To honour language
Achieved results:	<ul style="list-style-type: none"> • Piloted Our Languages Curriculum • Cultural staff Professional Development provided language learning opportunities • Wiliideh Yati classes were provided for grade 1 through 7 at Weledesh school

Indigenizing Teaching and Learning Practice

Priorities in the 2017-2018 school year:	<p>To enhance educators knowledge of Indigenous people and history on local, regional and national level</p> <p>To begin exploring the history and impacts of colonization, with intention to bring and informed and critical perspective in contemporary society</p>
Achieved results:	<ul style="list-style-type: none"> • All district staff took part in “Blanket Project” • Increase in staff cultural understandings and comfortability in using traditional Indigenous practices was achieved through discussions and work with RILE coordinator • Cultural corners were created in primary classes • Created physical space that is welcoming for Indigenous families - Tipi & cultural areas are in both elementary schools • Created relative and purposeful sensory bins to be used with elementary and students who have high profile needs • Restorative practice was used at WCS with both staff and students, which connects to Indigenous world views through a common focus • ESPHS –Hired an Indigenous support worker to work with teachers to help promote culture and new learnings as it pertains to their specific curriculum • Land acknowledgement took place during events

Key Cultural Experiences

Priorities in the 2017-2018 school year:	<p>To connect to the land and participate in authentic cultural opportunities</p> <p>To value and infuse teachings of elders into school programming</p>
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Achieved results:	<ul style="list-style-type: none"> • All K- 8 students participated in a land based cultural activities • Grade 9-12 students had various opportunities to participate in on the land activities with their classes (experiential science, art, northern studies etc) • Each school (JK-12) had a variety of in-school opportunities/programs (flex block, options, genius hour) available to students to do traditional cultural activities selected by students such as drum making, drumming, hand games, beading, sewing, mitt making, moccasins etc. • Northern studies students had guest elders in to speak; participated in the blanket project; were actively involved in on the land activities and created their hands on projects of mitts and wraparounds
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Whole School Approach to Language

Priorities in the 2017-2018 school year:	To honour language
Achieved results:	<ul style="list-style-type: none"> • Wiliideh Yati classes were provided for grade 1 to 7 students at Weledeh • Language promotion was provided to schools through visual signage both in and out of the schools • QR codes were given to staff and students to teach basic words and phrases • Wiliideh Yati was used during O’Canada and in prayers during assemblies, morning announcements at WCS. • Language teacher worked with elders to do translations on many songs, books and activities

Indigenous Language Instruction

Priorities in the 2017-2018 school year:	To honour language
Achieved results:	<ul style="list-style-type: none"> • Wiliideh Yati core classes was offered in grade 1 through 7 at WCS • Translated several books into language with ECE • Created books with YK1 and South Slave that are in Wiliideh Yati dialect • Created creative resources that can be used with the ECE curriculum

Community Support

Priorities in the 2017-2018 school year:	To build relationships with our Indigenous families and community
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Achieved results:	<ul style="list-style-type: none"> • Created authentic cultural experiences in innovative environments • Included cultural resource people and elders in all culture camps including working with YKDFN members and primarily the Doctor family • Held Cultural Family nights with beading and sewing with staff and parents • Tea and Bannock events were held after cultural camps at WCS • WCS Community feast and drum dance took place • Participated in hosting events with aboriginal sports circle • Continued hosting and participation in the Regional Youth Traditional Handgames tournament • Students from all schools continued drumming and doing prayer song for government and other community agencies during meetings • ESPHS participated in a student exchange with Japanese high school, that highlighted Indigenous culture, foods and activities
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Teacher Cultural Orientation Days

Priorities in the 2017-2018 school year:	To enhance educators knowledge of Indigenous people and history on local, regional and national level.
Achieved results:	<ul style="list-style-type: none"> • Began exploring the history and impact of colonization through participation in the Blanket project. • Teachers worked with elders in small group and grade level based cultural camps. They worked with elders and local resource people on language and on the land instruction. • Teachers worked with the Cultural Support worker on infusing culture and language into their specific curriculum or courses

Elders in the school

Priorities in the 2017-2018 school year:	To value and infuse teaching of elders into school programming
Achieved results:	<ul style="list-style-type: none"> • Engaged in meaningful experiences with elders throughout the schools and year (i.e. Northern studies, art, music, traditions, orange shirt day, residential school trauma) • Part-time Elder was in Wiliideh Yati class at WCS (2 or 3 days per week) • Elder worked with students on projects in their classes sharing their wisdom and knowledge which was dependent on curriculum and student interest • Elders worked with students on the Willideh Yati dialect prior and during culture camps to make the words relevant to their experiences



Health, Wellness and Student Support

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

Teen Mental Health Priority

Priorities in the 2017-2018 school year:

To educate staff and students in the area of teen mental health

To develop a Mental Health framework that will increase staff awareness and understanding on adolescent brain development and develop district capacity and staff skill sets to effectively manage school staff self-care, and how to deal with mental health and well-being topics.

Achieved results:

- 100 % of high school staff received 1 day training on GO to Educator.
- Five Grade 7 teachers were trained in GO to Educator.
- 100% of ESPHS staff completed a school wide “relationship connection” profile where all staff identified students they were connected to and identified students who had no connection to staff. This process of creating awareness in student-teacher relationships, and student to student relationships will support staff in continuing their work on Teen Mental Health.
- ESPHS staff met once a week to coordinate Mental Health supports for specific students.
- The District coordinated three wraparound Mental Health case conferences with parents, mental health clinic professionals and HSS treatment workers.
- YCS continued to support the TAMI Coalition. Three staff members (RISC and 2 counselors) met once a month to revise, develop and increase effective Gr. 8 mental health curriculum.
- Yoga was offered during FLEX blocks for students.
- Yoga 11 was offered each semester.
- Five high school students with special needs were provided yoga as part of the daily programming.
- Yoga sessions were offered to 60 middle school students during retreat days.
- Thirty staff trained in SIVA (special component on self care, non discipline approach)
- All Early Childhood staff had training in the areas of language development, questioning and learning through cultural play centers. (SEL)
- A student led JACK Chapter was introduced at the high school

Self Regulation

Priorities in the

District will continue to promote Self regulation courses.
Schools will direct their own focus on self regulation.

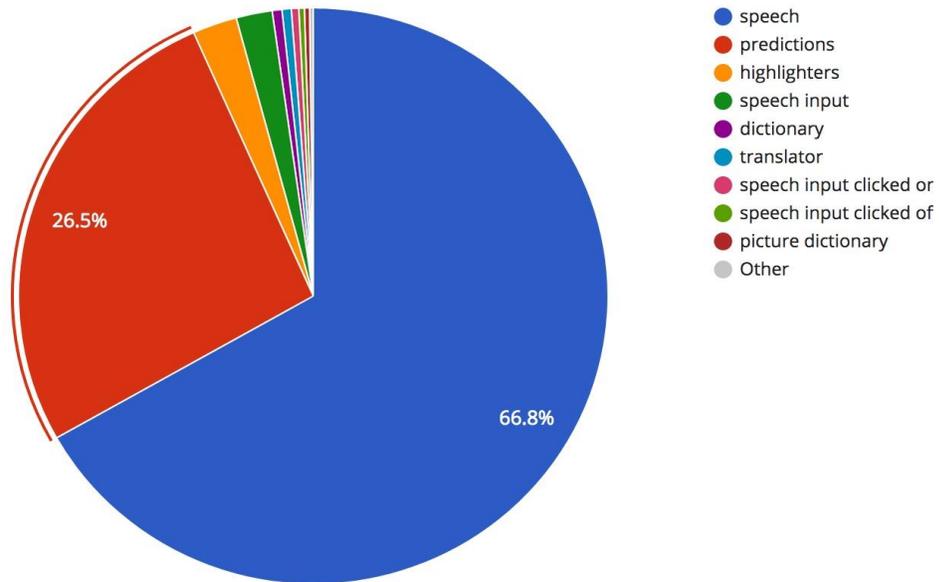
<p>2017-2018</p> <p>school year:</p> <p>Achieved results:</p>	<p>***All schools will pilot the WAVE Mapping tool to assess the warning signs, stressors and energy levels of students. (This was not done as schools had their own self regulation priorities through approved proposals to ECE.)</p> <p>***High school will work on a wraparound WAVE tool. (Unable to achieve as we needed to established a functional student support team process first.</p> <ul style="list-style-type: none"> • Ten staff took ECE Mindful courses. Two staff completed Foundations 4. • Four staff took level 1 and 2 courses through Stuart Shanker • Each school in the district was successful in receiving funds for self-regulation, and put their plan in place. • WAVE Mapping was introduced at WCS • Self-regulation room was established at ESPHS • Three after school sessions were held for staff on self-regulation
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UDL – Assistive Technology(AT)

<p>Priorities in the 2017-2018 school year:</p> <p>Achieved results:</p>	<p>Access to Read, Write Google will continue to expand for all students during class time, writing AATs and assessment time. Staff will have several opportunities to increase their understanding and implementation of AT when programming.</p> <ul style="list-style-type: none"> • Twenty staff attended a 3 hour webinar on Read, Write, Google (RWG) • Two PD days offered RWG sessions to staff. • Gr. 3 & 4 students were given 30 minute sessions weekly at ESJ with the Assistive Technology PST. • One CA cohort group met 4 times to review, refresh and troubleshoot Tier 1 and 2 Assistive Technology using (ITOUCHAT/CHOICEWORKS and APPs - AAC programming) • Twenty-four CAs received 10 hours of Visual Communication- High and Low Tech training in October and April. <p>Data example of one month (May /June) of student and teacher use of RWG supports:</p> <p>RWG ANALYTICS</p> <table border="1"> <thead> <tr> <th>Domain</th> <th>Events</th> </tr> </thead> <tbody> <tr> <td>esjs.nt.ca</td> <td>2,695</td> </tr> <tr> <td>weledeh.nt.ca</td> <td>2,464</td> </tr> </tbody> </table>	Domain	Events	esjs.nt.ca	2,695	weledeh.nt.ca	2,464
Domain	Events						
esjs.nt.ca	2,695						
weledeh.nt.ca	2,464						



esphs.nt.ca	1,075
yca.nt.ca	665
Total	6,899



Types of Student Use on RWG

District staff had 1 day on various aspects of UDL : AT, Designing UDL in French Immersion, Early Childhood and Elementary Unit Planning with Sandra Chow.

PST/Teacher Collaboration

Priorities in the 2017-2018 school year:

Increase PST competencies in assisting teachers in SSP/IEP
 Increase PST competencies in assessment and class reviews
 Increase PST competencies in understanding how to assist teachers in programming for special needs in their revised role.
 PSTs will have training in collaborative Leadership with an expert. (This was put on hold because the expert was unable to provide time as discussed. Scheduled for 2018-2019) This was welcomed as the PSTs were felt they were not ready to go this level until year 2 of learning the role.

Achieved

- PSTs met once/twice a month with RISC and revised process for SSP, IEP and and Class Reviews.

- results:**
- PST E- folder was created which houses timelines, protocols, samples and cheat sheets for teachers and PSTs on SPSs/IEPs and Class Reviews.
 - Role of the PST was reviewed with staff, admin and PSTs (60 percent meaning)
 - Nine PSTS received 10 hours of training on KTEA
 - Nine PSTS received all day training on FASD, Trauma, LD, AT (RWG, Ed. Tech, Sketchnoting (5 PSTS)
 - ESPH Admin and RISC rebuilt high school student support services in support of the revised role for High School PSTs in these areas: assessment, meeting with parents, student record management, class reviews, IEP/SSPs, team meetings and parent meetings.
 - Nine PSTS and twenty-four CAs received 14 hours on Understanding Challenging Behaviour.
 - Three PSTs and eight high school teachers received 2.5 training days on High School IEP development

Educational Assistants (CA) Training

Priorities in the 2017-2018 school year:

Classroom Assistants will build competencies in working with students who have challenging behaviour, autism, FASD and other special needs.
Classroom Assistants will routinely document important information for transfer of information and transition periods for students.

Achieved results:

- Twenty-four CAs had training in FASD, SIVA, Visual Communication, Behaviour Planning, IEP development and transition planning.
- Twenty-four CAs were given planning time throughout the year to fill out transition planning templates and discuss student needs with Admin, PSTs and with each other.
- E-folders were developed to house important resources and information.
- Each school designated two Early Thursdays for CAs to complete: Transition plans, tools and transfer of information for specific students who are supported by a one to one CA.
- Ten CAs had 4 hours of training on how to develop effective social stories for a range of transitions.

