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# Sahtu Divisional Education Council Annual Report for 2017-2018 School Year

September 28, 2018

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## Purpose of the Annual Report

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The Sahtu Divisional Education Council 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.

The current Annual Report is based on the 2017-2018 Operating Plan that was approved by the Minister on September 28, 2018 and tabled in the Legislative Assembly on October 12.

## Sahtu Divisional Education Council Operating Environment

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### School Profiles and Student Enrolment

Sahtu Divisional Education Council consists of 5 schools that housed approximately 556 students in 2017-2018 school year.

<b>Colville Lake School (CLS)</b>	JK – 12: North Slavey Language and Culture Instruction
<b>Ehtseo Ayha School (EAS)</b>	JK – 12: North Slavey Language and Culture Instruction, including Nai'e?a 15 instruction for high school credits
<b>Chief T'Selehye School (CTS)</b>	JK – 12: North Slavey Language and Culture Instruction, Northern Distance Learning for high school credits
<b>Mackenzie Mountain School (MMS)</b>	JK – 12: North Slavey Language and Culture Instruction, Core French Language instruction
<b>Chief Albert Wright School (CAWS)</b>	JK – 12: North Slavey Language and Culture Instruction, including Nai'e?a 15 instruction for high school credits

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: Sahtu Divisional Education Council School Profiles 2017-2018**



School	Community	Grades Offered	Student Enrolment (FTE) <sup>1</sup>	Teaching Staff (PY) <sup>2</sup>
Colville Lake School	Colville Lake	JK - 12	58.25	6
Ehtseo Ayha School	Deline	JK - 12	107.50	9
Chief T'Selehye School	Fort Good Hope	JK - 12	161.50	11
Mackenzie Mountain School	Norman Wells	JK - 12	153	14
Chief Albert Wright School	Tulita	JK - 12	101.50	11

**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
Colville Lake School	5	1	4	4	3	4	6	5	1	2	12	11	.25	0
Ehtseo Ayha School	10	9	10	5	3	14	4	11	6	7	4	3	9	12.5
Chief T'Selehye School	10	9	6	5	10	10	8	12	12	7	6	13.5	19.75	19.25
Mackenzie Mountain School	14	7	13	9	9	6	10	17	17	8	9	18	8	8
Chief Albert Wright School	4	5	4	8	6	4	3	11	10	7	5	11.5	7	5
<b>DEC Total</b>	<b>43</b>	<b>31</b>	<b>37</b>	<b>31</b>	<b>31</b>	<b>38</b>	<b>31</b>	<b>56</b>	<b>46</b>	<b>31</b>	<b>36</b>	<b>71.5</b>	<b>48.25</b>	<b>51</b>

## Student and Teacher Population

### Early Development Instrument

The Early Development Instrument (EDI) is a population-based measure that assesses children's readiness to learn at school. Developed by the Oxford Center of Child Studies at McMaster University, it is used across Canada. EDI is a checklist completed by all kindergarten teachers. EDI does not diagnose children, but instead provides a snapshot of the learning readiness of groups of four and five-year olds as they get ready to enter senior kindergarten and/or grade one. The EDI measure children's development health by asking questions about the five areas of their early development – referred to by researchers as developmental domains: physical health and well-

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

<sup>2</sup> 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.

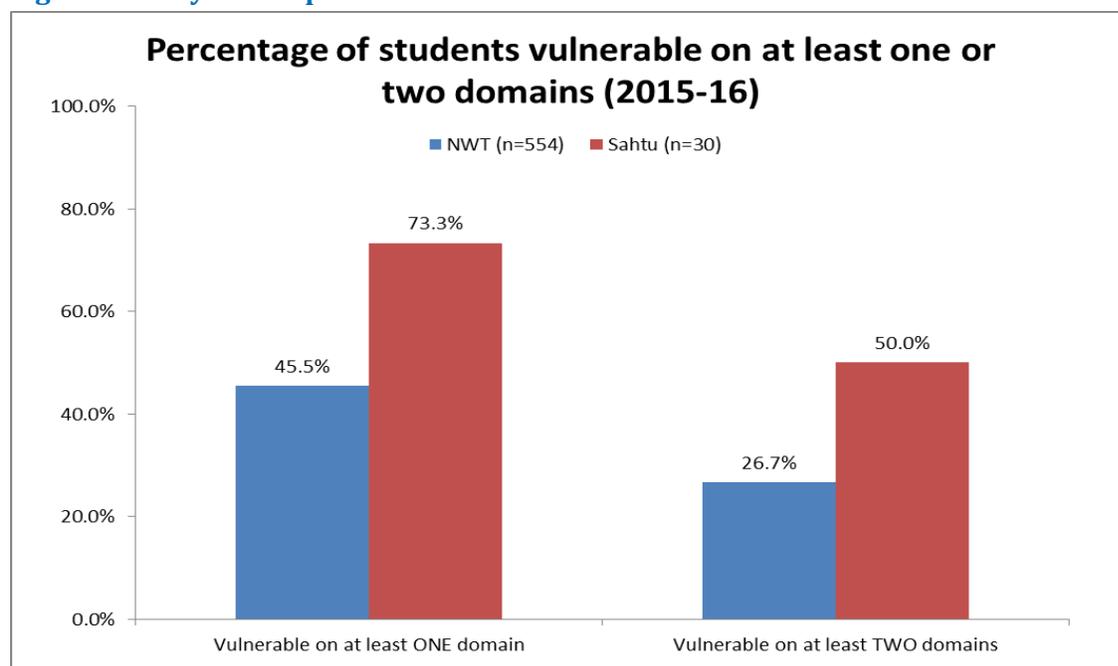


being; emotional maturity; communication skills & general knowledge; social competence; and language and cognitive development.

The results from the EDI determine the percentage of children who are ready to learn as they enter grade one and the percentage that are falling behind. The average EDI scores are divided into three segments: children falling into the bottom 10% are considered 'vulnerable' and children scoring in the lower 10% to 25% are considered 'at risk'. Children scoring above 25% are considered to be on track and ready to learn. These segments are based on established norms for child development across Canada. Vulnerable refers to the portion of children, which, without additional support and care, may experience future challenges in school and society. In the context of EDI, vulnerability is a statistical definition, which can mean being behind in developmental health.

According to EDI 2015-16 results (the most recent available, see figure 1), 73.3% and 50.0% of kindergarten students were reported as being vulnerable on at least one and two domains respectively. Vulnerability rates on at least one and two domains for students in the Sahtu Region were above the NWT averages.

**Figure 1: Early Development Instrument Results for Sahtu DEC and NWT**



From the EDI 2017-18 results (see **Figure 1**), we see that 73 % of Kindergarten students were reported as being vulnerable on at least one domain and 50 % were reported vulnerable on two domains. This puts the vulnerability rate of our region above the NWT average.

<sup>3</sup> *Vulnerable* refers to the portion of children which, without additional support and care, may experience future challenges in school and society. In the context of the Early Development Instrument, *vulnerability* is a statistical definition which can mean being behind in developmental health.

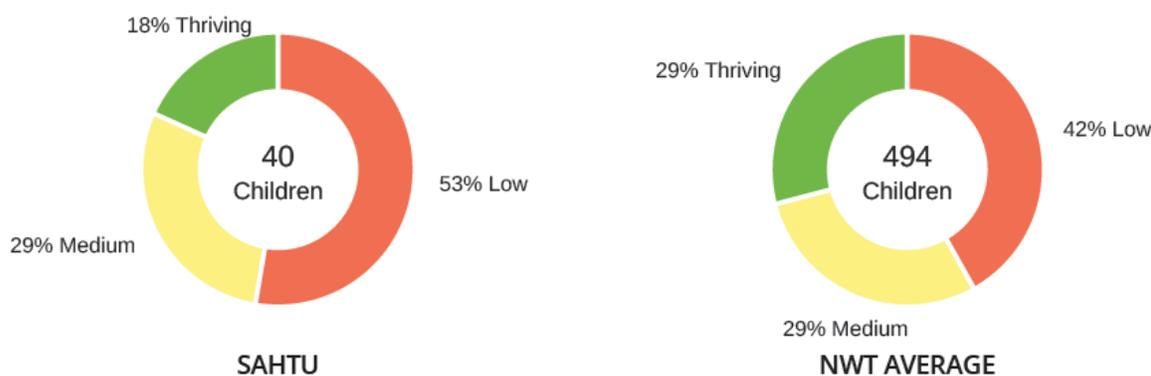


## Middle Years Development Instrument

The Middle Years Development Instrument (MDI) is a population-based measure that uses a self-report survey to ask students in Grades 4 and 7 about their thoughts, feelings and experiences in school and in their community. The work is managed by researchers at the Human Early Learning Partnership (HELP) at UBC. MDI includes questions that are linked to three areas of students' development: well being; health; and academic achievement. The Well-Being Index focuses on critical areas of student development: optimism, happiness, self-esteem, absence of sadness, and general health. Scores from these areas are combined to correspond to three categories of Well-Being: 'Thriving' (green), 'Medium to High' (yellow), and 'Low' (red). The number of Grade 4 respondents for 2017-18 was too small to publish. Therefore the Sahtu Divisional Education Council only received results from the Grade 7 responses.

According to the MDI in 2017-18 results (see **Figure 2**), 18 % of students in Grade 7 in the Sahtu are considered 'thriving' on Well-Being Index, lower than the NWT average of 29% 'thriving'.

