



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

September 28, 2018



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Purpose of the Annual Report

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

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

Ndilo District Education Authority Operating Environment

School Profiles and Student Enrolment

The Ndilo District Education Authority (NDEA) consists of one school that houses approximately 110 students in 2018-2019 school year. K'alemi Dene School (KDS) has been operating since 1998. It began with only kindergarten to grade three and over the years, has grown to include junior kindergarten (JK) to grade 12. KDS follows all NWT curriculum with a special emphasis on Dene Kede to ensure Wilhìdeh language and culture is integrated as much as possible. The following lists key programming at KDS:

- *KDS is an English school that offers Wilhìdeh Yatì classes to all JK to grade 12 students.*
- *A special emphasis is placed on the integration of Indigenous language and culture, specifically Wilhìdeh language and culture, using the Dene Kede curriculum and Dene seasonal calendar.*
- *Students and staff have multiple opportunities throughout the school year to participate in cultural experiences, including: berry harvesting, fishing with nets, trapping and snaring, duck plucking and more.*
- *KDS offers Wilhìdeh Yatì lessons to high school students in intensive three-week blocks, three times per year.*
- *KDS offers small class sizes to maximize learning.*
- *KDS provides a breakfast, snack and hot lunch program for all students.*

- *KDS provides transportation for students that live in Yellowknife, at no cost to families.*
- *Multiple travel opportunities for sports, high school travel club and outside programs like Northern Youth Abroad are offered to students.*
- *A Resiliency and Leadership Program is offered to provide KDS students with leadership opportunities.*
- *The school offers many extracurricular activities like traditional games, volleyball, Brownies, soccer, skiing, mountain biking, and more.*

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

Table 1: Ndilo District Education Authority School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
<i>K'alemi Dene School</i>	<i>Ndilo</i>	<i>JK-12</i>	<i>110</i>	<i>12.25</i>

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

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS	7	11	9	10	9	7	11	7	8	7	4	5	12	3
DEC Total	7	11	9	10	9	7	11	7	8	7	4	5	12	3

Student and Teacher Population

K'alemi Dene School's school population is 100% Indigenous. The large majority of students are Yellowknives Dene First Nation while other students identify as Dene with a small number of Inuit students. This greatly influences the programming offered at K'alemi Dene School and is a priority to the Ndilo District Education Authority. We strive to offer many culturally appropriate programs and lessons including weekly Wilhìdeh Yatì lessons with a fluent speaker, seasonally appropriate culture camps and integrated lessons using Dene Kede.

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

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

As needed, Student Support Plans are developed in compliance with *NWT Ministerial Directive on Inclusive Schooling*. Student Support Plan programming for students is developed based on student profiles, teacher observations and assessments. Professional development is planned based on students' needs to help staff learn and develop to provide the best programming possible. The Program Support Teacher works with classroom teacher for 60% of her schedule. During the 2017-18 school year:

- 18% students were on Regular Grade Level Student Support Plans with Accommodations.
- 17% students were on Modified Students Support Plans.

Being so close to the community of Yellowknife, K'alemi Dene School often attracts families from Yellowknife. We offer bus service, which the 2017-18 school year included to three bus routes for approximately 60 students.

KDS maintains a teaching staff of five (5) JK to grade eight teachers, two and a half (2.5) high school teachers and three (3) educational assistants, one (1) program support teachers and one (1) principal. We are fortunate to have low staff turnover that allows us to focus on long term goals that encourage sustainable changes to our programming. Six (6) members of our staff have been employed at KDS for five (5) years and another six (6) staff members 10 or more years.

Ndilo District Education Authority Governance

Governance

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

The NDEA is made up of seven elected members with its Chairperson directly reporting to the Minister of Education, Culture, and Employment. The member terms are as laid out in the NWT Local Elections Authorities Act. DEA members are required to be of legal voting age, and live in Ndilo for a period of one year prior to running for NDEA. Members serve a three year term, and are able to run as many times as they would like; provided that they meet the criteria mentioned above. Members are required to attend all DEA meetings and if not able to attend must call with regrets.

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

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

As the DEA contracts only Superintendent services from YK1, in many cases, the principal is responsible for direct-correspondence on behalf of the NDEA; frequently completing reports and documents required by larger DEC's. Examples include: ECE's Accountability Framework and its associated Operating Plan and Annual Report, Safe Schools Plan, and the Inclusive Schooling Compliance Tool. This is important to note; as the principal also has teaching responsibilities and is responsible for completing tasks that are undertaken by entire district offices in other parts of the territory.

Governance Training

The NDEA has built professional development into their regular meeting agendas. At each regular meeting, the NDEA reads and discusses a section of ECE's *DEA and DEC Member Handbook: 2016-2017*. NDEA members attend pertinent conferences when necessary. In 2017-18, the NDEA Chairperson attended Indspire's National Gathering for Indigenous Education. NDEA members share the information they have gathered from their conferences and then share it with all Trustees

during their regular meetings. Meetings are also set-up with the KDS principal to discuss what was learned during conferences and how it fits into K'alemi Dene School's Mission and Vision statement.

District Education Authority Meetings

Table 3: DEA Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Oct 5, 2017	KDS	Yes	
2	Oct 25, 2017	KDS	Yes	
3	Dec 6, 2017	KDS	Yes	
4	Jan 24, 2018	KDS	Yes	
5	Feb 28, 2018	KDS	Yes	
6	Apr 25, 2018	KDS	Yes	
7	May 23, 2018	KDS	Yes	
8	June 20, 2018	KDS	Yes	

Language, Culture and Identity

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

1. Dedicated Planning Time for Language and Culture

Priorities in the 2017-2018 school year:	Dedicated planning and reflection time in the KDS schedule so that the Dene Kede curriculum and Indigenous perspectives are included in unit plans and classroom lessons.
Achieved results:	<ul style="list-style-type: none"> All JK-grade 8 teachers met monthly with Indigenous Language and Culture Coordinator and School Elder to plan and integrate Dene Kede curriculum and Indigenous perspectives. All long-range plans and course outlines included a Dene Kede integrated component. Two professional development days were dedicated to learning about integrated planning with time dedicated for unit and lesson planning. All teachers were present and participated.

2. Adult Wiłłideh Yatı Class

Priorities in the 2017-2018 school year:	Added an adult Wiłłideh Yatı class for classroom teacher and support staff. These classes included Wiłłideh Yatı basics, most used classrooms phrases and review of language from classes that followed ECE's <i>Our Language Curriculum</i> .
Achieved results:	<ul style="list-style-type: none"> All teachers, educational assistants and support staff participated in adult Wiłłideh Yatı classes 3 times per month, unless excused for other work reasons.

