



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

September 28, 2018



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Purpose of the Annual Report

The Dettah District Education Authority (DDEA) 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.

An 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 DDEA 2017-2018 Operating Plan.

DDEA Operating Environment

School Profiles and Student Enrolment

DDEA consists of one school, Kaw Tay Whee (KTW), with 47 students in 2017-2018 school year. KTW is the community school of Dettah. The population of Dettah is approximately 250. It is located on the Great Slave Lake in the North Slave Region of the Northwest Territories.

KTW offers Junior Kindergarten to Grade Eight programming, as well as limited Career Technology Studies credits. At times, parents of Grade Nine students following an Individual Education Program (IEP) may request that their child remain at KWT in order to continue to work on IEP goals. In consultation with the family and student, and the DEA, KTW tries to accommodate such requests, whilst ensuring that a plan to move forward with transitioning to high school also occurs.

Beginning in September 2017, KTW offered an alternative high school program for Grades 10-12.

KTW houses a library and a computer lab with internet access. Both of these spaces are open to the wider community of Dettah during the school day.



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

Table 1: DDEA School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
<i>Kaw Tay Whee School</i>	<i>Dettah</i>	<i>JK-8</i>	<i>47</i>	<i>3</i>

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

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KWT	1	3	3	3	3	4	7	2	4	2	3	6	4	2
DEA Total			47											

Student and Teacher Population

The school employs six full-time employees and one part-time custodian. Over 50% of employees have worked in the school for ten years or longer. The school is organized in four classrooms, and each classroom teacher teaches multiple grades. Previously, the school has employed a custodian as a half-time employee. While the school was budgeted for a .35 custodial position in the past fiscal year, it still employed a custodian as a half-time position in light of the fact that work involved in the position remained the same this year, despite a slight decrease in the student enrollment.

Similarly, the school was budgeted for less than three full time teaching positions. In light of the fact that the work involved in planning for, and delivering classroom instruction was the same this year despite slight decreases to student enrollment, the school still employed three full-time teaching positions. In both the case of the custodian position and the full-time teaching positions, the school covered these additional costs by accessing surpluses in the school's budget.

The DEA is also responsible for other services that are not fully provided for through the funding formula, including superintendency fees (\$27, 500.00), a school bus (funded for \$40,000.00; with an actual cost of over \$60, 000.00), and audit fees (approximately \$15,000.00). The DEA is funded for a .20 of a school secretary position (\$16, 856.00), and as the DEA is not funded for a comptroller position, this funding is allocated toward bookkeeper fees.

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

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



The school serves a small population and embraces a whole-child philosophy. Almost all students at KTW self-identify as Dene.

DDEA Governance

DDEA Governance

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

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

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

As the DEA contracts only Superintendency services from Yellowknife Education District Number One.

The teaching-principal/RISC is responsible for direct-correspondence and reporting on behalf of the DDEA; frequently completing reports and documents required by entire DECs.

Some examples include The Accountability Framework and the associated Operating Plan and Annual Report, The Safe Schools Plan, and the Inclusive Schooling Compliance Tool. This is important to note; as the principal also has teaching responsibilities and is responsible for completing tasks that are undertaken by entire district offices in other parts of the territory

Governance Training

No formal governance training took place in the 2017-2018 school year. In part, this was due to the fact that DDEA had no new members in the 2017-2018 year. As well, all DDEA meetings include active, situational-based training and learning opportunities for members.



District Education Authority Meetings

The DDEA meets on a monthly basis, with occasional extra meetings should an identified and specific need arise; for example an unexpected issue with staffing, funding, or a serious event in the school or community requiring action or assistance on the part of the members. The DEA may also meet for Education Authority development. In 2017-2018, DDEA met monthly between September and June on the 2nd Thursday of each month. Ten monthly meetings occurred in the 2017-2018 school year.

In addition to meeting as a whole, the Dettah District Education Authority has two main committees, comprised of the hiring committee and the finance committee. Each committee has two members, and the chairperson may attend these meetings at his or her discretion.

Table 3: DEA Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 14 2017		Yes	
2	October 12 2017		Yes	
3	November 9 2017		Yes	
4.	December 14 2017		No	Rescheduled and completed due to member travel/availability
5	January 11 2018		Yes	
6	February 8 2018		Yes	
7	March 8 2018		Yes	
8	April 12 2018		Yes	
9	May 10 2018		Yes	
10	June 14 2018		No	Rescheduled and completed due to member travel/availability



Language, Culture and Identity

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

Wiiliideh Language Program – Our Languages Curriculum (small scale pilot)

Priorities in the 2017-2018 school year:	Through the Wiiliideh Language Program, students are provided Wiiliideh Language instruction 5 times each week. During this time, the history of the Yellowknives Dene First Nation, the legends of the Yellowknives Dene First Nation, and the language are all explored.
Achieved results:	<ul style="list-style-type: none"> • As part of the Wiiliideh Language Program, KTW was unexpectedly able to pilot the Indigenous Languages: Our Languages Curriculum (OLC) in 2017-2018 for all students, in all grades. • Through the OLC, all students in all grades had access to new language resources throughout the year. • All students in all grades participated in 30 minutes of Wiiliideh Language Program instruction, 4 times per week. • All students in all grades learned phrases and questions like: “May I go to the washroom/ get a drink?” “Sit down” “Stand up.” • All students in all grades learned words for the household, family units, the outdoors, and school items. • All students in all grades learned a special “mystery Wiiliideh phrase” each week. • KTW students produced a film for the Dead North Film Festival, and included use of the Wiiliideh language throughout their film.

School wide Dene Laws and Dene Kede Themes

Priorities in the 2017-2018 school year:	<p>Our culturally-responsive school embraces a new Dene Law and Dene Kede theme each month, following a three year planned cycle. This approach acts as cornerstones of our learning for that month. The exploration of these themes frequently includes Key Cultural Experiences that may occur in the school through a guest such as an Elder; or out on the land. Our measures of success are in the products that students create to show evidence of learning; including samples of writing and other pieces of published works, pieces of original artwork based in the Dene Tradition, and the speaking of the Wiiliideh language related to themes.</p> <p>As the Dene Kede is the founding curricular document in the Northwest Territories; teachers at Kaw Tay Whee School plan in an integrated manner; across the curriculum; for example a Dene Kede animal theme (ie: beaver) would include related science and social studies lessons, story-telling from an Elder, related literature, and research. Activities are planned by classroom (MAG) teachers to carefully align with other curricular outcomes and student learning levels and interest. Key Cultural Experiences are usually done in a whole-school format, with a variety of activities for students to choose from.</p>
Achieved results:	<ul style="list-style-type: none"> • In 2017-2018, all students in all grades, as well as all KTW teachers participated in a 5-day camp on the land as a school. Activities included



working with an Elder, working on many different animals, drumming and hand-games (for the boys), fire building, bird and bug watching and identification (with manuals), outdoor cooking, storytelling with an Elder, and reading theme-related legends and stories. Setting up a wall tent in the back of the school ensured that our youngest students had opportunities to come and go in natural time with their attention spans; and that our oldest learners had a chance to explore the activities more in depth.