Teaching and Learning

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

Innovative Learning Models and Student-Agency

Priorities in the 2017-2018 school year:

- Implement a Flexible Learning Block at the High School Level
- Develop Innovative and Creative Learning Spaces such as MakerSpace and Design Labs in all schools
- Promote student-centered learning models
- Emphasize the inquiry-based learning model of content delivery
- Increase the use of instructional technology in the classroom

Achieved results:

- 100% of staff and students participated in six sessions of flexible learning through the schedule flex block
- 100% of schools created active MakerSpaces and Learning Labs
- Student-centered learning models such as Genius Hour, Flex Block and Options were implemented in 100% of schools
- Two Professional development days focused on Inquiry-Based Learning, 1 IBL collaborative team was established, and resources were developed and shared for inquiry-based learning units
- Two Collaborative teams were established for innovative learning models and technology integration

Literacy and Numeracy Instruction

Priorities in the 2017-2018 school year:

- Implementing the Daily 5 and Math Daily 3 in all grade 1 - 7 classes to support literacy and numeracy instruction
- Provide opportunities for authentic learning in math and science

Achieved results:

- One Computer Science course was offered at ESPHS
- STEAM Learning was the focus in all three MakerSpaces
- Daily 5 and Math Daily 3 was the model of instruction in 100% of classes
- 26 teachers participated in Math Daily 3 and Daily 5 support and training
- 100% of grade 1 - 7 classes used the Daily 5, Math Daily 3 model in their instruction
- Inquiry-based learning projects in math and science increased as teachers became more comfortable with the structure

Teachers as Learners

Priorities in the 2017-2018 school year:	Support teachers as learners by providing relevant and timely professional development and developing PLCs through Collaborative Teams during STIP time
Achieved results:	<ul style="list-style-type: none"> • YCS hosted a Yellowknife Summit and Google Geo Workshop to support teacher learning in technology integration • Three PD days were planned with a focus on the Changing Landscape of Learning and School Change, Technology Integration, and Inquiry-Based Learning • Six teachers earned their Level 1 Google Certified Teacher badge • Eight collaborative teams focused on student-centered learning, innovative learning models, technology integration, daily 5 and math daily 3, curriculum compacting, and inquiry-based learning

Building Leadership Capacity

Priorities in the 2017-2018 school year:	Build leadership capacity at all levels; student, teacher, administrator
Achieved results:	<ul style="list-style-type: none"> • Three teacher leadership teams were created and supported, technology teacher leadership, PST as teacher leaders, and collaborative team leaders • YCS TechSperts Student Leadership team was developed and supported and actively involved in 100% of schools • YCS hosted a Student Summit for all students grade 4-12. 85% of Student Summit sessions were run by teacher leaders and student leaders • District administration team worked with a leadership mentor in developing communication tools, innovation in instruction survey, professional teaching rubric and reviewed school improvement plans to further the district vision within 100% of schools



Student Outcomes and Success

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

Grade 1 - 7 Literacy/Numeracy Project

Priorities in the 2017-2018 school year:

100% of students will be developing independent reading, writing and numeracy skills using the Daily 5 and Math Daily 3 structures to improve student ownership and understanding

Achieved results:

- 100% of students understood and followed the Daily 5 and Math Daily 3 structure of Read to Self, Read to Someone, Listen to Reading, Work on Writing and Word Work; Math with Someone, Math with Self and Math Writing
- 100% of French Immersion teachers were introduced to the pre/post math assessments created by Liliane Gauthier in using data to support instruction
- 100% of students in grades 1 - 9 participated in standardized testing of CTBS to determine literacy and numeracy levels
- 100% of Grade 6 and 9 students participated in Alberta Achievement Tests to provide data for literacy and numeracy analysis
- 100% of students in grades 1 - 7 participated in class wide writes to determine writing levels and provide data to drive instruction
- 100% of students in grades 1 - 6 participated in standardized reading assessments at the classroom level

Student-Centered Learning

Priorities in the 2017-2018 school year:

YCS will focus on supporting student-agency by providing flexible and open learning opportunities based on inquiry and design learning models to develop 21st century learners

Achieved results:

- 100% of schools offered flexible learning spaces for open learning
- 100% of teachers offered opportunities for students to collaborate through projects within, and outside of their classrooms
- Through inquiry-based learning, students had voice and choice in the products they created and shared
- 100% of students had the opportunity to participate in passion or interest-based projects

Human Resources Management

School Staff Recruitment and Retention

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

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

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office										
	ESJS										
	ESPHS										
	WCS										
	Territorial Treatment Centre (TTC)										
	TOTAL	6.5	122.7	3.5	3.82	13.57	.25	0	0	4.26	154.6
Actual	Regional Office	7.0		3.5		3.0					13.5
	ESJS		51		2.0					2.5	55.50
	ESPHS		41.83		2.0					2.5	46.33
	WCS		30.62		1.75					2.0	34.62
	TTC		1.0								1.0
	TOTAL	7.0	124.45	3.5	5.75	3.0	.25	0	0	7.0	150.95

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

Note: We do not have actual YCS staff as custodians. This is a service that is contracted out.

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

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	1	0	0	0	0	0	0	0	0	1.0	1.0	5.76	2.0
ESJS	0	0	4.0	3.5	10	12	0	0	0	0	14.0	16.0	0	0
ESPHS	0	0	3.45	3.0	4	4	0	0	0	0	7.45	7.5	0	.8
WCS	0	0	2.5	2.5	7.11	7.0	.25	.25	0	0	9.36	9.25	0	2
TTC	0	0	0	0	0	1.0	0	0	1.0	1.0	1.0	2.0	0	0
TOTAL	1	1	9.45	9.0	21.11	24.0	.25	.25	1.0	1.0	32.81	35.75	5.76	4.80

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

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

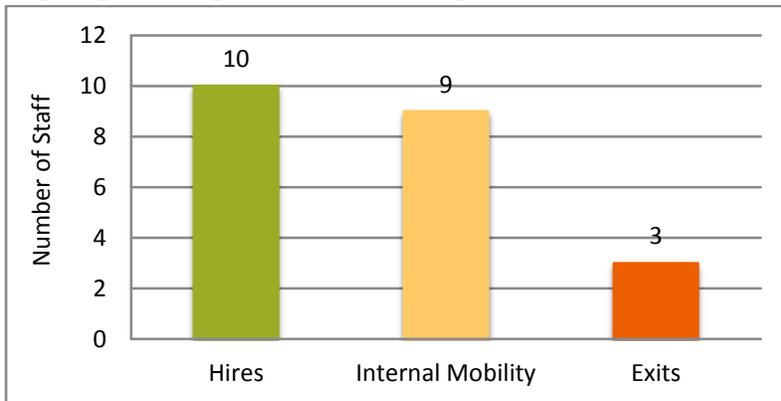
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
ESJS	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		
ESPHS	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Only in 2nd year of implementation. Full compliance not mandated until 2018-2019 school year.	Decisions were made based on needs across the district. Large number of children at K-7 level who cannot attend school without a CA.
WCS	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		

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

Staffing Actions

Figure below illustrates staffing actions for all education staff in Yellowknife Catholic Schools for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Yellowknife Catholic Schools. Internal mobility includes all transfers that occur between DEAs within Yellowknife Catholic Schools. Exits include all staffing actions that result in education staff leaving Yellowknife Catholic Schools.

Figure [Number]: Education Staffing Actions.



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

Very little turn-over occurred in our staffing during the 2017-2018 school year. We had three resignations at the end of the 2017-2018 school year. New hires for the 2017-2018 school year were mainly JK staffing, Classroom Assistants and French teachers.

Internal mobility - These were all transfers between schools within YCS. Classroom Assistants were transferred from the high school to the JK-7 schools in order to address the number of needs at the JK7 level. Also we had staff returning from maternity leave.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, 20 of education staff in Yellowknife Catholic Schools underwent performance reviews. Table 7 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 school year.

Number of education staff in their evaluation year	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
24	20	83%

Four of the twenty-four staff members who were to be evaluated were not completed this year. The 2017-2018 operating plan would show a greater number of teachers on the rotation schedule for evaluation. This was decreased as the collective agreement that was negotiated at the end of June 2017 changed the frequency of evaluations from three years to five years, aligning it with GNWT practice.

Reasons for not completing:

One – staff member was off on leave for part of the year, during crucial points of evaluation process completion

Three – Got missed on list of staff to be completed

Process to aim for 100% completion rate:

- August – Principals provided with names of staff members in their evaluation year
- By mid September, principals will be required to submit the names of which administrators will be responsible for each individual's evaluation process.
- Superintendent will send an email out to each staff member up for evaluation inviting them to connect with their administration to set up process and indicate which pathway they are on formal or alternative.
- Reminder to all administrators at beginning of October that the process should be started
- Check point in December when Performance Status reports are due
- Check point in May when final evaluations are due
- New performance tool will be introduced which creates greater ownership for teachers as they must produce documented evidence in various categories to assist in process

Appendix A: Audited Financial Statements

**Yellowknife Catholic Schools
(Yellowknife Public Denominational
District Education Authority)**

Consolidated Financial Statements

June 30, 2018

Yellowknife Catholic Schools
(Yellowknife Public Denominational District
Education Authority)

Annual Financial Report

June 30, 2018



Yellowknife Catholic Schools

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following management's discussion and analysis (MD&A) of the consolidated financial position and results of operations of Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools) for the year ended June 30, 2018 should be read in conjunction with Yellowknife Catholic Schools' audited consolidated financial statements and related notes. The preparation of this report is the responsibility of management. It is the responsibility of the Board of Trustees to promote transparency and accountability.

The 2018-2019 school year will be an exciting year at Yellowknife Catholic Schools. We will continue to strive to provide faith-based, engaging, collaborate, innovative, learning environments that promote inquiry as a means to develop versatile and involved learners that are advocates of their personal learning journey.

We will provide all students with the opportunities to achieve their full potential with limited resources. The guiding principle of the 2018-2019 budget is to allocate our financial resources to allow our students to succeed. The budget will be balanced ensuring that today's dollars are spent to educate today's students with a focus on 21st century learning initiatives and student learning. Appropriate resources have been allocated so that students will have a full range of learning opportunities.

As our educational landscape moves us towards ensuring our students have the skills needed to be successful in the workplace, we will focus on developing the 21st-century skills of collaboration, communication, critical thinking and creativity using innovative teaching models that include inquiry, technology, and interest-based learning in personalized, student-centered environments.

Mission, Values and Beliefs

Yellowknife Catholic Schools is a family of learners: developing faith, celebrating culture, supporting diversity, teaching critical thinking and inspiring service to others.

Through Christ we value: truth, honesty, compassion, respect, forgiveness, service, love and living the faith.

We believe that we are a Catholic, Christ-centered community that strives to nurture the spiritual, intellectual, emotional, social and physical development of all learners.

Board of Trustees

There are seven trustees at Yellowknife Catholic Schools. Mr. Miles Welsh is the Chair and Ms. Erin Currie is the Vice Chair. Other trustees are John Dalton, Revi Lau-a, Tina Schauerte, Amy Kennedy and Steven Voytilla. There are two committees in place – Finance and Facilities. Trustee meetings are held each month and are open to the public. On October 15, 2018 there will be an election of the trustees for a three year term.



Yellowknife Catholic Schools

Yellowknife Catholic Schools

Yellowknife Catholic Schools (YCS) is the only Catholic school board in the Northwest Territories. YCS was established in July 1951 and provides education of students from junior kindergarten to Grade 12.

YCS programs operate out of: École St. Patrick High School (ESPHS), Weledeh Catholic School (WCS), École St. Joseph School (ESJS), the Kimberlite Career and Technical Centre (KCTC), the Tallah Building, the Yellowknife Family Centre, Jim Murphy Maintenance Building and the Central Services Building. All of our facilities are in excellent condition.

The senior administration team consists of Claudia Parker – Superintendent; Simone Gessler – Assistant Superintendent – Learning and Janet Toner – Assistant Superintendent – Business.

The principal at École St. Patrick High School is Todd Stewart. The principal at Weledeh Catholic School is Jenny Reid and the principal at École St. Joseph School is Pat Sullivan.

