



**Yellowknife Education District No. 1**  
**Commission scolaire publique n°1 de Yellowknife**

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September 26, 2025

Honourable Caitlin Cleveland  
Minister, Department of Education, Culture and Employment  
Government of the Northwest Territories  
Box 1320  
Yellowknife, NT, X1A 2L9

Dear Minister Cleveland,

Re: Submission of Annual Report for the Fiscal Year Ending June 30, 2025

Enclosed is the Annual report for Yellowknife District No. 1 Education Authority (Yellowknife Education District No. 1) for the year ending June 30, 2025.

Sincerely,



Barbara Bell  
Chairperson  
Yellowknife Education District No. 1

cc: James Fulford, Deputy Minister (ECE)  
Terri-Lynn Locke-Setter, Assistant Deputy Minister, Corporate Services (ECE)  
Shannon Barnett-Aikman, Assistant Deputy Minister, Education and Early Childhood Branch (ECE)  
Katherine MacDonald Director, Finance and Capital Planning (ECE)  
Colton Moran, Manager Board & Corporate Services (ECE)  
Shirley Zouboules, Superintendent/CEO (YK1)  
Lisa Vass, Secretary Treasurer (YK1)

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**Education Accountability Framework**

# **Yellowknife Education District No. 1**

**Annual Report**

**For the 2024-25 School Year**

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# Table of Contents

|                                                          |    |
|----------------------------------------------------------|----|
| Operating Plan - Executive Summary                       | 2  |
| Annual Report - Executive Summary                        | 5  |
| 1. Administration and School Services                    | 6  |
| 2. Territorial Schools                                   | 15 |
| 3. Inclusive Schooling                                   | 27 |
| 4. Indigenous Languages and Education                    | 45 |
| Appendix B: Operating Plan - Operating Budget            | 65 |
| Appendix C: Annual Report - Audited Financial Statements | 66 |
| Approvals                                                | 67 |

## Operating Plan - Executive Summary

The YK1's Operating Plan for the 2024-2025 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The Operating Plan outline consists of several sections corresponding to various accountability areas, all of which have been completed in accordance with the YK1 priorities for the upcoming school year.

The following table summarizes the planned goals and targets for the upcoming school year:

Yellowknife Education District No. 1 (YK1) has placed educational priorities and goals for 2024-2025 under three pillars that incorporate priorities agreed to by Education Leaders and the Department of ECE: Student achievement in Literacy and Numeracy; Language and Culture, Student & Educator Wellness; Personalize and Inclusive Education; and Key Competencies.

- YK1 strategic priorities are also included in our planned goals and targets. They are as follows:
- Learning: Ensure inclusive, equitable and authentic learning experiences;
- Indigenous Language & Education: Honour and celebrate Indigenous Language and Culture for all learners;
- Community: Foster critical understanding of local, national and global issues; and
- Wellness: Cultivate a culture of holistic wellness.

The three pillars that align the aforementioned are:

1. Learning
2. Indigenous Language and Culture
3. Wellness, Community, and Key Competencies

The following chart highlights planned goals and foci for 2024-2025. All professional development will align with the identified pillars.



| YK1 2024-2025 Educational Goals                                                             |                                                                                                                                          |                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Learning                                                                                    | Indigenous Language and Culture                                                                                                          | Wellness, Community, and Key Competencies                                                                                                                                              |
| Education Leaders & ECE Shared Priorities                                                   |                                                                                                                                          |                                                                                                                                                                                        |
| Student Achievement in Literacy and Numeracy<br>Personalized and Inclusive Education        | Language & Culture                                                                                                                       | Student & Educator Wellness<br>NWT Renewed Curriculum Key Competencies                                                                                                                 |
| YK1 Strategic Priorities                                                                    |                                                                                                                                          |                                                                                                                                                                                        |
| Learning                                                                                    | Indigenous Language & Education                                                                                                          | Wellness Community                                                                                                                                                                     |
| YK1 Goals and Targets                                                                       |                                                                                                                                          |                                                                                                                                                                                        |
| Using EDI results at the school and district level to plan for student wellness and success | Continued implementation of "Our Languages"                                                                                              | Using MDI results at the school and district level to plan for student wellness and success                                                                                            |
| Implementation of YK1 Learning Plan                                                         | Continued development of authentic learning experiences in ILE classes<br><br>Continued expansion of ILE classes throughout the district | ECE supported school-based programs <ul style="list-style-type: none"> <li>• Fourth R Program</li> <li>• Talking About Mental Illness (TAMI)</li> <li>• W.I.T.S./L.E.A.D.S.</li> </ul> |

|                                                                                                                                                                                                                            |                                                                 |                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Place-based, culturally responsive initiative, Engaging Learners in the Elementary, Middle and High school years                                                                                                           |                                                                 | <p>Ongoing review of assessment practices and reporting student progress</p> <p>Continued work on incorporating Growth as a Learner into the new reporting model</p> |
| <p>Math/Science/Early Literacy foci EN/FR:</p> <ul style="list-style-type: none"> <li>• JK-2 Playful Inquiry</li> <li>• Literacy and numeracy residencies</li> <li>• Early Oral Language Development – Now Play</li> </ul> | Cross-curricular planning and integration of Dene <i>Kede</i> . | Continued expansion of Outdoor Classrooms                                                                                                                            |
| Continued growth of our understanding of renewed curriculum competency to help with the development of An NWT Capable Person                                                                                               | Continued Indigenization of learning environments and Resources | Fostering Open eXpression among Youth [FOXY], and Strength, Masculinities, And Sexual Health [SMASH]                                                                 |
| Assessment to Instruction - cycle of inquiry for students and staff learners                                                                                                                                               | Elders and Knowledge Keepers                                    | Gay Straight Alliance (GSA)                                                                                                                                          |
| Teaching for equity using flexible instructional practices                                                                                                                                                                 | Key Cultural Experiences                                        | Safe and Caring School Plans                                                                                                                                         |
| Participation in ECE implementation of Competency-Based IEPs                                                                                                                                                               | School-based ILE Committees                                     | Community partnerships                                                                                                                                               |
| Following expected guidelines for PSTs                                                                                                                                                                                     |                                                                 |                                                                                                                                                                      |
| Technologies to support equity for all learners                                                                                                                                                                            |                                                                 |                                                                                                                                                                      |
| Supporting complex learners in the classroom setting                                                                                                                                                                       |                                                                 |                                                                                                                                                                      |
| Supporting Educational Assistants in their role                                                                                                                                                                            |                                                                 |                                                                                                                                                                      |

## Annual Report - Executive Summary

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The YK1's Annual Report for the 2024-2025 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

The planning for the 2024-2025 started well before the start to the school year. Following our normal routine, the staff started off the year with professional learning. The topic for the August staff development was on restorative practices and we benefited through our engagement with the Institute for Restorative Practices (IIRP). The IIRP's facilitators joined us for an in-person keynote and on-site workshops. This set the tone for the coming year, and our staff's ongoing efforts to build and solidify their relationships with their students and families, and with each other.

This year the focus has been to continue efforts to support mental health and wellness and continuing to build our Indigenous language and culture programs, all in the pursuit of student success. Developmental work continued on our Mental Health and Wellness framework. YK1's Regional Inclusive Schooling Coordinators worked with the team as we further refined the model over the course of the year. The team focused on providing preventative education, group interventions and to be a conduit for referral to more specific supports, beyond the school. The model continues to evolve in response to the needs of students and families, and will continue to do so moving forward. YK1's inclusion efforts benefitted greatly through the hiring of an additional RISC to support the NWT's largest student population for a School District or District Educational Authority.

Another area of continued growth has been in our ILE programming and partnerships. With the support of our Regional Indigenous Language Educator, experiential camps continued and were very well-received. This year also marked the third Community Culture Camp. The days were reserved for classes to attend, but the evenings were open to the community and well attended.

Challenges identified in last year's Annual Report remained evident. They include supporting students with very complex needs, student success in numeracy and staff wellness.

# 1. Administration and School Services

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Administration and Schools Services reflects the overall operations of Education Bodies and Schools, including high level overviews of the Education Body's:

- A. Governance Structure;
- B. Functional Organizational Chart;
- C. School Profiles; and
- D. Policy Development.

## A. Governance of Education Bodies

The following table details key aspects of the Education Body governance structure and processes at the regional level, such as elections membership terms, current membership:

YK1 was established in 1939. Seven publicly elected officials serve as YK1 Trustees. The District Education Authority (DEA) plays a key role in the continued success of the District and the students it serves (which stands at 2098.5 as of April 30, 2024)

Accountability, strategic thinking, financial responsibility, and commitment are among the strengths of this dedicated group.

### District Education Authority Trustees

Chairperson: David Wasylciw

Vice Chairperson: Tina Drew  
Trustees: Barbara Bell  
Terry Brookes  
Michelle Peters  
Allan Shortt  
Jason Snaggs

### Administration

Superintendent of Education: Shirley Zouboules

Assistant Superintendent: Landon Kowalzik

Assistant Superintendent: Graham Arts

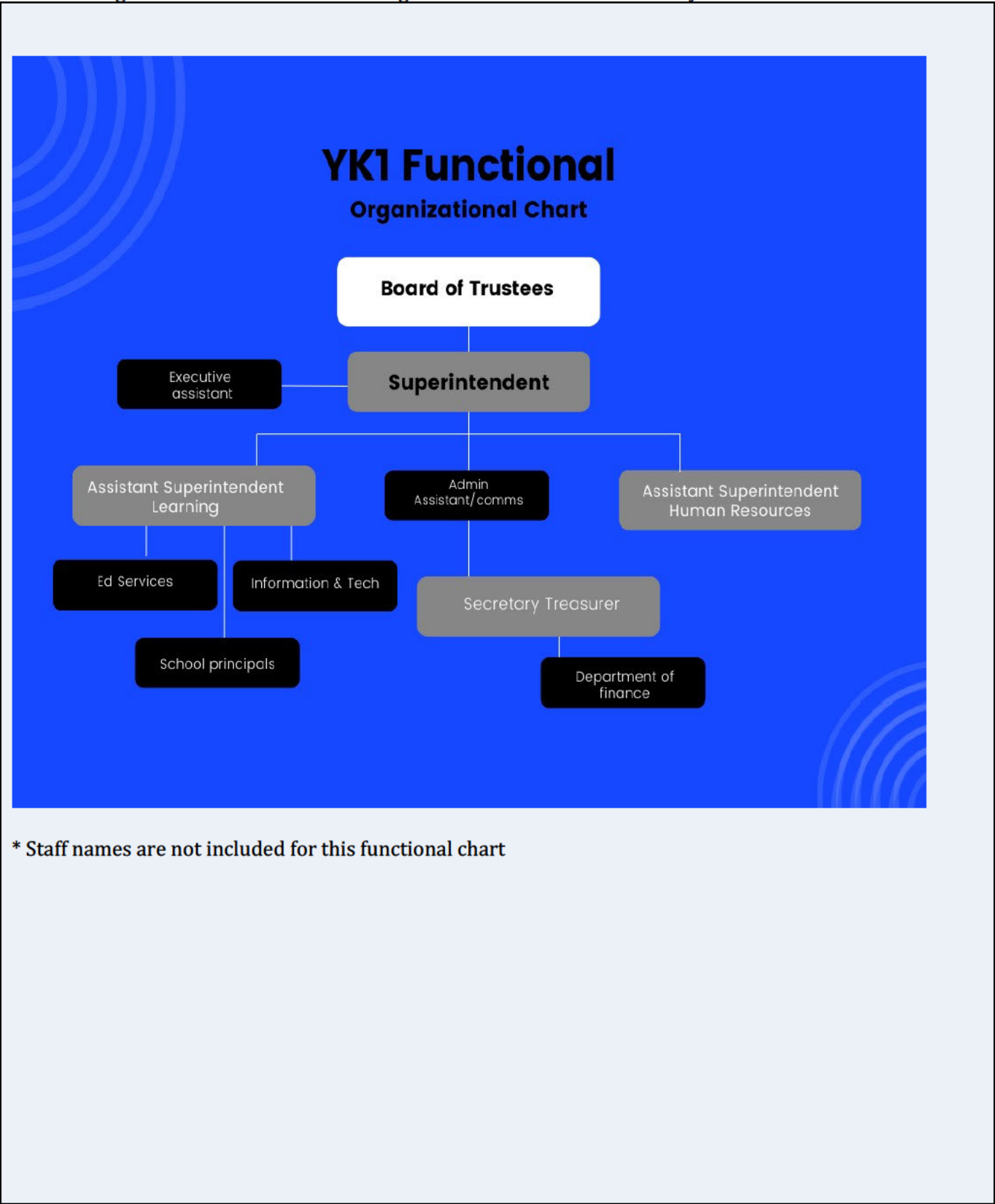
Secretary Treasurer: Lisa Vass

During their tenure, Trustees attend monthly DEA meetings and participate in regularly scheduled DEA-level committee meetings. In addition, Trustees make every effort to increase their awareness and understanding of community concerns and school-based issues by attending monthly Parent Advisory Committee meetings, public gatherings and community events. YK1 Trustees are elected for a term of four years. At the end of their terms, Trustees must stand for re-election should they wish to continue in their role.