3. Our Language Languages Curriculum Pilot

Priorities in the 2017-2018 school year:	Participate in ECE's pilot of a new Language Curriculum.
Achieved results:	<ul style="list-style-type: none"> Language Instructor and Indigenous Language and Culture Coordinator participated in all relevant in-services and meetings required by ECE. Our Language Curriculum was used as the primary curriculum document to teach JK to grade 12 language classes and was reflected in long range plans.

Health, Wellness and Student Support

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

1. Hire Community Counselor

Priorities in the 2017-2018 school year:	For the 2017-18 school year, KDS will hire a community counsellor to work one-on-one with students, small groups and with classes.
Achieved results:	<ul style="list-style-type: none"> Community Counselor was not hired. KDS was included in ECE's Northern Counseling and Therapeutic Services (NCTS) project. KDS will continue with NCTS until 2020 when a Child and Youth Counsellors are hired. A trained counselor visited KDS four times throughout the 2017-18 school year for one-week visits. During visits, counsellor worked with students, families, and teachers to provide one-on-one support. Due to the small number of students it is not possible to report on participations rates. During visits, counsellor worked with students, families, and teachers to provide small group workshops. Each JK-grade 12 classroom had the opportunity to meet and plan with the counsellor at least once throughout the year to implement workshops.

2. Develop Procedures for Responding to Bullying

Priorities in the 2017-2018 school year:	KDS developed procedures for responding to and documenting issues of bullying. Our process includes ways to appropriately and sensitively support the person who has been bullied and how to help the person who did the bullying to learn and grow. It will include a documentation process so that we can ensure each incident and its investigation is recorded.
Achieved results:	<ul style="list-style-type: none"> Google Form was developed to report bullying. Procedures were developed and implemented to monitor and document student behaviour, including bullying. Behaviour specialist was contracted to work with staff three times during the 2017-18 school year. Consultant met with School Based Support Team to discuss specific cases and provided a half day professional development session to all staff about behaviour observations and recording. KDS Safe and Caring School Committee met four times during the 2017-18 school year to review data collection and monitor programming. This data was used to make decisions regarding the coordination and implementation of Positive Behaviours Intervention Systems.

Teaching and Learning

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

1. Continued Implementation of KDS Literacy Plan

Priorities in the 2017-2018 school year:	During the 2016-17 school year, the KDS literacy committee (volunteered classroom teachers, program support teacher, administrator and literacy coach) developed a KDS Literacy Plan that includes best practices that will be used in each JK-8 classroom. The literacy committee developed a common set of beliefs about children, learning and literacy development. Then they researched and developed a list of best practices that would be used from JK-8.
Achieved results:	<ul style="list-style-type: none"> Professional Development was provided to all JK to grade 8 classroom teachers. Literacy and learning centres were used in 100% of JK to grade 8 classrooms, during the school year. 100% of JK to grade teachers completed all mandatory assessments; results will not be reported due to the small population size, but are used internally for planning purposes. 100% of classroom teachers used "Assessment to Instruction" during professional learning communities. Daily reading and writing blocks were part of every schedule in JK to grade 8. Improvements were noted however KDS population is too small to report on. Students were provided with meaningful and authentic writing tasks to motivate rich writing including Science Fair projects that were integrated with northern content, projects about Treaty 8 and narrative writing about mysterious real events.

2. Increasing Oral Language in the Early Years

Priorities in the 2017-2018 school year:	For the 2017-18 school year, KDS implemented an oral language pilot project in our Junior Kindergarten-Kindergarten class. This pilot project enhanced our play-based, early childhood program by embedding oral language into every aspect. A private Speech and Language Pathologist was contracted to work with our classroom teachers and implement The Hanen Centre's Learning Language and Loving It Program.
Achieved results:	<ul style="list-style-type: none"> JK-K Classroom teacher and Early Childhood Educator completed the program. Those who participated in the program increased their knowledge and ability to increase oral language development in young children as evidenced by the video coaching and program rubrics.

3. Indigenous Education, Literacy & Numeracy: Professional Learning Communities

Priorities in the 2017-2018 school year:	Time for Professional Learning Communities was built into the weekly KDS schedule. Classroom teachers met weekly (except when Culture Camp were running) in small groups with the program support teacher. Teachers
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Achieved results:

completed “Assessment to Instruction” to examine assessment data and determine their students’ strengths and stretches. Then they set goals for their students based on curricular needs, and developed a plan to meet those goals. Plans have been included in the 2018-19 *Strengthening Teaching Instructional Practices* to include high school teachers.

- All JK to grade 8 teachers completed 3 rounds of “Assessment to Instruction”. During each cycle, teachers adjusted their teaching and saw improvements in each area.
- 100% of JK to grade 8 teachers met weekly to examine and reflect upon their classroom learning intentions and assessments.
- Weekly time scheduled in the KDS timetable for professional learning communities.

Student Outcomes and Success

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

1. KDS Literacy Plan

Priorities in the 2017-2018 school year:	As discussed in the Teaching and Learning section, KDS implemented the Literacy Plan from 2016-17. The plan was implemented during the 2017-18 school year. It is meant to provide a consistent approach to the way literacy is taught in JK to grade 8. At this time, it is too early to determine the effectiveness of the KDS Literacy Plan. KDS will continue to collection assessment data and implementation will be monitored in upcoming teacher evaluations.
Achieved results:	<ul style="list-style-type: none"> Professional development was provided for all JK-grade 8 classroom teachers.

2. Wiilhideh Yatì Integrated Programming

Priorities in the 2017-2018 school year:	As we are an Indigenous school, we incorporate Wiilhideh Yatì and Dene culture and beliefs into teaching and learning. We have a full-time Indigenous Coordinator that works closely with our school Elder, Cultural Instructors, community members and classroom teachers to plan and implement integrated programs.
Achieved results:	<ul style="list-style-type: none"> Students were taught to use Wiilhideh Yatì in daily conversations. This included: "How are you", "How is the weather", "Can I have snack". All teachers, Educational Assistants and support staff participated in adult Wiilhideh Yatì classes 3 times per month, unless excused for other work reasons. 100% of grade one to 12 students had the opportunity to attend Cultural Experiences six times during the 2017-18 school year. All JK-grade 8 teachers met monthly with Indigenous Language and Culture Coordinator and School Elder. High school teachers developed scheduled time for students to participate in culture camps and workshops like the Arctic Indigenous Wellness Foundation. All long-range plans and course outlines included a Dene Kede integrated component. Two professional development days were dedicated to learning about integrated planning with time dedicated for unit and lesson planning. All teachers were present and participated.