Student and Teacher Population

The following is the student enrolment as of September 30th and the teachers that were employed as of September 30, 2017.

	Enrolment	Teachers	Pupil/Teacher Ratio
École St Patrick High School	478	29	16
Weledeh Catholic School	379	23	16
École St Joseph School	562	32	18
KCTC	0	4	0
TTC	0	1	0
	<u>1,419</u>	<u>89</u>	<u>16</u>

There was a total of 146 staff at YCS as of June 2018.



Yellowknife Catholic Schools

Strategic Plan

Vision Statement for 2016-2019

YCS will strive to provide engaging, collaborative, innovative, inquiry and faith-based learning environments as a means to develop versatile and involved learners that are advocates of their personal learning journey.

Goals

The goals of YCS are to:

- Foster inquiry and collaboration throughout the integration of technology and the development of 21st century classrooms.
- Provide rich literacy and numeracy instruction through collaborative and supporting programming
- Develop spiritually and culturally-rich global citizens with a sense of social justice and community awareness

Commitments

YCS is committed to the following:

- Engage in continuous growth and improvement, make decisions to enhance student learning and provide opportunities for the community to learn together.
- Provide all learners with a safe environment that promotes spiritual, academic, physical, emotional, and social growth, encouraging inquiry, innovation and self-reflection.
- Allocate resources based on our vision and commitment to our learners.

YCS realizes its responsibility to provide an excellent education for our students. Our district is proud of its reputation for providing high-quality education to the students of our community through continuous improvement and the cooperative efforts of the Northwest Territories (GNWT) Minister of Education, Culture and Employment (ECE), administration, teachers, staff, students, families and a supportive community.



Yellowknife Catholic Schools

Financial Condition

The audited consolidated financial statements were prepared for the Government of the Northwest Territories (GNWT) Minister of Education, Culture and Employment (ECE), in accordance with Canadian public sector accounting standards.

Highlights of YCS Financial Position

Financial Assets

The financial and non-financial assets of YCS consist of cash and accounts receivable. The cash balance was \$6,348,211 on June 30, 2018 (prior year - \$4,215,783) and indicates a good cash flow. The financial position at June 30, 2018 was \$6,579,461 (prior year \$4,666,773).

Liabilities

Liabilities consist of payroll liabilities, accounts payable and long term debt. The payroll liabilities consist of payroll liabilities to staff for July and August. The long term debt was reduced by \$773,122 during the year. The debenture for Weledeh Catholic School improvements was paid in full at year end. The remaining debenture of \$732,131 is for the Tallah building. Rental revenue for the Tallah building will more than cover the net financial debt.

The Consolidated Statement of Financial Position has a subtotal called "Net surplus (debt)". This line is an indicator of the ability to discharge all of the entity's surplus (debt) with financial assets. This year the net surplus is \$650,738 compared to the prior year with a net debt of \$1,212,218. It indicates that YCS has sufficient assets to pay off all debt at year end.

Non-financial Assets

Non-financial assets include land and buildings that YCS has no intention of selling and that would not be able to be quickly converted to cash. The non-financial assets decreased from \$42,988,243 to \$41,303,992 which mainly reflects the change in the value of the tangible capital assets owned by Yellowknife Catholic Schools.

The \$1,703,455 decrease in tangible capital assets relates to depreciation of tangible capital assets for this fiscal year partially offset by capital improvements at the Central Services Building. The slope of the roof was modified to allow for better water drainage.

Accumulated Surplus

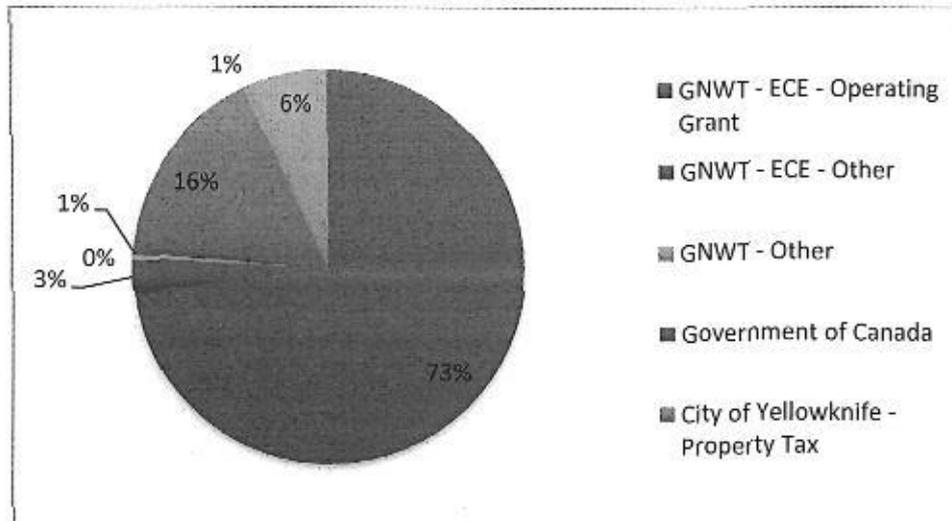
Accumulated surplus is equal to the difference between non-financial assets and net debt. Accumulated surplus represents the equity that YCS has generated in the last 67 years. The largest component of accumulated surplus is the Investment in Tangible Capital Assets. A further breakdown of accumulated surplus can be found on the Consolidated Statement of Accumulated Surplus.



Yellowknife Catholic Schools

Highlights of YCS Operations

Operating Revenue



Operating Revenue

The majority of the funding (79%) for YCS comes from the Government of the Northwest Territories (GNWT) Department of Education, Culture and Employment (ECE) as core funding. The core funding is derived from a funding formula developed by ECE. The most important factor in the funding formula is student enrollment. The revenue from the Department of Education, Culture and Employment was higher than the prior year and budget. This is due to additional funding for the junior kindergarten program. The enrolment in this program was higher than expected and an additional classroom was introduced at École St Joseph School. Also, YCS received \$380,448 as termination benefits due to long serving staff retiring.

YCS also generates revenue from property taxes – 16% of revenue. The City of Yellowknife collects property tax revenue on our behalf. Other GNWT funding includes contribution agreement funding for: French language programs, active after-school programs and for the development of materials for indigenous languages. In the 2017-2018 school year, junior kindergarten commenced and there were five classes at École St Joseph School and two classes at Weledeh Catholic School.

Board generated funds include donations, bus pass sales, after school program fees, investment revenue, and rental revenue.

YCS generates revenue from other school districts when a student from that district attends an YCS school and the other district receives GNWT core funding for that student.

YCS is economically dependent upon the GNWT for the majority of its operating revenue. Significant changes to enrollment in Yellowknife or to the GNWT funding formula would have dramatic effects on the future operations of YCS.

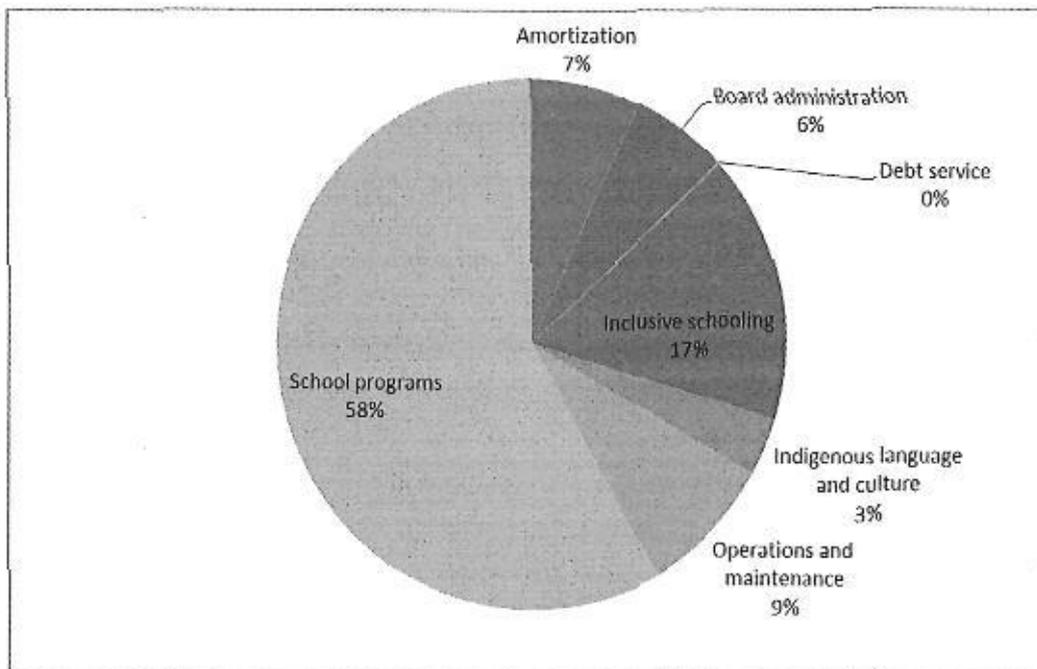


Yellowknife Catholic Schools

Operating Expenditures

The Consolidated Statement of Operations and Schedule 1 provide two different ways to classify expenditures. In the Consolidated Statement of Operations, expenditures are classified by program. Schedule 1 of the consolidated financial statements provides an additional breakdown by object.

Expenditures – By Program





Yellowknife Catholic Schools

Expenditures – By Program

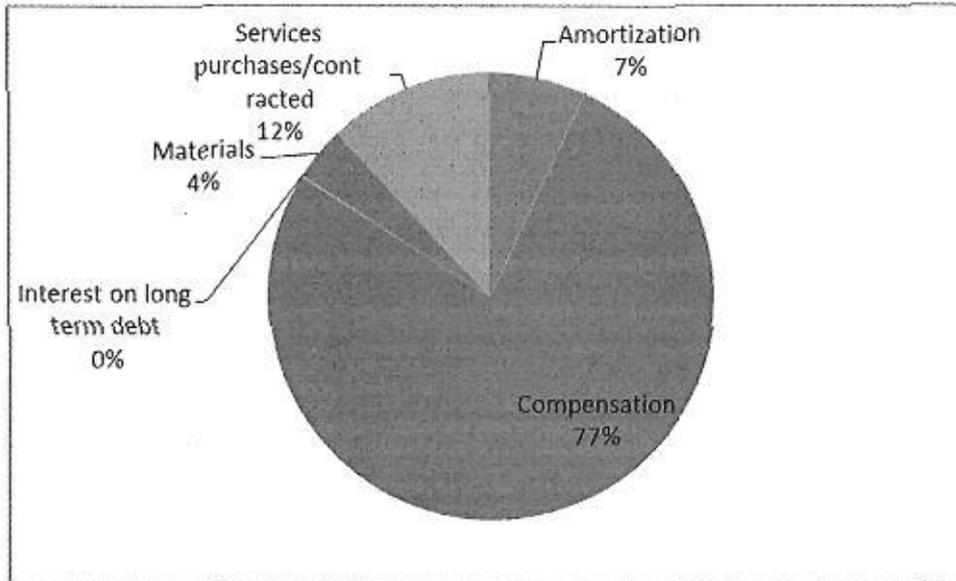
Program categories for YCS are:

- Indigenous Language and Culture (3%): Includes salary and benefits of Dogrib Language instructors, salary and benefits of the literacy coach, costs related to the creation of learning materials in the Dogrib language and the cost of running our indigenous language and culture camps.
- Board Administration (6%): Includes salary and benefits for central services administrative and technology staff, honoraria for trustees, audit and legal fees, travel costs, advertising and publishing costs.
- Debt service: Relates to interest on long-term debt for the repayment of debentures for Weledeh Catholic School (WCS) and the Tallah Building. The WCS debenture repayments are fully funded through an agreement with the GNWT. Debenture repayments for the Tallah building are mostly funded through lease payments from Aurora College.
- Inclusive schooling (17%): Expenditures in this program relate to supporting students with diverse needs. This support can include enrichment opportunities as well as supporting students with learning challenges. Salary and benefits for program support teachers, literacy and early intervention teachers, the student services coordinator, counselors, classroom assistants, and advanced placement teachers are included in this category.
- Operations and maintenance (9%): Includes salary and benefits of maintenance staff, cost of electricity, fuel and water, expenditures on janitorial services, expenditures on repair and maintenance of our facilities (including minor capital projects).
- School programs (58%): Salary and benefits for the majority of teachers are recorded in this program. Other large components of expenditure in this program are salary and benefits for school administrative assistants, library technicians, and curriculum coordinators, the cost for school textbooks and supplies and the cost of busing services.
- Amortization (7%): This expense relates to the rational and systematic manner to write off the value of the tangible capital asset over an appropriate number of accounting periods.