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

B. Functional Organizational Chart

The following table details the functional organization of the Education Body:



### C. School Profiles

The following table details the total number of schools in the District, the expected student head count for the upcoming school year and a summary of the education programming highlights offered by each school in the region, including the community the school is located in, the grades offered in the school, and any additional programming highlights for the school such as immersion programming, alternative education programming, class compositions (Multi-grade, split-grade or single graded classes) and/or other alternative learning modes (e.g. distance learning, Montessori).

|                                            |          |                                             |             |
|--------------------------------------------|----------|---------------------------------------------|-------------|
| <b>Total Number of Schools in District</b> | <b>6</b> | <b>Total Anticipated Student Head Count</b> | <b>2180</b> |
|--------------------------------------------|----------|---------------------------------------------|-------------|

| <b>School Name</b>  | <b>Community</b> | <b>Grades Offered</b> | <b>Programming Highlights</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| École Itł'q (Itł'q) | Yellowknife      | JK-5                  | <p>École Itł'q offers:</p> <ul style="list-style-type: none"> <li>• French Immersion programming</li> <li>• Willııdeh language classes for all students</li> <li>• English programming (grade 3-5)</li> <li>• Special programming includes school athletics, clubs such as rainbow club, Chess club, Games, and art club. Intramurals during indoor recesses</li> <li>• Daily school breakfast program facilitated by assigned staff and parent volunteers</li> <li>• Dene Kede facilitator; Sheila Stewart once every 2 weeks</li> <li>• The gardening program (April-May).</li> <li>• After School care (YWCA) Grades JK-5</li> <li>• Indigenous language and culture is integrated into classroom sessions</li> <li>• Whole school Indigenous activities: classes cycle through knowledge keepers. Ex: Rabbit, Fish and painting</li> <li>• Indigenous Culture Camps throughout the year</li> <li>• Art workshops throughout the year JK-5</li> <li>• Winter and Spring Fine Arts performances for parents and community</li> <li>• Integration of Indigenous sports and cultural activities during June Sports Day</li> <li>• School wide activity: Zhah Day; incorporating French and Indigenous cultures</li> </ul> |



|                                    |             |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------|-------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    |             |      | <ul style="list-style-type: none"> <li>• Teach positive behaviour and empathy through the Dene Laws</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Mildred Hall School (Mildred Hall) | Yellowknife | JK-8 | <p>Mildred Hall School (MHS) offers:</p> <ul style="list-style-type: none"> <li>• English programming</li> <li>• Wìlìideh language and Core French courses as well as traditional games classes for grades 1-8 and Wall Tent Wednesday as all classes get to explore various animals</li> <li>• Birchbark Discovery Centre, a community, project, and land-based education program for children in Grades 1 to 8</li> <li>• Many extracurricular activities such as team sports, fine arts, and messy book club. Choir and band; alternative sports such as fat biking, cross-country skiing, snowshoeing, and rollerblading. alternative options such as drumming and traditional games</li> <li>• Forest School, with many trained staff, allows students the opportunity to take their learning outdoors, using the natural environment to further their learning and incorporating the Wìlìideh language in our land-based learning experiences</li> <li>• A breakfast, snack, and hot lunch program.</li> <li>• The school has a large garden where students grow vegetables used in the foods program</li> <li>• Positive Behavioural Interventions and Support (PBIS) is used a proactive approach to support behaviour</li> </ul> |

|                                        |             |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------|-------------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| N.J. Macpherson School (NJ Macpherson) | Yellowknife | JK-5 | <p>N.J. Macpherson School (NJM) offers:</p> <ul style="list-style-type: none"> <li>• English programming JK-5</li> <li>• Core French, Grades 1-5</li> <li>• Wiilíideh language classes for all students and staff</li> <li>• Special programs including Physical education, visual arts, music, drama and a strong recycling program</li> <li>• Several extracurricular sports, clubs and after-school programs</li> <li>• Indigenous language and culture is integrated into classroom sessions</li> <li>• Indigenous Culture Camps throughout the year</li> <li>• An active Parent Advisory Council</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Range Lake North School (Range Lake)   | Yellowknife | JK-8 | <p>Range Lake North School (RLN) offers:</p> <ul style="list-style-type: none"> <li>• English programming for JK - 8</li> <li>• Intensive French in Grade 6 , Post-Intensive French in Grade 8 and Core French in Grades 1 to 8</li> <li>• Student Options Program rotates through a series of sessions lasting six weeks each. Options include tech, sports, outdoor pursuits, music, martial arts, yoga etc. for students registered in Grades 6 through 8</li> <li>• Makerspace available to support Student Options Program and regular instruction</li> <li>• Indigenous Language and Culture, integrated into classroom learning</li> <li>• Indigenous Culture Camps throughout the year</li> <li>• Special programs in music, band, choir, and drama</li> <li>• Extracurricular sports program offering a range of activities, including hiking, skiing, biking, snowshoeing, and skateboarding</li> <li>• Sustainable living projects: outdoor gardens and observatory beehive</li> <li>• pizza and literacy night for families</li> <li>• Tech nights for middle school students</li> <li>• An active and involved Parent Advisory Committee that organizes a large annual fundraising event</li> </ul> |

|                                                |             |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------|-------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                |             |      | "Family Fun Night". Proceeds support student activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| École Sir John Franklin High School (Sir John) | Yellowknife | 9-12 | <p>École Sir John Franklin High School (ESJFHS) offers:</p> <ul style="list-style-type: none"> <li>• Programming from Grades 9 to 12 in both English and French Immersion</li> <li>• Core French and Post-Intensive French from Grades 9 to 12</li> <li>• Dynamic Fine Arts program which includes music, band, choir, drama, drama tech, and visual arts</li> <li>• Extensive trades curriculum and work experience program which includes industrial arts, automotive class, culinary arts, robotics and esthetics</li> <li>• Indigenous culture programming and camps including Willideh language instruction</li> <li>• Successful Sports Academy with focus high performance training; extra-curricular sports and clubs are also offered</li> <li>• National and international travel opportunities for students include volunteering and cultural experience</li> <li>• Night School classes (Monday to Thursday evenings 6pm - 9pm) are also available onsite</li> <li>• Alternate programming (Route 51) available during the day (9am - 3:45pm) off campus. Graduating required courses are offered on modular based format</li> </ul> |

|                                                  |             |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------|-------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| École William McDonald School (William McDonald) | Yellowknife | 6-8 | <p>École William McDonald Middle School (EWMS) offers:</p> <ul style="list-style-type: none"> <li>• Programming for Grades 6, 7 and 8 in both English and French Immersion</li> <li>• Other French options including: <ul style="list-style-type: none"> <li>○ Intensive French - Grade 6</li> <li>○ Post-Intensive French - Grade 7 and 8</li> <li>○ Core French – Grades 6 - 8</li> </ul> </li> <li>• Wiilñideh language classes (Grade 6 classes)</li> <li>• Exploratory programming which includes Industrial Arts, Culinary Arts, Fine Arts, Technology Studies and Outdoor Education</li> <li>• Sports Academy Program which includes hockey, soccer, and athletics. An updated fitness room has allowed an expansion to its sports programming.</li> </ul> |
|--------------------------------------------------|-------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### ***D. Policy Development***

Under section 96 of the Education Act, a District Education Authority (DEA) is required to:

- Conduct its business in accordance with regulations
- To make by-laws governing the procedure to be followed in transacting the business of the DEA
- Establish a code of conduct for its members

The same requirements apply for Divisional Education Councils under section 108 of the Act.

The Education Act Regulations further define and provide guidance for the policies and by-laws DEAs and DEC's are required to develop.

The following table lists the required and recommended policies and by-laws for education bodies. Please indicate in the appropriate section the effective date for each policy and by-law for each education body in your region. If a policy or by-law is not applicable, indicate "NA". Where a policy or by-law does not exist, place an "X" in the relevant box.

| <b>Type of Policy or Bylaw</b>       | <b>Yellowknife Education District No. 1</b>  |
|--------------------------------------|----------------------------------------------|
| Code of Conduct                      | September 2022                               |
| School Attendance                    | August 2017                                  |
| Safe Schools                         | April 2014<br>June 2014<br>September 2022    |
| Transportation of Students           | August 2017                                  |
| Conduct of Business                  | October 2022                                 |
| Records Management                   | August 2017 (As per Directive)               |
| Student Assessment                   | August 2017 (based on SAER directive 2010)   |
| Inclusive Schooling                  | February 2018 (As per Directive)             |
| Community Senior Secondary Schooling | February 2018 (following JK-12 NWT handbook) |
| Honorarium                           | January 2021 (Board Bylaws)                  |
| Annual Report                        | August 2017 (follow Ed. Act)                 |
| Borrowing Money                      | 1996 Education Act                           |

## 2. Territorial Schools

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Territorial Schools reflects the programs and professional development activities that directly support excellence in teaching and student academic achievement specific to the NWT Education Act, Ministerial Directives, or School Funding Framework including:

- A. Education Body Strategic Planning;
- B. School Improvement Planning & School Reviews;
- C. Staff Evaluations;
- D. Regional Training and In-Service;
- E. Literacy Coordinators;
- F. Healthy Food for Learning;
- G. Second Language Education;
- H. Student Success Initiative; and
- I. Northern Distance Learning

## A. Education Body Strategic Planning

NWT Education Bodies develop regional priorities and goals based on the needs of their students and schools. The priorities and goals developed for the upcoming school year should align with the following five shared priorities agreed to by Education Leaders and the Department of ECE:

1. Student achievement in Literacy and Numeracy
2. Language and Culture
3. Student & Educator Wellness
4. Personalized and Inclusive Education
5. Key Competencies

The following tables detail regional priorities, goals, and connections to the shared priorities, including regional performance indicators and targets set for the upcoming school year related to Education Body strategic planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

|                                       |                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Regional priorities and goals.</b> | YK1 targets and performance indicators fall under the following pillars that reflect Education Leaders and ECE Priorities, and YK1 Strategic Priorities: <ul style="list-style-type: none"> <li>• Learning</li> <li>• Indigenous Language and Culture</li> <li>• Wellness, Community, and Key Competencies</li> </ul> |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| <b>Regional Performance Indicators</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Regional Targets</b> | <b>Achieved Results</b> | <b>Explanation of Difference<br/>(if applicable)</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|------------------------------------------------------|
| % of regional priorities and goals that align with the 5 Shared Priorities.                                                                                                                                                                                                                                                                                                                                                                                            | 100%                    | 100%                    |                                                      |
| Education staff will continue to participate in professional learning focusing on the three identified pillars.                                                                                                                                                                                                                                                                                                                                                        | 100%                    | 100%                    |                                                      |
| YK1 schools will continue to participate in district led PD focusing on numeracy and literacy - with a priority placed on Grades 4 through 10 as they continue to trial the NWT Renewed Curriculum                                                                                                                                                                                                                                                                     | 100%                    | 100%                    |                                                      |
| YK1 schools will continue to utilize the PLC model to support teacher collaboration and improve student achievement.<br><br>We are committed to supporting educators in developing their knowledge, skills and practices. Through cycles of inquiry, our collective efficacy can be realized. "The concept of learning in practice is now viewed as foundational to teacher leadership; it rests on the idea that learning is more social, collaborative, and context- | 100%                    | 100%                    |                                                      |



|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| dependent than was previously thought" (Donohoo 2017, Lieberman and Miller 2004) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
| Areas of Strength for the region                                                 | <p>School PLC teams continued to work collaboratively in order to focus on literacy and numeracy teaching and learning. They were supported by highly knowledgeable consultants who worked with a residency model. Explicit demonstration of and linking to the renewed NWT curriculum and practices began in earnest this past year.</p> <p>YK1 continued to offer staff development opportunities despite the reductions to the Student Success Initiative that were implemented for the 2024-2025 school year.</p> |  |  |
| Areas for Development for the region                                             | <p>Substitute teacher availability made it difficult to collaborate with colleagues across the district. This was compounded by the escalating costs associated with booking substitute teachers as salaries increase, but funding models remain static.</p>                                                                                                                                                                                                                                                          |  |  |
| Additional Comments for the region                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |

## B. School Improvement Planning & School Reviews

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff.