**Figure 2: The Well-Being Index Results for Grade 7 Students in the Sahtu and NWT**

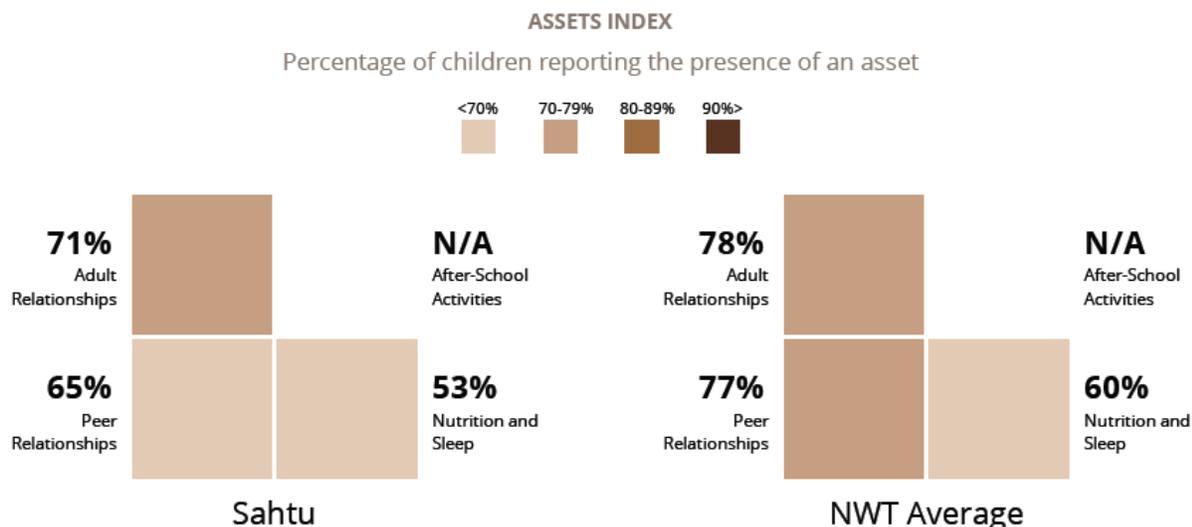


The MDI also included questions on the Assets Index. The Assets Index combines measures that highlight 4 key assets that help to promote children's positive development. Assets are positive experiences, such as adult relationships, peer relationships, nutrition & sleep, and after-school activities.

The percentages of Grade 7 students in the Sahtu (see **Figure 3**) that reported the presence of adult relationships, peer relationships, and nutrition & sleep were 71%, 65 %, and 53 % respectively. These percentages are slightly below the NWT average.



**Figure 3: The Assets Index Results for Grade 7 Students in the Sahtu and NWT**



### Teacher Population

The teachers in the Sahtu, with some notable exceptions, tend to stay typically two to three years in their positions. For the 2018-19 year, we replaced seventeen teachers. This represents just over 30% of our teaching staff, including principals and program support teachers.

## Sahtu Divisional Education Council Governance

### Governance Training

There were no governance training sessions held for the DEAs or the DEC in the 2017-2018 school year. Education bodies in the Sahtu have three-year terms. DEA and DEC elections were held in October 2015 and governance training workshops were held for all DEAs and the DEC in 2016. The next elections for our DEAs and DEC are scheduled to take place in October 2018. We anticipate training workshops will take place in 2019.

In March of 2018, all DEC members did attend the Canadian Congress of Rural School Boards in Saskatoon. This congress had a significant number of speakers and sessions that were relevant and suitable for examining issues that relate to the Aboriginal education issues we face here in the Sahtu.



## 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 27, 2017	Norman Wells	Yes	
2	Dec 5, 2017	Tulita	Yes	
3	Mar 23, 2018	Norman Wells	Yes	
4	May 23, 2018	Norman Wells	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.

### *Nai?e?a 15*

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

Two schools offered the *Nai?e?a 15* course to students to learn North Slavey language beyond Grade 9 and to earn high school credits. The two schools were Chief Albert Wright School and Ehtseo Ayha School.

#### **Achieved results:**

- 100% of students who enrolled in the course and who fulfilled attendance requirements achieved 5 high school credits for successfully completing the language and culture course
- 8 students at Ehtseo Ayha School in Deline received 5 credits
- 4 students at Chief Albert Wright School in Tulita received 5 credits
- Based on successful implementation and student success, *Nai?e?a 15* will be offered in first or second semester, or both semesters, in all five Sahtu schools in 2018/19
- Both schools successfully utilised community partnerships, third party sources of funding for on-the-land programming, and established enduring relationships with community Elders and respected community landmen for the instruction of land-based and cultural portions of the course



### ***Cultural, Land and Arts-based Activities***

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

To enhance students' sense of identity and wellbeing by providing rich place-based cultural learning experiences embedded in teaching and learning

**Achieved results:**

- 100% of Sahtu schools provided one or more land-based cultural experiences for students such as participation in community hunting camps, high school hunting camps, duck and goose harvesting camps, ice-fishing, winter survival camps, and moose-hide tanning.
- Culturally responsive teaching is evident in 4 out of 5 schools where cultural activities such as sewing, beading, drumming, traditional singing, meat and fish preparation, and shared school/community feasts are embedded in the school routines, beyond the Aboriginal Language classroom
- 100% of Sahtu schools provide opportunities via the School Heritage Fair for students in grades 4 – 9 to select aspects of personal cultural heritage to research, present, and celebrate. Examples of 2017-2018 projects include traditional medicine, rabbit snaring, moose-hide tanning, family ancestors, Metis music and dance, preparing cultural camps, and wildlife projects.

### ***Aboriginal Language and Culture Instructor's Program (ALCIP)***

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

The 2017-2018 Operating Plan detailed the successful completion of the ALCIP program in Tulita in June 2017. Based on this success, other Sahtu communities were encouraged to host a similar program in 2017-2018.

**Achieved results:**

- Six students in Tulita graduated from the ALCIP program in June 2017
- ALCIP was not hosted in the Sahtu in 2017-2018
- The Sahtu TLC Coordinator, through the Aboriginal Language Instructors in all five Sahtu communities, continues to provide information about the ALCIP program and to encourage interest from prospective students
- Fort Good Hope has expressed on-going interest in hosting an ALCIP program and a minimum number of students expressing interest has to be reached before formal planning can begin



## 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.

### *Fourth R*

<b>Priorities in the 2017-2018 school year:</b>	The Fourth R program was offered in four of the five schools during the 2017-2018 school year. The Fourth R program was offered during the Health Curriculum block and which totalled approximately 28 hours of instructional time.
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• Although we were aiming to offer the Fourth R program in all five schools, we were unable to offer the training for the staff member in the one school</li> <li>• 85% of students in Grades 7-9 are receiving the Fourth R programming in four of the five community schools</li> </ul>

### *LGBTQ2S+ Programming*

<b>Priorities in the 2017-2018 school year:</b>	During the 2017-2018 school year, Mackenzie Mountain School is the only Sahtu school to offer LGBTQ2S+ Programming. led the region in support for the LGBTQ2S+ community through various activities, including Gay-Straight Alliance, Pride Week activities, and the promotion of a Safe and Caring School for all.
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• One school has taken the lead in support for the LGBTQ2S+ community through various activities and programs, including: Gay-Straight Alliance, Pride Week activities, and information sessions to parents, staff, and the community</li> </ul>

### *Self-Regulation*

<b>Priorities in the 2017-2018 school year:</b>	All teachers across the region to share, model, and implement effective self-regulation strategies in the classroom. School-Based Team to deeper teacher knowledge by meeting with all teachers at least once per year to examine successes and challenges of self-regulation strategies.
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• Thirteen Sahtu staff members took Mindfulness courses offered by Mindfulness School course in 2017-2018. 100% of the staff have access to the courses with 10-15% per year having enrolled in the courses.</li> <li>• 100% of Program Support Teachers consulted with the Occupational Therapist and/or Speech Language Pathologist at least once in 2017-2018</li> <li>• The School-Based Team in each school met with teachers at least once per year to share successes and challenges of self-regulation strategies being implemented in the classroom</li> <li>• The Regional Inclusive Schooling Consultant and School Programs Consultant met with 85% of teachers to discuss and model self-regulation strategies during the 2017-2018 school year</li> <li>• Each school has a variety of self-regulation tools that can be self-selected to self-regulate. These include bikes, stand-up desks, fidgets, and other such tools.</li> </ul>



## Teaching and Learning

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

<b>Reading</b>	
<b>Priorities in the 2017-2018 school year:</b>	Reading falls within the Comprehensive Literacy framework (formerly Balanced Literacy) in place in 100% of Sahtu schools since 2008. Priorities in 2017-2018 focussed building teacher capacity to teach reading and on-going initiatives in 100% of Sahtu schools to bring students' reading levels to appropriate grade level or exceed grade level.
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• 100% of Sahtu schools have at least one teacher formerly trained in Levelled Literacy Intervention (LLI). In November 2017, two more teachers received formal training in Calgary.</li> <li>• 100% of staff in Colville Lake received 3 days of professional development in Comprehensive Literacy from a reading and literacy contractor</li> <li>• 100% of JK-9 staff in Fort Good Hope received 3 days of professional development in Comprehensive Literacy from a reading and literacy contractor</li> <li>• Ten grade 9-12 teachers received year 1 or year 2 training in <i>Literacy Across the Disciplines</i>, where improved high school reading and writing outcomes are targeted</li> <li>• 100% of Sahtu JK-9 and high school English teachers received on-going in-service and support in reading and comprehensive literacy from the two regional consultants</li> </ul>
<b>Numeracy</b>	
<b>Priorities in the 2017-2018 school year:</b>	The Sahtu's grade 1-3 numeracy and numeracy assessment initiative was expanded to include grade 4-6 teachers. Priorities included introducing and implementing numeracy assessments and data collection in mathematics for grades 1-6. Innovative approaches to teaching mathematics, daily focussed routines in numeracy, and using assessments to inform teaching and learning were targets.
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• By the spring of 2018, 100% of Sahtu grade 1-6 teachers, Program Support Teachers, and school principals had received in-service in numeracy assessments, teaching and learning using manipulatives, and curriculum-based planning in mathematics</li> <li>• Numeracy assessments to guide teaching and learning were introduced in 100% of grade 1-6 classrooms. Data collection was introduced.</li> <li>• The numeracy contractor visited 100% of Sahtu schools in the Fall and Spring and instructed teachers in daily routines within numeracy classrooms and introduced contemporary research-based approaches to enhance numeracy achievement</li> </ul>