3. Assessment

Priorities in the 2017-2018 school year:	KDS gathered and organized assessment data to effectively inform our programming decisions and teachers' lessons. To support teachers in collecting a triangulation of assessment data, we worked with a contractor and completed a number of professional development initiatives that focus on Assessment for and as learning. These assessments are not mandated at the high school level. High school teachers are responsible for developing
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Achieved results:	<p>assessments related to the courses they are teaching.</p> <ul style="list-style-type: none"> • All JK to grade 9 teachers implemented and collected assessment data three times during the 2017-18 school year, as prescribed. Due to the small sample size, it is not possible to report on these assessments. • All JK to grade 9 teachers completed 3 rounds of "Assessment to Instruction" • All high school teachers developed assessments specific to their courses and used other assessments as needed.
4. Monthly Circle Ceremony	
Priorities in the 2017-2018 school year:	KDS holds a Circle Ceremony to recognize all of our students' hard work. Each class celebrates cultural participation, perfect attendance as well as literacy, numeracy, and physical education accomplishments.
Achieved results:	<ul style="list-style-type: none"> • All KDS teachers recognized students each month for their accomplishments in the areas of Wìllìideh language and culture, literacy, numeracy, virtues, physical education and attendance. Approximately 8 students/class.
5. KDS High School Broadening Horizon's Trip	
Priorities in the 2017-2018 school year:	Regular, consistent attendance remains the biggest challenge for our high school students. In order to encourage regular attendance, we organized a year-end trip. Students fundraised throughout the year. To participate in this trip, students were required to maintain good academic standing (pass all of their courses), maintain a positive attitude and attend school 80% of the time.
Achieved results:	<ul style="list-style-type: none"> • KDS students, who met the travel requirements, traveled to Ontario and Quebec in May 2018. Due to small population size, we cannot report on numbers.
6. Daily Phone Calls Home	
Priorities in the 2017-2018 school year:	KDS staff continued to make daily phone calls to and provide support to families where needed. This daily contact with families helps them to know that their children and their children's education are priorities at KDS. The calls are made every day at 9:30 am and are recorded for attendance purposes. For families who struggle with attendance, we work closely to provide supports tailored to their needs.
Achieved results:	<ul style="list-style-type: none"> • Barring staff absences, attendance phone calls were made daily and recorded. • KDS families were reminded that their children are missed when not at school, strengthening the relationship between school and families. • Student absences were excused and student location confirmed for safety.
7. Transportation	
Priorities in the 2017-2018 school year:	KDS provided transportation to approximately 55 students living in Yellowknife using a small school bus and a 15-passenger van, without any costs to families. KDS has provided transportation for families since 1999.

Achieved results:	<ul style="list-style-type: none"> KDS students, living in Yellowknife, had access to transportation to and from school. This makes it easier for families living in YK to access KDS.
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8. Breakfast and Snack Program

Priorities in the 2017-2018 school year:	Since 2010, KDS has provided students with a formal breakfast program. It is a very simple menu of cereal and yogurt with fruit being offered at 10:30 for snack. With the generous support of a local business who donates eggs KDS is able to offer hot breakfast 4 times per month. This program ensures that students start their day with a full stomach.
Achieved results:	<ul style="list-style-type: none"> All KDS students have access to a healthy breakfast and snack daily. The majority of students participate in the KDS food program, formal participation rates are not maintained.

9. Active After School

Priorities in the 2017-2018 school year:	Our school delivered a wide variety of Active After School Programs including a widely successful skiing program (over 30 skiers), mountain biking, snowboarding and a variety of other sporting events. Participation rates are difficult to maintain as transportation and number of volunteers affect the number of students who may participate.
Achieved results:	<ul style="list-style-type: none"> KDS students had opportunities to participate in after school programming like skiing, mountain biking, snowboarding, soccer, volleyball, archery and table tennis. KDS staff volunteered their time to make afterschool activities possible.

10. Participation in Sporting Events

Priorities in the 2017-2018 school year:	KDS participated in a wide variety of sporting events and trips. Students traveled for soccer, volleyball, badminton, table tennis, cross country running and track and field. They also attend a number of tournaments in Yellowknife. Participation in these activities was dependent upon students' regular attendance, positive attitude in school and academic success.
Achieved results:	<ul style="list-style-type: none"> KDS students had multiple opportunities to participate in sports like volleyball, soccer, track and field, archery and more. All students have the opportunity to participate in school sports. Depending on the popularity of the sport and number of students in each age category, approximately 75% of students participated in sports teams. Students who participated in these activities demonstrated regular attendance and positive attitudes towards life and learning.

Human Resources Management

School Staff Recruitment and Retention

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

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

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budget										
- Regional Office										
· K'alemi Dene School	0.25	9.9	0.25	0.4	1.08	0.25	0	0	0	12.13
TOTAL	0.25	9.9	0.25	0.4	1.08	0.25	0	0	0	12.13
Actual										
· K'alemi Dene School	0.25	10.25	0	0	1	0	0.7	0.8	0.5	13.75
TOTAL	0.25	10.25	0	0	1	0	0.7	0.8	0.5	13.75

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

Please see the 2017-18 budget and audit for the increase in staffing.

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

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A
Regional office														
K'alemi Dene School	0.5	0.5	1.0	1.0	1.68	3.0	0.25	0	n/a	n/a	3.43	4.5	1.77	2.5
TOTAL	0.5	0.5	1.0	1.0	1.68	3.0	0.25	0	n/a	n/a	3.43	4.5	1.77	2.5

Note: B† - budgeted; A** - actual.

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

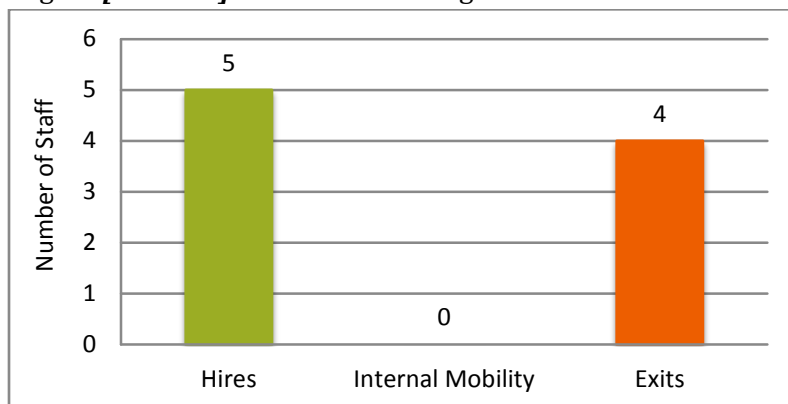
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
K'alemi Dene School	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant		
	<input type="checkbox"/> Noncompliant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

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

Staffing Actions

Figure below illustrates staffing actions for all education staff in Ndilo District Education Authority for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Ndilo District Education Authority.. Exits include all staffing actions that result in education staff leaving Ndilo District Education Authority.