In addition, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic - and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following tables detail regional priorities and goals for the upcoming school year related to School Improvement Planning and School Reviews, along with noted areas of strength and areas for development.

|                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to <b>School Improvement Planning and School Reviews</b> , and relevance to regional and shared priorities, for the school year. | <p>School Improvement Plans will align with YK1 Educational Goals as articulated in the Executive Summary:</p> <ol style="list-style-type: none"> <li><b>1. Learning</b></li> <li><b>2. Indigenous Language and Culture</b></li> <li><b>3. Wellness, Community, and Key Competencies</b></li> </ol> <p>In addition, site-based data will inform school plans, to ensure student and school community needs are considered.</p> <p>Formal school reviews follow the district's administrative procedures and are cyclical. Three schools are scheduled for review in 2024-2025.</p> <p>YK1 schools develop yearly School Improvement Plans based on the previous year's data and the goals of their school. They identify goals, set targets and performance indicators, and ensure alignment with YK1 identified pillars. School goals are shared with Trustees, the District Leadership and PACs.</p> |
| Areas of Strength for the region                                                                                                                   | <p>Continued prioritizing of opportunities for staff to collaborate around shared goals. YK1 continues to support those educators working to implement the renewed curriculum through additional opportunities to work together.</p> <p>This year we continued the district school review program and conducted three school reviews with the support of contracted services.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Areas for Development for the region                                                                                                               | School continue to work on interpreting the results of school reviews and incorporating the results into their School Improvement Plans.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Additional Comments for the region                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

### C. Staff Evaluations

All education staff is required to undergo evaluations as per Ministerial directives, including the *Promotion of Professional Growth for Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012).

The following tables detail the region's approach to completing staff evaluations for the upcoming school year related to staff evaluations, along with noted areas of strength and areas for development.

|                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to the completion of <b>Staff Evaluations</b> . | At the beginning of each school year YK1 Human Resources identifies all staff requiring evaluation. In addition, throughout the year, any staff identified by Principals and Assistant Principals will also be evaluated. The leadership at each school is then responsible for timely and appropriate evaluations. Priority for evaluation is given to all term teachers and indeterminate teachers identified as being at risk. YK1 utilizes the ECE Growth & Evaluation model. The district is well-positioned to implement the renewed teacher growth and evaluation model once it is finalized by ECE and ready for implementation |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Regional Performance Indicators                                                                                          | Regional Targets                                                                                                                                                                                                                                                                                                                          | Achieved Results | Explanation of Difference (if applicable) |
|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------|
| Number of teachers and PSTs formally evaluated in the school year.                                                       | 20%                                                                                                                                                                                                                                                                                                                                       | 20%              |                                           |
| Number of Principals and Assistant Principals formally evaluated in the school year.                                     | 20%                                                                                                                                                                                                                                                                                                                                       | 20%              |                                           |
| Number of Education Body School Support Consultants and Assistant Superintendents formally evaluated in the school year. | 30%                                                                                                                                                                                                                                                                                                                                       | 30%              |                                           |
| Number of Superintendents formally evaluated in the school year.                                                         | 100%                                                                                                                                                                                                                                                                                                                                      | 100%             |                                           |
| Areas of Strength for the region                                                                                         | Our staff are eager learners and are open to and wanting feedback through the evaluation process to strengthen their teaching practice. This allows us to focus more on growth and improvement rather than solely focusing on evaluation. Our staff appreciate this commitment on the part of YK1 to their continued professional growth. |                  |                                           |
| Areas for Development for the region                                                                                     | The pilot for the proposed Teacher Growth and Evaluation model is seen to be valuable but continues to pose significant challenges in terms of the time needed to implement it (while respecting the principles it embodies). Further refinement is needed for successful adoption.                                                       |                  |                                           |
| Additional Comments for the region                                                                                       | The number of staff who are in their first two years of employment with YK1 continues to create a demand for timely evaluations. Because of the number, school leaders continue to be stretched in order to accommodate the need for these evaluations of staff who are employed under term contracts.                                    |                  |                                           |

### D. Regional Training and In-Service

Education Bodies are responsible for training and in-service activities for staff at the regional and school level, which can occur throughout the year, and may include 2.5 administrative days per year and time allotted for the Strengthening Teachers' Instructional Practices (STIP). (This does not include any professional development activities related to Article 16 of the Collective Agreement.)

To support the implementation of NWT Curriculum Renewal, education bodies have agreed to dedicate one (1) full day or two (2) half days in the 2024-2025 school year calendar for training/in-service for educators. It is suggested that this day be identified regionally and connected to regional in-service days. There will be no reduction in the number of instructional hours for students to allow for this day.

The following tables detail the region's training and in-service plan, the relevance of the plan to regional and shared priorities, along with noted areas of strength and areas for development.

|                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Regional approach to the completion of <b>Training and In-Service</b>, including reference to plans for the identified NWT Curriculum Renewal training day(s).</p> <p>Please include relevance to regional and shared priorities, for the upcoming school year.</p> | <p>Yellowknife Education District No.1 will ensure that all district and school-based training, in-servicing, and professional development fits under the identified pillars for 2024-2025.</p> <p>Consultants will provide PD in the following areas:<br/>Learning/Indigenous Language and Culture while ensuring embedded support for moving to competency-based teaching and learning</p> <ul style="list-style-type: none"> <li>• Math Residencies (EN/FR)</li> <li>• Literacy Residencies (Grades 3-8)</li> <li>• JK-K Collaborative Study Group</li> <li>• JK-4 NOW Play Project (Northern Oral Language and Writing Through Play)</li> <li>• Neurolinguistic approach with outside consultant (FR/Wilhìdeh)</li> <li>• Inclusive Pedagogies in Secondary</li> </ul> <p>Two ILE district days are planned to meet the ILE directive.</p> <p>School specific STIP times are planned to align with the identified pillars and school improvement goals. For the duration of the trialing and implementation of the renewed NWT curriculum this will be a focus.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Regional Performance Indicators                                                                       | Regional Targets                                                                                                                                                                                                                                                                                                   | Achieved Results | Explanation of Difference (if applicable) |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------|
| Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5) | 2                                                                                                                                                                                                                                                                                                                  | 2                |                                           |
| Areas of Strength for the region                                                                      | Building on work done in previous years with lead educators from BC, staff have developed increased expertise locally in the fields of pedagogy and assessment related to the implementation of the renewed curriculum. It is encouraging to see NWT educators take the lead in this area of professional practice |                  |                                           |

|                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      | <p>Professional learning communities continue to be embedded in the school day, ensuring staff have the opportunity to collaborate on growth goals and respond to school and student specific needs.</p> <p>School leaders continue to explore models for professional collaborative inquiry to support their learning as leaders. Several approaches are under consideration for implementation in the 2025-2026 school year.</p> <p>The JK/K action research group presented their work once again at The NOW Play gathering in Toronto.</p> <p>Staff feedback on the learning opportunities related to restorative practices was also positive, and itinerant district staff are noticing an increase in the use of the principles in schools.</p> |
| Areas for Development for the region | The development of opportunities for collaboration between teaching staff and educational assistant continues to pose a challenge.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Additional Comments for the region   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



### E. Literacy Coordinators

Literacy coordinators collaborate with teachers to develop effective instructional approaches in literacy and/or numeracy throughout all grades and subjects. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teacher to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the total number of allocated, budgeted and actual Literacy Coordinators in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

| <b>Allocated<br/>(PY)</b> | <b>Education<br/>Body<br/>Contributed<br/>(PY)</b> | <b>Total<br/>Budgeted<br/>(Allocated +<br/>Contributed =<br/>PY)</b> | <b>Explanation if not<br/>1.0 or 0.5<br/>(if applicable)</b>                                                                                                                                     | <b>Actual<br/>(PY)</b> | <b>Explanation for<br/>Difference<br/>(if applicable)</b> |
|---------------------------|----------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------|
| 0.50                      | 1.5                                                | 2                                                                    | Two coordinators are required. The first is to support learners in the English program. The second is to provide support to French Immersion, Core French, Intensive and Post-Intensive programs | 2                      |                                                           |

\* As per the School Funding Framework, funding provided equates to 0.50 or 0.25 of a school consultant position, with the expectation that the other half be funded by the Education Body, otherwise not allocated.

## F. Healthy Food for Learning

The Healthy Foods for Learning Program is supported by the Anti-Poverty Strategic Framework and aims to increase the capacity of schools to provide healthy meals and/or snacks to students.

The following tables detail the regional approach taken for the upcoming school year, along with noted areas of strength and areas for development.

|                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to <b>the Healthy Foods for Learning program</b> for the upcoming school year. | <p>YK1 schools access the Healthy Food for Learning Program provide a combination of breakfast, lunch and/or snacks using a philosophy of access for all. Schools employ an “open cupboard” approach that allows students to get snacks and lunches, as they need them. This aligns with YK1 Strategic Priorities that focus on learning and wellness. Research shows that students perform better in all areas when their diet consists of nutritional food.</p> <p><a href="https://www.ece.gov.nt.ca/en/services/education-renewal/healthy-foods-learning">https://www.ece.gov.nt.ca/en/services/education-renewal/healthy-foods-learning</a>.</p> <p>Our experience is that many students in our YK1 community, some of whom cannot be readily identified, do not have access to healthy food in their homes. This program helps ensure that access.</p> |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                      |                                                                                                                                                                                                                                                                                                         |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Areas of Strength for the region     | The access we have to funding that supports an ‘open cupboard’ format at each school. Healthy food is available to all students and additional food is provided to students as needed, including over the weekends. There is also work with families to secure outside sources to support food security |
| Areas for Development for the region | The challenge is ongoing to provide or free-up staff to be able to make or serve food. The cost of food and the additional demands have presented challenges as well.                                                                                                                                   |
| Additional Comments for the region   |                                                                                                                                                                                                                                                                                                         |

| School Name  | Type of food program(s) offered<br>(Breakfast, Lunch, Snack, etc.) | Average number of children / youths served daily | Criteria to participate<br>(Low income, fee, Everyone welcome, etc.) | Non-GNWT Funding Received<br>(\$ Amount / Source)                                                                         |
|--------------|--------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Itł'q        | Breakfast program and healthy snacks                               | 300                                              | Everyone Welcome                                                     |                                                                                                                           |
| Mildred Hall | Dry breakfast, lunch and snacks                                    | 140                                              | Everyone Welcome                                                     | Healthy Food for Learning \$43,497<br>Active After School \$3,000<br>Food First/Taste Makers \$7,000<br>Breakfast Club of |



|                   |                                             |     |                  |                                                                                      |
|-------------------|---------------------------------------------|-----|------------------|--------------------------------------------------------------------------------------|
|                   |                                             |     |                  | Canada \$11,100<br>PC Charity Food Program \$8,467<br>Food Program Donations \$2,866 |
| N.J MacPherson    | Breakfast and Snack                         | 105 | Everyone welcome | \$10,100/Healthy Food for Learning                                                   |
| Range Lake North  | Snack and Lunch                             | 150 | Everyone welcome |                                                                                      |
| Sir John Franklin | Breakfast, Lunch, Snack, take home packages | 250 | Everyone welcome |                                                                                      |
| William McDonald  | Breakfast and Lunch                         | 75  | Everyone welcome |                                                                                      |

*\* Please complete one row for each program offered in a school. Ex:) complete two rows if a school offers both breakfast and snack programs.*

### G. Second Language Education

According to section 73(2,3) of the *Education Act*, English or an Official Language other than English must be taught as part of the education program in addition to the official language of instruction.