- After the close of camp, some students wrote essays, photo essays, and published comic books to demonstrate and show evidence of their learning. Infusing technology through assigning interested students as “camp photographers” was a positive strategy; these students also understood that in their role as photographer, they were free to share the camera with others so they could participate in activities as well.
- The school operates on a three-year planning cycle for Dene Kede themes and the Dene Laws. The schedule aligns with the seasons and guides appropriate outdoor and learning activities. 2017-2018 was year one of this three-year planning cycle.

Annual Birch Sap Harvest

Priorities in the 2017-2018 school year:

Our school spends part of each day for close to two weeks on the land harvesting birch sap each Spring. We are part of a cooperative, and use this time to practice being on the land, using the Wiilideh language, working with an Elder and learning about local history and stories, while engaging in active living. As the culminating event, we bottle the sap after it is boiled into syrup. The event is meant to engage the community, building school-and community relationships, as well as to preserve and share community knowledge.

Achieved results:

- This program ran for two full weeks in the spring, as planned; including time on the land harvesting, as well as classroom time preparing, and working on related activities and learning experiences.
- Daily harvest occurred for about 70 minutes each day; and then regular classes resumed.
- Students spent two full days on the land to begin the harvest and bottle the syrup.
- We worked with a film producer to create the film in the link provided, showcasing this event and its role in supporting the preservation of community-based knowledge:
<https://vimeo.com/277552810> (password: Birch)

Key Aboriginal Cultural Experiences

Priorities in the 2017-2018 school year:

In connection with seasons, the Dene Kede themes and the Dene Laws, students engage in a number of culturally relevant experiences important to the Dene People. Working with Elders and Cultural Experts, students engage in learning experiences on the land, engage with traditional arts, and explore the history and traditional ways of knowing and being of the Yellowknives Dene First Nation. These experiences occur several times throughout the year, during all seasons. Many times, these experiences are linked closely to Dene Kede themes. These experiences are an important part of our school culture, and while the general theme and activity is planned for the whole school; the



<p>Achieved results:</p>	<p>depth of participation is differentiated by age level.</p> <p>Experiences begin with pre-teaching and an examination of personal knowledge, as well as an exploration of the knowledge students wish to learn. After the experiences occur, students re-construct their learning in the form of a product to share with a wider audience; for example a piece of writing, art, or a blog post.</p> <p>Frequently, the experiences are planned in advance; while sometimes they occur with little notice; depending on the availability of a certain type of animal or arrival of a person with specific expertise. As a small community school, we strive to be flexible and open to working with Cultural Experts who are interested in passing on the teachings to our students.</p> <ul style="list-style-type: none"> • All students in all grades took place in seasonally appropriate activities that aligned with community interests and planned Dene Kede theme activities including: berry picking, KTW camp week, and sessions from Cultural Experts in harvesting (described below). • Along with sessions on harvesting specific animals, all students in all grades had opportunities to practice traditional art forms such as fish scale art, in keeping with the philosophy of using the whole animal.
<p>Aboriginal Role Model Program</p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>In 2012, KTW introduced the “Aboriginal Role Model Program” with the intent to promote careers and post secondary education. Students co-constructed criteria related to what they thought a role model should be and decided that high school graduation, current full-time employment, and going on a vacation were the requirements. Students have had guests including famous Aboriginal authors, singers, Elders, and a Naturopathic Doctor, and a Standing Rock activist. It is important to note that other Aboriginal special guests who do not fit this criteria also visit the school, and teach about traditional skills, arts, and share stories. This program occurs several times throughout the school year, depending on the number of Role Models available, and on student interest.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • All students in all grades, and all teachers participated in visits from community-based Cultural Experts who provided teaching on hunting and preparation of the following animals: swan, otter, beaver, and duck. These opportunities took place over the course of several sessions. These opportunities provided students with examples of community-based, Aboriginal role models who have strong skills in areas of hunting, trapping, harvesting and other traditional skills.

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.



All Day Food Program and Weekend Food Packs

Priorities in the 2017-2018 school year:	The school will continue to offer a full-day healthy and nutritious food program for students. The program is comprised of a variety of fresh fruit each morning, a balanced and from-scratch lunch; consisting of ingredients from at least three food groups, as well as additional snacks for students in need. Additionally; some students access extra food for weekends.
Achieved results:	<ul style="list-style-type: none"> • Breakfast, lunch, and snacks provided for all students, every day through the school year as planned. • Weekend food packs provided for some students, every weekend throughout the school year as planned.

All-season Outdoor Education Program

Priorities in the 2017-2018 school year:	As physical activity is an important cornerstone of wellness, our students engage in outdoor education and activity in all seasons. Winter activities include skiing, snowshoeing, and ice-fishing. Fall and Spring activities include gardening, biking, scootering, skateboarding, and canoeing. Students have the opportunity to give input to this programming, and their ideas help our programs grow and change. These programs occur all year long, depending on the weather and safety. These programs both compliment our Physical Education program, and are offered as additional programming. In spending time outside with students, on the traditional lands of the Yellowknives Dene First Nation, being engaged in a variety of physical activities, we hope to support the continued development of a love for the land, a curiosity about the world around us, and a connection to the personal identity and culture of our students as Dene people.
Achieved results:	<ul style="list-style-type: none"> • Winter activities with all students in all grades, took place weekly and included: cross country skiing, snowshoeing, ice-fishing, fat bikes. Fat biking was especially popular with students in the 2017-218 school year. • Fall and spring activities with all students in all grades, took place weekly and included: gardening, biking, scootering, skateboarding.

Public Health Support

Priorities in the 2017-2018 school year:	We have developed a strong relationship with public health, and offer “workshop style” learning experiences for students on topics such as “family life”, “sexuality”, “drugs and alcohol”, “personal safety”, “healthy relationships”, “puberty”, “how to handle stress” and “body image”. These workshops are interactive and informal, and give students chances to ask questions and explore material related to the topics. We hope to continue to build on this successful model to assist students in adding to their personal toolboxes of skills. These workshops typically occur 3-4 times each school year, depending on the availability of the Public Health Nurse.
Achieved results:	<ul style="list-style-type: none"> • Continuation of learning about Self-Regulation through continued professional reading, and the use of materials and strategies provided through the use of self-regulation funding; including the classroom toolboxes, guitars, and micro-climates throughout the school. • All students in all grades, and all teachers, participated in a cannabis webinar. • All staff were trained in the administration of Naloxone, the antidote for



fentanyl.

- KTW School offered a school-based community flu vaccine clinic, available to all students in all grades, as well as the community at large.
- All students in all grades had the opportunity to participate in school-based regular immunization, and immunization catch-up clinics with Public Health.
- All students in all grades participated in Public Health and RCMP visits and informational sessions.