Figure [Number]: Education Staffing Actions.



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

Five staff members were hired for the 2017-18 school year to replace exiting and transferring staff. Positions included: two classroom teachers, one program support teacher, one educational assistant and one language instructor. There was no internal mobility during the 2017-18 school year. At the end of the year, there was a combination of staff members going on different types of leaves and exiting. Based on School Funded Formula and the needs of our students and families, the Ndilo District Education Authority will continue to hire as needed. The Ndilo District Education Authority is fortunate to use the resources of Yellowknife Education District No. 1 when hiring.

Completion of Staff Evaluations

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

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

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
2		2	100%

Appendix A: Audited Financial Statements

**K'alemi Dene School
(Ndilo District Education Authority)**

Consolidated Financial Statements

June 30, 2018

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Financial Statements

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Management Discussion and Analysis

Introduction

This Management Discussion and Analysis is prepared for the Ndilo District Education Authority (NDEA) to promote transparency and accountability.

NDEA Vision: "Building our children's future by teaching and learning the Dene way."

Mission Statement: K'alemi Dene School is committed to providing quality education for our students by concentrating on the 4 components of learning:

- Language and culture
- Academics and technology
- Dene Laws and Virtues
- Physical and Active Living

Through the development of skills in these areas, students will grow and develop into respectful, healthy, diligent and strong Dene who will give back to their families, community and the North.

The vision and mission statement were developed during a community meeting in the Spring of 2010. Each year, the NDEA hosts a community meeting, where the vision and mission statements are discussed and community input is gathered. Both of these statements and input from NDEA and community meetings shape the learning priorities and planning for the K'alemi Dene School as reflected in the NDEA Operating Plan for the 2017-18 school year.

The NDEA is an independent legal and accounting entity with an elected Education Authority as stipulated in Section 82 of the Education Act. The Education Authority has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters. Members serve a three-year term. The NDEA is responsible for one school, K'alemi Dene School (KDS). All members serve on the financial committee.

Current NDEA Board Members:

Lila Erasmus	Chair Person
Cecilie Beaulieu	Vice Chair Person
Muriel Betsina	Trustee
Sarah Erasmus	Trustee
George Goulet	Trustee
Nyra Mackenzie	Trustee
Vacant Position	Trustee

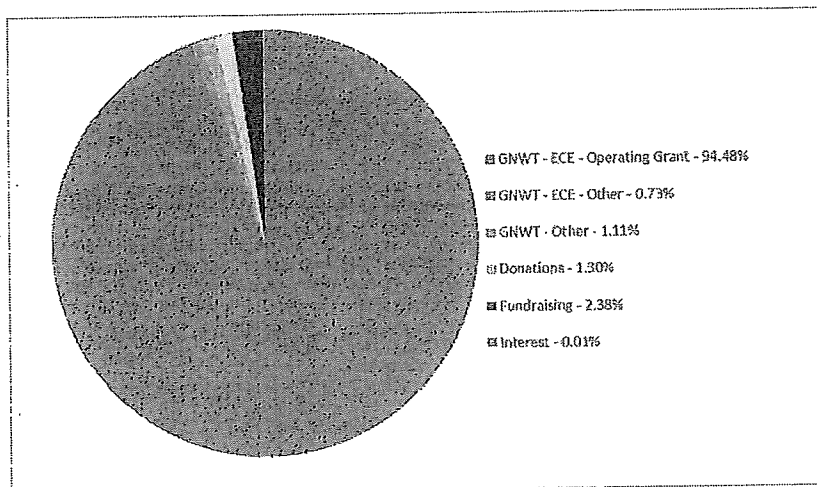
Dettah District Education Authority Administration:

Metro Huculak	Superintendent of Yellowknife Education District No. 1
Meagan Wowk	Principal of K'alemi Dene School

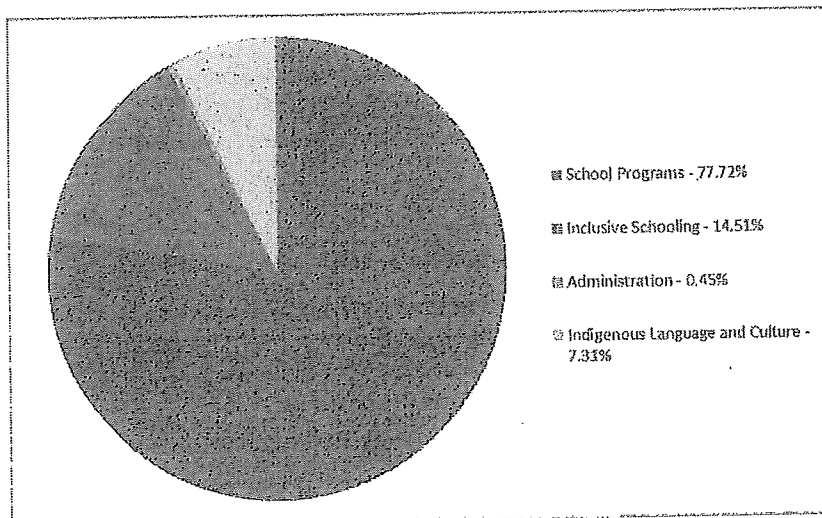
Key Financial Highlights

- In 2017-18, KDS had an enrollment of 111 full time students from junior kindergarten to grade 12. For the past 5 years enrollment has fluctuated between 105 to 115 students.
- The NDEA has a surplus of \$851,734. This increased from \$691,635 in 2017. A healthy surplus is required to manage upcoming maternity leaves, fluctuating enrolment and the prospect of upcoming complex needs students.
- The NDEA is able to maintain a staff of approximately 19 full time employees. Some positions are funding by ECE's school funding formula, but the NDEA feels these positions are required to deliver quality programming like the Food Service Assistant and Resiliency and Leadership Coordinator.
- KDS has a low turnover rate for staff with approximately 75% of staff remaining for the new year.
- The school has 8 classrooms with varying grade levels. All classrooms are multi-grade splits.
- KDS was able to lower its expenditures in the school program budget which helped cover overages in both Inclusive Schooling and Indigenous Language and Culture expenditures.