Yellowknife Catholic Schools

Expenditures by Object



Expenditures by Object

- **Compensation (77%):** Includes salary for teachers, coordinators, classroom assistants, maintenance staff, administration assistants, library technicians, counsellors, technology staff, administrative staff and trustee honoraria. The majority of YCS staff is unionized and collective agreements with the unions specify pay and benefits for these staff. Compensation also includes employee benefits which consists of employer contributions to pension plans, extended health and dental plans, CPP, EI, WSCC premiums, life insurance, long term disability insurance, maternity leave, professional development, medical travel, vacation travel, removal benefits and other allowances.
- **Services Purchased/contracted services (12%):** Include busing, janitorial services, insurance services, security services and snow removal.
- **Materials/freight (4%):** Include expenses for material and freight of goods.
- **Amortization (7%):** This expense relates to the rational and systematic manner to write off the value of the tangible capital asset over an appropriate number of accounting periods.
- **Debenture interest:** Include interest expense paid during the year for the Weledeh and Tallah building debentures.



Yellowknife Catholic Schools

Operating Surplus

At the end of the year, there was an operating surplus of \$178,705.

Summary of Accumulated Surplus

	Opening	Increase (decrease)	Closing
Operating fund surplus	\$ 56,697	\$ 931,603	\$ 988,200
Investment in tangible capital assets	41,443,636	-930,329	40,513,307
Decentralized budget accumulated surplus	275,792	177,431	453,223
	\$ 41,776,025	\$ 178,705	\$ 41,954,730

The operating fund surplus increased by \$931,603 during the year. This was mainly due to increased funding for the junior kindergarten program and termination benefit funding. The pension costs were lower than expected.

Investment in tangible capital assets represents the amount of funds received and recognized as revenue that allow us to purchase our tangible capital assets less accumulated amortization. The decrease in this account this year is due to amortization of our tangible capital assets offset by the principal portion of the repayment of debentures on WCS and the Tallah Building and offset by the roof improvements at the Central Services building.

The decentralized budget accumulated surplus consists of funds, which are committed to or designated to specific purposes. The majority of these funds are professional development obligations carried forward under the terms of employment contracts. Other significant amounts in the decentralized budget accumulated surplus are school-based funds. Decisions on expenditure of school based funds are made by individual schools under YCS' School Based Decision Making Procedure.



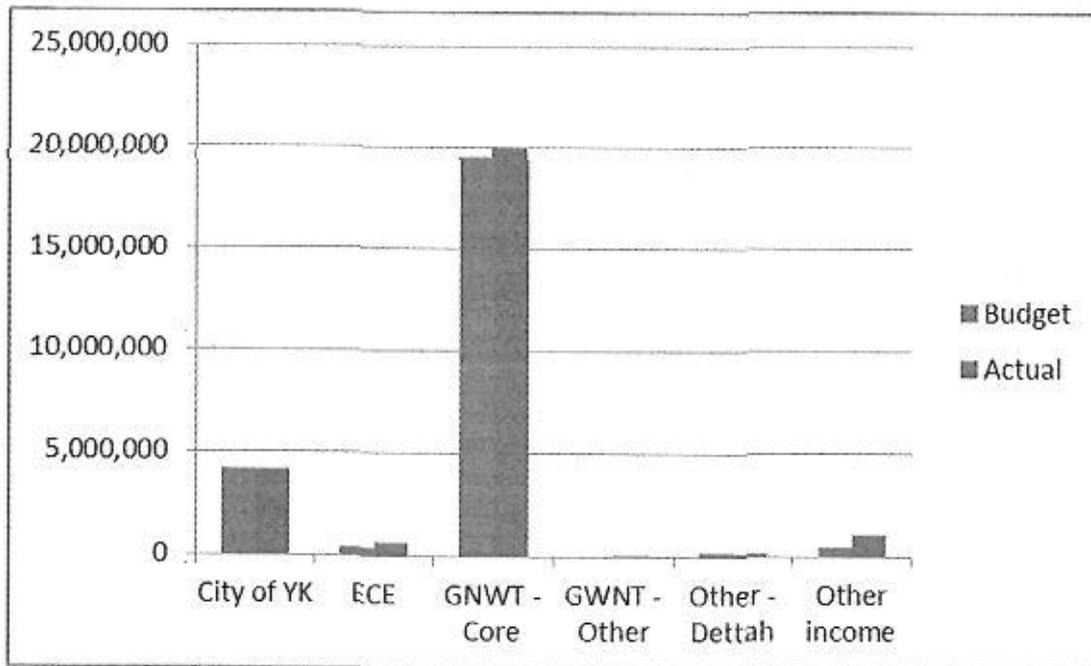
Yellowknife Catholic Schools

Budget Variance

Revenue

In 2017-2018 fiscal year, an annual deficit of \$838,293 was budgeted and the actual surplus was \$178,705. The budgeted revenue for 2017-2018 was \$24,858,753 and the actual revenue was \$26,167,012. The increase in revenue is due to increased core and other contributions of \$1,539,888 from the Government of Education, Culture and Employment. There was increased funding of junior kindergarten and termination benefit funding.

Revenue – Current year (Actual) vs Budget





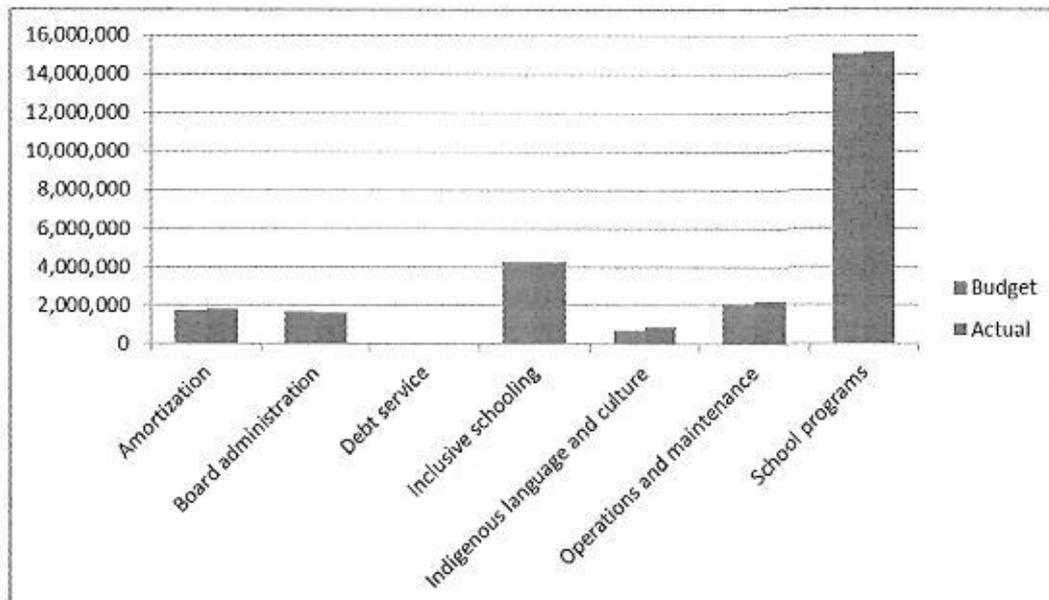
Yellowknife Catholic Schools

Expenditures

The budgeted expenditures for 2017-2018 were \$25,697,046 and the actual expenditures were \$25,988,307 resulting in a variance of \$291,261. The difference is supplies for the various programs that received extra funding during the year. The variance is mainly due to increased funding in the indigenous language and culture program due to receiving additional funding for the language program.

Expenditures – Budget vs. Actual

	Budget	Actual	Variance
Amortization	1,770,000	1,798,010	28,010
Board administration	1,722,147	1,624,154	-97,993
Debt service	27,038	20,755	-6,283
Inclusive schooling	4,277,686	4,292,004	14,318
Indigenous language and culture	739,582	910,384	170,802
Operations and maintenance	2,098,947	2,212,506	113,559
School programs	15,061,646	15,130,494	68,848
	25,697,046	25,988,307	291,261



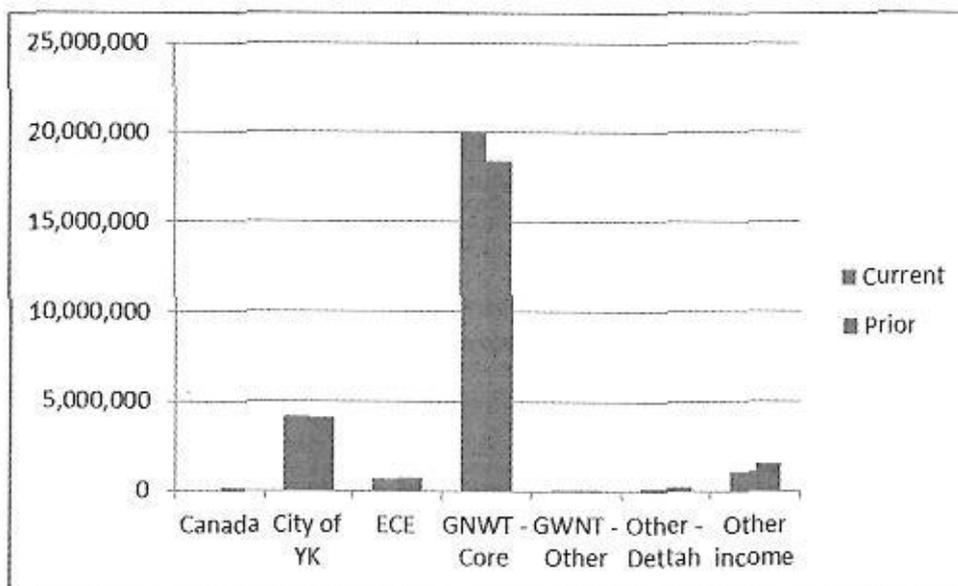


Yellowknife Catholic Schools

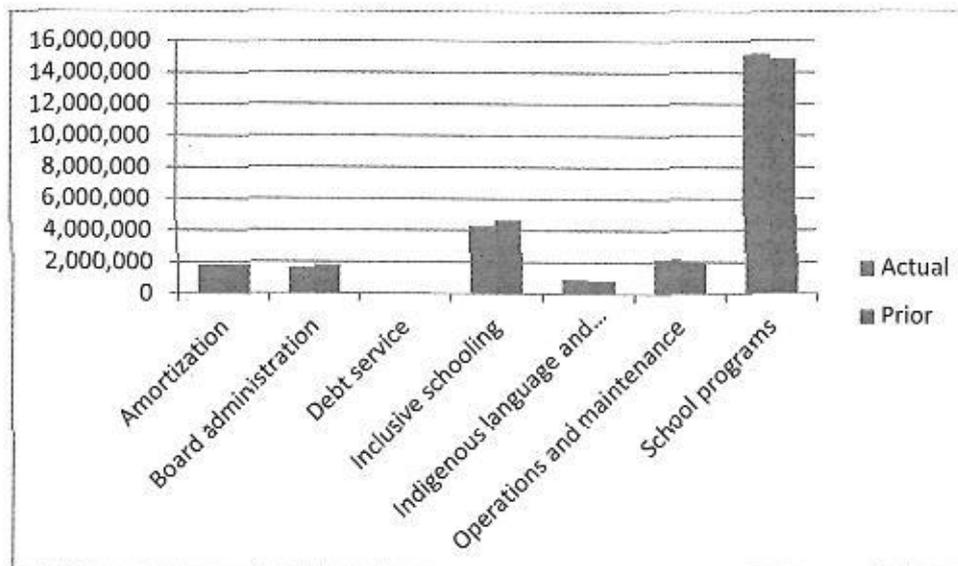
Current Year Compared to Prior Year

The prior year operating deficit was \$688,102 and the current operating surplus is \$178,705. Revenue in the prior year was \$25,281,536 and \$26,167,012 in the current year, resulting in a positive variance of \$885,476. There was an increased in funding from the Government of Northwest Territories of \$1,533,047. Expenditures in the prior year were \$25,969,638 and \$25,988,307 in the current year resulting in a variance of \$18,669.