Teaching and Learning

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

Teaching Partners for Unit Co-Design

Priorities in the 2017-2018 school year:

Our school pairs and will continue to pair newer teachers with master teachers to design units of study, following the backwards design method. Additionally, the master teachers will continue to do many demonstration lessons, followed by de-briefing meetings. This approach allows for newer teachers to better understand how to differentiate and deliver multi-layered lessons in the MAG –Multi Age Group environment. It also assists newer teachers in understanding how to set high expectations for student learning and student work quality. Collaboration is a very important part of our school culture, and ensuring that teachers are supported in their endeavors to craft meaningful, culturally relevant, and engaging learning opportunities is crucial for student success. This process is on-going throughout the entire school year.

Achieved results:

- In 2017-2018 there were no new teachers at KTW School. As such, teaching partnership for the purpose of co-design took place throughout the year with all teachers, and involved the following steps: modeling, coaching, debriefing, development of instructional strategies and plans. Each teacher participated in both the role of the coach and the receiver of feedback and as a result, improved their teaching practice by receiving constructive feedback and implementing strategies based on this feedback, and by observing another teacher's strategies and thinking critically about approaches used by other teachers that could be beneficial in their own teaching practice.
- The Program Support Teachers and Regional Inclusive Schooling Coordinator worked with each teacher to form the school based support team and help develop strategies to address needs in the classroom; including strategies for supporting multiple needs and levels in one classroom, strategies for supporting students struggling with specific learning objectives, and strategies for fostering positive classroom relationships.

Professional Learning



Priorities in the 2017-2018 school year:

Dettah DEA is responsible for providing professional learning opportunities to build the capacity of their education staff in the North. These opportunities are planned in alignment with both ECE and Dettah DEA priorities. Only group-based professional learning opportunities are included.

Achieved results:

KTW School staff participate in professional development opportunities offered by YK1 when appropriate and relevant to our own School Improvement Plan goals and plans, and also participate in other professional development that is more specifically aligned with school goals and teaching and learning plans and goals.

- STIP time was used to collaborate and learn how to better implement SSP and IEP goal setting plans. This enabled staff to create more effective SSP and IEPs, and provided staff more confidence in implementing these plans.
- Staff were trained in various mental health and wellbeing certifications, enabling them to better support students, teachers, and sometimes, community members who were in distress:
 - Three staff were trained in Mental Health First Aid.
 - One staff was trained in Mental Health First Aid for Youth.
 - Two staff were trained in Applied Suicide Intervention Skills Training (ASIST).
 - All staff were trained related to self-harming behaviours and trauma-informed practice
- All staff participated in daily debriefing activities at the end of the school day at which time the staff discusses learner profiles and strategies to address those profiles as a group.
- Different staff members participated in course work as appropriate, through different educational institutions, including coursework toward Early Childhood Education certification and other university-based courses to improve teaching and learning
- All staff participated in training related to Dene language and culture, which they applied throughout the year as part of their delivery of Dene Kede based curriculum, and during school activities and events such as the KTW School camp.



Student Outcomes and Success

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

Guided Reading and Math Cross Groups

Priorities in the 2017-2018 school year:	We will continue to implement our successful model of flexible cross-groupings for guided reading and mathematics. This has allowed for our students to thrive and continue on with learning quickly when they have mastered concepts or reading levels. Teachers will continue to work together to ensure best practices and assessments are on-going, and that students are held to a high level of expectation and accountability to urgency for learning and self-responsibility, including data collected through stamina minutes, reading rate logs, goal-setting (WILF) and conferencing. We will continue to work to build a sense of urgency in students as related to their learning. These groups occur daily, and students are assessed a minimum of once each term.
Achieved results:	<ul style="list-style-type: none"> • Daily guided reading sessions for all students • Daily guided mathematics sessions for all students • Several annual assessments of reading for all students using the Fontas & Panell assessment tool provided evidence and data of student growth and was used to plan for next steps in student learning • Annual assessment of mathematics skills for all students using student math journaling.

Maker Spaces and Genius Hour

Priorities in the 2017-2018 school year:	During the next school year, we plan to build extensively on our preliminary work on both Maker Spaces and Genius Hour. These inquiry and project based learning opportunities allow students to explore and research in a hands-on way. The major focus for our school will be related to resilience. In both of these projects, mistakes are a huge part of the learning, and we will continue to strive to help students understand that mistakes are an important part of learning. Additional benefits to both the Maker Space and Genius Hour include the promotion of agency, confidence, independence and decision-making.
Achieved results:	<ul style="list-style-type: none"> • This planned activity did not occur in the 2017-2018 school year due to competing priorities.

Student Attendance – September School Attendance and On-Time Awareness Campaign

Priorities in the 2017-2018 school year:	In September, the school and DEA work together to share and teach about the importance of every day and on-time attendance at school. An information campaign through mail, and social media, in addition to a number of special events are planned and executed to get discussions and planning started. Students and families are provided with resources (ie: alarm clocks; etc. see below) and a number of celebration events and recognition events occur. This initiative is met with much excitement and positivity in the community. DEA members act as support people, and assist with engaging families to talk about these important goals for students.
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Achieved results:	<ul style="list-style-type: none"> The majority of students were on time and regular attenders during the 2017-2018 school year. This is part of a continued improvement in on-time attendance that KTW School has seen over the past 5-10 years. Improved attendance at KTW School has resulted in better student engagement and improved student wellbeing, including student outcomes.
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Student Attendance – On Time by Nine and Alarm Clock Program

Priorities in the 2017-2018 school year:	<p>It is a struggle for some children wake up in the morning to attend school, or to attend school on time, and so an alarm clock program was introduced (the oldest sibling in each family, or the only child were taught how to use the alarm clock, and instructions were written as part of an expository writing lesson). After demonstrating that the students knew how to use it, an alarm clock was given to each family and there is an on-going battery replacement program. School staff also offer other supports to assist students in attending school on time, including phone calls, texting, door knocking, or networking with extended family members to find creative and respectful ways to help children arrive “On Time By Nine”.</p> <p>A special program to celebrate and increase on-time attendance called “On Time By Nine” was developed, and is tracked in a prominent area in the school. Attending school “on time by nine” a certain number of days in a row ensures the student a “recognition seat” at a pre-determined event (chosen by the students as a group). Past events included: Wii fit and popcorn, cake decorating, skiing, painting and nachos, a salad bar party, Lego bash, bowling, and spooky surprises. This program is funded through proposals, which are written by the school principal. In September, to set the stage for a strong year, with the goal of on-time attendance becoming a habit, several special draws and extra events are held.</p> <p>Since the implementation of this program, we typically see an average of 80% on time attendance each day. Notice that attendance is not just expected; being on time is. Prior to the implementation of this program, students were rarely on time; and the overall attendance was regularly under 50%.</p> <p>Being “On Time By Nine” and present all day are criteria for participating in Extra Curricular clubs and activities.</p> <p>On occasion, to celebrate and support families who have shown an improvement in on time attendance, recognition is given through special notes, certificates, or “Family Nights Out” with tickets to the movie theatre and a gift certificate to a local restaurant. This is done privately, along with a phone call or meeting with those parents or guardians. These projects are on-going throughout the school year.</p>
Achieved results:	<ul style="list-style-type: none"> Recognition of on time and regular attendance took place once per week with students during the 2017-2018 school year. Recognition activities for students included: Wiiliideh Language game sessions, Wii fit and popcorn, cake decorating, skiing, painting and nachos, a salad bar party, Lego bash, bowling, and spooky surprises. Family recognition of improvements made in on time and regular attendance took place as these improvements occurred, on an as-and-when basis.