## Literacy Across the Disciplines

<p><b>Priorities in the 2017-2018 school year:</b></p>	<p>School-based teams to support, monitor and develop <i>Literacy Across the Disciplines</i> teaching and learning approaches in grades 5-12 in all Sahtu schools.</p> <p>School teams to share successes and challenges and resources in a closed on-line forum.</p> <p>School teams to deepen teacher knowledge by having one or two teachers attend level 2 or 3 training.</p>
<p><b>Achieved results:</b></p>	<ul style="list-style-type: none"> <li>• 50% of school teams met 2 to 3 times in the school year to collaborate</li> <li>• 100% of school teams identified a school plan to implement <i>Literacy Across the Disciplines</i> in grades 5-12</li> <li>• 100% of school teams shared school plans, successes and challenges in a closed on-line forum.</li> <li>• 60% of school teams have at least one teacher with level 2 or 3 training</li> </ul>

## Whole Region Writes

<p><b>Priorities in the 2017-2018 school year:</b></p>	<p>Year 2 of the Whole Region Writes Sahtu initiative targets improved student writing, grades 1-12, as measured by shared Sahtu writing rubrics. Teacher capacity to teach writing and measure achievement using standards-based rubrics, collaboratively marked, is also targeted.</p>
<p><b>Achieved results:</b></p>	<ul style="list-style-type: none"> <li>• Base-line data was collected in 100% of Sahtu schools in the fall 2017</li> <li>• Writing achievement data was collected in 80% of schools in the winter and spring of 2018.</li> <li>• Collaborative marking of student writing samples took place in 80% of schools</li> <li>• Teachers, Program Support Teachers, and principals participated in in-service in rubrics, collaborative marking, and using data to inform instruction given by the two regional consultants through in-school meetings and virtual GoToMeetings</li> <li>• Ten Sahtu teachers in grades 3-6 participated in NWT rubrics development workshops by ECE (Assessment), in Norman Wells, in June 2017</li> </ul>

## Experiential Learning, Year-Round Calendars, and Alternative Scheduling

<p><b>Priorities in the 2017-2018 school year:</b></p>	<p>Experiential learning driven by student learning objectives (that are not necessarily academic, but nonetheless challenging and rigorous) allows for engagement across the learning spectrum and facilitates entry points for all students to succeed.</p>
<p><b>Achieved results:</b></p>	<ul style="list-style-type: none"> <li>• Chief T'Selehye School continued to offer hands-on-learning and entrepreneurship in its pizza and bagel shop located in the school. Student participation in the food preparation and business of running a shop continues to build multiple skills across the curriculum</li> <li>• Mackenzie Mountain School and Chief Albert Wright School meet cross-curricular learning outcomes by offering catering services through their Foods programming</li> <li>• 100% of Sahtu schools offer cultural and <i>on-the-land</i> programming where experiential learning such as trapping, fishing and animal harvesting, and hide tanning are offered</li> <li>• Chief Albert Wright School continues to offer an alternate high school</li> </ul>



program (True North) accessible to students and adults wishing to graduate. Evening hours and attendance policies that allow for students to pick up where they left off, offer students multiple ways to achieve success.

## Student Outcomes and Success

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

<b>Numeracy</b>	
<b>Priorities in the 2017-2018 school year:</b>	Expand curriculum-aligned numeracy assessments from grades 1-3 to grades 1-6 Expand numeracy data collection from grades 1-3 to grades 1-6
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• 100% of grade 1-6 students have their progress in numeracy monitored through teachers using curriculum-aligned formative assessments</li> <li>• 100% of grade 1-6 students have their growth and achievement in numeracy captured in data that can be used to improve teaching and learning</li> </ul>
<b>Whole Region Writes</b>	
<b>Priorities in the 2017-2018 school year:</b>	Capture student writing samples three times per year to assess writing growth and achievement based on curriculum standards Collaboratively assess student writing three times per year using shared Sahtu writing rubrics
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• 100% of grade 1-12 students in 80% of Sahtu schools provided three writing samples (Fall, Winter, and Spring) for assessment based on curriculum standards</li> <li>• 80% of Sahtu schools collaboratively assess student writing three times per year using shared Sahtu writing rubrics</li> </ul>
<b>Reading</b>	
<b>Priorities in the 2017-2018 school year:</b>	Continue to capture reading assessment data three times per year Continue to use reading assessment data to determine areas for intervention Continue to grow teacher capacity to address reading and literacy needs in high school students
<b>Achieved results:</b>	<ul style="list-style-type: none"> <li>• 100% of students in grades 1-6 are assessed in reading three times per year (Fall, Winter, and Spring) using Fountas and Pinnell reading assessments (unless a student has already achieved level Z reading proficiency)</li> <li>• 60% of Sahtu schools assess reading achievement in students in grades 7-9 three times per year (Fall, Winter, and Spring) using Fountas and Pinnell reading assessments</li> <li>• 100% of Sahtu schools offer reading intervention (Levelled Literacy Intervention) based on reading data collected and to target specific students' reading growth</li> </ul>



- 80% of Sahtu schools offer explicit reading instruction through daily guided reading lessons in grades 1-6, or guided reading at least three times per week.
- 100% of Sahtu schools have teams of 2 to 6 teachers trained in the *Literacy Across the Disciplines* framework and approaches to address reading deficiencies across the content areas in grades 5-12

**Attendance**

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

Regular attendance at school (at least 90% present in a school year) is actively promoted in 100% of Sahtu schools. Individual school initiatives target the specific needs of individual schools and communities, however, shared practices include: weekly assemblies to recognize excellent attendance, weekly awards linked to excellent attendance, frequent parent contacts, daily breakfast programs, and extra-curricular events and participation linked to good school attendance.

**Achieved results:**

- Chief T'Selehye School attributes its very good morning attendance to the daily *Early Bird* gym activities and the daily whole-school spirit assemblies
- Mackenzie Mountain School's *Big Paw, Little Paw* program encourages older students to be positive role models and to communicate the importance of excellent attendance to younger students. The school attributes good overall attendance to this mentorship program.



## Human Resources Management

### School Staff Recruitment and Retention

Sahtu Divisional Education Council 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	7.0		3							
	<i>Colville Lake School</i>		4.5			0.5					
	<i>Ehtseo Ayha School</i>		8.0		1.0	1.5					
	<i>Chief T'Selehye School</i>		11.0		1.0	1.5					
	<i>Mackenzie Mountain School</i>		11.0		1.0	1.5					
	<i>Chief Albert Wright School</i>		9.0		1.0	1.5					
	<b>TOTAL</b>	7.0	43.5		4.0	6.5					
Actual	Regional Office	7.0		3							
	<i>Colville Lake School</i>		4.5			0.5					
	<i>Ehtseo Ayha School</i>		8.0		1.0	1.5					
	<i>Chief T'Selehye School</i>		11.0		1.0	1.5					
	<i>Mackenzie Mountain School</i>		11.0		1.0	1.5					
	<i>Chief Albert Wright School</i>		9.0		1.0	1.5					
	<b>TOTAL</b>	7.0	43.5		4.0	6.5					

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

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 <sup>4</sup>		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	<i>B</i> †	<i>A</i> **	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>
Regional Office	1.5	1.5									1.5	1.5	2.75	2.75
<i>Colville Lake School</i>			1.0	1.0	0.8	0.8					1.8	1.8	1.0	1.0
<i>Ehtseo Ayha School</i>			2.0	2.0	2.0	2.0					4.0	4.0	1.9	1.9
<i>Chief T'Selehye School</i>			1.0	1.0	2.8	2.8					3.8	3.8	1.25	1.25
<i>Mackenzie Mountain School</i>			2.0	2.0	1.6	1.6					3.6	3.6	0.5	0.5
<i>Chief Albert Wright School</i>			1.0	1.0	1.2	1.2					2.2	2.2	2.0	2.0
<b>TOTAL</b>	1.5	1.5	7.0	7.0	8.4	8.4					16.9	16.9	9.4	9.4

**Note:** B† - budgeted; A\*\* - actual.

<sup>4</sup> Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

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

	Program Support Teachers	Support Assistants
<i>Colville Lake School</i>	Compliant	Compliant
<i>Ehtseo Ayha School</i>	Compliant	Compliant
<i>Chief T'Selehye School</i>	Compliant	Compliant
<i>Mackenzie Mountain School</i>	Compliant	Compliant
<i>Chief Albert Wright School</i>	Compliant	Compliant



## Staffing Actions

Figure 4 below illustrates staffing actions for all education staff in Sahtu Divisional Education Council for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Sahtu Divisional Education Council. Internal mobility includes all transfers that occur between DEAs within Sahtu Divisional Education Council. Exits include all staffing actions that result in education staff leaving Sahtu Divisional Education Council.

Figure 4 Education Staffing Actions.



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

We had 15 teachers who left their positions and moved elsewhere, all of them outside of our division. In addition, one teacher took a year of maternity leave. We replaced all of them, 15 with new hires and one with a teacher returning from education leave. Most of the attrition came from two schools.

This amount of turnover (27 %) is a little bit higher than normal for the Sahtu DEC. Over the past 21 years, our attrition rate has fluctuated between 13% and 37%.