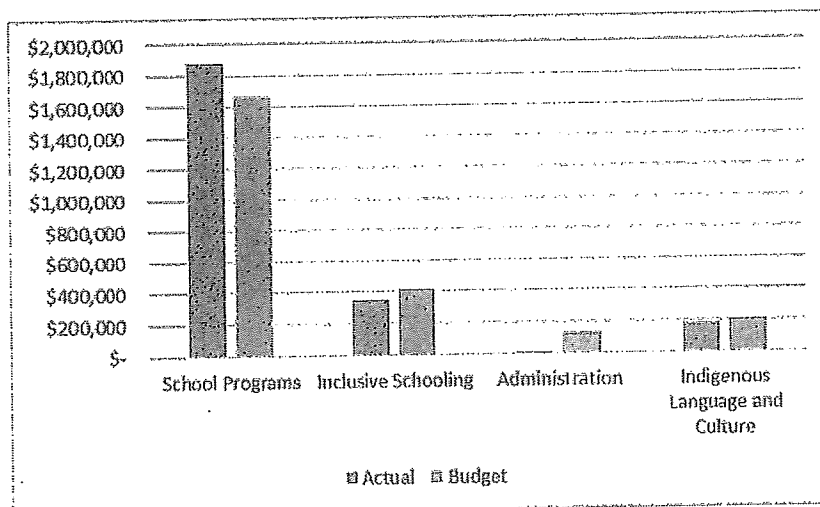
Operating Revenue for the NDEA in 2018



Expenditures by program for the NDEA in 2018



Operating expenditure actuals compared to budget for NDEA in 2018



NDEA Enrolment (FTE) by school and by grade as of September 30, 2017

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

During the 2017-18 school year, the NDEA employed:

Positions	Number of staff
Classroom Teachers	8.5
Language Instructor/Elder*	0.5
Indigenous Language and Culture Coordinator	1
PST	1
Educational Assistants	3
Food Service Assistant*	0.7
Bus Driver*	0.7
Custodian*	0.7
Resiliency Coordinator*	1
Administrative Assistant	1
Principal/Regional Inclusive Coordinator	1
Total NDEA Staff	19.1

Please note the NDEA contracts superintendent services from Yellowknife Education District No. 1 (YK1). All instructional staff are employees of YK1 and follow the YK1 Collective Agreement. YK1 invoices the NDEA for salaries and benefits. The employees with asterisks are employees of the Yellowknives Dene First Nation (YKDFN). YKDFN invoices the NDEA for these salaries and benefits.

Operating Environment

Strengths and Opportunities

KDS is a small community school that serves students and families from junior kindergarten to grade 12. We have a comprehensive culture program that includes an Elder, Indigenous Language and Culture Coordinator and Language Instructor. Language classes follow the new curriculum *Our Languages* developed by the Department of Education, Culture and Employment (ECE). The culture camps are planned using the seasonal Yellowknives Dene First Nation calendar.

We provide an inclusive education environment that many families from Yellowknife seek out. We also ensure all of our families have access to transportation, a food program and integrated services in the school. It is the priority of the NDEA to maintain small classroom sizes. This ensures that classroom teachers have the time required to meet individual needs.

At this time, KDS is exploring to the viability of a Flexible Schedule High Program for students who have not been successful in the traditional model. We feel it is important to meet these

students needs by providing flexible scheduling and other supports to help them complete courses and provide supports for healthy living. Enhancing our language and culture program remains a priority to the NDEA and we continue to seek opportunities to expand our programming and capacity for delivering quality programming.

Weaknesses and Threats

As identified by the Early Development Instrument (EDI) and Middle Development Instrument (MDI), many of our students enter school with vulnerabilities in their different areas of their development. Both the EDI and MDI are assessments mandated by ECE and administered in kindergarten, grade four and grade seven.

There are also a number of poverty, addictions and mental health issues facing our students and families. It is critical that interagency partnerships are established so that proactive supports can be put into place.

As well, the lack of gymnasium continues to threaten KDS programming and enrollment. The NDEA is grateful to YKDFN for the use of the Ndilo Community Gym. Unfortunately, this space is frequently used for meetings, funerals and other community events. The community gym is also small and not adequate for older students. This often hinders skill development because students do not have the space to run drills or multiple games.

Lack of classroom space continues to provide challenges to the types of programming we can offer and hinders opportunities for growth. To accommodate programming changes, the activity room and computer room have been converted to classrooms. We are often at loss for space for counselling and health services.

Fluctuating enrollment has the potential to threaten funding and the programs offered. When one or two families move away, students switch schools or a low birth year, these factors can dramatically affect enrollment, thus funding.

Financial Condition

The Authority's financial assets decreased from \$1,418,537 to \$1,387,766. This year the net financial assets (financial assets less liabilities) were \$847,438 compared to \$686,653 in the prior year.

The Authority had an operating surplus of \$160,099 for the year. This surplus is mainly attributed a decrease in salary expenditures. The Authority managed to decrease its expenditures from the prior year by more than the revenue decrease, resulting in an operating surplus in 2018 instead of the operating deficit in 2017. The accumulated surplus at year end is \$851,734.

Accounts payable and accrued liabilities have decreased from \$74,362 to \$50,499 due decrease in amounts owing on VISA at year end.

The Yellowknife Education District No. 1 payable decreased from \$623,740 to \$449,904. The decrease is a result of the Authority having newer, less experienced staff that would not be as high on the salary grid compared to 2017.

In 2018, the NDEA received 95% of its funding from the GNWT. The core funding increased from \$2,391,000 to \$2,438,063 in the current year. Other revenue in the current year of funding mainly consists of donations and fundraising efforts for high school travel.

Management Responsibility for Financial Reporting

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

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

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

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

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

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

Approved and confirmed on behalf of the Education Authority

 **Superintendent**
Metro Huculak

September 27, 2018

Independent Auditors' Report

**To the Minister of Education, Culture and Employment
Government of Northwest Territories
and to the Members of K'alemi Dene School**

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of K'alemi Dene School ("the Education Authority"), which comprise of the consolidated statement of financial position as at June 30, 2018, and the consolidated statements of operations, changes in net assets, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Independent Auditors' Report (continued)

Opinion

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

Report on Other Legal and Regulatory Requirements

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

Yellowknife, Northwest Territories
September 27, 2018

Crowe MacKay LLP
Chartered Professional Accountants

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Financial Position

As at June 30, **2018** **2017**

Financial Assets

Cash and cash equivalents (Note 4)	\$ 1,305,675	\$ 1,307,886
Portfolio investments (Note 7)	76,500	66,500
Due from Government of Canada (Note 13)	5,116	43,651
Accounts receivable (Note 8)	475	500

1,387,766 **1,418,537**

Liabilities

Accounts payable and accrued liabilities (Note 10)	50,499	74,362
Payroll liabilities (Note 10)	449,904	623,740
Leave and termination benefits (Note 17)	39,925	33,782

540,328 **731,884**

Net Assets

847,438 **686,653**

Non-Financial Assets

Prepaid expenses (Note 20)	4,296	4,982
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Accumulated Surplus


\$ 851,734 **\$ 691,635**


Represented By:

Operating Fund	\$ 851,734	\$ 691,635
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Contractual obligations and contingencies (Notes 22 and 23)