- Almost all students were on time and regular attenders during the 2017-2018 school year. This is part of a continued improvement in on-time attendance that KTW School has seen over the past 5-10 years. Improved attendance at KTW School has resulted in better student engagement and improved student wellbeing, including student outcomes.

Student Attendance – Sleep Study

Priorities in the 2017-2018 school year:

Many students continue to arrive at school too tired to learn. Students identified this fact aloud, and we decided to do some research to find out how much sleep our bodies really need in order to function. The sleep study is linked closely to self-regulation, which is a big focus in education in the Northwest Territories. Together, we examined the sleep recommendations from the Canadian Paediatric Society and started tracking our sleep on a nightly basis. Students have set a weekly sleep goal, based on their research, and created charts, they then recorded the time they went to sleep each night and the time they woke up each morning. Next, they calculated to see if we were carrying a debt or surplus. We have a good idea of trends in our school sleep patterns now; which include major challenges after long weekends, and holidays. We use social media and our newsletter (ie: Facebook) to share information about the benefits of regular sleep, as well as the required amounts per age for optimal neurological activity. The rationale for the program came from many students sharing their feelings of being too tired to learn. It began as an inquiry project, and bloomed into an authentic learning experience.

This connects with learning outcomes in math, health, English Language Arts, and ICT. Students tracked their sleep for two weeks at a time and created a plan to “pay themselves back” if they were in debt, students also learned how to build up a surplus in advance of a big planned event like a sleepover.

Class discussions about bedtime routines, use of wake up methods, and sleep hygiene will continue to occur as part of brainstorming sessions on how to improve. Discussions about how adequate and lack of sleep can impact our brains and our ability to learn will continue to occur.

The school has continued to hear positive comments from family and DEA members about hearing children talking about their sleep and making plans to get to bed earlier.

Achieved results:

- KTW revised its plan to have students track their own sleep patterns and habits in the 2017-2018 school year.
- General sleep education and discussions were held with all students in all grades throughout the school year.
- Students had increased awareness about the importance of sleep and sleep patterns.



Human Resources Management

School Staff Recruitment and Retention

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

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

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budget	Regional Office									
	KTW	2.83	1.0		.2					4.03
	TOTAL	2.83	1.0		.2					4.03
Actual	Regional Office									
	KTW	3.0	1.0		.5					
	TOTAL	3.0	1.0		.5					4.5

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 ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	<i>B</i> †	<i>A</i> **	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>
Regional Office														
KTW	.5	.5	1.0	1.0									1.5	1.5
TOTAL	.5	.5	1.0	1.0									1.5	1.5

Note: B† - budgeted; A** - actual.

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

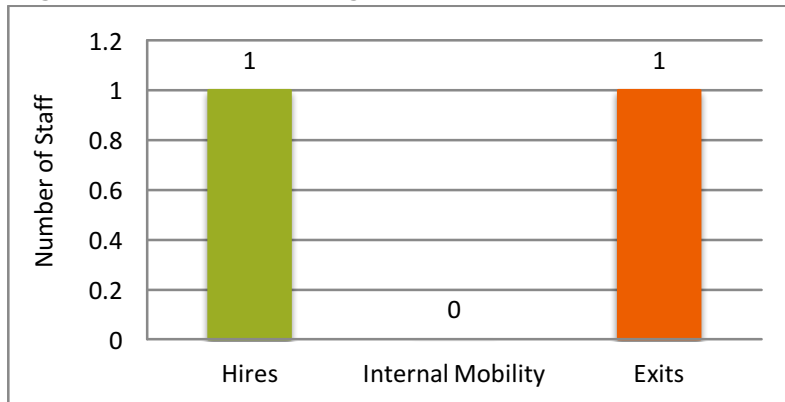
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
KTW	X Compliant <input type="checkbox"/> Noncompliant	<input type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		

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

Staffing Actions

Figure below illustrates staffing actions for all education staff in DDEA or the 2017-18 school year. Hires include all staffing actions that result in education staff entering DDEA. Internal mobility does not apply in the case of DDEA, as it is the only DEA under the purview of the DDEA. Exits include all staffing actions that result in education staff leaving DDEA.

Figure 1: Education Staffing Actions.



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

Staffing action at KTW School in 2017-2018 was the result of a leave that began during the 2017-2018 school year.



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, 0 education staff in DDEA underwent performance reviews as there were no staff in their evaluation year in 2017-2018.

Appendix A: Audited Financial Statements



Dettah District Education Authority

Consolidated Financial Statements

June 30, 2018

Dettah District Education Authority

Consolidated Financial Statements

June 30, 2018

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Management Discussion and Analysis

Introduction

Dettah District Education Authority Administration:

Metro Huculak – Superintendent of Yellowknife Educational District #1

Lea Lamoureux – Principal of Kaw Tay Whee School

Sally Ann Drygeese - Administration/Educational Assistant

Current DDEA Members:

Rebecca Plotner – Chairperson

James Sanderson – Member

Beatrice Sangris – Member

Mary Laurie Tobie – Member

Tina Crookedhand – Member

Angela Lafferty – Vice-Chairperson

Eileen Drygeese – Member

Acknowledgements:

The Dettah District Education Authority acknowledges the preparation of the Annual Management Discussion and Analysis as a go-forward responsibility of school management/administration and the Board Members to promote transparency and accountability.

Vision Statement:

“To create a safe learning environment where students can develop both academic and traditional skills as they become community leaders.”

Mission Statement:

“We believe in working together to create a thriving community through education, culture and pride.”