Revenue – current year (actual) compared to prior year



Expenditures – current year (actual) compared to prior year





Yellowknife Catholic Schools

Summary and Outlook

The 2018-2019 school year will be an exciting year at all three schools. We will continue to focus on 21st century learning skills. This year we continue the theme of Merciful Hearts, with the specific focus on Mercy that Serves.

As our population is growing, we are challenged by our space needs. The Department of Education, Culture and Employment will install three portables at École St. Joseph School to help with the growing population.

We continue to struggle with the special needs requirements in the classroom. Due to financial constraints, we are unable to increase the number of classroom assistants.

In the budget for 2018-2019, the Trustees committed to supporting all the present programs and positions at Yellowknife Catholic Schools. The Trustees and administration will continue to work together to provide the best education while being fiscally responsible. On October 15, 2018 there will be the election of the trustees.

We have developed a five year capital plan that has identified the capital needs of the schools. Many of the projects will save operational costs as we look at providing more energy efficient items in our schools.

In 2018-2019 school year, we will welcome Mr. Todd Stewart as the principal of École St. Patrick High School. Mr. Stewart is the former principal of Weledeh Catholic School and assistant principal of Weledeh Catholic School. We also welcome Ms. Jenny Reid as the principal of Weledeh Catholic School. Ms. Reid is the former assistant principal of the school.

YCS has a small operating fund surplus for the year and has a strong cash position that will allow us to continue to operate in a financially prudent manner in the future. We will continue to be challenged to provide quality education in a fiscally responsible manner. While we are faced with financial constraints, we will ensure that today's dollars are spent on today's students. This will ensure that all of our students are prepared for their exciting lives.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

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

**Management's Responsibility for Financial Reporting with respect to the school year ended June 30,
2018**

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

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

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

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

Approved and confirmed on behalf of the Yellowknife Catholic Schools.

 **Superintendent**

 **Assistant Superintendent - Business**

September 19, 2018

Independent Auditors' Report

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

Report on Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of the YCS ("Yellowknife Catholic Schools"), which comprises the consolidated statement of financial position as at June 30, 2018, and the consolidated statement of changes in net debt, consolidated statement of operations and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



Independent Auditors' Report (continued)

Opinion

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

Report on Other Legal and Regulatory Requirements

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

Crowe MacKay LLP

**Yellowknife, Northwest Territories
September 19, 2018**

Chartered Professional Accountants

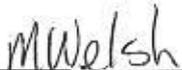
Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Financial Position

As at June 30,	2018	2017
Financial Assets		
Cash and cash equivalents (Note 4)	\$ 6,348,211	\$ 4,215,783
Due from the Government of Canada (Note 13)	112,451	132,809
Accounts receivable (Note 8)	118,799	318,181
	6,579,461	4,666,773
Liabilities		
Accounts payable and accrued liabilities (Note 10)	874,980	605,147
Payroll benefits payable	172,841	206,784
Due to the Government of Canada (Note 13)	436,752	11,685
Pensions (Note 15)	138,900	101,300
Long term debt (Note 16)	732,131	1,505,253
Post-employment benefits (Note 17)	973,137	806,054
Accrued payroll liabilities (Note 35)	2,599,982	2,642,768
	5,928,723	5,878,991
Net asset (debt)	650,738	(1,212,218)
Non-financial Assets		
Tangible capital assets (Note 19)	41,245,434	42,948,889
Prepaid expenses and deposits (Note 20)	58,558	39,354
	41,303,992	42,988,243
Accumulated Surplus	\$ 41,954,730	\$ 41,776,025
Represented By:		
Operating Fund Surplus	\$ 988,200	\$ 56,597
Investment in Tangible Capital Assets	40,513,307	41,443,636
Decentralized Budget Accumulated Surplus	453,223	275,792
	\$ 41,954,730	\$ 41,776,025

Contractual obligations and contingencies (Note 22 and 23)

Approved on behalf of the Board

 Trustee

 Trustee

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Operations

For the period ended June 30,	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the Northwest Territories			
ECE - Regular contributions	\$ 19,593,033	\$ 20,035,065	\$ 18,424,022
ECE - Other contributions	394,000	657,746	728,901
Total ECE (Note 31)	19,987,033	20,692,811	19,152,923
GNWT - Other contributions (Note 32)	-	91,790	98,631
Total GNWT	19,987,033	20,784,601	19,251,554
Government of Canada - grants and contributions	-	-	161,108
City of Yellowknife - property tax requisitioned	4,148,000	4,160,923	4,088,719
Other Education Authorities			
Extra-jurisdictional tuition	250,000	150,934	217,120
Education authority generated funds			
Rentals	178,000	159,684	167,301
Fees and sales	92,000	163,940	430,421
Investments	60,000	86,983	48,293
Donations	5,000	64,150	66,991
Other	138,720	595,797	850,029
Total generated funds	473,720	1,070,554	1,563,035
	24,858,753	26,167,012	25,281,536
Expenditures			
Indigenous language/culture programs (Schedule 3)	739,582	910,384	833,735
Board administration (Schedule 1)	1,722,147	1,624,154	1,793,011
Inclusive schooling (Schedule 2)	4,277,686	4,292,004	4,619,497
School programs (Schedule 1)	15,061,646	15,130,494	14,866,879
Operations and maintenance (Schedule 1)	2,098,947	2,212,506	1,984,141
Amortization (Schedule 1)	1,770,000	1,798,010	1,796,125
Debt service (Schedule 1)	27,038	20,755	76,250
	25,697,046	25,988,307	25,969,638
Operating surplus (deficit)	(838,293)	178,705	(688,102)
Opening accumulated surplus	-	41,776,025	42,464,127
Closing accumulated surplus	\$ (838,293)	\$ 41,954,730	\$ 41,776,025

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Changes in Net Asset (Debt)

For the period ended June 30,	2018 Budget	2018 Actual	2017 Actual
Operating surplus (deficit)	\$ (838,293)	\$ 178,705	\$ (688,102)
Acquisition of tangible capital assets	-	(94,559)	(521,309)
Amortization of tangible capital assets	1,770,000	1,798,010	1,796,125
Change in prepaid expenses and deposits	-	(19,200)	14,755
Decrease in net debt	931,707	1,862,956	601,469
Net asset (debt), beginning of year	(1,212,218)	(1,212,218)	(1,813,687)
Net asset (debt), end of year	\$ (280,511)	\$ 650,738	\$ (1,212,218)

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Cash Flows

	2018	2017
For the period ended June 30,		
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	\$ 178,705	\$ (688,102)
Items not affecting cash:		
Amortization	1,798,010	1,796,125
	1,976,715	1,108,023
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	20,358	(13,833)
Decrease (increase) in accounts receivable	199,382	(42,354)
Increase (decrease) in accounts payable	269,833	186,732
Increase (decrease) in payroll benefits payable	(33,943)	(116,144)
Increase (decrease) in due to the Government of Canada	425,067	(21,373)
Increase (decrease) in pensions	37,600	41,400
Increase (decrease) in deferred revenue	-	(66,480)
Increase (decrease) in post employment benefits	167,083	52,837
Increase (decrease) in accrued payroll liabilities	(42,786)	(64,360)
Decrease (increase) in prepaid expenses	(19,200)	14,755
	1,023,394	(28,820)
Cash provided by (used in) operating transactions		
Capital transactions		
Acquisition of tangible capital assets	(94,559)	(521,309)
Financing transactions		
Repayment of long term debt	(773,122)	(863,764)
Increase (decrease) in cash and cash equivalents	2,132,428	(305,870)
Cash and cash equivalents at beginning of year	4,215,783	4,521,653
Cash and cash equivalents at end of year (Note 4)	\$ 6,348,211	\$ 4,215,783

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Accumulated Surplus

For the period ended June 30,	2018	2017
Operating Fund Surplus		
Operating fund surplus, beginning of year	\$ 56,597	\$ 339,253
Annual surplus (deficit)	178,705	(688,102)
Transfer from investment in tangible capital assets	930,329	411,052
Transfer from (to) decentralized budget accumulated surplus	(177,431)	(5,606)
Operating fund surplus, end of year	\$ 988,200	\$ 56,597
<i>Transfer from Investment in Tangible Capital Assets consists of:</i>		
Amortization	\$ 1,798,010	\$ 1,796,125
Capital acquisitions	(94,559)	(521,309)
Debenture principal repayment	(773,122)	(863,764)
	\$ 930,329	\$ 411,052
Investment in Tangible Capital Assets		
Investment in tangible capital assets, beginning of year	\$ 41,443,636	\$ 41,854,688
Amortization	(1,798,010)	(1,796,125)
Capital acquisitions	94,559	521,309
Debenture principal repayment	773,122	863,764
Investment in tangible capital assets, end of year	\$ 40,513,307	\$ 41,443,636
Decentralized Budget Accumulated Surplus		
Decentralized budget accumulated surplus, beginning of year	\$ 275,792	\$ 270,186
Transferred from (to) operating fund surplus	177,431	5,606
Decentralized budget accumulated surplus, end of year	\$ 453,223	\$ 275,792
Total Accumulated Surplus	\$ 41,954,730	\$ 41,776,026

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

1. Nature of the Organization

Yellowknife Public Denominational District Education Authority, Yellowknife Catholic Schools ("YCS") was established in July 1951 and is presently the only Catholic school board in the Northwest Territories. A full range of instructional programs ranging from Kindergarten through Grade 12 is offered by the YCS.

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

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

2. Significant Accounting Policies

(a) Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the reporting entity, which is composed of all organizations which are controlled by YCS. These organizations include the three schools, maintenance shop and Kimberlite Career and Technical Centre.

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

YCS uses fund accounting to separate transactions between its Operating fund surplus, Investment in tangible capital assets and Decentralized budget accumulated surplus.

Operating Fund Surplus

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(a) Basis of Accounting (continued)

Operating Fund Surplus (continued)

In summary, the Operating fund surplus is used to account for all financial activities except those accounted for in the Investment in tangible capital assets fund and Decentralized budget accumulated surplus.

Investment in Tangible Capital Assets

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

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

Decentralized Budget Accumulated Surplus

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and cash equivalents, accounts receivable, and due from the Government of Canada.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, long term debt, payroll benefits payable, due to the Government of Canada and accrued payroll liabilities.

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

Tangible capital assets acquired for more than \$50,000 are capitalized and amortized. Tangible capital assets are recorded at cost plus any betterments less accumulated amortization. The cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The buildings, portables and equipment will be amortized using the straight line method, based on their useful life. The buildings, portables and equipment have useful lives of 40, 25 and 10 years respectively. Any additions to the buildings and portables will be amortized over the remaining useful life of the assets.

Capital facilities planning and construction with certain exceptions are funded by the Government of the Northwest Territories and subject to their capital planning and approval process. Capital contributions received but not spent at year-end are recorded as deferred revenue.

(f) Revenue Recognition

Government Transfers:

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

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

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Government Transfers (continued)

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

GNWT - Regular Contributions:

The regular contributions from the GNWT are determined by a funding formula, based on student enrolment, and are received in monthly installments. YCS retains surpluses and are responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the GNWT.

The YCS is economically dependent on the GNWT to provide funding for continued operations.

Local Tax Revenue:

The *Education Act*, by virtue of Section 136(2), empowers a Board of Education to determine the amount, after taking into consideration territorial grants and other revenue, that is to be requisitioned from the municipality within the territory under the jurisdiction of the Board. This requisitioned amount is one portion of the property tax paid annually by property owners.

The City of Yellowknife is advised subsequent to the adoption of the budget of the amount of the requisition of the YCS and is responsible for the collection of taxes.

Section 136(4) of the *Education Act* requires the amount requisitioned to be paid to the YCS in equal quarterly installments on or before the first day of the months of June, September, December and March.

Other Contributions:

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

Tuition fees revenue is recognized as educational services are provided.

Insurance proceeds relating to ongoing expenses are recognized as the expenses are incurred. Insurance proceeds relating to building and equipment loss are recognized at the date of loss.

Revenue from rentals is earned as the facilities are used.

Other revenue is recorded as the service is provided and receipt is reasonably assured.

Deferred Revenue:

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Investment Income:

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

Special Purpose Funds

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

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

(g) Budget Data

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

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

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(2) of the *Education Act*.