## 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, 21 of the education staff members in Sahtu Divisional Education Council underwent performance reviews. Table 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
22	21	21	95%

The NWTTA member who did not receive a performance evaluation for 2017-2018 left the region at the end of the school year.



# Appendix A: Audited Financial Statements

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Consolidated Financial Statements of

**Sahtu Divisional Education Council**

June 30, 2018

# Sahtu Divisional Education Council

## Consolidated Financial Statements

June 30, 2018

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## **Management Discussion and Analysis (MD&A)**

### **Introduction**

The Management's Discussion and Analysis (MD&A) of the Sahtu Divisional Education Council (SDEC) financial performance provides an overall review of the Board's financial activities for the fiscal year ended June 30<sup>th</sup> 2018. The intent of this discussion and analysis is to attest on a go-forward basis the responsibility of management and the Council Members to promote transparency and accountability. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of the Sahtu Divisional Education Council financial performance.

### **What is the SDEC?**

The Sahtu Divisional Education Council (SDEC) is responsible, under the Education Act, for all K-12 education in the Sahtu region. There are five schools in the district. In each community, a locally elected District Education Authority (DEA) is responsible for education in that community. The District Education Council (DEC) is made up of one member from each DEA and one chairperson.

As per the Education Act of the Northwest Territories, the SDEC is responsible to provide quality education to the residents of the Sahtu region. It is our hope that by reading this document, members of our community will receive valuable information on the infrastructure of the education system in the North and become involved in their community government.

### **Mission**

To provide excellent educational environments where students will have the opportunity to experience success and contribute to society.

Council of Trustees

Chairperson

Karea Peachy – Norman Wells

Vice-Chairperson

Sally Ann Horrassi – Tulita

Angela Grandjambe – Fort Good Hope

Trudy Kochon – Colville Lake

Mary Ann Vital – Deline

Vacant – Norman Wells

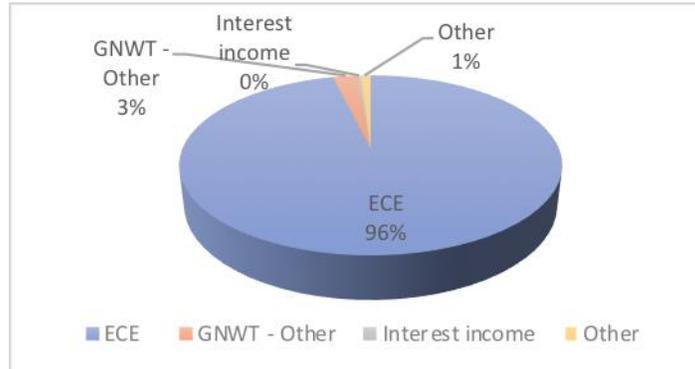
The management team of the SDEC comprised of the following;

Superintendent – Seamus Quigg

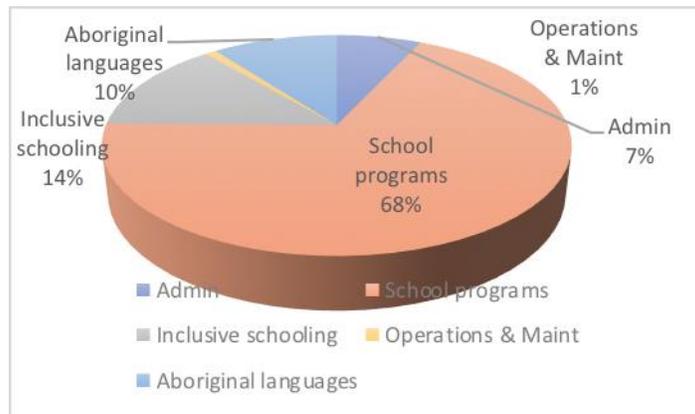
Assistant Superintendent – Renee Closs

Comptroller – Harry Cassie

## Revenues



## Expenditures by Program



## Operating Trends Actual to Budget



Revenues exceeded expenditures for a surplus of (256\$k), (2017-(\$68k)), compared to budget (\$68k). This resulted in a surplus fund balance \$633k (2017-\$377k) as at June 30<sup>th</sup> 2018. Additional revenues of \$831k (2017-\$822k) was received resulted in additional expenses incurred compared to budget.

Revenues have been trending positively compared to budget as a result of additional revenue received during the year for new initiatives, this is consistent year over year.

### **Total Student/Teacher Population by Schools**

<b>2018</b>	<b>Students</b>	<b>Teachers</b>
Mackenzie Mountain – Norman Wells	149	11.00
Chief Albert Wright - Tulita	103	8.00
Chief T'Selehye – Fort Good Hope	136	11.00
Ehtseo Ayha – Deline	111	9.00
Coville Lake – Colville Lake	63	6.00
<b>Totals</b>	<b>562</b>	<b>45.00</b>

#### *Operating Environment*

##### **Strengths**

Our relatively small Central Office staff of nine have good working relationships and considerable longevity.

Operational systems and procedures are in place, and because of our smaller size, we are very well represented on all territorial educational committees.

Long time staff at the board office, at the school turnover is relatively low, system and manuals in place and a reasonable surplus on hand.

##### **Weakness**

Shipping to the Sahtu region is challenging as we have no control over delivery times due to the limited methods of delivery over each season. The most economical way of shipping is via barge but this has been challenging with fewer barge due to lower than normal water levels. The alternative when this happens is to fly in supplies or wait for the winter road season.

##### **Opportunities**

There is always the need for additional funding. There is also the opportunity to explore program funding from other GNWT departments.

##### **Threats**

The community of Deline, Northwest Territories has ushered in a new era of their history, assuming self-government responsibilities on August 31<sup>st</sup> 2016. This agreement was 20 years in the making and will mean that the community can enact laws governing areas from municipal services to health and education. While education is not on the front burner at this, these discussions will eventually happen and at this time it is too soon to forecast an outcome. In the meantime, other communities are also engaging in self-government.

Imperial Oil is planning to restart production at the Norman Wells operations following the return to service of the Enbridge pipeline, which transports oil produced at the site to market. It is expected that the field will restart in October.

### Financial Condition

The Sahtu DEC is stable adding a surplus in the current year (\$256k), compared to a deficit in prior year (2017, (\$51k). The closing surplus for the end of the fiscal year June 30, 2018 is \$633k (2017, \$377k).

<b>Accumulated surplus (deficit) is comprised of the following:</b>	<b>2018</b>	<b>Restated 2017</b>
Accumulated Surplus/ (Deficit), beginning of year	377,298	614,813
Operating Surplus / (Deficit)	167,699	(68,451)
Post - employment benefits	88,428	(169,064)
Accumulated Surplus/ Deficit, end of year	\$ 633,425	\$ 377,298

The current ratio is a liquidity and efficiency ratio that measures an organization's ability to pay off its short-term liabilities with its current assets. Sahtu DEC current ratio as at June 30<sup>th</sup> 2018 is .99, (2017, 1.20).

### Summary and Outlook

We have continued to implement a very successful mathematics intervention program in all of our schools. Our Program Consultant, Lorraine Kuer, has traveled with an external consultant to all of our schools and provided in-service to our teachers in this initiative.

Play-based programming in Kindergarten and Junior Kindergartens is in place in all of our schools and all of our K and JK teachers have been given in-service in this programming.

Heritage and Science Fairs are being embedded into the regular curriculum and are running well, with much support and enthusiasm from the organizers and participants.

Self regulation has been introduced to all of our schools. This is a way of having students recognize their own behavioral issue and take steps to deal with them appropriately.

We have implemented a year-round calendar in one of our schools, Fort Good Hope. This has been well received by both staff and community.

We continue to struggle with offering a robust High School program in our small schools that have very few High School teachers. We are attempting to address this in a number of ways. In one school, we are piloting a distance education initiative together with ECE and the Beaufort Delta DEC. The start of this initiative has been delayed as a result of the personnel changes. The principals in all three schools have turned over and so the start has been delayed until the second semester.

Teacher turnover has been an issue of late. A lack of personnel continuity is detrimental to school programs. We are hopeful that the recent STIP initiative will improve teacher workload and mental health and reduce turnover.

## MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

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

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

The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

  
\_\_\_\_\_  
Seamus Quigg  
Superintendent  
Sahtu Divisional Education Council

Sept 24/  
Date

  
\_\_\_\_\_  
Harry Cassie, CPA, CGA, CFE, CMgr FCMI, BBA (Hons.)  
Comptroller  
Sahtu Divisional Education Council

09/24/18  
Date

## INDEPENDENT AUDITORS' REPORT

**To the Minister of Education, Culture and Employment of the GNWT  
To the Board of Trustees of the Sahtu Divisional Education Council**

We have audited the consolidated financial statements of the Sahtu Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2018, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 financial statements.

### Basis for Qualified Opinion

The Government of the Northwest Territories is responsible for the calculation and distribution of the Education Body's wages and benefits expenditure for public service employees, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Education Body's records. As a result, we were not able to determine whether any adjustments might be necessary to expenditure, liabilities or accumulated surplus.

## Independent Auditor's Report (continued)

### Qualified Opinion

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Sahtu Divisional Education Council as at June 30, 2018, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

### Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Financial Administration Act, that, in our opinion, proper books of account have been kept by the Education Body, the consolidated financial statements are in agreement therewith, and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Education Body.