Core Strategies:

- Develop, build, and maintain strong and respectful working relationships between the Dettah District Education Authority and Kaw Tay Whee School management/administration and staff to best serve students and families
- Provide daily instruction in the Wiiliideh language and frequent opportunities for students to learn traditional ways of the community
- Recruit, train, and retain high quality, and highly qualified teaching and support staff to best serve current and future students; ensuring opportunities to engage in the local language and cultural practices and learning
- Support school staff team to provide a whole-child educational experience and to provide a “wrap-around” services model to better support families in the community
- Actively engage in ensuring that students from the community from junior kindergarten to grade twelve attend and engage in educational opportunities; and work with extended families to promote the importance of school attendance and graduation; providing students and families with guidance and support to navigate larger school settings and systems as needed
- Offer opportunities for pre-school aged children (0-5) to be involved in the wider life of the school to ease the transition when it is time for these children to register for school
- Support school management in their advocacy for services to be offered in the community school so as to ease challenges with system navigability; including but not limited to health services
- Plan for the future of a healthy thriving school and the possible provision of needed early intervention by networking and supporting new families and new parents
- Carefully ensure maximum fiscal responsibility to best meet the specific needs of students in and out of school
- Support school staff team in their quest to provide ample opportunities for students to have a wide variety of learning experiences so as to broaden their general knowledge

base, and have a positive impact on personal health, well being, confidence, and strong personal cultural identity

- Support school staff team in their quest to improve access to mental health services in the school setting, and to build their own knowledge and skillset in this area

Active Committees:

The Dettah District Education Authority has two main committees, comprised of the hiring committee and the finance committee. Each committee has two members, and the chairperson is also automatically added to each committee.

As a core value of the Dettah District Education Authority is collaboration and partnership with the school administration, the committees meet on an as-needed basis, and conduct business in collaboration with school management/administration.

School Staff Equivalents:

In 2017-2018, the DDEA began a small alternative high school program the FTE enrolment of Kaw Tay Whee School was 35.50 FTE students from junior kindergarten to grade 12. The total enrolment of Dettah students in all schools up to grade 12 was 55.50.

The school was split into three classrooms to accommodate this number of grade levels and student needs. The Multi-Age-Grouped classrooms were grouped as junior kindergarten and kindergarten, grades one to three, grades three to five, and grades six to eight. The computer lab space was set up as the high school area.

The school employed 3.0 full time teachers, 1.0 language teacher/EA, 1.0 PST, and 1.0 teaching principal, who also encompassed the role of Regional Inclusive Schooling Coordinator.

When considering school population and staffing, it is important to note that the teaching principal/RISC position includes a variety of responsibilities, not normally required in this role, due to the unique position of the Dettah District Education Authority. The Dettah District Education Authority contracts superintendency services from Yellowknife Education District Number One.

- The DDEA is site-based-managed for funding, and is also independently audited. The day-to-day responsibilities and management of these tasks is part of the principal's job; as are any responsibilities that are designated to him/her by the DEA Chair
- The principal therefore is responsible to ensure that documentation is ready for the annual financial audited statements

- The principal is responsible for working with contractors, the GNWT, and many other bodies directly, as opposed to being filtered through school-board level coordinators
- The principal is also responsible for all pieces of the complete Operating Plan (Accountability Framework), Annual Report, and the Inclusive Schooling Compliance Tool

Operating Environment

Strengths and Opportunities:

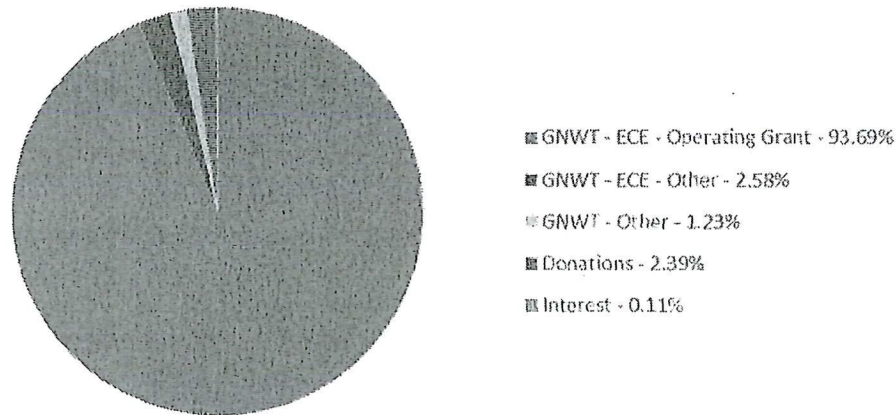
- Consistently positive working relationship between Dettah District Education Authority and Kaw Tay Whee School Staff; maximizing the potential for a positive learning environment for students and support for families
- An increase in the amount and quality of instruction in the local Wiiliideh language, by a caring, and qualified individual from the community
- An increase in grades offered over the past several years, to now encompass junior kindergarten to the alternative high school program; therefore maximizing potential for students to access high quality learning in the home community, and ensuring that there are no barriers with transportation if a student is late. This year, the school has continued to offer grade nine to students following IEPs, should they wish to remain in the community
- Over the past ten years, the school and school staff have received many accolades and awards; including the Prime Minister's Award for Teaching Excellence Certificate of Achievement, and a Canada's Outstanding Principal award; attesting to the change in student achievement, and attendance
- The Dettah District Education Authority and school management have carefully managed funds to ensure that a small surplus is available for the future, should enrollment change due to families moving out of the community, or for a low birth year; both of which can cause a major impact on school enrollment

Challenges and Threats:

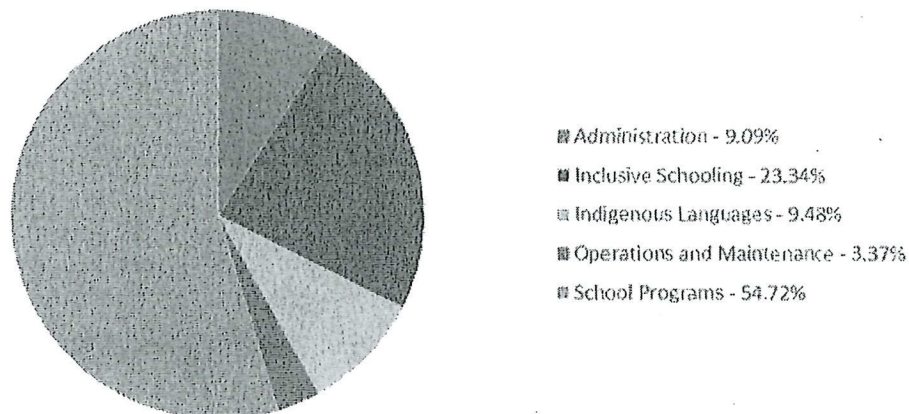
- This year the DEA continued to face financial challenges as many positions or services have either been cut in the funding, or do not receive any funding; examples include a cut to the custodian position, bus funding that does not provide for the actual cost amount, the fee for superintendency services, as well as fees for any book-keeping or the annual audit.

- As in years past; due to large families moving away from Dettah, or a low birth year in the community, school enrollment can be volatile and unpredictable from year to year; thus providing a challenge for the number of grades offered in one room, and in providing assistance for those students requiring one-on-one support. In order to minimize threat, as school funding changes, the DDEA has ensured a small surplus to attempt to maintain the integrity of school programming and staff allocations to best meet the needs of our students.