Approved on behalf of the Education Authority

 **Chairperson**

 **Trustee**

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Operations

For the year ended June 30,	2018	2018	2017
	Budget (unaudited)	Actual	Actual
Revenue			
Government of the Northwest Territories (GNWT)			
ECE Regular contributions	\$2,423,062	\$2,438,063	\$2,391,000
ECE Other contributions (Note 31)	-	18,864	12,320
Total ECE	-	2,456,927	2,403,320
GNWT Other contributions (Note 32)	-	28,566	27,300
Education authority generated funds			
Donations	-	33,480	48,960
Fundraising	-	61,317	65,281
Recovery from YKDFN	-	-	118,046
Interest income	-	224	-
	2,423,062	2,580,514	2,662,907
Expenditures			
School programs (Schedule 1)	1,667,475	1,881,245	1,957,890
Inclusive schooling (Schedule 2)	416,182	351,292	436,102
Administration (Schedule 1)	133,000	10,853	28,428
Indigenous Language and Culture (Schedule 3)	206,267	177,025	226,239
	2,422,924	2,420,415	2,648,659
Operating surplus before other items	138	160,099	14,248
Other items			
Grant in-kind - Assets provided at no cost (Note 21)	-	226,653	226,653
Rent expense - Assets provided at no cost (Note 21)	-	(226,653)	(226,653)
	-	-	-
Operating surplus	138	160,099	14,248
Opening accumulated surplus	691,635	691,635	677,387
Closing accumulated surplus	\$ 691,773	\$ 851,734	\$ 691,635

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Changes in Net Assets

For the year ended June 30,	2018	2017
Operating surplus	\$ 160,099	\$ 14,248
Change in prepaid expenses	686	(4,982)
Increase in net assets	160,785	9,266
Net assets, beginning of year	686,653	677,387
Net assets, end of year	\$ 847,438	\$ 686,653

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Cash Flows

For the year ended June 30,	2018	2017
Cash provided by (used in):		
Operating Activities		
Operating surplus	\$ 160,099	\$ 14,248
Change in non-cash assets and liabilities		
Decrease (increase) in accounts receivable	25	110,153
Increase (decrease) in accounts payable and accrued liabilities	(23,862)	71,609
Increase (decrease) in payroll liabilities	(173,837)	(360,662)
Increase (decrease) in leave and termination benefits	6,143	33,782
Decrease (increase) in amounts due from Government of Canada	38,535	(10,285)
Decrease (increase) in prepaid expenses	686	(4,982)
	(152,310)	(160,385)
Cash provided by (used in) operating transactions	7,789	(146,137)
Investing Activity		
Acquisition of portfolio investments	(10,000)	(66,500)
Increase (decrease) in cash and cash equivalents	(2,211)	(212,637)
Cash and cash equivalents, beginning of year (Note 4)	1,307,886	1,520,523
Cash and cash equivalents, end of year (Note 4)	\$ 1,305,675	\$ 1,307,886

K'alemi Dene School

Schedule 1 Consolidated Details of Expenditures

For the year ended June 30,	2018	2018	2017				
	School Programs (Schedule 1)	Inclusive Schooling (Schedule 2)	Administration (Schedule 1)	Indigenous Language and Culture Programs (Schedule 3)	Total	Budget (unaudited)	Total
Salaries							
Teachers' salaries	\$ 916,432	\$ 206,629	\$ -	\$ 122,747	\$ 1,245,808	\$ 1,785,816	\$ 1,313,074
Instruction assistants	121,945	61,160	-	6,047	189,152	-	249,020
Non-Instructional staff	229,050	-	-	3,915	232,965	171,250	215,849
Board/Trustee honoraria	2,050	-	5,275	1,200	8,525	18,000	11,938
Total Salaries	1,269,477	267,789	5,275	133,909	1,676,450	1,975,066	1,789,881
Employee Benefits							
Employee benefits and allowances	187,727	61,439	-	19,554	268,720	16,858	293,251
Leave and termination benefits	4,336	1,084	-	723	6,143	-	33,782
Total Employee Benefits	192,063	62,523	-	20,277	274,863	16,858	327,033
Services Purchased or Contracted							
Advertising/printing/publishing	-	-	-	-	-	-	2,594
Electricity	2,670	-	-	-	2,670	-	2,810
Insurance and permits	6,688	-	-	50	6,738	-	1,614
Interest and bank charges	164	-	942	-	1,106	-	1,147
Maintenance and repairs	31,190	-	-	300	31,490	71,000	65,299
Other contracted services	-	-	-	-	-	10,000	1,008
Postage/communication	10,333	-	-	-	10,333	10,000	8,943
Professional/technical services	93,486	15,370	3,789	18,322	130,967	150,000	147,338
Rentals/leases	21,330	-	-	-	21,330	25,000	15,123
Student transportation (busing)	21,116	-	-	-	21,116	-	21,728
Travel	36,521	164	145	64	36,894	-	48,854
Bad debts expense (recovery)	500	-	-	-	500	-	-
Water/sewage	-	-	-	-	-	-	1,337
Total Services Purchased or Contracted	223,998	15,534	4,876	18,736	263,144	266,000	317,795
Total Materials/Supplies/Freight	195,707	5,446	702	4,103	205,958	165,000	213,950
Total Expenditures	\$ 1,881,245	\$ 351,292	\$ 10,853	\$ 177,025	\$ 2,420,415	\$ 2,422,924	\$ 2,648,659

K'alemi Dene School

Schedule 2

Details of Inclusive Schooling Expenditures

For the year ended June 30, 2018

	General Inclusive Schooling	Total
Salaries		
Program support teachers	\$ 206,629	\$ 206,629
Support assistants	61,160	61,160
	267,789	267,789
Employee Benefits	62,523	62,523
Services Purchased/Contracted		
Professional/technical services	15,370	15,370
Travel	164	164
	15,534	15,534
Materials/Supplies/Freight	5,446	5,446
Total	\$ 351,292	\$ 351,292

K'alemi Dene School

Schedule 3

Details of Indigenous Language and Culture Program Expenditures

For the year ended June 30, 2018

	Student Instruction	Total
Salaries		
Teachers' salaries	\$ 122,747	\$ 122,747
Language consultants	6,047	6,047
Instruction assistants	3,915	3,915
Non-instructional staff	1,200	1,200
	133,909	133,909
Employee Benefits	20,277	20,277
Services Purchased/Contracted		
Insurance and permits	50	50
Maintenance and repairs	300	300
Professional/technical services	18,322	18,322
Travel	64	64
	18,736	18,736
Materials/Supplies/Freight	4,103	4,103
Total	\$ 177,025	\$ 177,025

K'alemi Dene School

Schedule 4

Indigenous Language and Culture

For the year ended

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total
Revenue			
GNWT Education, Culture and Employment	\$ 123,795	\$ 71,429	\$ 195,224
GNWT Health and Social Services	-	2,150	2,150
	123,795	73,579	197,374
Expenditures			
Salaries	81,108	52,801	133,909
Employee benefits	10,639	12,839	23,478
Services purchased/contracted	13,357	6,669	20,026
Materials/supplies/freight	1,403	1,410	2,813
	106,507	73,719	180,226
Surplus (deficit)	\$ 17,288	\$ (140)	\$ 17,148

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

1. Nature of Operations

K'alemi Dene School (the "Education Authority") was established on June 25, 2013 under the *Education Act* of the Northwest Territories by order of the Minister. Its purpose is to administer and maintain the standards of educational programs in N'Dilo as defined under the Act. A full range of instructional programs ranging from kindergarten through grade 12 are offered by the Education Authority.