The following table details all Second Languages (SL) instruction taught for all schools in the region, including the SL taught, the type of SL instruction, and the grades in which the SL is taught.

| School Name      | Language of SL<br>(Chipewyan,<br>Cree, English,<br>French,<br>Gwich'in,<br>Inuinnaqtun,<br>Inuktitut,<br>Inuvialuktun,<br>North Slavey,<br>South Slavey,<br>or Th̓ch̓q̓) | Type of SL program<br>(core, immersion,<br>intensive, post-<br>intensive) | Grades of SL program<br>(per program type) | Was the SL program offered as planned?<br>(Y/N) | If No, why not?                                                                       |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------|
| It̓'q̓           | French                                                                                                                                                                   | Immersion                                                                 | JK-5                                       | Yes                                             |                                                                                       |
|                  | Wiil̓ideh                                                                                                                                                                | Core                                                                      | JK-5                                       | Yes                                             |                                                                                       |
| Mildred Hall     | French                                                                                                                                                                   | Core                                                                      | 3-6                                        | Yes                                             |                                                                                       |
|                  | Wiil̓ideh                                                                                                                                                                | Core                                                                      | JK-8                                       | Yes                                             |                                                                                       |
| N.J. Macpherson  | French                                                                                                                                                                   | Core                                                                      | 1-5                                        | Yes                                             |                                                                                       |
|                  | French                                                                                                                                                                   | Pre-Intensive Camps                                                       | 5                                          | Yes                                             |                                                                                       |
|                  | Wiil̓ideh                                                                                                                                                                | Core                                                                      | JK-5                                       | Yes                                             |                                                                                       |
| Range Lake       | French                                                                                                                                                                   | Post-Intensive                                                            | 7-8                                        | No                                              | There was no Grade 7 class this year due to low student enrollment for the programme. |
|                  | French                                                                                                                                                                   | Pre-Intensive Camps                                                       | 5                                          | Yes                                             |                                                                                       |
|                  | French                                                                                                                                                                   | Intensive                                                                 | 6                                          | Yes                                             |                                                                                       |
|                  | French                                                                                                                                                                   | Core                                                                      | 1-8                                        | Yes                                             |                                                                                       |
|                  | Wiil̓ideh                                                                                                                                                                | Core                                                                      | 1-8                                        | Yes                                             |                                                                                       |
| Sir John         | French                                                                                                                                                                   | Immersion                                                                 | 9-12                                       | Yes                                             |                                                                                       |
|                  | French                                                                                                                                                                   | Post-Intensive                                                            | 9-12                                       | Yes                                             |                                                                                       |
|                  | French                                                                                                                                                                   | Core                                                                      | 9-12                                       | Yes                                             |                                                                                       |
|                  | Wiil̓ideh                                                                                                                                                                | Core                                                                      | 9-12                                       | Yes                                             |                                                                                       |
| William McDonald | French                                                                                                                                                                   | Immersion                                                                 | 6-8                                        | Yes                                             |                                                                                       |
|                  | French                                                                                                                                                                   | Intensive                                                                 | 6                                          | Yes                                             |                                                                                       |

|  |          |                |     |     |  |
|--|----------|----------------|-----|-----|--|
|  | French   | Post-Intensive | 7-8 | Yes |  |
|  | French   | Core           | 6-8 | Yes |  |
|  | Wiihìdeh | Core           | 6   | Yes |  |

*\*Please include a row per school /per language /per type of instruction*

### 3. Inclusive Schooling

The *Ministerial Directive on Inclusive Schooling* (2016) is supported annually by conditional funding that is allocated to Education Bodies for programs, processes, and personnel that meet expectations and standards identified in the *Guidelines for Inclusive Schooling* (2016), to effectively support classroom teachers and improve student success. Inclusive Schooling funding allows education bodies to provide support systems and services to enable all students to be included as full participants in regular, age-appropriate classes within their home communities.

#### A. Regional Inclusive Schooling Coordinators

Regional Inclusive Schooling Coordinators (RISCs) provide administrative and programming leadership at the regional level to Inclusive Schooling based staff and to the overall school team and environment to support classroom teachers in meeting the needs of students.

The following table details the total number of allocated, budgeted and actual RISCs in place to provide administrative and programming leadership at the regional level, and the explanation for any variance between each.

| Allocated<br>(PY) | Budgeted (PY) | Explanation for<br>Difference<br>(if applicable)                                                                                         | Actual<br>(PY) | Explanation for<br>Difference<br>(if applicable) |
|-------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------|
| 1.00              | 2             | The creation of an additional RISC position will better enable the district to further improve the supports and practices for inclusion. | 2              |                                                  |

| Regional Performance<br>Indicators          | Regional<br>Targets | Achieved<br>Results | Explanation for Difference<br>(if applicable) |
|---------------------------------------------|---------------------|---------------------|-----------------------------------------------|
| % of RISCs allocated as less than a 1.0 FTE | 0                   | 0                   |                                               |

### ***B. Program Support Teachers***

Program Support Teachers (PSTs) provide direct collaborative support to classroom teachers as they develop instructional strategies to meet the needs of students.

The following table details the number of allocated, budgeted and actual PSTs in place to provide direct collaborative support to schools, and the explanation for any variance between each.

If PST duties have been split between more than one staff member, please provide details (how is the position split, and the reason for doing so).

| School Name             | Allocated (PY) | Budgeted (PY) | Explanation for Difference (if applicable)                                                                                                                            | Details on Split PST roles | Actual (PY) | Explanation for Difference (if applicable)                                                                                                                                    |
|-------------------------|----------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>It'q</b>             | 15.42          | 2             |                                                                                                                                                                       |                            | 2           |                                                                                                                                                                               |
| <b>Mildred Hall</b>     |                | 3             |                                                                                                                                                                       |                            | 3           |                                                                                                                                                                               |
| <b>N.J. Macpherson</b>  |                | 3             |                                                                                                                                                                       |                            | 3           |                                                                                                                                                                               |
| <b>Range Lake</b>       |                | 3             | Topped Up the .33 for 1 FTE based on the needs of the school                                                                                                          |                            | 3           | Topped Up the .33 for 1 FTE based on the needs of the school.                                                                                                                 |
| <b>Sir John</b>         |                | 3             | RISE PST/Teacher                                                                                                                                                      | PST/ RISE Teacher          | 3           |                                                                                                                                                                               |
| <b>William McDonald</b> |                | 2             | +1 Social Emotional Teacher (Funded through Jordan's Principle)                                                                                                       |                            | 2           |                                                                                                                                                                               |
| <b>TOTAL</b>            | 15.42          | 16            | The district strives to create full-time positions wherever possible to ensure PSTs are readily available to support staff and students and promote further inclusion |                            | 16          | The School District strives to create full-time positions wherever possible to ensure PSTs are readily available to support staff and students and promote further inclusion. |

### C. Support Assistants

Support Assistants are individuals working in the school to support classroom teachers in meeting the instructional and personal needs of students.

The following table details the number of allocated, budgeted and actual Support Assistants in place to support classroom teachers in meeting the instructional and personal needs of students, and the explanation for any variance between each.

Please ensure that Support Assistants funded through Jordan's Principle and Children's First Initiative are included in the Actual (PY) column, and accounted for in the Explanation for Difference Column, where applicable.

| School Name      | Allocated<br>(PY) | Budgeted<br>(PY)    | Explanation for<br>Difference<br>(if applicable)    | Actual<br>(PY) | Explanation for<br>Difference<br>(if applicable)                       |
|------------------|-------------------|---------------------|-----------------------------------------------------|----------------|------------------------------------------------------------------------|
| Itt'q            | 32.65             | 5.0                 |                                                     | 5              |                                                                        |
| Mildred Hall     |                   | 7.0 +23.0<br>(JP)   | Jordan's Principle EAs to support student inclusion | 7.0 +23.0      | 23.0 PY Jordan's Principle EAs to support student inclusion and safety |
| N.J. Macpherson  |                   | 8.5 +15.5<br>(JP)   | Jordan's Principle EAs to support student inclusion | 8.5 +15.5      | 15.5 PY Jordan's Principle EAs to support student inclusion and safety |
| Range Lake       |                   | 7.5 +14.0<br>(JP)   | Jordan's Principle EAs to support student inclusion | 7.5 +14.0      | 14.0 PY Jordan's Principle EAs to support student inclusion and safety |
| Sir John         |                   | 9.0 + 6.0<br>(JP)   | Jordan's Principle EAs to support student inclusion | 9.0 + 6.0      | 6.0 PY Jordan's Principle EAs to support student inclusion and safety  |
| William McDonald |                   | 8.5 + 5.0<br>(JP)   | Jordan's Principle EAs to support student inclusion | 8.5 + 5.0      | 5.0 PY Jordan's Principle EAs to support student inclusion and safety  |
| <b>TOTAL</b>     | 32.65             | 45.5 + 63.5<br>(JP) |                                                     | 45.5 + 63.5    | 63.5 PY Jordan's Principle EAs to support student inclusion and safety |



### ***D. Inclusive Schooling - Staff Development***

Specific funding is provided for education staff to provide or receive professional development directly related to supporting student and inclusive education in the classroom and school in general.

The following table details the total amount of allocated, budgeted and actual funding spent on inclusive schooling professional development, and the explanation for any variance.

| <b>Allocated (\$)</b> | <b>Budgeted (\$)</b> | <b>Explanation for Difference<br/>(if applicable)</b> | <b>Actual (\$)</b> | <b>Explanation for Difference<br/>(if applicable)</b>                                                          |
|-----------------------|----------------------|-------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------|
| \$92,732              | \$92,732             |                                                       | \$104,346          | Additional funding was allocated to support for onboarding and ongoing staff development for wellness mentors. |

The following table details the Inclusive Schooling Professional Development planned during the upcoming school year:

| <b>Type of Training &amp; Topic</b>                | <b>Audience Intended<br/>(PSTs, Educators, Support Assistants, Principals, etc.)</b> | <b>Training Provider<br/>(RISC, ECE, Contractor, etc.)</b> | <b>Planned Date &amp; Location</b> | <b>Was the training held as planned?<br/>(Yes/No)</b> | <b>If No, why not?</b> |
|----------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------|-------------------------------------------------------|------------------------|
| Restorative practices                              | All                                                                                  | YK1 Staff                                                  | Throughout the year                | Yes                                                   |                        |
| Inclusive Curriculum Delivery                      | PSTs, Teachers, Principals and Assistant Principals where possible                   | Shelley Moore, RISCs, PSTs                                 | Throughout the year                | Yes                                                   |                        |
| Education Program Planning with the new curriculum | PSTs                                                                                 | Shelley Moore, RISCs, ECE                                  | Fall/Winter                        | Yes                                                   |                        |
| CB IEP                                             | RISCs, PSTs, Teachers                                                                | RISCs                                                      | Fall                               | Yes                                                   |                        |
| Further Developing Student Self-Regulation         | PSTs, Teachers, EAs, Principals and                                                  | RISCs, Contractor (Robyn Combres, Monique                  | Throughout the Year                | Yes                                                   |                        |

|                                                         |                                                                         |                                        |             |                                            |                                                                                                                                        |
|---------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------|-------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
|                                                         | Assistant Principals where possible                                     | Thomas, Others TBD)                    |             |                                            |                                                                                                                                        |
| Implementing Inclusive Practices                        | RISCs, Shelley Moore, Others TBD                                        | Shelley Moore, Others TBD, RISCs, PSTs | Fall/Winter | Yes                                        |                                                                                                                                        |
| Implementing Inclusive Practices (High School Specific) | PSTs, Teachers, EAs, Principals and Assistant Principals where possible | Shelley Moore, RISCs, PSTs             | Winter      | Yes                                        |                                                                                                                                        |
| Trauma Informed Practice                                | PSTs, Teachers, EAs, Principals and Assistant Principals where possible | Monique Thomas                         | Year long   | Was not planned, added in response to need | Note: This training was not included in the Operating Plan submitted for June, 2024, but is included here for the sake of completeness |
| Debriefing Critical Incidents                           | PSTs, Principals and Assistant Principals                               | Monique Thomas                         | Winter      | Was not planned, added in response to need | Note: This training was not included in the Operating Plan submitted for June, 2024, but is included here for the sake of completeness |

The following table details any Inclusive Schooling expertise or services contracted for professional learning and capacity building initiatives, including the name of the Contractor, the type of service, the reason the service was needed, the school(s) in which the contractor worked, and the length of contract that was awarded throughout the school year (not including members of the ECE Territorial-Based Support Team).

| <b>Name of Contractor</b>                        | <b>Type of Service</b><br><i>(Frequency / Quantity - such as # of assessments or days of consultation)</i> | <b>Reason for using a contractor rather than a GNWT-provided service</b><br><i>(GNWT service unavailable, etc.)</i> | <b>School(s) impacted by Service</b> | <b>Length of Contract</b> | <b>Total (\$)</b>     |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------|-----------------------|
| International Institute of Restorative Practices | IIRP - Pat Lewis: Key Note Speaker & Offered sessions to all staff.                                        | No GNWT service provider available.                                                                                 | 6                                    | Beginning of the year     | \$14,161.15           |
| Outside Pin Consulting /Shelley Moore            | Group Consultancy                                                                                          | No GNWT service provider available.                                                                                 | 2                                    | Year long                 | \$5,150.50            |
| Silent Voice                                     | Virtual ASL Lessons for student & family, and support for Educators                                        | No GNWT service provider available.                                                                                 | 1                                    | Year long                 | \$13,500.00           |
| Liz Baile                                        | SIVA Training                                                                                              | No GNWT service provider available.                                                                                 | 6                                    | Two sessions              | \$1,417.50            |
| Children's Autism Services of Edmonton           | RISC Training/ school consultation                                                                         | No GNWT service provider available.                                                                                 | 6                                    | Two occasions             | \$2,726.97            |
| Gallaudet University                             | Courses for Teachers and EAs in ASL                                                                        | No GNWT service provider available.                                                                                 | 1                                    | Year Long                 | \$1,458.19 + \$111.13 |
| Monique Thomas Consulting                        | Training for Administrators /PSTs/EAs                                                                      | No GNWT service                                                                                                     | 6                                    | Year Long                 | \$39,036.75           |

|                                          |                                           |                                     |   |              |             |
|------------------------------------------|-------------------------------------------|-------------------------------------|---|--------------|-------------|
|                                          |                                           | provider available.                 |   |              |             |
| Continuum North                          | Ed Psych debriefing/recommendations       | No GNWT service provider available. | 4 | Year Long    | \$14,575.00 |
| Merril Dean                              | Ed Psych debriefing/recommendations       | No GNWT service provider available. | 1 | One occasion | \$2,500.00  |
| Capable Kids/Kathleen Sullivan           | OT Consultation/direct therapy            | No GNWT service provider available. | 6 | 3 Months     | \$85,462.50 |
| Positive Behaviour Support/Robyn Combres | Complex Behaviour Support                 | No GNWT service provider available. | 6 | Year long    | \$14,535.20 |
| Education Assistants of BC               | General EA topics/One day online training | No GNWT service provider available. | 6 | One session  | \$1000.00   |
| DBT Centre of the Fraser Valley          | YK1 SBMHW Team Coordinator Training       | No GNWT service provider available. | 6 | One Course   | \$499.35    |

*\* This table refers to contractors procured using Inclusive Schooling funding and does not include others such as those procured by Jordan's Principle / Child First Initiative Funding.*

### ***E. Assistive Technology***

Assistive technology (AT) is any item, piece of equipment, or product system, whether acquired commercially off-the-shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with complex needs.