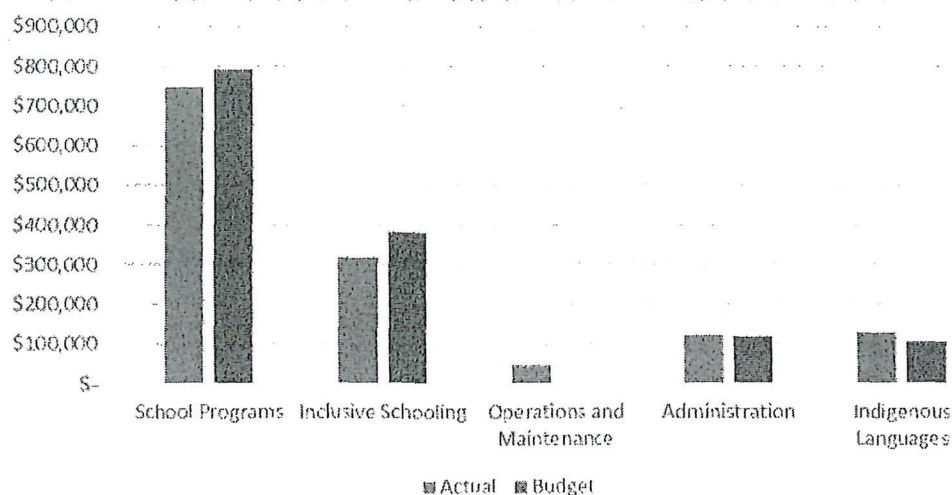
Operating Revenue for the DDEA in 2018



Expenditures by program for the DDEA in 2018



Operating expenditure actuals compared to budget for DDEA in 2018



Financial Condition

The Authority's financial assets decreased from \$500,377 to \$456,356. This year the net financial assets (financial assets less liabilities) were \$297,553 compared to \$279,828 in the prior year indicating a stronger financial position.

The Authority had an operating surplus of \$17,725 for the year compared to an operating surplus of \$86,171 in the prior year. The decrease in 2017-18 surplus compared to 2016-17 can be attributed to the decrease in ECE contributions due to decreased enrolment. The accumulated surplus at year end is \$297,553.

Accounts payable and accrued liabilities have decreased from \$49,191 to \$44,794 due to the timing of payments at year end.

The Yellowknife Education District #1 Payable decreased from \$139,594 to \$82,699. The decrease is due to the Authority having less staff on payroll in 2018 compared to the prior year as a result of the two employees on maternity leave.

Dettah DEA received 97% (2017 - 97%) of its funding from the GNWT. The core funding decreased from \$1,373,283 to \$1,296,264 in the current year. Other revenue in the current year mainly consists of donations from Dominion Diamond Corporation of \$25,000.

Summary and Outlook

Achievements and Successes:

- Students in need of speech support has continued to grow; yet students received one-on-

- one support on a daily basis to improve their skills
- School staff remained consistent; with over 50% of employees being employed at the school for five years or longer; with most staff on maternity leave or covering maternity leave returning for the 2017-2018 school year
- Attendance of community members and family members at school events continued to increase

Top Priority Challenges for the Coming Year:

- As in years past, due to a high number of families moving out of Dettah, and several students beginning grade 9, student enrollment is projected to potentially decrease for the 2017-2018 school year; thus potentially having a financial impact on the funding allocations for the 2018-2019 school year
- In order to minimize the impact on school programming, and experiences, school management will continue to work with outside stakeholders and partners to provide opportunities for students without impacting current allocations

Management's Responsibility for Financial Reporting

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

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

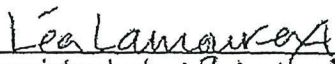
The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been reviewed and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Dettah District Education Authority (the "Authority") 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 the Dettah District Education Authority have been conducted within the statutory powers of the Education Authority. The operations and administration of the Education Authority as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the *Education Act*, *Financial Administration Act*, CPSAS, FAM, FAMEA, *Human Resources Manual*, Ministerial Directives and the policies of the Education Authority Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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

Approved and confirmed on behalf of the Dettah District Education Authority


Superintendent (Principal)
Dettah District Education Authority


Comptroller - DEA Vice Chair + Finance
Dettah District Education Authority
Comm. Member

September 28, 2018

Independent Auditors' Report

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Dettah District Education Authority (the "Authority") which comprise the Consolidated Statement of Financial Position as at June 30, 2018 and the Consolidated Statement of Changes in Net Assets, Consolidated Statements of Operations and Consolidated Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Independent Auditors' Report (continued)

Opinion

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

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the *Education Act's* requirement for the Education Authority to comply with the *Financial Administration Act*, in our opinion, proper books of account have been kept by Dettah District Education Authority, 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 Dettah District Education Authority.

**Yellowknife, Northwest Territories
September 28, 2018**

Crowe MacKay LLP
Chartered Professional Accountants

Dettah District Education Authority**Consolidated Statement of Financial Position**

As at June 30,	2018	2017
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Financial Assets

Cash and cash equivalents (Note 4)	\$ 456,356	\$ 500,377
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Liabilities

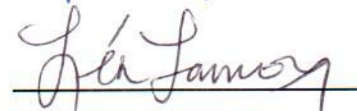
Accounts payable and accrued liabilities (Note 10)	44,794	49,191
Payroll liabilities (Note 10)	3,048	3,082
Leave and termination benefit (Note 17)	28,262	28,682
Due to Yellowknife Education District #1 (Note 24)	82,699	139,594
	158,803	220,549

Accumulated Surplus	\$ 297,553	\$ 279,828
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Contractual obligations and contingencies (Note 22 and 23)

Approved on behalf of the Education Authority

 Chairperson

 Principal

Dettah District Education Authority

Consolidated Statement of Operations

For the year ended June 30,	2018	2018	2017
	Budget (unaudited)	Actual	Actual
Revenues			
Government of the NWT			
ECE Regular Contributions	\$ 1,296,267	\$ 1,296,264	\$ 1,373,283
ECE Other Contributions (Note 31)		35,700	3,167
Total ECE	1,296,267	1,331,964	1,376,450
MACA Other Contributions (Note 32)	6,400	17,000	15,300
Total GNWT	1,302,667	1,348,964	1,391,750
Education Body Generated Funds			
Donations	3,000	33,084	36,973
Investment Income	-	1,588	518
Total Generated Funds	-	34,671	37,492
Total Revenues	\$ 1,305,667	\$ 1,383,635	\$ 1,429,242
Expenditures			
Administration (Schedule 1)	120,500	124,115	144,558
School Programs (Schedule 1)	791,580	747,425	879,920
Inclusive Schooling (Schedules 1 and 4)	384,000	318,747	142,236
Operations and Maintenance (Schedule 1)	-	46,081	33,149
Indigenous Languages (Schedules 1 and 2)	104,250	129,543	143,208
	\$ 1,400,330	\$ 1,365,911	\$ 1,343,071
Operating Surplus (deficit) before other items	(94,663)	17,724	86,171
Other Items			
Grant in-kind - Assets provided at no cost (Note 21)	-	42,111	42,111
Rent expense - Assets provided at no cost (Note 21)	-	(42,111)	(42,111)
Operating Surplus (deficit)	(94,663)	17,724	86,171
Opening Accumulated Surplus	279,828	279,828	193,657
Closing Accumulated Surplus	\$ 185,165	\$ 297,552	\$ 279,828