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

The Education Authority is a public body performing a function of government in Canada. Paragraph 149(1)(c) of the *Income Tax Act* provides that a public body performing a function of government in Canada is exempt from taxation.

2. Significant Accounting Policies

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and cash equivalents, portfolio investments and accounts receivable.

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

June 30, 2018

2. Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The Minister grants to the Education Authority full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the community. Tangible capital assets with a value in excess of \$50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines of the GNWT and they are not disclosed on the statement of financial position. Capital assets with a value of less than \$50,000 are recorded as a current expenditure.

(f) Revenue Recognition

Government Transfers

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

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

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

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

GNWT - Regular Contributions

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

Other Contributions

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

Other Revenue - Donations

Donations are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured.

Contributed Services

The Education Authority receives cleaning and catering services provided by school volunteers. The fair value of these services is recognized as an expense and a corresponding revenue is recorded. The fair value of these services is \$40,468 (2017 - \$43,781).

The school bus used by the Education Authority is the property of the Yellowknives Dene First Nation. The fair value of the use of the bus is estimated to be equivalent to the cost of bus passes that the Education Authority would have had to purchase. As such a bus pass expense and corresponding revenue has been reported in the Consolidated Statement of Operations. The fair value of these services is \$20,500 (2017 - \$21,500).

Deferred Revenue:

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

Investment Income:

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

Special Purpose Funds

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

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

2. Significant Accounting Policies (continued)

(g) Budget Data

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

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

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

The annual budget includes estimates of revenues, expenditures and the net operating surplus (deficit). Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Education Authority.

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

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Teacher payrolls for July and August are accrued.

June 30, 2018

2. Significant Accounting Policies (continued)

(k) Post-Employment Benefits, Compensated Absences and Termination Benefits

Under the terms and conditions of employment, education board employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date of employment commenced, and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternal and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

(l) Expenses

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

(m) Foreign Currency Translation

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

(n) Donated Goods and Services

Volunteer time or donated services are recorded as revenue with offsetting expenditure at their fair values in the period received, when the services would otherwise be purchased and their fair values have been objectively determined.

GNWT Tangible Capital Assets Provided At No Cost

The school buildings occupied by the Education Authority are the property of the GNWT. The fair value of the use of the building is estimated to be equivalent to the current year amortization of the building as such a rent expense and corresponding grant in-kind has been reported in the Consolidated Statement of Operations.

(o) Net Financial Assets (Debt)

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

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(p) Liability for Contaminated Sites

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

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

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

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

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

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

(q) Liability for Contaminated Sites

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

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

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3. Future Accounting Changes

Restructuring Transactions, Section PS 3430

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

Foreign Currency Translation, Section PS 2601

This section is replacing existing Section PS 2600, Foreign Currency Translation. Governments should adopt Section PS 2601 in the same fiscal year Section PS 3450, Financial Instruments, is adopted. This Section is effective for fiscal periods beginning on or after April 1, 2019. Earlier adoption is permitted. The impact of the transition to these accounting standards has been reviewed by management and is not considered significant.

Student Activity Funds

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

4. Cash and Cash Equivalents

Cash and cash equivalents represent cash held in a bank account with the Royal Bank of Canada (RBC).

5. Special Purpose Funds

The Education Authority does not have special purpose funds.

6. Restricted Assets

The Education Authority does not have restricted assets.

7. Portfolio Investments

The Education Authority has a \$76,500 one-year guaranteed investment certificate (GIC) with the Royal Bank of Canada (RBC). The GIC has an interest rate of 0.500% (2017 - 0.500%) per annum and matures on July 26, 2018.

8. Accounts Receivable

	Accounts Receivable 2018	Allowance 2018	Net 2018	Net 2017
Due from GNWT	\$ 475	\$ -	\$ 475	\$ 500

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9. Inventories

The Education Authority does not have inventories.

10. Accounts Payable and Accrued Liabilities

	2018	2017
Trade	\$ 50,499	\$ 74,362
Payroll liabilities	449,904	623,740
	\$ 500,403	\$ 698,102

11. Deferred Revenue

The Education Authority does not have deferred revenue.

12. Contribution Repayable

The Education Authority does not have contribution repayable.

13. Due from and (to) the Government of Canada

	2018	2017
Goods and Services Tax receivable	\$ 5,116	\$ 43,651

14. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

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15. Pensions

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

The amount contributed to the NEBS pension was \$226,118. The contributions are calculated at a rate of 8% of earning and allowances employee and employer contribution for a total of 16%. The maximum pensionable earnings is \$166,787 for January 2018, and \$165,077 for January 2017. The maximum monthly contributions is \$2,944 for January 2018, and \$2,914 for January 2017.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3,033 Employee Members and 107 Employer Members (total active, disabled and on leave 1,863).

As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - funded ratio 113% (2017 - \$16,600,000 and 110%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$110,840,600 and a solvency ratio of 66.0%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund.

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

16. Long Term Debt

The Education Authority does not have long term debt.

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17. Leave and Termination Benefits

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

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

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

Valuation results

The actuarial valuation was completed as at March 31, 2017 to June 30, 2018. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated to June 30, 2018. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Education Authority.