The following table details the amount of allocated and actual funding spent on Assistive Technology per school, and the explanation for any variance between each.

| <b>Allocated<br/>(\$)</b> | <b>Actual<br/>(\$)</b> | <b>Actual<br/>Assistive<br/>Technology<br/>Purchased</b> | <b>User Group Type<br/>(# of classrooms /<br/>individual student/<br/>etc.)</b> | <b>Total<br/>(\$)</b> | <b>Explanation for<br/>Difference<br/>(if applicable)</b>                                                                                                                                             |
|---------------------------|------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$123,245                 | \$850.00               | Phonak - Roger Neckloop                                  | Individual Student                                                              | \$28,578.59           | Used \$94,666.41 of funds for Rehabilitation contracted services/ supporting needs outside of scope/ responsive PD/ Psychoeducational Assessments/ EA training/ SBMHW training and contracted support |
|                           | \$1,750.00             | Phonak - Roger touchscreen mic                           | Individual Student                                                              |                       |                                                                                                                                                                                                       |
|                           | \$1,369.00             | Phonak - Roger X                                         | Individual Student                                                              |                       |                                                                                                                                                                                                       |
|                           | \$721.16               | Front Row Batteries                                      | Several class Junos                                                             |                       |                                                                                                                                                                                                       |
|                           | \$177.67               | ScreenCastify                                            | Ed Services                                                                     |                       |                                                                                                                                                                                                       |
|                           | \$11,787.07            | Front Row Junos                                          | 15 MHS Classes                                                                  |                       |                                                                                                                                                                                                       |
|                           | \$1,769.00             | Phonak                                                   | Individual Student                                                              |                       |                                                                                                                                                                                                       |
|                           | \$812.78               | TouchChat/ LAMP Apps                                     | Individual Students                                                             |                       |                                                                                                                                                                                                       |
|                           | \$4,492.65             | iPads for use as AAC devices                             | Individual Students                                                             |                       |                                                                                                                                                                                                       |
|                           | \$67.69                | speaker                                                  | Individual Student                                                              |                       |                                                                                                                                                                                                       |
|                           | \$3,800.00             | Advance Power Emergency stair lift                       | Retrofit of new school (Itlo) for Individual Student emergency response plan    |                       |                                                                                                                                                                                                       |
|                           | \$981.67               | G-tube feeding port                                      | Individual student                                                              |                       |                                                                                                                                                                                                       |

### F. Healing and Counselling

School-Based Mental Health and Wellness (SBMHW) services are any service or program that is used to increase, maintain, or improve the mental health and wellbeing of all students. Quality mental health and wellness programs and services are provided through a continuum of multi-tiered supports that are trauma-informed, culturally informed, student-centered, and compassionate.

The following table details the amount of allocated, budgeted, and actual funding spent on SBMHW programs and services per school, the explanation for any variance between each, as well as the deliverables and expenditures.

| 2024-2025 School-Based Mental Health and Wellness Services<br>Funding Report |                |               |              |                                            |                                                               |                                                                                                                                  |
|------------------------------------------------------------------------------|----------------|---------------|--------------|--------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Community / School                                                           | Allocated (\$) | Budgeted (\$) | Actual (\$)  | Explanation for Difference (If applicable) | Deliverable (Select either SBMHW Education or SBMHW Provider) | Expenditure (Ex. Training for Educators, Training for Students, Programming, SBMHW Provider Employee, SBMHW Contracted Services) |
| Itl'q                                                                        |                |               | \$146,270.40 |                                            |                                                               |                                                                                                                                  |
| Mildred Hall                                                                 |                | \$731,352.00  | 0\$          |                                            |                                                               | Mental health and wellness services were previously funded through Jordan's Principle, with funding continuing in 24-25          |
| N.J. Macpherson                                                              |                |               | \$146,270.40 |                                            |                                                               |                                                                                                                                  |
| Range Lake                                                                   |                |               | \$146,270.40 |                                            |                                                               |                                                                                                                                  |
| Sir John                                                                     |                |               | \$146,270.40 |                                            |                                                               |                                                                                                                                  |



|                  |  |              |              |  |                                                                                |                                                                                                               |
|------------------|--|--------------|--------------|--|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| William McDonald |  |              | \$146,270.40 |  |                                                                                |                                                                                                               |
| <b>TOTAL</b>     |  | \$731,352.00 | \$731,352.00 |  | 6 SBMHW Providers - 1 Team Coordinator, 1 Team Facilitator, 4 Wellness Mentors | Contracted Services for: Counsellor supervision; Wellness Mentor training; RISC Consultation; Crisis Response |

To support the mental health and wellness of all students in an educational setting, it is critical that programs and services align with the SBMHW Policy, Guidelines and Framework.

The following table details the region's approach to ensure that school-based mental health and wellness programs and services are aligned with the above-mentioned documents to best support the mental health and wellness of all students.

| REPORTING ON SUCCESS AND CHALLENGES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Please provide a brief explanation of how your region utilized this funding. What specific mental health programs or services did your region implement to meet the mental health needs of youth? Why did your region choose the programs and services mentioned above? Please attach any supporting documentation, such as Mental Health provider job description, overview of the program used, specific resources utilized, contractors hired, etc.</b></p> <p>YK1 used this funding to hire 4 Wellness Mentors, 1 Mental Health and Wellness Team Coordinator and 1 Mental Health and Wellness Team Facilitator and training for all team members. The coordinator and facilitator are trained counsellors to provide crisis counselling in the interim while referring to the CYC program or other mental health professionals when student need was out of scope for the wellness mentor's role. All members of the team received onboarding training, Healthy Relationships Program training (HRPP, 4th R and HRPLGBTQ2S+), and Restorative Practices. The team provided class wide, small group and 1:1 intensive intervention services.</p> <p>We have 6 schools with diverse mental health and wellness needs. We chose this delivery of services to ensure equitable access to all schools and so the wellness team could support each other when and where necessary. We chose to use the programs to ensure prevention and promotion of mental health and wellness delivery to all schools.</p> |
| <p><b>Please provide a brief description of the successes you encountered through the implementation of your region's chosen SBMHW programs and services.</b></p> <p>The members worked as a team developing procedures, processes, and sourced/developed resources based on student need across the region.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

**Please provide a brief description of the challenges you encountered through the implementation of your region's SBMHW *programs and services*.**

Maintaining the integrity of the program with the needs in the school. Many referrals and needs came up that were out of scope for the wellness mentors and navigating support for these students were sometimes complex.

Messaging that the wellness mentors are not counsellors to staff, families and the larger community was constant. Misunderstanding of the role and the services provided through it still exists.

### G. Alignment of Student Supports

In order to support all students within the Common Learning Environment as per 9.1c in the *Ministerial Directive on Inclusive Schooling (2016)*, it is critical that student supports are aligned. Student Support Plans (SSPs) and Individual Education Plans (IEPs) can be reviewed and changed at any time, but must be reviewed at least once every reporting period (3-4 times per year).

The following tables detail the region's approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs for the upcoming school year, along with noted areas of strength and areas for development.

|                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Regional approach to ensure that <b>student supports are aligned</b> to the goals stated in SSPs and IEPs.</p> | <p>Monthly Program Support Teacher meetings where Directive guidelines and strategies are shared by the RISC and discussed with the PSTs, to ensure that SSP/MEP/IEP plans are aligned with the inclusive schooling policy. The PSTs and school teams (Principals and Assistant Principals, PSTs, Wellness Mentors, Teachers, EAs, RISCs) work collaboratively with families to ensure thoughtful and intentional supports align with students' SSP/IEP goals and are implemented. Student support plans are reviewed prior to reporting periods and adjusted as needed. Continued CB IEP renewal and Educational Program Planning professional development will ensure alignment with the new curriculum and a strength based approach to goal setting is prioritized with students and families. YK1 recognizes that teacher and support staff professional development plays an integral part in IEP renewal success.</p> |
| <p>Areas of Strength for the region</p>                                                                           | <p>YK1 has demonstrated significant growth in inclusive education practices. Notably, a district-wide Individualized Education Plan (IEP) report card has been implemented and supported by clearly defined IEP procedures. All Program Support Teachers (PSTs) have received comprehensive training on writing and implementing IEPs, with ongoing guidance provided through a dedicated IEP working group.</p> <p>Additionally, a Modified Programming Working Group was established to explore how modified programming aligns with the new curriculum, providing valuable direction and consistency in instructional planning for students who require modified learning approaches.</p>                                                                                                                                                                                                                                 |
| <p>Areas for Development for the region</p>                                                                       | <p>Further development is required to refine the Student Support Plan (SSP) procedures. This includes ensuring all PSTs are clear on when SSPs should be written, what information they should contain, and how assessments should be used to inform and support.</p> <p>While all current PSTs have been trained in IEP development and implementation, new PSTs will require IEP training to ensure consistency and sustainability.</p> <p>PST observations for evidence of supports being implemented.</p>                                                                                                                                                                                                                                                                                                                                                                                                                |

|                                     |                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                     | Open collaboration with external supports to make sure recommendations are appropriately aligned with student needs.                                                                                                                                                                                                                                                                     |
| Additional Comments for the region. | YK1 continues to prioritize inclusive practices by building the capacity of support staff to meet the diverse needs of all learners. Through collaborative efforts and structured training, we are fostering a culture of equity and accessibility. Continued refinement of our practices will ensure we remain responsive, proactive, and student-centred in our approach to inclusion. |

## H. Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development. The following table details the region's approach to ensure that Principals create conditions to support teachers in the use of flexible instructional strategies for the upcoming school year, along with noted areas of strength and areas for development.

|                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to ensure that Principals create conditions to support teachers in the use of <b>flexible instructional strategies</b> . | YK1 is committed to the on-going work with ECE, our own staff as well as outside facilitators who are experts in inclusive instructional strategies that are flexible, responsive, and provide equitable support and access for the needs of students in our classrooms. There is a focus on utilizing planning techniques that support holistic educational experiences and programming aligned with the new curriculum competencies. |
| Areas of Strength for the region                                                                                                           | RISCs have identified schools that are ready to shift their practice in flexible instructional strategies. During the 2024/25 school year, RISCs worked closely with these schools to be responsive to each learner.                                                                                                                                                                                                                   |
| Areas for Development for the region                                                                                                       | Provide more training to support a broader shift across the whole district to implement flexible instructional strategies.                                                                                                                                                                                                                                                                                                             |
| Additional Comments for the region.                                                                                                        | YK1 is committed to inclusive education that prioritizes student needs. Planning is driven by what supports each learner. Our goal is to create flexible, responsive learning environments where all students can succeed.                                                                                                                                                                                                             |



## I. School-based Support Team

The School-based Support Team (SBST) operates under the leadership of the Principal to assist classroom teachers with developing and implementing instructional and/or management strategies, SSPs or IEPs, and to coordinate support resources for students. The team also develops strategies to support classroom teachers in meeting students' needs and to reduce barriers to students' success in learning; solve specific problems; address systemic issues as well as those that are teacher or student specific; and maintain documentation, as per the reporting requirements. SBSTs are encouraged to meet regularly (typically weekly), and to keep written records of their meetings.

The following tables detail the region's approach to ensure that the SBST, under the leadership of the Principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students for the upcoming school year, along with noted areas of strength and areas for development.

|                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to <b>ensure that the SBST is in place in each school and is operating effectively</b> as per the directive. | In 2024-2025 all schools will continue to utilize existing referral processes and formats in place to ensure the continued efficiency and effectiveness of the SBST in our schools. The addition of the second RISC will ensure support from the RISC equitably continues to improve capacity in all schools in SBST implementation and effectiveness. |
| Areas of Strength for the region                                                                                               | During the 2024/2025 school year, at RBSTs RISCs gained input from school PSTs about the functioning of the SBST to produce a standard procedure across the district.                                                                                                                                                                                  |
| Areas for Development for the region                                                                                           | YK1 is developing guiding questions and decision-making frameworks to determine when a student should be placed on an IEP, which will support SBSTs in making more consistent and informed programming decisions.                                                                                                                                      |
| Additional Comments for the region                                                                                             |                                                                                                                                                                                                                                                                                                                                                        |



### J. Review of SSPs and IEPs

SSPs and IEPs should be discussed with parents and guardians. However, as per the NWT *Education Act*, IEPs additionally require the explicit consent of the student's parent or guardian, typically recognized by a signature on the IEP.