Dettah District Education Authority

Consolidated Statement of Changes in Net Assets

For the year ended June 30,	2018	2017
Operating surplus	\$ 17,724	\$ 86,171
Net assets, beginning of year	279,828	193,657
Net assets, end of year	\$ 297,552	\$ 279,828

Dettah District Education Authority

Consolidated Statement of Cash Flows

For the year ended June 30,	2018	2017
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	\$ 17,724	\$ 86,171
Changes in non-cash assets and liabilities		
Increase (decrease) accounts payable	(4,398)	7,541
Increase (decrease) payroll liabilities	(32)	2,140
Increase (decrease) due to Yellowknife District Education #1	(56,895)	(68,666)
Increase (decrease) post employment benefits	(420)	28,682
	(61,745)	(30,303)
Cash provided by (used in) operating transactions	(44,021)	55,868
Increase (decrease) in cash and cash equivalents	(44,021)	55,868
Cash and cash equivalents at beginning of year	500,377	444,509
Cash and cash equivalents at end of year (Note 4)	\$ 456,356	\$ 500,377

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

1. Nature of Operations

The Dettah District Education Authority (the "Authority") was established under the *Education Act* of the Government of the Northwest Territories ("GNWT") by order of the Minister dated February 12, 2004. Its purpose is to administer and maintain the standards of educational programs in Dettah as defined under the Act. A full range of instructional programs ranging from kindergarten through grade 12 is offered by the Authority.

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

Section 81 of the *Education Act* outlines the powers of a Board of Education which for the Authority includes all aspects of operation and management. The Authority is the lowest (and sole) level of government exercising oversight responsibility.

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

2. Significant Accounting Policies

(a) Basis of Accounting

These 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 the basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

(b) Cash and Cash Equivalents

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(c) Financial Instruments

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

Financial assets measured at amortized cost include cash and cash equivalents.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities and amounts due to Yellowknife Education District #1.

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the Government of the Northwest Territories. The Minister grants to the Education Authority the full occupancy and use of such facilities and equipment where requested for the administration and delivery of education system programs. 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 Government of the Northwest Territories. Capital assets with a value of less than \$50,000 are recorded as a current expenditure.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(f) Revenue Recognition

Government Transfers:

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

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

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

GNWT - Regular Contributions:

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

Other contributions

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

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

Deferred revenue

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

Investment income

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

Donations

Donations are recognized in the period they are received.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(f) Revenue recognition (continued)

Special Purpose Funds

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

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

(g) Budget Data

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

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

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

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

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

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

(h) Measurement Uncertainty

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Teacher payrolls for July and August are accrued.

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

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

(l) Expenses

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

(m) Foreign Currency Translation

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(n) Segment Disclosures

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

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

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

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

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

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

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

3. Future Accounting Changes

Restructuring Transactions, Section PS 3430

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

Asset Retirement Obligations, Proposed Section PS 3280

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

Student Activity Funds

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

4. Cash and Cash Equivalents

	2018	2017
Cash and cash equivalents	\$ 456,356	\$ 500,377

5. Special Purpose Funds

The Education Authority does not have special purpose funds.

6. Restricted Assets

The Education Authority does not have restricted assets.

7. Portfolio Investments

The Education Authority does not have any portfolio investments.

8. Accounts Receivable

The Education Authority does not have any accounts receivable.

9. Inventory

The Authority does not record inventory as per note 2(i).

10. Accounts Payable and Accrued Liabilities

	2018	2017
Trade payable	\$ 44,794	\$ 49,191
Payroll liabilities	3,049	3,082
	<hr/>	<hr/>
	\$ 47,843	\$ 52,273

11. Deferred Revenue

The Education Authority does not have any deferred revenue.

12. Contributions Repayable

The Education Authority does not have any contributions repayable.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

13. Due From and To the Government of Canada

The Education Authority does not have amounts due from and due to the Government of Canada.

14. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

15. Pensions

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

The amount contributed to the NEBS pension was \$38,345. The contributions are calculated at a rate of 8% of earning and allowances employee and employer contribution for a total of 16%. The maximum pensionable earnings is \$166,787 for January 2018, and \$165,077 for January 2017. The maximum monthly contributions is \$2,944 for January 2018, and \$2,914 for January 2017.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3033 Employee Members and 107 Employer Members (total active, disabled and on leave 1,863).

As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - funded ratio 113% (2017 - \$16,600,000 and 110%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$110,840,600 and a solvency ratio of 66%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund.

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

16. Long-Term Debt

The Education Authority does not have long-term debt.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

17. Post Employment Benefits and Compensated Absences and Termination Benefits

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

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

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

Valuation results

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

	Severance and Removal	Compensated Absences	2018
Changes in Obligations			
Accrued benefit obligation, beginning of year	\$ 20,506	\$ 8,176	\$ 28,682
Current period benefit cost	1,806	673	2,479
Interest accrued	661	262	923
Benefits payments	-	(3,185)	(3,185)
Actuarial (gain)/loss	(8,435)	-	(8,435)
Accrued benefit obligations end of year	14,538	5,926	20,464
Unamortized net actuarial loss	6,884	914	7,798
Accrued benefit liability	21,422	6,840	28,262
Benefit expenses			
Current service costs	1,806	672	2,478
Interest costs	661	262	923
Amortization of actuarial gains	221	323	544
	\$ 2,688	\$ 1,257	\$ 3,945

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

17. Post Employment Benefits and Compensated Absences and Termination Benefits (continued)

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

	Severance and removal	Compensated absences	Total
2019	\$ 3,643	\$ 1,469	\$ 5,112
2020	3,461	1,436	4,897
2021	4,258	1,775	6,033
2022	2,842	949	3,791
2023	1,999	506	2,505
2024 - 2029	5,528	647	6,175
Total	\$ 21,731	\$ 6,782	\$ 28,513

18. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

19. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

20. Prepaid Expenses and Deposits

The Education Authority does not have prepaid expenses and deposits.

21. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
Kaw Tay Whee	\$ 895,327	\$ 484,752	\$ 410,575	\$ 452,685

Rent expense of \$42,110 (2017 - \$42,111) was offset by a grant in-kind.

22. Contractual Obligations

The Education Authority does not have any contractual obligations.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

23. Contingencies

The Education Authority does not have any contingencies.

24. Related Parties

The Authority is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Authority enters into transactions with these entities in the normal course of business. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are summarized in this note.