	Severance and Removal	Compensated Absences	2018	2017
Changes in Obligation				
Accrued benefit obligation, beginning of year	\$ 29,144	\$ 8,750	\$ 37,894	\$ 27,417
Current period benefit cost	3,364	916	4,280	3,959
Interest accrued	1,036	315	1,351	972
Benefits payments	-	-	-	(174)
Actuarial (gains)/losses	(3,436)	(714)	(4,150)	4,112
Plan amendments	-	-	-	1,608
Accrued benefit obligation, end of year	30,108	9,267	39,375	37,894
Unamortized net actuarial gain/(loss)	112	438	550	(4,112)
Accrued benefit liability	\$ 30,220	\$ 9,705	\$ 39,925	\$ 33,782

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17. Post Employment Benefits (continued)

	Severance and Removal	Compensate d Absences	2018	2017
Benefit expenses				
Current service cost	\$ 3,364	\$ 946	\$ 4,310	\$ 3,958
Interest costs	1,036	315	1,351	972
Amortization of actuarial gains	473	39	512	-
	\$ 4,873	\$ 1,300	\$ 6,173	\$ 4,930

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

	Severance and Removal	Compensated Absences	Total
2019	\$ 2,431	\$ 236	\$ 2,667
2020	2,964	477	3,441
2021	3,890	1,078	4,968
2022	4,072	998	5,070
2023	3,731	824	4,555
2024-2028	18,114	4,646	22,760
	\$ 35,202	\$ 8,259	\$ 43,461

18. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

19. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

20. Prepaid Expenses

	2018	2017
Vehicle licenses and insurance	\$ 4,296	\$ 4,982

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Notes to Consolidated Financial Statements

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21. GNWT Tangible Capital Assets Provided At No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
Buildings	\$ 9,066,125	\$ 1,926,551	\$ 7,139,574	\$ 7,366,227

Rent expense of \$226,653 (2017 - \$226,653) equal to current year amortization of the tangible capital assets was offset by a grant in-kind.

22. Contractual Obligations

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

	Expires in Fiscal Year	2019
Equipment lease	2019	\$ 6,792
Contract for superintendent services	2019	30,000
		\$ 36,792

23. Contingencies

As of the audit report date, the Education Authority does not have contingencies.

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24. Related Parties

The Education Authority is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Education Authority enters into transactions with these entities in the normal course of business. The Education Authority is provided with various administrative services by the GNWT, the value of which is not reflected in these consolidated financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance, and utilities and maintenance by Public Works and Services. Transactions with related parties and balances at year-end not disclosed elsewhere in the consolidated financial statements are summarized in this note.

	2018	2017
Due to related parties		
Payroll liabilities		
Yellowknife Education District #1	\$ 416,876	\$ 595,701

	Accounts receivable 2018	Allowance 2018	Net 2018	Net 2017
Due from related parties				
Accounts receivable				
Government of the Northwest Territories				
Department of Health and Social Services	475	-	\$ 475	\$ 500

	2018	2017
Revenue from related parties		
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 2,456,927	\$ 2,403,320
Department of Environment and Natural Resources	8,000	8,000
Department of Municipal and Community Affairs	16,800	19,300
Health and Social Services	3,766	-
Total revenues from related parties	\$ 2,485,493	\$ 2,430,620

	2018	2017
Expenses paid to related parties		
Aurora College	\$ 200	\$ 200
E'cole JH Sissons	285	-
E'cole Sir John Franklin High School	250	-
Yellowknife Education District #1	1,729,113	1,855,345
Total expenses to related parties	\$ 1,729,313	\$ 1,855,545

25. Budget Data

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

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

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

26. Economic Dependence

The Education Authority receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Education Authority's operations would be significantly affected.

Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments

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

a) Credit risk

Credit risk is the risk of financial loss to the Education Authority if a debtor fails to make payments of interest and principal when due. The Education Authority is exposed to this risk relating to its cash and accounts receivable.

The Authority holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

The Education Authority's maximum exposure to credit risk is as follows:

	2018
Cash and cash equivalents	1,305,675
Portfolio investments	76,500
Due from Government of Canada	5,116
Accounts receivable	475
Maximum credit risk exposure	<u>1,387,766</u>

At March 31, 2018, there were no accounts receivable past due and no impaired accounts receivable.

The Education Authority does have concentration of credit risk. Concentration of credit risk is the risk that a customer has more than 10 percent of the total accounts receivable and thus there is a higher risk to the Education Authority in the event of a default. At March 31, 2018 receivables from one customer comprised 100% (2017 - 100%) of the total accounts receivable. The Education Authority reduces this risk by monitoring overdue accounts.

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

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27. Financial Instruments (continued)

b) Liquidity risk

Liquidity risk is the risk that the Education Authority will not be able to meet all cash outflow obligations as they come due. The Education Authority has liquidity risk in accounts payable and accrued liabilities and payroll liabilities of \$540,328 (2017 - \$731,884).

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

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

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 1,305,675	\$ -	\$ -	\$ -
Portfolio investments	76,500	-	-	-
Due from the government of Canada	5,116	-	-	-
Accounts receivable	475	-	-	-
Total assets	\$ 1,387,766	\$ -	\$ -	\$ -
Total assets - prior year	\$ 1,418,537	\$ -	\$ -	\$ -

Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 50,499	\$ -	\$ -	\$ -
Payroll liabilities	449,904	-	-	-
Leave and termination benefits	39,925	-	-	-
Total liabilities	\$ 540,328	\$ -	\$ -	\$ -
Total liabilities - prior year	\$ 731,884	\$ -	\$ -	\$ -
Net total	\$ 847,438	\$ -	\$ -	\$ -
Net total - prior year	\$ 686,653	\$ -	\$ -	\$ -

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

K'alemi Dene School
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Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments (continued)

c) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Education Authority has exposure to interest rate risk on its portfolio investments of \$76,500 (2017 - \$66,500). These investments may be adversely affected by a change in the interest rates.

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

28. Expenditures by Object

	Budget 2018 (Unaudited)	Actual 2018	Actual 2017
Compensation	\$ 1,991,924	\$ 1,951,313	\$ 2,116,914
Materials and freight	165,000	205,958	213,950
Services purchased/contracted	266,000	263,144	317,795
	\$ 2,422,924	\$ 2,420,415	\$ 2,648,659

29. Subsequent Events

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

30. Comparative Figures

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

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Notes to Consolidated Financial Statements

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31. ECE Other Contributions

	2018	2017
Government of the Northwest Territories, Department of Education, Culture and Employment		
Community Support	\$ 13,000	\$ -
Fundraising	-	4,500
Self Regulation	-	5,300
Drop the Pop	-	1,811
Labour Market Agreement for Persons with Disabilities	4,000	-
Other	1,864	709
	\$ 18,864	\$ 12,320

32. GNWT Other Contributions

	2018	2017
Department of Municipal and Community Affairs		
After School Activity Program	\$ 16,800	\$ 15,300
Youth Contributions Program	-	4,000
Department of Environment and Natural Resources		
Take a Kid Trapping Program	8,000	8,000
Department of Health and Social Services		
Drop the Pop Program	1,616	-
Spring on the Land Camp	2,150	-
	\$ 28,566	\$ 27,300

33. Contingent Assets

The Education Authority does not have any contingent assets.

34. Contractual Rights

The Education Authority has not entered into any contracts that will become assets and revenues in future periods.