The following tables detail the region's approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required for the upcoming school year, along with noted areas of strength and areas for development.

|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to <b>ensure that IEPs and SSPs are updated and reviewed in consultation</b> with parents, students, SBST members, education body staff, and other professionals as required. | Schools follow processes outlined in the NWT Inclusive Schooling Directive that include criteria and timelines for the development and review of SSPs and IEPs. PSTs and RISCs problem-solve individual cases. In 2024-2025, a focus will be to align Educational Program development, planning, and implementation of the new curriculum. |
| Areas of Strength for the region                                                                                                                                                                | The RISCs work closely with schools to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, SBST members, and education body staff as required.                                                                                                                                                                |
| Areas for Development for the region                                                                                                                                                            | YK1 is currently working to ensure that IEPs and SSPs are updated and reviewed in consultation with students and other professionals.                                                                                                                                                                                                      |
| Additional Comments for the region                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                            |

### K. PST Activities

In carrying out their role, the PST will focus on activities and functions that directly support classroom teachers to meet the needs of their students. The Inclusive Schooling Directive provides guidance for this by setting out PST priority time-use targets:

- a minimum of 60% of the PST's time should be devoted to **teacher support activities**
- no more than 25% of the PST's time should be spend working **directly with students** (commonly Tier 3 students –those with more complex needs)
- maximum of 15% of the time used for **other** functions

The following table details the region's approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets for the upcoming school year, along with noted areas of strength and areas for development.

|                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regional approach to <b>ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.</b> | <p>The RISCs will continue to support school PSTs, Principals and Assistant Principals to collaboratively develop priority lists for their respective schools. The plans will include YK1 and ECE initiatives and directive deadlines.</p> <p>In the beginning of the school year, refreshers will be held for Principals and Assistant Principals, and PSTs on the role and allocation of PST time targets.</p> |
| Areas of Strength for the region                                                                                                       | The RISCs meet with PSTs every month to discuss time use. They are also involved in monthly leadership meetings to reinforce the appropriate use of time for PSTs.                                                                                                                                                                                                                                               |
| Areas for Development for the region                                                                                                   | Provide more training and insight for administration and teachers on the PST role and appropriate time use.                                                                                                                                                                                                                                                                                                      |
| Additional Comments for the region.                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                  |

### ***L. Magnet Facilities (YK1 only)***

North Slave Correctional Complex – Young Offender Unit and McAteer House provide services to students with very challenging needs. This facility is deemed a ‘magnet facility’ and has been identified as requiring additional supports.

The following table details the allocated, budgeted and actual teacher and support assistant positions in place to support education in Magnet Facilities, and the explanation for any variance between each.

| <b>Positions</b>   | <b>Allocated<br/>(PY)</b> | <b>Budgeted<br/>(PY)</b> | <b>Explanation for<br/>variance<br/>(if applicable)</b> | <b>Actual<br/>(PY)</b> | <b>Explanation for<br/>variance<br/>(if applicable)</b> |
|--------------------|---------------------------|--------------------------|---------------------------------------------------------|------------------------|---------------------------------------------------------|
| Teachers           | 3.0                       | 4.0                      | A teaching position was created in lieu of EA positions | 3.0                    |                                                         |
| Support Assistants | 2.0                       | 0                        |                                                         | 2.0                    |                                                         |
| <b>TOTAL</b>       | 5.0                       | 4.0                      |                                                         | 5.0                    |                                                         |

The following table details the total amount of allocated, budgeted and actual funding spent on O&M for Magnet Facilities, and the explanation for any variance between each.

| <b>Allocated<br/>(\$)</b> | <b>Budgeted<br/>(\$)</b> | <b>Explanation for<br/>variance<br/>(if applicable)</b> | <b>Actual<br/>(\$)</b> | <b>Explanation for<br/>variance<br/>(if applicable)</b> |
|---------------------------|--------------------------|---------------------------------------------------------|------------------------|---------------------------------------------------------|
| \$685,960                 | \$685,960                |                                                         | \$685,960              |                                                         |

## 4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT. The *Northwest Territories Junior Kindergarten – Grade 12 Indigenous Languages and Education Policy (ILE Policy)* is in place to support the Department of ECE and education bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures, and languages of the community in which the school is located. The *ILE Policy* is supported annually by conditional funding that is allocated to education bodies to provide quality Indigenous language instruction and relevant culture-based school programs for students as part of the education program for the education district. The funding provided to education bodies for Indigenous languages and education must be for the sole purpose of supporting students and teaching in accordance with the *ILE Policy*.

### A. Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous language instruction and Indigenous education programs and activities in the region. The following table details the total number of allocated, budgeted and actual RILE Coordinators in place to provide leadership at the regional level, and the explanation for any variance.

| Allocated (PY) | Budgeted (PY) | Explanation for difference (if applicable) | Actual (PY) | Explanation for difference or any adjustments to PYs (if applicable) |
|----------------|---------------|--------------------------------------------|-------------|----------------------------------------------------------------------|
| 1.0            | 1.0           |                                            | 1.0         |                                                                      |

### ***B. Indigenous Language and Education Teams***

NWT schools are expected to create an ILE team to set personalized school goals identified in a School Based ILE Plan. The goals created in a school's ILE Plan should be focused on the 9 action areas outlined in the ILE Handbook. Each year, schools are asked to revisit their ILE Action Plans and revise as needed to ensure growth of Indigenous language and education in their schools.

The following table details the composition of ILE teams and their planned meeting frequency including an explanation if the team was not in place or active during the year.

| <b>Indigenous Language and Education Team</b> |                                                                                                                                                                                           |                                         |                                                                               |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------|
| <b>School</b>                                 | <b>ILE Team Composition<br/>(Principal, PST, etc.)</b>                                                                                                                                    | <b>Meeting Frequency</b>                | <b>Explanation if ILE Team was not in place or active<br/>(if applicable)</b> |
| <i>Example: ILESHS</i>                        | <ul style="list-style-type: none"> <li>Principal</li> <li>PST</li> <li>ILI</li> <li>Janitor</li> <li>Cultural Support Worker</li> <li>Homeroom teachers from grade 7, 9 and 11</li> </ul> | <i>Once a month</i>                     | <i>N/A</i>                                                                    |
| Itt'q                                         | Assistant Principal, Wiiliideh Language Teacher, Classroom Teacher                                                                                                                        | Monthly (also monthly district meeting) | ILE Team was in place and active throughout the year.                         |
| Mildred Hall                                  | PST, EA, Teacher, Principal, Dene Kede Facilitator, ILII                                                                                                                                  | Monthly (also monthly district meeting) | ILE Team was in place and active throughout the year.                         |
| N.J. Macpherson                               | Principal, Assistant Principal, 2 x EAs, Cultural Support Worker when available, RILE, 4x Homeroom teachers from JK to 5                                                                  | Monthly (also monthly district meeting) | ILE Team was in place and active throughout the year.                         |
| Range Lake                                    | 2 x Teachers<br>4 x EAs<br>Principal                                                                                                                                                      | Monthly (also monthly district meeting) | ILE Team was in place and active throughout the year.                         |
| Sir John Franklin                             | Assistant Principals, Classroom Teacher, EA, ILI, PST                                                                                                                                     | Monthly (also monthly district meeting) | ILE Team was in place and active throughout the year.                         |
| William McDonald                              | Principal, PSTs, Teachers                                                                                                                                                                 | Monthly (also monthly district meeting) | ILE Team was in place and active throughout the year.                         |

### C. Indigenous Language Instructors

Indigenous Language Instructors (ILIs) provide Indigenous languages instruction to JK-12 students in NWT schools through the delivery of the *Our Languages* curriculum.

The following table shows the breakdown of the budgeted, and actual ILI (PY funding) in place at each school, identifies whether the allocated PY is new or a returning ILI, and explanation for adjustments to PY.

| School Name      | Allocated (PY) | Budgeted (PY) | Explanation for difference (if applicable)                     | Actual (PY) | Explanation for difference or any adjustments to PYs (if applicable)                                                                                                                                     |
|------------------|----------------|---------------|----------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Itł'q            | 6.89           | 0.6           |                                                                | .6          |                                                                                                                                                                                                          |
| Mildred Hall     |                | 2.0           |                                                                | 2.0         |                                                                                                                                                                                                          |
| N.J. Macpherson  |                | 0.4           |                                                                | .4          |                                                                                                                                                                                                          |
| Range Lake       |                | 0.5           |                                                                | .5          |                                                                                                                                                                                                          |
| Sir John         |                | 2.0           |                                                                | 1.8         | ILI (teacher) hired to work with 1.0 language speaker was already on a .8 contract within the district, and wished to remain at that allocation                                                          |
| William McDonald |                | 0.5           |                                                                | .5          |                                                                                                                                                                                                          |
| District Office  | 6.89           | 1.0           |                                                                | 1.0         |                                                                                                                                                                                                          |
| <b>TOTAL</b>     |                | 7.0           | Additional staffing allocated through School District decision | 6.8         | Difference explained under SJF allocation.<br><br>Due to the fact that many of YK1's ILI's hold a <a href="#">B.Ed</a> , the funding allocation for these positions was spent on the 6.8 employees hired |

*Note: Culture and language resource people and Elders are accounted for under the Indigenous Education (O&M) and Community Support categories.*



Some Regions have indicated difficulty in filling ILI positions. The following table details the planning for maintaining ILI instruction in the Region, and for recruiting and retaining ILIs. As well as the opportunity to describe challenges or barriers related to Indigenous language instruction.

|                                                                                        |                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accommodations made to maintain Indigenous language instruction in the region, if any? | We have created an Indigenous Language Mentorship position to assist a language instructor with passing down language and pedagogy, this will continue next year. We are exploring options with the NWTTA to be able to adjust the ILI salary grid for non-certified ILIs. |
| Plans to recruit and retain language teachers, if any?                                 | We continue to build relationships with our community members and participation in ILIEP in hopes of encouraging language speakers to join our team.                                                                                                                       |
| The # of anticipated New ILIs and which schools they are in.                           | 1 x position at Sir John Franklin School<br>2 x positions at Mildred Hall School                                                                                                                                                                                           |
| Challenges and/or barriers faced in the region                                         | Getting <i>Wiilhideh</i> and <i>Tlicho</i> speakers to work in our district. Housing has presented as a concern for potential candidates. Prospective new hires have declined positions due to lack of suitable housing.                                                   |

### D. Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to welcome all students within learning environments that centre, respect, and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located. This includes:

- Schools must actively implement *Dene Kede* and/or *Inuuqatigiit* to bring forward, in all instruction, the Indigenous worldviews, cultures, and languages of the community in which the school is located by:
  - Allocating resources to support JK-12 educators in actively implementing *Dene Kede* and/or *Inuuqatigiit*.
- Schools should welcome all students within learning environments that centre, respect and promote the Indigenous worldviews, cultures, and languages of the community in which the school is located, through building the school-community relationship, offering educator training and employing a whole school approach to Indigenous language use by:
  - Allocating resources to help build the school-community relationship, including **mandatory Elders in Schools programming**: *Please note that Elders in School Programming no longer exists as a separate program and the financial support has been absorbed into Indigenous Education funding*;
  - Allocating resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory cultural orientation**; and,
  - Allocating resources to employ a whole school approach to Indigenous language use.
- Schools should work toward Indigenizing teaching and learning practices, Indigenizing the content of curricula and programming, and providing opportunities for all JK-12 students to engage in authentic and relevant key cultural experiences throughout the school year by:
  - Allocating resources to support educators to ensure their teaching and learning practices are holistic, spiral, experiential and relational;
  - Allocating resources to support educators in Indigenizing the content of curricula and programming to ensure it reflects the Indigenous worldviews, cultures, and languages of the community in which the school is located; and,
  - Allocating resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

Indigenous Education funding includes the hiring of Elders and community resource people and providing appropriate teacher training to ensure the *ILE Policy* is implemented.