Due to Related Party

	2018	2017
Yellowknife Education District #1	\$ 82,699	\$ 139,594

Revenues from Related Parties

	2018	2017
Government of the Northwest Territories		
Department of Education, Cultural and Employment	\$ 1,331,964	\$ 1,376,450
Department of Municipal and Community Affairs	\$ 17,000	\$ 15,300

Expenses Paid to Related Parties

	2018	2017
Yellowknife Catholic Schools	\$ 266,147	\$ 271,189
Yellowknife Education District #1	\$ 49,094	\$ 43,490

25. Budget Data

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on June 15, 2017 and have not been audited.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

26. Economic Dependence

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

27. Financial Instruments

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

a) Credit risk

Credit risk is the risk of financial loss to the Authority if a debtor fails to make payments of interest and principal when due. The Authority is exposed to this risk relating to its cash and cash equivalents. The Authority holds its cash and cash equivalents in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the Authority's cash in accounts are insured up to \$100,000.

The Authority's maximum exposure to credit risk is represented by the financial assets balance for a total of \$456,356 (2017 - \$500,377).

b) Liquidity risk

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

The Authority's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, payroll liabilities and amounts due to Yellowknife Education District #1 for a total \$130,542 (2017 - \$191,867).

The financial assets including cash and cash equivalents. The financial liabilities including accounts payable and accrued liabilities, payroll liabilities and amounts due to Yellowknife Education District #1 mature within 6 months.

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

Dettah District Education Authority**Notes to Consolidated Financial Statements**

June 30, 2018

27. Financial Instruments (continued)

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

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 456,356	\$ -	\$ -	\$ -
Total financial assets	\$ 456,356	\$ -	\$ -	\$ -
Total financial assets - prior year	\$ 500,377	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 44,794	\$ -	\$ -	\$ -
Due to Yellowknife Education District #1	82,699	-	-	-
Accrued payroll liabilities	3,049	-	-	-
Total financial liabilities	\$ 130,542	\$ -	\$ -	\$ -
Total financial liabilities - prior year	\$ 191,867	\$ -	\$ -	\$ -
Net total	\$ 325,814	\$ -	\$ -	\$ -
Net total - prior year	\$ 308,510	\$ -	\$ -	\$ -

28. Expenditures By Object

	2018 Budget	2018 Actual	2017 Actual
Compensation	\$ 889,250	\$ 765,171	\$ 884,769
Materials and freight	67,880	91,479	71,425
Services purchased or contracted	443,200	509,261	386,877
	\$ 1,400,330	\$ 1,365,911	\$ 1,343,071

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

29. Subsequent Events

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

30. Comparative Figures

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

31. ECE Other Contributions

	2018	2017
Government of the Northwest Territories - Department of Education, Culture and Employment		
Community Support	\$ 11,000	\$ -
Safe Schools Cameras	24,700	-
Other	-	3,167
	\$ 35,700	\$ 3,167

32. GNWT Other Contributions

	2018	2017
Government of the Northwest Territories		
Department of Municipal and Community Affairs- After School Physical Activity Program	\$ 17,000	\$ 15,300

33. Contingent Assets

The Education Authority does not have any contingent assets.

34. Contractual Rights

The Education Authority does not have any contractual rights.

Detah District Education Authority

Schedule 1 - Consolidated Details of Expenditures

For the year ended June 30,

							Total 2018	Budget 2018	Total 2017
	School Programs	Operations and Maintenance	Administration	Indigenous Languages	Inclusive Schooling	Other	Total	Total	Total
Salaries									
Teachers	\$ 157,374	\$ -	\$ 20,163	\$ -	\$ 266,679	\$ -	\$ 444,216	\$ 563,500	\$ 540,283
Instructional assistant	-	-	-	-	-	-	-	96,750	-
YK1 superintendent	-	-	27,500	-	-	-	27,500	-	27,500
Non-instructional staff	-	45,939	-	115,242	-	-	161,181	211,000	156,307
Board/Trustee honoraria	6,244	-	5,770	-	-	-	12,014	18,000	13,798
Total salaries	163,618	45,939	53,433	115,242	266,679	-	644,911	889,250	737,888
Employee benefits									
Employee benefits and allowances	60,410	-	7,489	10,535	42,246	-	120,680	-	118,199
Leave and termination benefits	(9,599)	142	(651)	1,907	7,781	-	(420)	-	28,682
Total employee benefits	50,811	142	6,838	12,442	50,027	-	120,260	-	146,881
Services Purchased or Contracted									
Advertising	18,689	-	-	1,600	-	-	20,289	17,000	13,969
Art and physical education	-	-	-	-	-	-	-	-	115
Contracted services	266,147	-	27,154	-	-	-	293,301	281,300	248,708
Maintenance and upgrades	33,647	-	299	-	-	-	33,946	-	5,953
Other	18,023	-	34,390	-	-	-	52,413	32,000	46,470
Postage and communications	-	-	-	-	-	-	-	7,000	178
Rental/leases	-	-	-	-	-	-	-	10,000	-
Professional and technical services	28,977	-	1,948	-	-	-	30,925	32,900	6,532
Student transportation (busing)	78,387	-	-	-	-	-	78,387	63,000	64,952
Total Services Purchased or Contracted	443,870	-	63,791	1,600	-	-	509,261	443,200	386,877
Materials and Freight									
Freight	-	-	53	-	-	-	53	-	-
Materials	89,126	-	-	259	2,041	-	91,426	67,880	71,425
Total Materials and freight	89,126	-	53	259	2,041	-	91,479	67,880	71,425
Total Expenditures	\$ 747,425	\$ 46,081	\$ 124,115	\$ 129,543	\$ 318,747	\$ -	\$ 1,365,911	\$ 1,400,330	\$ 1,343,071

Dettah District Education Authority

Schedule 2

Details of Indigenous Language and Culture Program Expenditures

For the year ended June 30,

2018

Function	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
Non-instructional staff	\$ 115,242	\$ -	\$ -	\$ -	\$ 115,242
Employee Benefits					
Employee benefits and allowances	10,535	-	-	-	10,535
Leave and termination benefits	1,907	-	-	-	1,907
	12,442				12,442
Services Purchased or Contracted					
Advertising	1,600	-	-	-	1,600
Materials/Supplies/Freight					
Materials	259	-	-	-	259
Total	\$ 129,543	\$ -	\$ -	\$ -	\$ 129,543

Dettah District Education Authority

Schedule 3 Indigenous Languages

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total
Revenue			
GNWT ECE funding	\$ 66,127	\$ 38,080	\$ 104,207
Expenses			
Salaries	89,318	38,050	127,368
Employee benefits	8,338	6,431	14,769
Services Purchased or Contracted	259	-	259
	97,915	44,481	142,396
Net Deficit	\$ (31,788)	\$ (6,401)	\$ (38,189)

Dettah District Education Authority**Schedule 4****Details of Inclusive Schooling Expenditures**

For the year ended June 30,

2018

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	266,679	\$ 266,679
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	42,246	42,246
Leave and termination benefits	-	-	-	-	-	-	7,781	7,781
	-	-	-	-	-	-	50,027	50,027
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	2,041	2,041
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	318,747	\$ 318,747