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

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

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

(h) Measurement Uncertainty

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

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(i) Inventories Including Materials and Supplies

Inventories of books, materials, supplies and other expendables purchased by YCS are treated as expenditures during the year of acquisition and are not recorded on the statement of financial position.

(j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August. Payroll costs for members of the Union of Northern Workers (UNW) and employees who work for 10 and 11 months during the fiscal year are accrued as appropriate.

(k) Employee Future Benefits

i) Post employment benefits

YCS provides post employment benefits for certain employees pursuant to certain contracts and collective agreements. These include removal assistance, severance, long and short term disability, and sick leave.

Teachers and UNW employees leaving Yellowknife within one year of the date of resignation, after completing a minimum of two years experience with YCS, will receive removal assistance of \$1,500 plus \$400 for each year of consecutive service with YCS, excluding years on deferred salary leave. Teachers who leave the employment of YCS after twenty years of consecutive service will receive an additional payment of \$2,000. This benefit is considered to vest and accumulate. YCS recognizes a liability and expense for this post employment benefit in the period in which teachers and UNW employees render services to YCS.

YCS recognizes a liability and an expense for post employment benefits and compensated absences that do not vest or accumulate when the event that obligates YCS occurs. This includes benefits to employees in the event of an accident or injury. The benefit would be accrued when the accident or injury occurs.

ii) Sick leave

Sick leave benefits accumulate but do not vest and are normally paid only upon an illness or injury-related absence. Such benefits are obligations and would be recognized. The actuarial company hired by the GNWT conducted a review and has estimated the sick leave obligation as at June 30, 2018.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Accounting Policies (continued)

(k) Employee Future Benefits (continued)

iii) Pensions

Prior to May 1, 2013 all indeterminate full-time employees had the option to participate in a Defined Contribution (DC) pension plan. YCS contributions to this plan were recognized as an expense on a *current year* basis and represented YCS total pension obligations.

Effective May 1, 2013 the YCS added a Defined Benefit (DB) provision to the Pension Plan for the employees of Yellowknife Catholic Schools. The pension benefits under the DB provision are reported on an actuarial basis. This is done to determine the current value of future entitlements and uses various assumptions. When actual experience varies from assumptions, the resulting gains or losses are amortized on a straight line basis over the estimated average remaining service lives of the contributors.

(l) Expenses

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

(m) Foreign Currency Translation

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

(n) Employee Benefit Plans

The YCS contributes 100% of the premiums related to life insurance, long term disability insurance and extended health care benefits for eligible employees, in accordance with negotiated salary agreements and employment practices. In addition, the YCS contributes 100% of the premiums related to dental insurance in accordance with negotiated salary agreements and employment practices. Employee and employer contributions are made on behalf of all employees for *statutory federal deductions related to Canada Pension Plan and Employment Insurance*.

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Notes to Consolidated Financial Statements

June 30, 2018

2. Accounting Policies (continued)

(o) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exists; contamination exceeds the environmental standard; YCS is directly responsible or accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2018.

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

(p) Net Asset (Debt)

YCS's financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of YCS is determined by its financial assets less its liabilities. Net debt combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

(q) Segment disclosure

The Schedule of Operating Fund - Detail of Expenditures has been prepared in accordance with PS Handbook Section PS 2700 – Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and expenditure activities of the Board. For each reported segment, revenue and expenditures represent amounts directly attributable to each segment. Segments include:

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

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

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

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

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

Transfers and others: pertains to amortization, debenture interest and gain or loss on sale (disposal) of tangible capital assets.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

3. Future Accounting Changes

Restructuring Transactions, Section PS 3430

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

Asset Retirement Obligations, Proposed Section PS 3280

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

Student Activity Funds

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

4. Cash and Cash Equivalents

	2018	2017
Cash	\$ 6,348,211	\$ 4,215,783

The cash is held in a bank account with the Canadian Imperial Bank of Commerce (CIBC) and is invested with the GNWT's investment pool.

5. Special Purpose Funds

YCS does not have special purpose funds.

6. Restricted Assets

YCS does not have any restricted assets.

7. Portfolio Investments

YCS does not have any portfolio investments.

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

8. Accounts Receivable

	Accounts Receivable	AFDA	Net 2018	Net 2017
Due from GNWT	\$ 35,775	\$ -	\$ 35,775	\$ 263,563
Due from WSCC	-	-	-	2,136
Due from other	77,156	-	77,156	48,523
Due from related parties	5,868	-	5,868	3,959
Total	\$ 118,799	\$ -	\$ 118,799	\$ 318,181

9. Inventories

YCS does not have any material inventories.

10. Accounts Payable and Accrued Liabilities

	2018	2017
Accrued interest	\$ -	\$ 3,821
Damage deposits	1,611	3,262
Due to GNWT	5,435	1,004
Due to WSCC	13,245	-
Other - fire liability	273,836	-
Trades payable	580,853	597,060
	\$ 874,980	\$ 605,147

11. Deferred Revenue

YCS does not have any deferred revenue.

12. Contribution Repayable

YCS does not have any contribution repayable.

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

13. Due from and to the Government of Canada

	Accounts Receivable		AFDA		Net 2018		Net 2017	
Receivables								
GST receivable	\$	112,451	\$	-	\$	112,451	\$	132,809
Payables								
GST payable	\$	21,381	\$	-	\$	21,381	\$	11,685
Remittances		415,371		-		415,371		-
	\$	436,752	\$	-	\$	436,752	\$	11,685

14. Capital Lease Obligations

YCS does not have any capital lease obligations.

15. Pensions

(a) Defined Contribution Plan

Since January 1, 1966 Yellowknife Catholic Schools indeterminate staff have had the option to participate in a voluntary Defined Contribution (DC) pension plan. Since January 1, 1988, that participation has been in the Pension Plan for the Employees of Yellowknife Catholic Schools (the Plan).

All DC assets of the Plan are held by a Trustee in favour of individual employees. The only obligation to YCS is to match employee contributions. YCS fully funds its DC obligation under the Plan each month. YCS did not have any liability under the DC provision of the Plan as of June 30, 2018.

Effective May 1, 2013 indeterminate teaching and non-unionized staff could no longer contribute to the DC provision. Instead all indeterminate teaching and non-unionized staff joined a new Defined Benefit (DB) provision of the Plan. Effective July 1, 2013, all indeterminate unionized non-teaching staff also ceased to make contributions to the DC provision and joined the DB provision of the Plan. After July 1, 2013, there are no employees making contributions to the DC provision.

DC assets of the Plan will continue to be held in Trust for the individual employees unless they either elect to transfer their DC account to the DB provision or leave the employment of Yellowknife Catholic Schools.

No assets or liabilities related to the DC provision are recorded in the financial statements of Yellowknife Catholic Schools.

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Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(b) Defined Benefit Plan

Effective May 1, 2013 a Defined Benefit (DB) provision was added to the Pension Plan for the Employees of Yellowknife Catholic Schools.

Summary of Defined Benefit provision:

Each permanent full-time employee, belonging to an eligible class of employees, automatically becomes a Member of the plan as of the first day of employment with YCS.

Each permanent part-time employee, belonging to an eligible class of employees, automatically becomes a Member of the plan if the employee earns at least 37% of the equivalent full-time earnings for his or her particular position.

All Members and the Employer have agreed to share the cost of benefits accrued annually, plus the administrative expenses of the DB plan in the following ratio:

- Employer 52.38%
- Employee 47.62%

Members are required to make contributions at 8.80% of earnings below the Year's Maximum Pensionable Earnings (YMPE) and 11.60% of earnings above YMPE. The YMPE for the 2018 calendar year is \$55,900 (2017 - \$55,300).

The employer must contribute to the DB pension trust fund each year no less than its portion of the total current service cost as determined by the Actuary. In addition, YCS shall contribute to the Solvency Account such additional amounts as may be required, based on the advice of the Actuary, to amortize any going concern unfunded liabilities and solvency deficiencies of the Plan.

Normal retirement date for an employee is when they terminate employment with YCS having reached the age of 65. An employee would be entitled to an unreduced early retirement date when the Members' age plus years of service at YCS total 90. A Member may elect to retire up to 10 years prior to their normal retirement date or their unreduced retirement date and take a reduced pension benefit.

The annual pension payable to Member who retires at the normal retirement date is equal to 1.30% of the Member's Best Average Pensionable Earnings up to the Average YMPE plus 2% of the Member's Best Average Pensionable Earnings in excess of the Average YMPE, multiplied by years of Pensionable Service. Pensionable Earnings and the YMPE are averaged over the best 10 years prior to termination, death or retirement.

The plan provides inflation protection during retirement at 75% of the increase in Northwest Territories Consumer Price Index.

Benefits are vested immediately.

During fiscal 2017/2018 Yellowknife Catholic Schools contributed \$1,477,634 (\$1,535,319 in fiscal 2016/2017) in respect of DB accruals.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(b) Defined Benefit Plan (continued)

The date of the most recent actuarial valuation of the Plan was June 30, 2017. The Accrued Benefit Obligation was calculated using the projected unit credit method, pro-rated on service.

The DB Pension Trust fund assets are recorded at fair market value.

(c) Supplementary Defined Benefit Pension Plan

The supplementary plan applies to the Superintendent and the Assistant Superintendents. The supplementary plan provides a pension benefit for pensionable earnings in excess of the defined benefit limit set out in the Income Tax Act. This plan is a non-contributory plan and is not funded until the employee terminates their employment from Yellowknife Catholic Schools. The employer is responsible to provide a pension at retirement equivalent to what the employee would have earned under the Defined Benefit provision of the Pension Plan for the Employees of Yellowknife Catholic schools if there were no *Income Tax Act* maximum pension limits in place. The Accrued Benefit Obligation was calculated using the projected unit credit method, pro-rated on service.

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2018 is as follows:

(d) Plan assets

	Pension Plan	Supplementary Plan	2018
Fair value, beginning of year	\$ 16,255,100	\$ -	\$ 16,255,100
Expected return on plan assets	835,600	-	835,600
Employer contributions	1,823,200	-	1,823,200
Employee contributions	1,351,100	-	1,351,100
Employee prior service contributions	-	-	-
Benefit payments and expenses	(500,500)	-	(500,500)
Experience (loss) gain	204,900	-	204,900
Fair value, end of year	\$ 19,969,400	\$ -	\$ 19,969,400

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(e) Accrued benefit obligations

	<i>Pension Plan</i>	<i>Supplementary Plan</i>	2018
Balance, beginning of year	\$ 15,388,700	\$ 126,400	\$ 15,515,100
Current service cost	2,614,600	33,400	2,648,000
Interest cost on accrued benefit obligation	843,300	1,900	845,200
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(500,500)	-	(500,500)
(Gains) / losses on accrued benefit obligation	(70,800)	(16,000)	(86,800)
Balance, end of year	\$ 18,275,300	\$ 145,700	\$ 18,421,000

(f) Funded status

	<i>Pension Plan</i>	<i>Supplementary Plan</i>	2018
Plan surplus / (deficit)	\$ 1,694,100	\$ (145,700)	\$ 1,548,400
Unrecognized (gains) losses	(40,500)	6,800	(33,700)
Accrued benefit asset (liability) before limit on assets	1,653,600	(138,900)	1,514,700
Impact of limit on assets	(1,653,600)	-	(1,653,600)
Accrued benefit asset (liability) after limit on assets	\$ -	\$ (138,900)	\$ (138,900)

(g) Determination of pension cost

	<i>Pension Plan</i>	<i>Supplementary Plan</i>	2018
Current service cost	\$ 1,263,500	\$ 33,400	\$ 1,296,900
Interest on accrued benefit obligation	7,700	1,900	9,600
Amortization of losses / (gains)	20,400	2,300	22,700
Extraordinary items	-	-	-
Change in valuation allowance	531,600	-	531,600
Pension expense	\$ 1,823,200	\$ 37,600	\$ 1,860,800

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2017 is as follows:

(h) Plan assets

	Pension Plan	Supplementary Plan	2017
Fair value, beginning of year	\$ 13,112,900	\$ -	\$ 13,112,900
Expected return on plan assets	643,900	-	643,900
Employer contributions	1,752,100	-	1,752,100
Employee contributions	1,413,400	-	1,413,400
Employee prior service contributions	-	-	-
Benefit payments and expenses	(773,900)	-	(773,900)
Experience (loss) gain	106,700	-	106,700
Fair value, end of year	\$ 16,255,100	\$ -	\$ 16,255,100