The following table details the total amount of allocated, budgeted, and actual funding spent on Indigenous Education to create welcoming environments and Indigenizing education **in each school**, and the explanation for any variance.

| School Name | Allocated (\$) | Budgeted (\$) | Explanation for difference (if applicable) | Actual (\$) | Explanation for difference (if applicable)          | 3 <sup>rd</sup> Party Funding (\$) / Source (If applicable) |
|-------------|----------------|---------------|--------------------------------------------|-------------|-----------------------------------------------------|-------------------------------------------------------------|
| It'q        | \$25,010       | \$25,010      | Allocated based on enrollment              | \$23,592    | \$1,418 allocated to district-organized programming |                                                             |

|                  |                  |                  |                                                                |                                |                                                     |  |
|------------------|------------------|------------------|----------------------------------------------------------------|--------------------------------|-----------------------------------------------------|--|
| Mildred Hall     | \$25,092         | \$25,092         | Allocated based on enrollment                                  | \$23,674                       | \$1,418 allocated to district-organized programming |  |
| N.J. Macpherson  | \$30,573         | \$30,573         | Allocated based on enrollment                                  | \$29,154                       | \$1,419 allocated to district-organized programming |  |
| Range Lake       | \$22,899         | \$22,889         | Allocated based on enrollment                                  | \$21,481                       | \$1,418 allocated to district-organized programming |  |
| Sir John         | \$55,821         | \$55,821         | Allocated based on enrollment                                  | \$54,402                       | \$1,419 allocated to district-organized programming |  |
| William McDonald | \$22,772         | \$22,772         | Allocated based on enrollment                                  | \$21,354                       | \$1,418 allocated to district-organized programming |  |
| <b>TOTAL</b>     | <b>\$182,167</b> | <b>\$182,167</b> | <b>\$8510 allocated to support District Office Initiatives</b> | <b>+\$8,510=<br/>\$182,167</b> | <b>No difference to district-wide total</b>         |  |

The following table details whether **schools** choose to allocate or find additional funding for an Elder and/or Cultural Support Worker that works at the school on a **consistent schedule** either from ILE funds or 3<sup>rd</sup> party funding.

| <b>School</b>    | <b>Elder in School<br/>(Y/N)</b> | <b>Cultural Support Worker<br/>(Y/N)</b> | <b>How are these positions funded?</b> | <b>If no to either of these positions, why not?</b>                                   |
|------------------|----------------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------|
| Itl'q            | No                               | Yes                                      | MACA – 1 day/week (contracted work)    | Elders are hired on a short-term basis using ILE funding                              |
| Mildred Hall     | No                               | Yes                                      | Jordan's Principle                     |                                                                                       |
| N.J. Macpherson  | No                               | Yes                                      | MACA – 1 day/week (contracted work)    | Elders are hired on a short-term basis using ILE funding                              |
| Range Lake       | No                               | No                                       |                                        | Elders and cultural support workers are hired on a short-term basis using ILE funding |
| Sir John         | No                               | No                                       |                                        | Elders and cultural support workers are hired on a short-term basis using ILE funding |
| William McDonald | No                               | No                                       |                                        | Elders and cultural support workers are hired on a short-term basis using ILE funding |

### ***E. Strengthening Training for Northern Educators***

Strengthening training for Northern educators in Indigenous language and education is essential in order to provide educators with the background and context from which they can learn more about the community in which they live and work. This provides the foundation for educators to contribute to the ongoing development of positive relationships with students, parents, and the community at large.

Education bodies must allocate resources for educator training to ensure all school staff are aware of the Indigenous worldviews, cultures and languages of the community in which they live and work, including **two days of mandatory cultural orientation**.

The following table details school-based and/or regional approaches to **local** cultural orientation days.

| <b>School</b>    | <b>Key Cultural Experiences</b>                                                                                                                                                                                                                | <b>% of Staff Participation</b> | <b>% of Actual Participation</b> | <b>Explanation for Difference<br/>(if applicable)</b>                                                              |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Itt'q            | Year's first ILE day professional learning day will be coordinated at the district level with Cindy Blackstock. Additional first day activities include cultural experiences, and planning for a whole school approach to integrating language | 100% for all district schools   | 100%                             |                                                                                                                    |
| Mildred Hall     |                                                                                                                                                                                                                                                |                                 | 85% (for second ILE Day)         | Several staff were asked to attend another PD that was required for student safety and only available on this day. |
| N.J. Macpherson  |                                                                                                                                                                                                                                                |                                 | 100%                             |                                                                                                                    |
| Range Lake       |                                                                                                                                                                                                                                                |                                 | 100%                             |                                                                                                                    |
| Sir John         |                                                                                                                                                                                                                                                |                                 | 100%                             |                                                                                                                    |
| William McDonald | The second professional learning day for the year will be school-based and supported by ILE committees to meet the needs of individual schools                                                                                                 |                                 | 100%                             |                                                                                                                    |

All school staff play a role in supporting language reclamation and language revitalization efforts.

**Employing a whole school approach to Indigenous language use** bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.



## F. Offering Key Cultural Experiences

Key Cultural Experiences are the backbone to education in an Indigenous context. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT. Education bodies must allocate resources for authentic and relevant key cultural experiences, including on-the-land cultural camps, throughout the school year.

The following table details the **land-based** key cultural experiences using funding from the community support or Indigenous education categories.

Please highlight two wise practices of land-based key cultural experiences from each school in the region.

| School           | Name of Land Based Key Cultural Experience<br>(list two wise practices from each school) | # of Participants                                                       | # of Cultural Resources Experts / Elders Hired | Was an Indigenous language used?<br>(Y/N) | Duration of Experience<br>(Days / hours / frequency)                                                        |
|------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Example: ILESHS  | Fish Camp                                                                                | 60 students (Northern Studies 10, and two grade 7 classes)              | 5                                              | Yes                                       | 1 class a day over 3 days                                                                                   |
|                  | Muskrat Camp                                                                             | 60 (grade 7, 8 and 9)                                                   | 6                                              | Yes                                       | 1 class a day over 3 days                                                                                   |
| Itl'q            | Trapping camp at B. Dene                                                                 | 40 students, 4 staff                                                    | 5 hired, 2 YK1 staff                           | Yes                                       | 1 day per class x 3 days                                                                                    |
|                  | Preparing a harvested beaver                                                             | 344 students, 30 staff                                                  | 1 hired                                        | No                                        | 2 days (each class rotated through for one block)                                                           |
| Mildred Hall     | Dog Sledding at Beck's Kennels                                                           | 43 students (K/1/2), 8 staff                                            | 1 YK1 staff instructed pre teaching,           | Yes (during school portion)               | K classes attended .5 day teaching with YK1 staff before attending camp, followed by 2 hours of dogsledding |
|                  | Tree camp @ Fred Henne                                                                   | 56 students, 12 staff                                                   | 1 Hired, 1 YK1 staff                           | Yes                                       | 3 classes attended .5 day at camp                                                                           |
| N.J. Macpherson  | Trapping camp at B. Dene                                                                 | 67 students (all grade 4's), 56 staff (all staff attended for a pd day) | 5 hired, 2 YK1 staff                           | Yes                                       | Each class (3 classes) attended 1 day each, staff attended separately on their own day                      |
|                  | Berry camp at B. Dene                                                                    | 57 students, 8 staff                                                    | 3 hired + 2-3 YK1 staff                        | Yes                                       | Each class (3 classes) attended 1 day x 3 days                                                              |
| Range Lake North | Bird camp at B. Dene                                                                     | 21 students, 3 staff                                                    | 3 hired, 2 Yk1 staff                           | Yes                                       | 1 class x 1 full day at camp                                                                                |



|                   |                                           |                                                           |                                                                                    |                        |                                                                                                                                                                |
|-------------------|-------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | Tree and plant medicine Camp @ Fred Henne | 20 students, 3 staff                                      | 1 hired, 1 YK1 staff                                                               | Yes                    | 1 class x ½ day                                                                                                                                                |
| Sir John Franklin | Rabbit Snaring/ Winter camp at B. Dene    | 30 students from language classes                         | 1 hired, 4 YK1 staff                                                               | Yes                    | 1 full day                                                                                                                                                     |
|                   | Snowshoe Trip (in collaboration with KDS) | 8 students total (5 from SJF, 3 from KDS)                 | 3 staff attended (1 from SJF, 2 from KDS, none hired)                              | Yes                    | 4 days, 3 nights                                                                                                                                               |
|                   | Spring Carnival                           | 310 students (all grade 9s, 120 grade 10/11 as signed up) | 5 YK1 staff, 5 hired                                                               | Yes (Language station) | Grade 9's attended ½ day, others attended for one block. The camp ran for 3 days total.                                                                        |
| William McDonald  | Fish camp at B. Dene                      | 121 students, 12 staff                                    | 4 Hired + 2 YK1 staff                                                              | Yes                    | All grade 7's attended for 1 full day x 5 days total                                                                                                           |
|                   | Canoe Safety Training                     | 120 students, 11 staff                                    | 3 Hired (0 YK1 staff have their certifications to cover liability in the training) | No                     | All grade 8's attended a ½ day training at the pool + 1 hour in class session re: canoe and wildlife safety, before having a full day on the Yellowknife River |

The following table details the **school-based** key cultural experiences using funding from the community support or Indigenous education categories.

Please highlight two wise practices of school-based key cultural experiences from each school in the region.

| School          | Name of School-Based Key Cultural Experience<br>(list two per school) | # of Participants               | # of Cultural Resources Experts / Elders Hired | Was an Indigenous language used throughout?<br>(Y/N)                         | Duration of Experience<br>(Days / hours / frequency) |
|-----------------|-----------------------------------------------------------------------|---------------------------------|------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------|
| Example: ILESHS | Drum Making                                                           | 15 (Males in grade 10-12)       | 2                                              | No – Elder and Knowledge keeper who led drum making were not fluent speakers | Various times over a two-week period                 |
|                 | Traditional Medicine                                                  | 30 (Experiential Science Class) | 2                                              | Yes                                                                          | Daily over a week in class.                          |
| Itl'q           | Compensation for hunter/trapper time                                  | All staff and students          | 2 hired                                        | No                                                                           | Several harvested animals were                       |

|                   |                                                                                                   |                                                 |                                         |                 |                                                                                                                                   |
|-------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------|
|                   |                                                                                                   |                                                 |                                         |                 | shared with the school and prepared with students using MACA funding                                                              |
|                   | Spring Carnival                                                                                   | All staff and students                          | 3 hired                                 | Yes             | 1 day (entire school) x severa stations                                                                                           |
| Mildred Hall      | School Wide Culture Camp week at Mildred Hall School                                              | 265 students, 70 staff                          | 3 YK1 staff, 7 hired, 2 in-kind support | Yes             | Every student was able to spend one day engaged in a variety of station-based learning x 5 days total to accommodate all students |
|                   | Traditional Games camp                                                                            | 50 students, 6 staff                            | 2 hired                                 | No              | 3 classes x .5 day each                                                                                                           |
| N.J. Macpherson   | Great Bannock Bake off with Elders' presentation (bannock bake off contest/jigging demonstration) | All grade 5 students and staff                  | 3 hired                                 | Yes             | 2 days x bannock prep + 1 day jigging instruction +1 day jigging presentation and bannock contest                                 |
|                   | Territorial welcome (writing one's own) with Niigaan Sinclair                                     | 80 students + 8 staff                           | 1 hired                                 | No              | 4 classes each received 1 block (.5 day total)                                                                                    |
| Range Lake North  | Painting Workshop with Darrel Chocolate                                                           | 202 Students, 45 Staff                          | 1 Hired                                 | No              | 2.5 days total working with all students (length of workshop varied by grade/age)                                                 |
|                   | Indigenous Author Visit and shared reading (Cathy Modeste-Short)                                  | 150 students, 12 staff                          | 1 hired                                 | Yes (Dene Kede) | 1 full day (8 periods each class had one block)                                                                                   |
| Sir John Franklin | Bannock and stew Prep with a knowledge keeper for Indigenous Honour ceremony                      | 80 students, 3 staff (All foods class students) | 1 hired                                 | No              | 1 full day                                                                                                                        |
|                   | Storytelling with Maurice Zoe                                                                     | 100 students, 7 staff (Maurice spoke in         | 1 hired                                 | No              | 1 full day                                                                                                                        |

|                  |                                           |                       |         |     |                                 |
|------------------|-------------------------------------------|-----------------------|---------|-----|---------------------------------|
|                  |                                           | science classes)      |         |     |                                 |
| William McDonald | Spruce Salve making                       | 20 students + 3 staff | 0 hired | Yes | 2 blocks                        |
|                  | Wolverine Preparation in school wall tent | All students          | 1 hired | No  | 2 full days (1 block per class) |

The following table details the supplies purchased by schools to deliver key cultural experiences.