ASHTON  
Chartered Accountants  
Business Advisors

Hay River, NT  
September 26, 2018

# Sahtu Divisional Education Council

Consolidated Statement of Financial Position

June 30, 2018

	2018	2017
<b>FINANCIAL ASSETS</b>		
Cash, Note 4	\$ 2,610,687	\$ 2,383,751
Special purpose funds, Note 5	399,280	284,044
Accounts receivable, Note 8	579,858	547,629
	<u>\$ 3,589,825</u>	<u>\$ 3,215,424</u>

## LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 267,292	\$ 151,621
Payroll liabilities, Note 10	1,517,270	1,548,928
Deferred revenue, Note 11	399,280	284,044
Other employee future benefits and compensated absences, Note 17	1,520,357	1,608,785
	<u>3,704,199</u>	<u>3,593,378</u>
Net Financial Assets (Deficit)	<u>\$ (114,374)</u>	<u>\$ (377,954)</u>

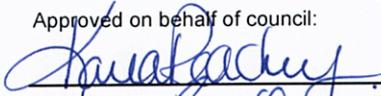
## NON-FINANCIAL ASSETS

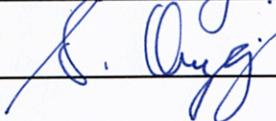
Prepaid expenses, Note 20	\$ 19,360	\$ 26,813
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<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>\$ (95,014)</b>	<b>\$ (351,141)</b>
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Contractual obligations, Note 22

Approved on behalf of council:

 \_\_\_\_\_ Chair

 \_\_\_\_\_ Superintendent

# Sahtu Divisional Education Council

## Consolidated Statement of Operations and Surplus

For the year ended June 30, 2018

	Budget 2018	Actual 2018	Actual 2017
<b>Revenue</b>			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 14,276,421	\$ 14,317,648	\$ 14,875,399
Teaching and Learning Centres	58,000	307,000	58,000
French Language Instruction	55,000	55,000	55,000
ECE Other Contributions, Note 31	55,000	53,077	180,717
Total ECE	14,444,421	14,732,725	15,169,116
GNWT Other Contributions, Note 32	-	377,575	403,276
Total GNWT	\$ 14,444,421	\$ 15,110,300	\$ 15,572,392
<b>Education council generated funds</b>			
Interest income	25,000	51,186	25,839
Other	12,650	151,211	117,032
	37,650	202,397	142,871
	14,482,071	15,312,697	15,715,263
<b>Expenses</b>			
Administration	1,181,157	1,057,308	1,623,503
School programs	9,490,041	10,331,123	10,456,331
Inclusive schooling	2,386,703	2,053,991	2,152,768
Operations and maintenance	150,150	140,359	146,342
Aboriginal languages	1,342,217	1,562,217	1,404,770
	14,550,268	15,144,998	15,783,714
Operating Surplus (Deficit) before other item	\$ (68,197)	\$ 167,699	\$ (68,451)
<b>Other item:</b>			
Other employee future benefits and compensated absences, Note 17	-	88,428	17,458
	\$ (68,197)	\$ 256,127	\$ (50,993)
Accumulated surplus (Deficit), beginning of year		\$ (351,141)	\$ (300,148)
Accumulated surplus (deficit), end of year		\$ (95,014)	\$ (351,141)
<i>Accumulated surplus (deficit) is comprised of the following:</i>			
Accumulated surplus (deficit), end of year		\$ (95,014)	\$ (351,141)
Post employment benefits Unamortized net actuarial (gain)/loss (Note 17)		728,440	914,961
Amortization of net actuarial (gain)/loss (included in current year deficit)		(96,400)	(106,391)
2018 (increase) decrease in Actuarial (gain)/loss		107,235	(80,131)
Revised accumulated surplus (deficit), end of the year		\$ 644,261	\$ 377,298

## Sahtu Divisional Education Council

Consolidated Statement of Changes in Net Assets (Debt)

For the year ended June 30, 2018

	2018	2017
Annual surplus (deficit)	\$ 256,127	\$ (50,993)
Change in prepaid expenses	7,453	(11,983)
Increase (decrease) in net financial resources	263,580	(62,976)
Net financial resources, beginning of year	(377,954)	(314,978)
Net financial resources, end of year	\$ (114,374)	\$ (377,954)

# Sahtu Divisional Education Council

## Consolidated Statement of Cash Flow

For the year ended June 30, 2018

	2018	2017
<b>Cash provided by (used in):</b>		
<b>Operating Transactions</b>		
Operating Surplus (Deficit)	\$ 256,127	\$ (50,993)
	256,127	(50,993)
Change in non-cash assets and liabilities:		
Accounts receivable	(32,229)	(213,112)
Accounts payable and accrued liabilities	115,671	(19,556)
Payroll liabilities	(31,658)	(358,161)
Deferred revenue	115,236	16,609
Post-employment benefits	(88,428)	(111,387)
Prepaid expenses	7,453	(11,983)
	86,045	(697,590)
Increase (Decrease) in cash and cash equivalents	342,172	(748,583)
Cash and cash equivalents, beginning of year	2,667,795	3,416,378
Cash and cash equivalents, end of year	\$ 3,009,967	\$ 2,667,795
Consists of:		
Cash	\$ 2,610,687	\$ 2,383,751
Special purpose funds	399,280	284,044
	\$ 3,009,967	\$ 2,667,795

## Sahtu Divisional Education Council

Consolidated Detail of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accom.	Operations & Maintenance	Administration	Aboriginal Languages	2018 Total	2018 Budget	2017 Total
<b>Salaries</b>									
Teachers' salaries	\$ 7,161,372	\$ 809,445	\$ -	\$ -	\$ -	\$ 1,157,728	\$ 9,128,545	\$ 9,410,018	\$ 9,278,139
Instruction assistants	5,359	823,939	-	-	-	66,421	895,719	863,961	910,971
Non-instructional staff	1,128,201	265,942	-	-	750,927	-	2,145,070	2,040,058	2,136,036
Board/Trustee honorarium	-	-	-	-	49,926	30,777	80,703	76,000	92,006
	8,294,932	1,899,326	-	-	800,853	1,254,926	12,250,037	12,390,037	12,417,152
<b>Employee Benefits</b>									
Employee benefits and allowances	21,668	-	-	-	-	-	21,668	38,000	26,108
Leave and termination benefits	388,227	-	-	-	-	-	388,227	367,888	1,055,390
	409,895	-	-	-	-	-	409,895	405,888	1,081,498
<b>Services Purchased/Contracted</b>									
Professional services	534,307	32,843	-	-	-	-	567,150	566,713	486,189
Postage and communication	43,227	-	-	-	35,157	-	78,384	36,500	80,687
Utilities									
Heating	6,729	-	-	-	-	-	6,729	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-	-
Travel	162,926	59,205	-	-	73,328	6,863	302,322	244,000	339,392
Student transportation (busing)	194,500	-	-	-	-	-	194,500	154,500	151,500
Advertising/printing/publishing	3,437	-	-	-	-	-	3,437	2,500	28,968
Maintenance and repair	19,242	-	-	5,700	-	-	24,942	35,000	43,554
Rentals and leases	9,595	-	-	134,659	-	-	144,254	106,750	132,696
Other contracted services	82,379	38,409	-	-	59,613	-	180,401	110,900	180,429
Other	28,525	-	-	-	61,268	41,542	131,335	80,500	124,162
	1,084,867	130,457	-	140,359	229,366	48,405	1,633,454	1,337,363	1,567,577
<b>Materials, Supplies and Freight</b>									
Materials	506,214	21,832	-	-	23,172	249,987	801,205	270,780	680,955
Freight	35,215	2,376	-	-	3,917	8,899	50,407	20,200	36,532
	541,429	24,208	-	-	27,089	258,886	851,612	290,980	717,487
<b>Contributions/Transfers</b>									
Transfers	-	-	-	-	-	-	-	126,000	-
<b>Debt Services</b>									
Other	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 10,331,123</b>	<b>\$ 2,053,991</b>	<b>\$ -</b>	<b>\$ 140,359</b>	<b>\$ 1,057,308</b>	<b>\$ 1,562,217</b>	<b>\$ 15,144,998</b>	<b>\$ 14,550,268</b>	<b>\$ 15,783,714</b>

# SAHTU DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-based Education Expenses

For the year ended June 30, 2018

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2018 Total
<b>Salaries</b>					
ALCBE teachers	\$ 1,157,728	\$ -	\$ -	\$ -	\$ 1,157,728
Language consultants	-	-	-	-	-
Instruction assistants	66,421	-	-	-	66,421
Non-instructional staff	-	-	-	-	-
Honoraria	-	-	-	-	-
Elders in schools	-	-	-	30,777	30,777
	1,224,149	-	-	30,777	1,254,926
<b>Employee Benefits</b>					
Employee benefits and allowances	-	-	-	-	-
<b>Services Purchased/Contracted</b>					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	5,314	-	-	-	5,314
Student transportation (busing)	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	10,682	-	30,860	-	41,542
	15,996	-	30,860	-	46,856
<b>Materials, Supplies and Freight</b>					
Materials	-	233,802	-	1,024	234,826
Freight	-	2,413	-	-	2,413
	-	236,215	-	1,024	237,239
<b>Total</b>	\$ 1,240,145	\$ 236,215	\$ 30,860	\$ 31,801	\$ 1,539,021

# Sahtu Divisional Education Council

Aboriginal Languages

For the year ended June 30, 2018

	July 1 to March 31	April 1 to June 30	Total
<b>Contribution Agreement</b>			
<b>Aboriginal Languages</b>			
Revenues			
Funding Received	\$ 307,000	\$ -	\$ 307,000
	307,000	-	307,000
Expenditure			
Salaries	210,547	114,773	325,320
Other O & M	-	-	-
	210,547	114,773	325,320
Net Surplus (Deficit)	\$ 96,453	\$ (114,773)	\$ (18,320)