(i) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2017
Balance, beginning of year	\$ 12,881,900	\$ 74,100	\$ 12,956,000
Current service cost	2,637,700	38,800	2,676,500
Interest cost on accrued benefit obligation	681,000	1,400	682,400
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(773,900)	-	(773,900)
(Gains) / losses on accrued benefit obligation	(38,000)	12,100	(25,900)
Balance, end of year	\$ 15,388,700	\$ 126,400	\$ 15,515,100

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(j) Funded status

	Pension Plan	Supplementary Plan	2017
Plan surplus (deficit)	\$ 866,400	\$ (126,400)	\$ 740,000
Unrecognized (gains) losses	255,600	25,100	280,700
<i>Accrued benefit asset (liability) before limit on assets</i>	1,122,000	(101,300)	1,020,700
<i>Impact on limit of assets</i>	(1,122,000)	-	(1,122,000)
Accrued benefit asset (liability)	\$ -	\$ (101,300)	\$ (101,300)

(k) Determination of pension cost

	Pension Plan	Supplementary Plan	2017
Current service cost	\$ 1,224,300	\$ 38,800	\$ 1,263,100
Interest on accrued benefit obligation	37,100	1,400	38,500
Expected return on plan assets	-	1,200	1,200
Amortization of losses/ (gains)	31,000	-	31,000
Extraordinary items	-	-	-
Change in valuation allowance	459,700	-	459,700
Pension expense	\$ 1,752,100	\$ 41,400	\$ 1,793,500

(l) Actuarial assumptions

	2018	2017
Discount rate - pension plan	4.75%	4.50%
Discount rate - supplementary plan	1.20%	1.20%
Expected return on plan assets - pension plan	4.75%	4.50%
Expected return on plan assets - supplementary plan	n/a	n/a
Salary increase - pension plan	2.00%	2.00%
Salary increase - supplementary plan	2.00%	2.00%
Mortality table	100% of the CPM 2014 table *	100% of the CPM 2014 table *
Expected average remaining services lifetime (EARSL) - pension plan	13.6 Years	13.7 Years
Expected average remaining services lifetime (EARSL) - supplementary plan	9.8 Years	10.7 Years

* 2018 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B;
 2017 - 100% of the 2014 Canadian Pensioners' Private Sector Mortality Table with projection scale CPM-B.

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Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(m) Plan assets consist of:

	2018	2017
Fixed income securities	60%	60%
Equity securities	40%	40%

16. Long Term Debt

	2018	2017
VersaBank (formerly Pacific and Western) debenture facilities number 2, 3, and 4, repayable in monthly installments of \$68,016, including interest at 5.73%, final installment was paid in March 2018.	\$ -	\$ 662,630

Government of the Northwest Territories debenture, repayable in monthly installments of \$10,000 including interest. Interest rate consistent with GNWT cost of borrowing at a current rate of 1.80% (2017 - 1.20%). If rates do not change the final installment will be due in 2024.	732,131	842,623
	\$ 732,131	\$ 1,505,253

The debenture are repayable annually as follows:

2019	\$ 111,825
2020	113,156
2021	114,540
2022	115,922
2023 and thereafter	276,688
	\$ 732,131

The debentures are registered.

Interest expense on long term debt included in operations and maintenance expenses is \$20,755 (2017 - \$76,250).

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June 30, 2018

17. Post Employment Benefits and Compensated Absences

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

Severance benefits are paid to YCS employees based on the appropriate combinations that include inputs such as when the employee was hired, the rate of pay, and the number of years of continuous employment. Removal benefits are paid to YCS employees based on the number of years of continuous employment. The benefits under these two categories were actuarially valued using the projected unit credit methodology.

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

Valuation results

An extrapolation of the valuation results was performed as at March 31, 2017 to June 30, 2018, based on the benefit provisions as at March 31, 2018. The effective date of the next actuarial valuation has not been determined. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2017 and the results extrapolated to June 30, 2018. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

Reconciliation of Accrued Benefit Obligation

	Severance and removal	Compensated absences	2018	2017
Accrued benefit obligation, beginning of year	\$ 824,367	\$ 699,627	\$ 1,523,994	\$ 753,218
Current service cost	48,814	38,488	87,302	49,428
Interest cost	25,066	21,053	46,119	22,708
Benefits paid	(17,626)	(42,928)	(60,554)	(19,300)
Plan amendments	(222,587)	(446,552)	(669,139)	-
Actuarial gains/losses	4,698	-	4,698	717,940
Accrued benefit obligations, end of year	662,732	269,688	932,420	1,523,994
Unamortized net actuarial gain/loss	185,975	(145,258)	40,717	(717,940)
Accrued benefit liability	\$ 848,707	\$ 124,430	\$ 973,137	\$ 806,054

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

17. Post Employment Benefits and Compensated Absences (continued)

Benefits Expense

	Severance and removal	Compensated absences	2018	2017
Current service cost	\$ 48,814	\$ 38,488	\$ 87,302	\$ 49,428
Interest cost	25,066	21,053	46,119	22,708
Amortization of net actuarial (gain)/loss	5,215	84,303	89,518	
Plan amendment	4,698		4,698	
Benefit expense, end of year	\$ 83,793	\$ 143,844	\$ 227,637	\$ 72,136

The discount rate used to determine the accrued benefit obligation was an average of 3.80%, (2017 - 3.3%).
The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2019	\$ 173,677	\$ 54,265	\$ 227,942
2020	108,197	31,294	139,491
2021	70,998	21,533	92,531
2022	55,579	19,889	75,468
2023	44,675	16,298	60,973
Total	\$ 453,126	\$ 143,279	\$ 596,405

18. Trust Assets Under Administration

YCS does not have any trust assets under administration.

Yellowknife Catholic Schools

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Notes to Financial Statements

June 30, 2018

19. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization	Net Book Value, June 30, 2018	Net Book Value June 30, 2017
Land and Improvements	\$ 1,838,825	\$ -	\$ -	\$ -	\$ -	\$ 1,838,825	\$ 1,838,825
Equipment	463,113	-	-	55,763	253,965	209,148	264,913
Buildings and Portables							
Career and Technical Centre	2,878,913	-	-	73,888	1,031,714	1,847,199	1,921,087
Central Services offices	953,899	94,559	-	41,700	618,668	429,790	376,931
Ecole St. Joseph School	37,333,024	-	-	958,888	13,414,628	23,918,396	24,924,410
Ecole St. Patrick High School	12,292,334	-	-	321,853	6,793,751	5,498,583	5,773,312
Tallah Building	621,027	-	-	15,757	89,106	531,921	547,678
Weledeh Catholic School	12,557,840	-	-	330,161	5,586,268	6,971,572	7,301,733
	66,637,037	94,559	-	1,742,247	27,534,135	39,197,461	40,845,151
	\$ 68,938,975	\$ 94,559	\$ -	\$ 1,798,010	\$ 27,788,100	\$ 41,245,434	\$ 42,948,889

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

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20. Prepaid Expenses and Deposits

	2018	2017
Prepays	\$ 58,558	\$ 39,354

21. GNWT Assets Provided At No Cost

YCS does not have any GNWT assets provided at no cost.

22. Contractual Obligations

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

YCS is committed to four janitorial contracts for various schools and buildings. All of the contracts expire in June 2020. YCS has a contract with First Canada ULC (o/a First Student Canada) for student transportation. The contract expired in June 2018 and was extended for a year until June 2019. YCS has various contracts for anti-virus software, courier services, elevator maintenance, employee assistance, PRI phone service, photocopiers, and postage machines.

The future minimum payments are as follows.

	2019	2020	2021	2022	2023	Total
Anti-virus software	\$ 6,685	\$ 6,685	\$ 6,685	\$ 557	\$ -	\$ 20,612
Courier services	6,600	-	-	-	-	6,600
Elevator services	8,860	8,860	6,645	-	-	24,365
Employee assistance	7,682	-	-	-	-	7,682
Janitorial	582,133	582,133	-	-	-	1,164,266
PRI Lines	13,264	13,264	13,264	13,264	13,264	66,320
Photocopier	22,834	17,193	10,599	-	-	50,626
Postage machine	683	683	683	683	683	3,415
Student busing	343,006	-	-	-	-	343,006
	\$ 991,747	\$ 628,818	\$ 37,876	\$ 14,504	\$ 13,947	\$ 1,686,892

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

22. Contractual Obligations (continued)

Collective agreements with the Northwest Territories Teachers' Association and the Public Service Alliance of Canada, as represented by its agent the Union of Northern Workers, were negotiated in the prior year. A four year agreement with the Northwest Territories Teachers' Association was signed for the period from September 2016 to August 2020. A three year agreement with the Public Service Alliance of Canada, as represented by its agent the Union of Northern Workers, was signed for a period from July 2016 to June 2019.

As part of the collective agreement with the Northwest Territories Teachers' Association, there will be a wage re-opener in the fall of 2018.

23. Contingencies

On March 15, 2018, there was a fire on the second floor of the YCS District Office. There was substantial damage to the second floor office space and smoke damage to the entire building. As of June 30, 2018, there is still outstanding work to be done on the building and the insurance company has not finalized the insurance claim. The estimate of the insurance costs has not been completed. It is likely most of the costs will be covered by the insurance claim.

24. Related Parties

YCS has the following transactions with government and other government controlled organizations:

Due to related parties:

	2018	2017
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 5,435	\$ -
Department of Infrastructure	-	1,004
Total due to related parties	\$ 5,435	\$ 1,004

Yellowknife Catholic Schools**(Yellowknife Public Denominational District Education Authority)****Notes to Consolidated Financial Statements**

June 30, 2018

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

	Accounts Receivable	AFDA	2018	2017
Government of the Northwest Territories				
Aurora College	\$ -	\$ -	\$ -	\$ 513
Department of Education, Culture and Employment	24,856	-	24,856	255,635
Department of Finance	10,920	-	10,920	7,416
	35,776	-	35,776	263,564
NWT Health & Social Services - Yellowknife Region	4,944	-	4,944	7,416
YK Education District #1	-	-	-	3,959
Sahtu Divisional Education Council	924	-	924	3,959
Total due from related parties	\$ 41,644	\$ -	\$ 41,644	\$ 278,898

Revenue from related parties:

	2018	2017
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 20,692,811	\$ 19,391,577
Department of Municipal and Community Affairs	\$ 63,525	\$ 73,900
Department of Health and Social Services	\$ 12,265	\$ 12,731
Department of Environment & Natural Resources	\$ 16,000	\$ 12,000
Beaufort Delta Education Authority	\$ 15,000	\$ 30,000
Aurora College - Tallah building	\$ 119,974	\$ 118,051
NWT Health & Social Services Authority	\$ -	\$ 11,124
YK Education District No. 1	\$ -	\$ 5,159
Dettah District Education Authority	\$ 150,934	\$ 217,120
Sahtu District Education Authority	\$ 924	\$ -

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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (continued)

Expenses from related parties:

	2018	2017
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 8,575	\$ -
Department of Infrastructure	\$ 2,824	\$ 1,984
Department of Finance - debenture	\$ 120,000	\$ 120,000
Department of Environment & Natural Resources	\$ 1,400	\$ -
NWT Health & Social Services	\$ 6,375	\$ -
Aurora College	\$ 800	\$ -
YK Education District No. 1	\$ 1,641	\$ -
Dehcho Divisional Educational Council	\$ 600	\$ -

25. Budget Data

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

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

The budget figures presented are those approved by the Trustees of YCS on June 14, 2017 and have not been audited.

26. Economic Dependence

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

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Notes to Consolidated Financial Statements

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27. Financial Instruments

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

a) Credit risk

Credit risk is the risk of financial loss to the YCS if a debtor fails to make payments of interest and principal when due. The YCS is exposed to this risk relating to its cash and cash equivalents, due from the Government of Canada, and accounts receivable. The YCS holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the YCS's cash in accounts are insured up to \$300,000.

Credit risk related to accounts receivable is mitigated by controls over arrears accounts for ultimate collection and policies in place for debt collection.

YCS's maximum exposure to credit risk at March 31, 2018 is as follows:

	2018
Cash and cash equivalents	\$ 6,348,211
Due from Government of Canada	112,451
Accounts receivable	<u>118,799</u>
Maximum credit risk exposure	<u>\$ 6,579,461</u>

At March 31, 2018, the following accounts receivable were past due but not impaired.

Financial assets	30 days	60 days	90 days
Accounts receivable	<u>\$ 3,239</u>	<u>\$ -</u>	<u>\$ 22,173</u>

At March 31, 2018, YCS does not have any impaired accounts receivables.

YCS does have concentration of credit risk in its accounts receivable. Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to YCS in the event of a default. At March 31, 2018, receivables from three customers comprised 76% of the total outstanding accounts receivable. YCS reduces this risk by monitoring overdue balances.

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

b) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. YCS has exposure to interest rate risk on its long term debt of \$732,131 (2017 - \$1,505,253) may be adversely affected by a change in the interest rates.

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

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June 30, 2018

27. Financial Instruments (continued)

c) Liquidity risk

Liquidity risk is the risk that the YCS will not be able to meet all cash outflow obligations as they come due. YCS has liquidity risk in accounts payable and accrued liabilities, payroll benefits payable, due to the Government of Canada, long term debt and accrued payroll liabilities of \$4,816,686 (2017 - \$4,971,637).

YCS mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise.

The table below shows when various financial assets and liabilities mature.

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 6,348,211	\$ -	\$ -	\$ -
Due from the government of Canada	112,451	-	-	-
Accounts receivable	118,799	-	-	-
Total assets	\$ 6,579,461	\$ -	\$ -	\$ -
Total assets - prior year	\$ 4,666,773	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 874,980	\$ -	\$ -	\$ -
Payroll benefits payable	172,841	-	-	-
Due to the Government of Canada	436,752	-	-	-
Long term debt	53,536	58,289	460,939	159,367
Accrued payroll liabilities	2,599,982	-	-	-
Total liabilities	\$ 4,138,091	\$ 58,289	\$ 460,939	\$ 159,367
Total liabilities - prior year	\$ 4,320,533	\$ 779,641	\$ 2,568,874	\$ 620,641
Net total	\$ 2,441,370	\$ (58,289)	\$ (460,939)	\$ (159,367)
Net total - prior year	\$ 346,240	\$ (779,641)	\$ (2,568,874)	\$ (620,641)

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

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Notes to Consolidated Financial Statements

June 30, 2018

28. Expenditures By Object

	2018	2018	2017
	Budget	Actual	Actual
Amortization	\$ 1,770,000	\$ 1,798,010	\$ 1,796,125
Compensation	19,961,659	20,016,415	20,563,139
Interest on long term debt	27,038	20,755	76,250
Materials/freight	671,408	1,017,679	771,098
Services purchased/contracted	3,266,941	3,135,448	2,763,026
	\$ 25,697,046	\$ 25,988,307	\$ 25,969,638

29. Subsequent Events

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

30. Comparative Figures

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

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

31.ECE Contributions

	2018	2017
Original contribution	\$ 19,593,033	\$ 18,424,022
SSI	103,000	-
Additional JK classroom materials	15,000	-
Weledeh debenture adjustments	(215,000)	-
Additional funding for JK implementation	146,000	-
Termination benefits	380,448	-
Mentorship release time	12,584	-
Regular contribution	20,035,065	18,424,022
Aboriginal language	141,000	59,000
After school program subsidy	11,931	-
DELFP	42,000	40,000
Extra French funding	20,250	24,700
French language funding	280,500	365,700
JK Funding	100,000	-
<i>Labour Market Agreement for Persons with Disabilities</i>	43,000	-
Official language	4,565	-
Self regulation	14,500	7,000
4 Plus funding	-	100,000
4th R training	-	840
Other	-	76,066
Preschool and 4Plus subsidy	-	62,300
Secondment	-	161,749
YK Family Centre	-	40,500
TOTAL	\$ 20,692,811	\$ 19,361,877

32.GNWT Other Contributions

	2018	2017
Department of MACA		
Active After School	\$ 45,900	\$ 48,900
Regional youth handgames	17,625	25,000
Department of Health and Social Services		
<i>Drop the Pop</i>	12,265	12,731
Department of Environment & Natural Resources		
Take a Kid Trapping	16,000	12,000
TOTAL	\$ 91,790	\$ 98,631

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Notes to Consolidated Financial Statements

June 30, 2018

33. Contingent Assets

YCS does not have any contingent assets.

34. Contractual Rights

YCS has entered into a number of contract that will become assets and revenues in the future when the terms of the contracts are met:

	2019	2020	2021	2022 and beyond	Total
Tallah Building	\$ 110,253	\$ 110,253	\$ 110,253	\$ -	\$ 330,759

YCS has entered a rental agreement with Aurora College for the rental of the Tallah Building. The lease agreement expires on June 30, 2021.

35. Payroll Liabilities

	2018	2017
Teachers - Northwest Territories Teachers' Association	\$ 2,098,034	\$ 2,144,352
Non-Teacher - Union of Northern Workers	501,948	498,416
	<u>\$ 2,599,982</u>	<u>\$ 2,642,768</u>

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Schedule 1
Operating Fund - Detail of Expenditures

For the period ended June 30, 2018

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Board Administration	Indigenous Languages (Schedule 3)	Transfers & Others	Total 2018	Budget 2018	Total 2017
Salaries									
Teachers	\$9,228,505	\$1,552,621	\$ -	\$ -	\$ 396,051	\$ -	\$11,177,177	\$11,187,914	\$11,182,335
Instruction assistants	-	1,279,425	-	-	-	-	1,279,425	1,046,489	1,523,776
Non-instructional	1,174,715	204,592	272,093	1,180,844	122,830	-	2,955,074	2,648,599	2,873,132
Board honoraria	-	-	-	67,894	-	-	67,894	67,512	65,227
	10,403,220	3,036,638	272,093	1,248,738	518,881	-	15,479,570	14,950,514	15,644,470
Employee Benefits									
Employee benefits	3,180,634	1,028,980	77,420	178,539	61,346	-	4,526,919	4,974,145	4,851,961
Leave and termination benefits	9,926	-	-	-	-	-	9,926	37,000	66,708
	3,190,560	1,028,980	77,420	178,539	61,346	-	4,536,845	5,011,145	4,918,669
Services Purchased/Contracted									
Advertising/publishing	5,394	-	-	30,049	31,989	-	67,432	61,600	51,575
Communication	47,151	(48)	6,243	35,347	-	-	88,693	73,800	73,740
Contracted services	171,213	-	635,174	2,340	10,474	-	819,201	1,365,500	1,246,021
Maintenance & repairs	3,777	-	372,506	-	13,818	-	390,101	289,000	247,081
Other	172,839	-	13,170	31,696	-	-	217,705	363,240	253,759
Professional/technical	3,504	151,708	-	31,362	33,088	-	219,662	240,001	54,017
Rental/leases	39,629	-	-	10,181	-	-	49,810	41,500	40,242
Student transportation	410,626	2,052	-	-	-	-	412,678	5,000	5,157
Travel	2,689	-	-	31,577	-	-	34,266	33,800	34,663
Utilities: Electricity	-	-	425,737	-	-	-	425,737	441,000	413,441
Heating	-	-	303,983	-	-	-	303,983	256,000	246,679
Water/sewage	-	-	106,180	-	-	-	106,180	96,500	96,651
	856,822	153,712	1,862,993	172,552	89,369	-	3,135,448	3,266,941	2,763,026
Materials/Freight									
Materials	670,342	72,674	-	24,325	240,788	-	1,008,129	660,908	765,904
Freight	9,550	-	-	-	-	-	9,550	10,500	5,194
	679,892	72,674	-	24,325	240,788	-	1,017,679	671,408	771,098

Continued on next page

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Schedule 1 (Continued)
Operating Fund - Detail of Expenditures

For the period ended June 30, 2018

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Administration	Indigenous Languages (Schedule 3)	Transfers & Others	Total 2018	Budget 2018	Total 2017
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,798,010	\$ 1,798,010	\$ 1,770,000	\$ 1,796,125
Debenture Interest	-	-	-	-	-	20,755	20,755	27,038	76,250
	-	-	-	-	-	1,818,765	1,818,765	1,797,038	1,872,375
Total	\$15,130,494	\$ 4,292,004	\$ 2,212,506	\$ 1,624,154	\$ 910,384	\$ 1,818,765	\$25,988,307	\$25,697,046	\$25,969,638

Yellowknife Catholic Schools
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Schedule 2
Detail of Inclusive Schooling Expenditures

For the period ended June 30, 2018

	Staff Development	Intervention Strategies	Assistive Technology	Early Childhood	Magnet Facilities	General Inclusive Schooling	Total
Salaries							
Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,470	\$ 114,470
Non-instructional	-	204,592	-	-	-	-	204,592
Support assistants	-	1,225,421	-	-	54,004	-	1,279,425
Teachers	36,163	1,299,078	-	-	102,910	-	1,438,151
	36,163	2,729,091	-	-	156,914	114,470	3,036,638
Employee Benefits	14,825	932,933	-	-	49,466	31,756	1,028,980
Services Purchased/Contracted							
Communication	-	-	-	(48)	-	-	(48)
Professional/technical	71,508	78,682	-	1,518	-	-	151,708
Student transportation	-	2,052	-	-	-	-	2,052
	71,508	80,734	-	1,470	-	-	153,712
Materials/Freight	5,303	48,682	15,578	-	3,111	-	72,674
Total	\$ 127,799	\$ 3,791,440	\$ 15,578	\$ 1,470	\$ 209,491	\$ 146,226	\$ 4,292,004

Yellowknife Catholic Schools
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Schedule 3
Indigenous Language/Culture Program Expenditures

For the period ended June 30, 2018

	Student Instruction	Teaching/ Learning Resources	Total
Salaries			
Teachers	\$ 396,051	\$ -	\$ 396,051
Employee Benefits	61,346	-	61,346
Services Purchased/Contracted			
<i>Elders - honorarium</i>	-	122,830	122,830
Maintenance and repairs	13,818	-	13,818
Printing and publishing	-	31,989	31,989
Professional development	33,088	-	33,088
Student transportation	10,474	-	10,474
	57,380	154,819	212,199
Materials/Freight	177,352	63,436	240,788
Total	\$ 692,129	\$ 218,255	\$ 910,384

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Schedule 4
Indigenous Language Materials

For the period ended June 30, 2018

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total
Revenue			
Secretary of State Funding Aboriginal Languages	\$ 141,000	\$ -	\$ 141,000
Expenditures			
Salary and benefits	46,524	-	46,524
Supplies and materials	99,918	19,835	119,753
	146,442	19,835	166,277
Surplus (deficit)	\$ (5,442)	\$ (19,835)	\$ (25,277)

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Schedule 5
French Language Programs

For the period ended June 30, 2018

	Contribution from GNWT	Commitment from YCS	Actual Expenditures	(Over) under Expenditures
Bilateral Agreement Funding				
Special Projects				
Consultant - Immersion/Core French	\$ 60,000	\$ 87,000	\$ 225,238	\$ (78,238)
Core French (salary and benefits)	100,000	182,000	260,760	21,240
French cultural activities	4,000	5,000	9,589	(589)
French resources	11,000	8,000	98,311	(79,311)
Late Immersion Salary	-	-	129,281	(129,281)
Late Immersion Training	-	-	12,714	(12,714)
Late immersion Camp	-	-	1,985	(1,985)
Literacy (salary and benefits)	56,000	65,000	173,012	(52,012)
Professional development	4,000	8,000	17,518	(5,518)
Teacher assistant (salary and benefits)	45,500	30,000	78,337	(2,837)
Total	\$ 280,500	\$ 385,000	\$ 1,006,745	\$ (341,245)
Regular GNWT Funding				
Core French			\$ 533,664	
Immersion Program			1,451,601	
Total			\$ 1,985,265	

Yellowknife Catholic Schools

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Schedule 6**Student Success Initiative Projects**

For the period ended June 30, 2018

	Primary/ Elementary Project	Leadership Development	Total
Revenue			
Government of Northwest Territories - Department of Education, Culture and Employment	\$ 8,025	\$ 94,975	\$ 103,000
Expenditures			
Contracted services	-	71,508	71,508
Professional development	-	809	809
Substitute teacher wages	9,591	19,175	28,766
Supplies	-	2,164	2,164
	9,591	93,656	103,247
Surplus (deficit)	\$ (1,566)	\$ 1,319	\$ (247)