# Sahtu Divisional Education Council

## Inclusive Schooling Expenses

For the year ended June 30, 2018

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
<b>Salaries</b>					
Regional Coordinator	\$ 809,445	\$ -	\$ -	\$ -	\$ 809,445
Program Support Teachers	823,939	-	-	-	823,939
Support Assistants	265,941	-	-	-	265,941
	<u>1,899,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,899,325</u>
<b>Employee Benefits</b>					
Employee benefits and allowances	-	-	-	-	-
<b>Services Purchased/Contracted</b>					
Professional/Technical Services	32,843	-	-	-	32,843
Travel	59,206	-	-	-	59,206
Student Transportation (Busing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rentals/Leases	-	-	-	-	-
Other contracted services	-	38,409	-	-	38,409
	<u>92,049</u>	<u>38,409</u>	<u>-</u>	<u>-</u>	<u>130,458</u>
<b>Materials, Supplies and Freight</b>					
Materials	21,832	-	-	-	21,832
Freight	2,376	-	-	-	2,376
	<u>24,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,208</u>
<b>Total</b>	<b>\$ 2,015,582</b>	<b>\$ 38,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,053,991</b>

# Sahtu Divisional Education Council

French Language Programs

For the year ended June 30, 2018

	ECE Contributions July 1 to June 30	Commitment from Sahtu July 1 to June 30	Expenses July 1 to June 30
<b>Special projects:</b>			
Core French Instruction	\$ 55,000	\$ 143,719	\$ 123,745

# Sahtu Divisional Education Council

Northern Distance Learning

For the year ended June 30, 2018

	Budget	Fort Good Hope	Total	July 1 to March 31	April 1 to June 30	Total
<b>Revenue</b>						
Education, Culture and Employment	\$ 73,185	\$ 73,185	\$ 73,185	\$ 73,185	\$ -	\$ 73,185
Other	-	-	-	-	-	-
	73,185	73,185	73,185	73,185	-	73,185
<b>Expenses</b>						
<b>Salaries/Wages</b>						
Instructional Staff	-	-	-	-	-	-
<i>Teachers</i>	-	-	-	-	-	-
<i>On-site support person</i>	50,000	37,844	37,844	32,873	4,971	37,844
Non-Instructional Staff	-	-	-	-	-	-
<i>Moodle (Online strategy)</i>	-	-	-	-	-	-
<i>DL Coordinator</i>	-	-	-	-	-	-
<i>PD - online learning field</i>	-	-	-	-	-	-
Other	-	15,957	15,957	8,334	7,623	15,957
	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>						
Network	23,185	33,072	33,072	33,072	-	33,072
Travel	-	-	-	-	-	-
<i>Coordinator travel</i>	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-
Communication	-	-	-	-	-	-
<i>In-service release</i>	-	-	-	-	-	-
Other	-	-	-	-	-	-
<i>IT support</i>	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>						
Computer Equipment	-	-	-	-	-	-
<i>Document cameras</i>	-	-	-	-	-	-
<i>Phone</i>	-	-	-	-	-	-
<i>Laptop</i>	-	-	-	-	-	-
<i>Video (Monopad)</i>	-	-	-	-	-	-
<i>Wireless adapters and splitter</i>	-	-	-	-	-	-
Freight	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total expenses</b>	73,185	86,873	86,873	74,279	12,594	86,873
<b>Net surplus/(deficit)</b>	\$ -	\$ (13,688)	\$ (13,688)	\$ (1,094)	\$ (12,594)	\$ (13,688)

# Sahtu Divisional Education Council

## Student Success Initiative Projects

For the year ended June 30, 2018

	School Year
Revenue	
Education, Culture and Employment	\$ 55,000
NWTTA	33,549
<b>Total Revenue</b>	<b>88,549</b>
Expenses	
Salaries and wages	
Facilitator fees (including per diems)	30,123
Substitute teacher wages	-
Staff (p/y)	-
Travel	
Facilitator travel	5,484
Air charter	-
Staff travel	3,799
Accommodations	9,935
Daily per diems	-
Workshop expenses	
Room rental	-
Refreshments	-
Resources	6,928
Miscellaneous (stationary/printing)	-
<b>Total Expenses</b>	<b>56,269</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 32,280</b>

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## Note 1. Nature of Organization

The Sahtu Divisional Education Council ("The Council") was established by the *Education Act* of the Government of the Northwest Territories (GNWT) by order of the Minister dated April 1, 1989. Its purpose is to administer and maintain the standards of education program defined under the *Education Act* in the communities in the Sahtu Region.

Consequently, the Council is dependent on funding from the Department of Education, Culture, and Employment (ECE) of the GNWT. Member Communities have formed local District Education Authorities (DEA) which have assumed responsibility to provide sufficient educational programs within their respective communities.

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

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

The accompanying consolidate financial statements include the operations of the Council, and the member District Education Authorities of Colville Lake, Deline, Fort Good Hope, Norman Wells, and Tulita.

## Note 2. Significant Accounting Policies

### (a) Basis of Accounting

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

### (b) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances, net of outstanding cheques, and short term highly liquid investments that are readily convertible to cash and with a maturity date of 90 days or less from the date of acquisition.

### (c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash, accountable funds, due from the GNWT and other accounts receivable.

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## Note 2. Significant Accounting Policies (continued)

### (c) Financial Instruments

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, accrued salaries, deferred revenue, post-employment benefits and accountable funds.

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

### (d) Non-financial Assets

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

### (e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The Minister grants to the Education Body the full occupancy and use of such facilities and equipment where required for the administration and delivery of education system programs. Capital assets with a value in excess of \$50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines by the GNWT. Capital assets with a value of less than \$50,000 are recorded as a current expenditure.

### (f) Revenue Recognition

#### *Government Transfers:*

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

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

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

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

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## (f) Revenue Recognition - (Continued)

### *GNWT – Regular Contributions:*

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

### *Other Contributions:*

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

### *Deferred Revenue:*

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

### *Investment Income:*

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

## (g) Infrastructure Funding

Any personnel, utilities, and leases infrastructure funding net surplus at the end of the fiscal year is recorded as a payable to the GNWT. Net deficits are not shown as receivable from the GNWT since these amounts are not repayable.

## (h) Budget Data

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

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

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

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

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

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## Note 2. Summary of Significant Accounting Policies (continued)

### (i) Measurement Uncertainty

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

### (j) Inventories Including Materials and Supplies

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

### (k) Payroll Liabilities

According to the Northwest Territories Teachers Association (NWTTA) and GNWT Collective Agreement, teaching staff have their salary issued by the GNWT bi-weekly pay system. NWTTA staff will have earned their annual salary by June 30th which provides for continued payment during the summer. GNWT Payroll for NWTTA starts with the annualized salary commitment for compensation and then allocates the complete payout of that value over the number of pay periods between August 1 and July 31. Pay periods falling in July are therefore accrued.

The duties and compensation base for UNW School Year employees are scheduled to align with the academic year although actual start dates and durations vary by specific location and job function. Accordingly, the Education Body determines the start dates of their UNW employees and accrues the related payroll liability as appropriate.

All other staff are accrued to include earnings to June 30.

### (l) Post-employment and Termination Benefits

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

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## Note 2. Summary of Significant Accounting Policies (continued)

### (m) Special Purpose Funds

School activity funds which are fully controlled by the Education Body with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefits.

Student activity funds which are controlled by students or parties other than the Education Body are not included even if custody of the funds is held by the Education Body.

## Note 3. Future Accounting Changes

### Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2019. Management is currently assessing the impact of the standard.

### Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

### Student Activity/Fiduciary Funds Policy

Student Activity/Fiduciary funds policy is currently under review by the GNWT - ECE for possible inclusion in Special Purpose Funds. At this time no formal directive has been released and, therefore management is unable to determine any impact that may exist on the financial statements.

# Sahtu Divisional Education Council

## Consolidated Statement of Operations and Surplus

For the year ended June 30, 2018

### Note 4. Cash and Cash Equivalents

	2018		2017	
Cash	\$	2,610,687	\$	2,383,751
Short term investments		-		-
	\$	2,610,687	\$	2,383,751

### Note 5. Special Purpose Funds

Special purpose funds consist of account balances held by each of the individual District Education Authorities for which the Education Body has control of when and how the funds are disbursed. Additionally, the SDEC administers funding for the Community Justice Committee.

	2018		2017	
Colville Lake	\$	8,000	\$	24,090
Deline		97,801		56,622
Fort Good Hope		67,522		62,010
Norman Wells		108,328		103,978
Tulita		75,069		37,344
SDEC (CJC)		42,560		-
	\$	399,280	\$	284,044

### Note 6. Restricted Assets - Not Applicable

### Note 7. Portfolio Investments - Not Applicable

### Note 8. Accounts Receivable

	Receivables 2018		AFDA 2018		Net 2018		Net 2017	
GNWT - ECE	\$	273,313	\$	-	\$	273,313	\$	180,730
GNWT - HSS		30,141		-		30,141		9,904
GNWT - MACA		137,852		-		137,852		22,950
GNWT - Justice		28,000		-		28,000		27,925
GNWT - ENR		-		-		-		320
Total Due from GNWT		469,306		-		469,306		241,829
WSCC		-		-		-		22,534
Other		223,216		112,664		110,552		283,266
	\$	692,522	\$	112,664	\$	579,858	\$	547,629

### Note 9. Inventories - Not Applicable

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

## Note 10. Accounts Payable and Accrued Liabilities

	2018	2017
Accounts payable and accrued liabilities		
GNWT	\$ 35,719	\$ 357
WSCC	-	22,534
Trade payables	231,573	128,730
	267,292	151,621
Payroll liabilities		
UNW School Year & NWTTA	1,442,360	1,482,231
Leave	74,910	66,697
	1,517,270	1,548,928
	\$ 1,784,562	\$ 1,700,549

## Note 11. Deferred Revenue

	2018	2017
MACA		
Active After School	\$ 66,500	\$ 76,500
Youth Contribution	28,977	1,655
Regional Youth Sports	42,375	46,740
Drama	-	5,000
Justice		
Community Justice	42,560	45,973
ITI		
Seed	-	5,000
ECE		
Northern Distance Learning	82,340	
Library	107,128	103,176
HSS		
Nutrition North	29,400	-
	\$ 399,280	\$ 284,044

Note 12. Contribution Repayable - Not Applicable

Note 13. Due From and To the Government of Canada - Not Applicable

Note 14. Capital Lease Obligations - Not Applicable

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Not Applicable

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## Note 17. Other employee future benefits and compensated absences

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

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

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

### Valuation results

The actuarial valuation was completed as at March 31, 2017. 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 Terminations Benefits for the consolidated Government.

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

## Note 17. Other employee future benefits and compensated absences (continued)

	Severance and removal	Compensated Absences	2018	2017
<b>Changes in Obligation</b>				
Accrued benefit obligations beginning of the year	\$ 749,527	\$ 130,818	\$ 880,345	\$ 805,211
Current period benefit cost	54,024	16,751	70,775	63,095
Interest accrued	24,035	4,462	28,497	25,836
Benefits payments	(35,136)	(56,164)	(91,300)	(93,928)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	(134,560)	27,325	(107,235)	80,131
Accrued benefit obligation end of year	657,890	123,192	781,082	880,345
Unamortized net actuarial gain	652,521	86,754	739,275	728,440
Net future obligation	1,310,411	209,946	1,520,357	1,608,785
<b>Benefits Expense</b>				
Current period benefit cost	54,024	16,751	70,775	63,095
Interest accrued	24,035	4,462	28,497	25,836
Plan amendments	-	-	-	-
Amortization of actuarial gains	(78,654)	(17,746)	(96,400)	(106,389)
	(595)	3,467	2,872	(17,458)

The discount rate used to determine the accrued benefit obligation is an average of 3.3%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	Total
2019	\$ 118,593	\$ 20,271	\$ 138,864
2020	113,241	19,148	132,389
2021	94,238	18,133	112,371
2022	75,108	14,999	90,107
2023	57,914	12,515	70,429
	\$ 459,094	\$ 85,066	\$ 544,160

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

Note 18. **Trust Assets and Liabilities under Administration - Not Applicable**

Note 19. **Tangible Capital Asset - Not Applicable**

Note 20. **Prepaid Expenses**

	2018	2017
Prepaid expenses	\$ 19,360	\$ 26,813

Note 21. **GNWT Assets Provided at No Cost**

	Cost	Accumulated Amortization	Net Book Value	
			2018	2017
Buildings				
Schools and colleges	\$ 66,238,478	\$ 21,236,760	\$ 45,001,718	\$ 46,310,770
Staff Housing	275,800	100,957	174,843	187,184
	\$ 66,514,278	\$ 21,337,717	\$ 45,176,561	\$ 46,497,954

Note 22. **Contractual Obligations**

The Education Body has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2018.

	Expires in Fiscal Year *	2019	2020 and thereafter	Total
Commercial and residential leases	2023	\$ 106,752	\$ 427,008	\$ 533,760

\* Refers to the last fiscal year of all agreements in that line category

The lease on the Council's office expires on August 31, 2023. A 15 year lease agreement was entered into at the Edward Hodgson Building with monthly lease payments starting September 1, 2008. From September 1, 2008 to August 31, 2018 the annual lease payments will remain at \$106,752. After 10 years, the lease amount will be adjusted based on the expected market conditions for the following 5 years.

In addition, the Council is responsible for its proportionate share of utilities and cleaning services received during its term of occupancy.

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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## Note 23. Contingencies - Not applicable

## Note 24. Related Parties and Inter-Entity Transactions

The Education Body is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Education Body enters into transactions with these entities in the normal course of operations. The Education Body is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by Public Works and Services. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note. There are no related party balances not disclosed elsewhere.

## Note 25. Budget

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget, as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Education Body which may or may not include the establishment of a tax levy to support the approved budget in accordance with Section 135, Assessment and Taxation, of the Education Act.

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

The budget figures presented are those approved by the Minister of education, Culture and Employment on June 13, 2017 and have not been audited.

## Note 26. Economic Dependence

The Sahtu District Education Council received its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that Sahtu District Education Council operations would be significantly affected.

## Note 27. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2018.

### Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Education Body has little exposure to credit risk as the majority of its revenues originate from government sources with strong credit worthiness.

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

## Note 27. Financial Instruments (continued)

### Liquidity

Liquidity risk is the risk the Education Body will not be able to meet its obligations as they come due. The Education Body manages its liquidity requirements by preparing detailed cash budgets and having cash available on hand to meet its obligations.

### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk.

### Currency risk

The Education Body deals exclusively in Canadian funds and therefore has no currency risk.

### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. The Education Body minimizes risk through its normal operating and financing activities and maintains cash in a general bank account.

## Note 28. Expenses by Object

	2018	2018	2017
	Budget	Actual	Actual
Salaries	\$ 12,390,037	\$ 12,250,037	\$ 12,417,152
Employee Benefits	405,888	409,895	1,081,498
Services Purchased/Contracted	1,337,363	1,633,454	1,567,577
Materials, Supplies and Freight	290,980	851,612	717,487
Debt Services	-	-	-
	\$ 14,424,268	\$ 15,144,998	\$ 15,783,714

## Note 29. Subsequent Events - Not Applicable

## Note 30. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation.

## Note 31. Other ECE Revenue

	2018	2017
Library	\$ 140,000	\$ 140,000
Distance learning	73,185	-
LMAPD	24,000	-
Self regulation	4,000	18,750
Literacy Initiative	-	10,838
Infrastructure funding	-	34,512
Less: Deferred revenue & contributions repaid	(188,108)	(23,383)
	\$ 53,077	\$ 180,717

# Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

## Note 32. GNWT - Other Contributions

	2018	2017
MACA		
Active After School	\$ 66,500	\$ 76,500
Youth Contribution	56,670	-
Regional Youth Sports	49,075	46,300
Volunteer	2,000	-
Puppeteer	5,000	-
Youth Heritage	4,227	-
On the land	4,442	-
Local Sport Leader's Development	-	5,000
TAKT	-	8,000
Drama	-	5,000
Youth Pride	-	5,000
HSS		
Drop The Pop	8,500	8,190
Nutrition North	28,000	29,332
ITI		
Seed	-	5,000
Agriculture	-	5,000
Greenhouse Project	-	7,000
Justice		
Community Justice	56,000	55,850
Other		
Aurora College ALCIP	-	177,100
On the land	26,000	-
Less: Deferred revenue & contributions repaid	71,161	(29,996)
	\$ 377,575	\$ 403,276

## Note 33. Contingent Assets

## Note 34. Contractual Rights

# Sahtu Divisional Education Council

Schedule A-1 - Statement of Council Operations and Financial Position (Non-Consolidated)

For the year ended June 30, 2018

	<b>2018 Budget</b>	<b>2018 Actual</b>	2017 Actual
Revenue			
Government of the Northwest Territories	\$ 14,444,421	\$ 15,110,300	\$ 15,572,392
Other education body generated funds	37,650	202,397	142,871
	<u>14,482,071</u>	<u>15,312,697</u>	<u>15,715,263</u>
Expenditure			
Administration	1,181,157	960,194	1,504,965
School programs	9,490,041	9,904,708	10,106,659
Inclusive schooling	2,386,703	2,053,991	2,152,768
Operations and maintenance	150,150	140,359	146,342
Aboriginal languages	1,342,217	1,539,021	1,401,190
	<u>14,550,268</u>	<u>14,598,273</u>	<u>15,311,924</u>
Excess (Deficiency) of Revenue over Expenditure	\$ (68,197)	\$ 714,424	\$ 403,339
Accumulated surplus (deficit), beginning of year		2,353,231	1,949,892
Accumulated surplus (deficit), end of year		<u>\$ 3,067,655</u>	<u>\$ 2,353,231</u>

## SATHU DIVISIONAL EDUCATION COUNCIL

Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	2018 Total
<b>Salaries</b>								
Teachers' salaries	\$ 7,161,372	\$ 809,445	\$ -	\$ -	\$ -	\$ 1,157,728	\$ -	\$ 9,128,545
Instruction Assistant	5,359	823,939	-	-	-	66,421	-	895,719
Non Instructional Staff	963,344	265,942	-	-	707,412	-	-	1,936,698
Board/Trustee Honoraria	-	-	-	-	15,587	30,777	-	46,364
	8,130,075	1,899,326	-	-	722,999	1,254,926	-	12,007,326
<b>Employee Benefits</b>								
Employee benefits and allowances	21,668	-	-	-	-	-	-	21,668
Leave and termination benefits	388,227	-	-	-	-	-	-	388,227
	409,895	-	-	-	-	-	-	409,895
<b>Services Purchased/Contracted</b>								
Professional/Technical Services	534,307	32,843	-	-	-	-	-	567,150
Postage/Communication	43,227	-	-	-	35,157	-	-	78,384
Utilities	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-
Travel	91,751	59,205	-	-	73,328	5,314	-	229,598
Student Travel (busing)	194,500	-	-	-	-	-	-	194,500
Advertising/Printing/Publishing	3,437	-	-	-	-	-	-	3,437
Maintenance/Repair	19,242	-	-	5,700	-	-	-	24,942
Rentals/Leases	-	-	-	134,659	-	-	-	134,659
Other - Contracted Services	82,379	38,409	-	-	59,613	-	-	180,401
Other - Miscellaneous	28,525	-	-	-	45,553	41,542	-	115,620
	997,368	130,457	-	140,359	213,651	46,856	-	1,528,691
<b>Materials, Supplies and Freight</b>								
Materials	337,840	21,832	-	-	19,627	234,826	-	614,125
Freight	29,530	2,376	-	-	3,917	2,413	-	38,236
	367,370	24,208	-	-	23,544	237,239	-	652,361
<b>Contributions and Transfers</b>								
Transfers to DEAs	-	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-	-
<b>Amortization</b>								
	-	-	-	-	-	-	-	-
<b>Debt Services</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 9,904,708</b>	<b>\$ 2,053,991</b>	<b>\$ -</b>	<b>\$ 140,359</b>	<b>\$ 960,194</b>	<b>\$ 1,539,021</b>	<b>\$ -</b>	<b>\$ 14,598,273</b>

## SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-1 District Education Authorities  
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ -	126,000	121,000
GNWT	-	617,739	398,893
Other	-	-	-
Deferred Revenue	-	(120,164)	(20,467)
Contributions Repaid	-	(47,964)	(25,172)
	-	449,611	353,254
<b>Total revenue</b>	-	575,611	474,254
<b>Expenditure</b>			
Administration	-	97,114	118,538
School programs	-	426,415	349,672
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	23,196	3,580
	\$ -	546,725	471,790
Surplus (Deficit)	-	28,886	2,464
Opening equity		50,564	48,100
Closing equity	\$	79,450	\$ 50,564
<b>Composition of Ending Accumulated Surplus</b>			
Cash	\$	-	\$ -
Accounts receivable		79,450	50,564
Accounts payable		-	-
	\$	79,450	\$ 50,564

## SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses

Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accom.	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
<b>Salaries</b>							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	164,857	-	-	-	43,515	-	208,372
Board/Trustee Honorarium	-	-	-	-	34,339	-	34,339
	164,857	-	-	-	77,854	-	242,711
<b>Employee Benefits</b>							
Employee Benefits and Allowances	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
<b>Utilities</b>							
Heating	6,729	-	-	-	-	-	6,729
Electricity	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-
Travel	71,175	-	-	-	-	1,549	72,724
Student Transportation (busing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	9,595	-	-	-	-	-	9,595
Other - Fees	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	15,715	-	15,715
	87,499	-	-	-	15,715	1,549	104,763
<b>Materials/Supplies/Freight</b>							
Materials	168,374	-	-	-	3,545	15,161	187,080
Freight	5,685	-	-	-	-	6,486	12,171
	174,059	-	-	-	3,545	21,647	199,251
<b>Total</b>	<b>\$ 426,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,114</b>	<b>\$ 23,196</b>	<b>546,725</b>

# COLVILLE LAKE

District Education Authority  
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ -	\$ 17,000	\$ 16,000
GNWT	-	18,125	24,090
Other	-	-	-
Deferred Revenue	-	15,700	(12,376)
Contributions Repaid	-	(11,956)	(7,567)
	-	38,869	20,147
<b>Expenses</b>			
Administration	-	13,638	10,005
School programs	-	21,869	4,146
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	-	35,507	14,151
Surplus (Deficit)	-	3,362	5,996
Opening equity		19,386	13,390
Closing equity	\$	22,748	\$ 19,386
<b>Composition of Closing Equity</b>			
Cash	\$	-	\$ -
Accounts Receivable		22,748	19,386
Accounts Payable		-	-
	\$	22,748	\$ 19,386

## COLVILLE LAKE

District Education Authority  
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
<b>Salaries</b>							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	9,555	-	9,555
	-	-	-	-	9,555	-	9,555
<b>Employee Benefits</b>							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	11,925	-	-	-	-	-	11,925
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other	-	-	-	-	4,083	-	4,083
	11,925	-	-	-	4,083	-	16,008
<b>Materials/Supplies/Freight</b>							
Materials	9,944	-	-	-	-	-	9,944
Freight	-	-	-	-	-	-	-
	9,944	-	-	-	-	-	9,944
<b>Total</b>	<b>\$ 21,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,638</b>	<b>\$ -</b>	<b>35,507</b>

## DELINE

District Education Authority  
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 26,000	\$ 25,000
GNWT	-	118,769	85,200
Other	-	-	-
Deferred Revenue	-	(42,254)	(6,266)
Contributions Repaid	-	(13,760)	(6,753)
	-	88,755	97,181
Expenses			
Administration	-	18,229	25,449
School programs	-	55,929	68,600
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	6,826	3,580
	-	80,984	97,629
Surplus (Deficit)	-	7,771	(448)
Opening equity		1,942	2,390
Closing equity	\$	9,713	\$ 1,942
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		9,713	1,942
Accounts Payable		-	-
	\$	9,713	\$ 1,942

## DELINE

District Education Authority  
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
<b>Salaries</b>							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	32,938	-	-	-	10,618	-	43,556
Board/Trustee Honoraria	-	-	-	-	4,066	-	4,066
	32,938	-	-	-	14,684	-	47,622
<b>Employee Benefits</b>							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Materials/Supplies/Freight</b>							
Materials	20,586	-	-	-	3,545	340	24,471
Freight	2,405	-	-	-	-	6,486	8,891
	22,991	-	-	-	3,545	6,826	33,362
<b>Total</b>	\$ 55,929	\$ -	\$ -	\$ -	\$ 18,229	\$ 6,826	\$ 80,984

# FORT GOOD HOPE

District Education Authority  
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ -	\$ 26,000	\$ 25,000
GNWT	-	193,628	72,047
Other	-	-	-
Deferred Revenue	-	(5,562)	3,162
Contributions Repaid	-	(1,055)	(594)
	-	213,011	99,615
<b>Expenses</b>			
Administration	-	24,196	17,725
School programs	-	179,011	74,615
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	8,000	-
	-	211,207	92,340
Surplus (Deficit)	-	1,804	7,275
Opening equity		6,859	(416)
Closing equity	\$	8,663	\$ 6,859
<b>Composition of Closing Equity</b>			
Cash	\$	-	\$ -
Accounts Receivable		8,663	6,859
Accounts Payable		-	-
	\$	8,663	\$ 6,859

## FORT GOOD HOPE

District Education Authority  
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
<b>Salaries</b>							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	68,294	-	-	-	11,250	-	79,544
Board/Trustee Honoraria	-	-	-	-	9,667	-	9,667
	68,294	-	-	-	20,917	-	89,211
<b>Employee Benefits</b>							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	48,628	-	-	-	-	-	48,628
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	9,595	-	-	-	-	-	9,595
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	3,279	-	3,279
	58,223	-	-	-	3,279	-	61,502
<b>Materials/Supplies/Freight</b>							
Materials	51,265	-	-	-	-	8,000	59,265
Freight	1,229	-	-	-	-	-	1,229
	52,494	-	-	-	-	8,000	60,494
<b>Total</b>	\$ 179,011	\$ -	\$ -	\$ -	\$ 24,196	\$ 8,000	\$ 211,207

# NORMAN WELLS

District Education Authority  
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ -	\$ 30,000	\$ 29,000
GNWT	-	165,342	160,146
Other	-	-	-
Deferred Revenue	-	(50,324)	(17,662)
Contributions Repaid	-	474	(770)
	-	145,492	170,714
<b>Expenses</b>			
Administration	-	18,727	46,041
School programs	-	115,492	141,714
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	-	134,219	187,755
Surplus (Deficit)	-	11,273	(17,041)
Opening equity		2,724	19,765
Closing equity	\$	13,997	\$ 2,724
<b>Composition of Closing Equity</b>			
Cash	\$	-	\$ -
Accounts Receivable		13,997	2,724
Accounts Payable		-	-
	\$	13,997	\$ 2,724

## NORMAN WELLS

District Education Authority  
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
<b>Salaries</b>							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	38,203	-	-	-	10,857	-	49,060
Board/Trustee Honoraria	-	-	-	-	7,870	-	7,870
	38,203	-	-	-	18,727	-	56,930
<b>Employee Benefits</b>							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	6,729	-	-	-	-	-	6,729
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	-	-	-
Other - Fees	-	-	-	-	-	-	-
	6,729	-	-	-	-	-	6,729
<b>Materials/Supplies/Freight</b>							
Materials	69,429	-	-	-	-	-	69,429
Freight	1,131	-	-	-	-	-	1,131
	70,560	-	-	-	-	-	70,560
<b>Total</b>	\$ 115,492	\$ -	\$ -	\$ -	18,727	\$ -	134,219

# TULITA

## District Education Authority Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ -	\$ 27,000	\$ 26,000
GNWT	-	121,875	57,410
Other	-	-	-
Deferred Revenue	-	(37,724)	12,675
Contribution Repayable	-	(21,667)	(9,488)
	-	89,484	86,597
<b>Expenses</b>			
Administration	-	22,324	19,318
School programs	-	54,114	60,597
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	8,370	-
	-	84,808	79,915
Surplus (Deficit)	-	4,676	6,682
Opening equity		19,653	12,971
Closing equity	\$	24,329	\$ 19,653
<b>Composition of Closing Equity</b>			
Cash	\$	-	\$ -
Accounts Receivable		24,329	19,653
Accounts Payable		-	-
	\$	24,329	\$ 19,653

# TULITA

District Education Authority  
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
<b>Salaries</b>							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	25,422	-	-	-	10,790	-	36,212
Board/Trustee Honoraria	-	-	-	-	3,181	-	3,181
	25,422	-	-	-	13,971	-	39,393
<b>Employee Benefits</b>							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	10,622	-	-	-	-	1,549	12,171
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	8,353	-	8,353
	10,622	-	-	-	8,353	1,549	20,524
<b>Materials/Supplies/Freight</b>							
Materials	17,150	-	-	-	-	6,821	23,971
Freight	920	-	-	-	-	-	920
	18,070	-	-	-	-	6,821	24,891
<b>Total</b>	\$ 54,114	\$ -	\$ -	\$ -	22,324	\$ 8,370	\$ 84,808