| School                                                            | Land-Based Supplies or Equipment Purchased<br>(over \$1 000)                                                     | # and type of projects (per school) that used the equipment recorded in the previous column                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Example: ILESHS</li> </ul> | <ul style="list-style-type: none"> <li>3 Tents</li> <li>1 Skidoo</li> <li>Gas</li> <li>Food for camps</li> </ul> | <ul style="list-style-type: none"> <li>3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps</li> <li>1 skidoo – used for 10 camps – Rabbit and Muskrat</li> <li>Gas – gas for boats and skidoo's used for 20 camps in total - fall, winter and spring camps</li> <li>Food – food supplies for all day camps and 2 over night High School Coming of Age camps.</li> </ul> |
| Itl'q                                                             | Pelts and harvesting supplies                                                                                    | Used to support harvesting knowledge with all staff and students, school wide.                                                                                                                                                                                                                                                                                                    |
|                                                                   | Canvas, paint and art supplies                                                                                   | Every student work with Indigenous artists to create pieces.                                                                                                                                                                                                                                                                                                                      |
| Mildred Hall                                                      | Snowmobile helmets                                                                                               | Some helmets were purchased to begin updating equipment that is becoming outdated at a district level. These will be used district wide.                                                                                                                                                                                                                                          |
|                                                                   | Pelts and harvesting supplies                                                                                    | Used to support harvesting knowledge with all staff and students, school wide.                                                                                                                                                                                                                                                                                                    |
| N.J. Macpherson                                                   | Snowmobile helmets                                                                                               | Some helmets were purchased to begin updating equipment that is becoming outdated at a district level. These will be used district wide.                                                                                                                                                                                                                                          |
|                                                                   | Pelts and harvesting supplies                                                                                    | Used to support harvesting knowledge with all staff and students, school wide.                                                                                                                                                                                                                                                                                                    |
| Range Lake North                                                  | Snow pants/ winter gear                                                                                          | Some winter gear was purchased to begin updating our current supplies at the district level. These will be used district wide.                                                                                                                                                                                                                                                    |
|                                                                   | Food                                                                                                             | Food purchased to support grade 8 canoe camp and family BBQ                                                                                                                                                                                                                                                                                                                       |
| Sir John Franklin                                                 | Portable wall tent                                                                                               | Used to support 8 students on overnight snowshoe trip (and will continue to be used in future years). Also will be used as the schools wall tent (due to frequent damages, the tent is now put up and taken down when not in use).                                                                                                                                                |
|                                                                   | Food                                                                                                             | Over the year a variety of food was purchased and/or acquired to support ILE programming at SJF. Example: Bannock supplies for the language class, Hot chocolate and bannock supplies for the                                                                                                                                                                                     |

|                  |              |                                                                                                                                                                                                                                                                                                   |
|------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                  |              | language station at the spring carnival, supplies to support the cooking class with preparing traditional foods such as fish chowder, bannock, moose stew and ptarmigan. In addition, the funding to purchase materials to prepare food for the indigenous Honour ceremony came from this budget. |
| William McDonald | Firewood     | On a district level, 6.5 cords of wood were purchased to support land-based initiatives                                                                                                                                                                                                           |
|                  | Art Supplies | Almost all classes had the opportunity to work with an indigenous artist to create personalized art.                                                                                                                                                                                              |

### G. Employing a Whole School Approach to Language Use

All school staff play a role in supporting language reclamation and language revitalization efforts. Employing a **'whole school approach to language use'** bridges a gap created by colonization. Through acknowledgment of the value and the authentic use of language and culture, the whole school approach is a component of reconciliation. Education bodies must allocate resources to employ a whole school approach to Indigenous language use.

The following tables detail initiatives that employ the whole school approach to language use.

| School                 | Type of School-Based Staff Initiatives in Place to Promote a Whole School Approach to Language Use.                                                                                                                                                                                                                                                                                                                                              | Type of Community Events Hosted by the School that Promote, Use, and Celebrate Indigenous Languages.                                                                                                                      |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Example: ILESHS</i> | <ul style="list-style-type: none"> <li>• <i>ILES team planned monthly phrases for staff to practice and replace the English version with.</i></li> <li>• <i>A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases.</i></li> <li>• <i>Reinforced learning with the use of audio clips for practice</i></li> </ul>                                                                      | <ul style="list-style-type: none"> <li>• <i>Hosted community Christmas feast which included drumming, prayer, and songs in the language</i></li> <li>• <i>Community-school graduation celebration in June.</i></li> </ul> |
| Itl'q                  | <p>All YK1 staff have access to resource drive with language recordings and translations.</p> <p>All YK1 schools were provided with talking bags for Indigenous Languages month to use and promote language use with their students and families.</p> <p>All YK1 staff were offered free Language classes with Collège Nordique through a shared agreement. Many took part in order to strengthen their own language to share with students.</p> | <p>Hosted winter holiday concert where songs were sung in the language.</p> <p>Families are always invited at attend key cultural experience camps, where language is always integrated.</p>                              |
| Mildred Hall           | <p>All YK1 staff have access to resource drive with language recordings and translations.</p> <p>All YK1 schools were provided with talking bags for Indigenous Languages month to use and promote language use with their students and families.</p> <p>All YK1 staff were offered free Language classes with Collège Nordique through a shared agreement. Many took part in order to strengthen their own language to share with students.</p> | <p>Hosted spring concert where songs were sung in the language.</p> <p>Families are always invited at attend key cultural experience camps, where language is always integrated.</p>                                      |
| N.J. Macpherson        | <p>Having their indigenous language instructor record language on buttons so it can be repeated easily.</p> <p>Teachers attend indigenous Language classes to learn along with the students.</p>                                                                                                                                                                                                                                                 | <p>Indigenous Languages Month family bingo (played in the language).</p> <p>Sharing language videos produced by students on social media.</p>                                                                             |



|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                           |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <p>All YK1 staff have access to resource drive with language recordings and translations.</p> <p>All YK1 schools were provided with talking bags for Indigenous Languages month to use and promote language use with their students and families.</p> <p>All YK1 staff were offered free Language classes with Collège Nordique through a shared agreement. Many took part in order to strengthen their own language to share with students.</p>                                                                                                                                                                                                       | <p>Families are always invited at attend key cultural experience camps, where language is always integrated.</p>                                                                          |
| Range Lake North  | <p>All YK1 staff have access to resource drive with language recordings and translations.</p> <p>All YK1 schools were provided with talking bags for Indigenous Languages month to use and promote language use with their students and families.</p> <p>All YK1 staff were offered free Language classes with Collège Nordique through a shared agreement. Many took part in order to strengthen their own language to share with students.</p> <p>O Canada sung in the language.</p>                                                                                                                                                                 | <p>Indigenous Languages Month family bingo (played in the language).</p> <p>Families are always invited at attend key cultural experience camps, where language is always integrated.</p> |
| Sir John Franklin | <p>Indigenous language instructors were added to monthly staff meeting agenda to share phrases.</p> <p>Adding language pre-recordings to the ILE drive for district wide staff to have access to.</p> <p>All YK1 staff have access to resource drive with language recordings and translations.</p> <p>All YK1 schools were provided with talking bags for Indigenous Languages month to use and promote language use with their students and families.</p> <p>All YK1 staff were offered free Language classes with Collège Nordique through a shared agreement. Many took part in order to strengthen their own language to share with students.</p> | <p>Hosted winter holiday concert where songs were sung in the language.</p> <p>Indigenous Honour Ceremony in June where language was shared.</p>                                          |



|                         |                                                                                                                                                                                                                                                                                                                                                 |                                                            |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <p>William McDonald</p> | <p>Translated all of the Dene Laws into the language and created a slideshow highlighting each month's "Dene Law" along with other translations.</p> <p>All YK1 staff were offered free Language classes with Collège Nordique through a shared agreement. Many took part in order to strengthen their own language to share with students.</p> | <p>Prayers in the language shared at community events.</p> |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|

### H. Community Support

Community support funding is offered to support Indigenous language revitalization by supporting the hiring of cultural resource experts for short term projects, the purchase/renting of on-the-land equipment and supplies, and/or the provision of Indigenous language and education professional development within communities.

The following table details the **regional** amount of allocated and actual funding spent on community support, and the explanation for any variance.

| Allocated<br>(\$) | Budgeted<br>(\$) | Explanation for Difference<br>(if applicable) | Actual<br>(\$) | Explanation for Difference<br>(if applicable) |
|-------------------|------------------|-----------------------------------------------|----------------|-----------------------------------------------|
| \$63,273          | \$63,273         |                                               | \$63,273       |                                               |

## I. Resource Development for OLC and ILE Handbook

The Resource Development funding provides support for the continued development and implementation of the *Our Languages* curriculum (OLC) and the *Indigenous Language and Education (ILE) Handbook*. Schools that provide Indigenous language instruction must offer dedicated time for Indigenous language instruction within the regular education program and actively implement the *Our Languages* curriculum by:

- Allocating resources to support core Indigenous language instruction;
- Allocating resources to develop resources for the *Our Languages* curriculum;
- Allocating resources to support community connections related to Indigenous language instruction; and,
- Allocating resources to support Indigenous language instruction through an immersion approach, where and when possible.

Resource Development funding is to be used only for:

- a) Training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation;
- b) Developing resources for the implementation of *OLC* and *ILE Handbook* in schools; and
- c) Technology needs that support *OLC* and *ILE Handbook* implementation.

**Note: Please ensure copies of any new resources produced are submitted to ECE-ILES.**

The following table details the **regional** funding allocated, budgeted, actual expenditures for resources development, and the explanation for any variance.

| Allocated<br>(\$) | Budgeted<br>(\$) | Explanation for Difference<br>(if applicable) | Actual<br>(\$) | Explanation for Difference<br>(if applicable) |
|-------------------|------------------|-----------------------------------------------|----------------|-----------------------------------------------|
| \$50,421          | \$50,421         |                                               | \$50,421       |                                               |

The following table details the **regional** and **school** training and workshops for Indigenous language instruction (ILI) staff to further their professional development in *OLC* and *ILE Handbook* implementation.

| School and # of<br>ILIs<br>participating                 | OLC or ILE<br>Handbook | Specific Focus<br>(ex: assessment) | Training Provider<br>(ex: RILE, ECE,<br>Contractor) | Dates and<br>Location                   |
|----------------------------------------------------------|------------------------|------------------------------------|-----------------------------------------------------|-----------------------------------------|
| <i>Example: ILESHS -2<br/>ILIs and PST</i>               | <i>OLC</i>             | <i>Assessment</i>                  | <i>RILE and private<br/>contractor</i>              | <i>September 12-14,<br/>Yellowknife</i> |
| Mildred Hall (2<br>ILI + support<br>teacher and<br>RILE) | OLC                    | Report cards and<br>programming    | ECE                                                 | January 28,<br>Yellowknife              |
| It'q & N. J.<br>MacPherson (1<br>ILI [each] + RILE)      | OLC                    | Report cards and<br>programming    | ECE                                                 | January 28,<br>Yellowknife              |

|                                     |     |                                                                                            |                           |                       |
|-------------------------------------|-----|--------------------------------------------------------------------------------------------|---------------------------|-----------------------|
| Mildred Hall (1 ILI)                | ILE | Sewing workshop to learn to make moccasins                                                 | Contractor (Gerri Sharpe) | May, Yellowknife      |
| Sir John Franklin (1 ILI with RILE) | ILE | Sewing workshop to learn to make moccasins (pattern shared to re-create in language class) | Contractor (Gerri Sharpe) | May, Yellowknife      |
| Sir John Franklin (1 ILI)           | ILE | Wilderness First Aid (to support lang based language and culture snowshoe trip)            | Arctic Response           | February, Yellowknife |
| Sir John Franklin (1 ILI)           | ILE | First Aid (to support students in land-based activities)                                   | Arctic Response           | June, Yellowknife     |
| Mildred Hall (2 ILI)                | ILE | Whole School Approach                                                                      | ECE                       | February, Yellowknife |

The following table details the **regional resources created** for the implementation of *OLC* and *ILE Handbook* in schools.

| Resource Type<br>(ex: books, signage, digital, visuals, translations) | Title of Resource<br>(if texts)        | # of Copies Produced | Language Produced In                                                                                                                                      |
|-----------------------------------------------------------------------|----------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Example: Wordless book</i>                                         | <i>Rebecca and the Trickster Raven</i> | 30                   | <i>Dene Zhatie</i>                                                                                                                                        |
| Talking Bags                                                          | n/a                                    | 18                   | Wiiliideh Yatii                                                                                                                                           |
| Translations (Several)                                                | Several                                | Digitally Available  | RILE has been working with SJF ILI to transfer translated materials to a shared drive for district use. The amount is large and varies in subject matter. |

The following table details **regional purchases made to support technological** needs that support OLC and ILE implementation.

| Type of technology purchased | # of Items Purchased | How the Purchased Technology Supports <i>OLC</i> and <i>ILE Handbook</i> Implementation                                                                                  |
|------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Example: iPads</i>        | 5                    | <i>5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.</i> |

|                                                                                                             |           |                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pedestal to elevate screen (instead of propping with textbooks, and ergonomic wrist support for keyboards). | 1 each    | Purchased to support the ILI at SJF who required these supports to use her laptop. No other pieces of technology were purchased due to new computers being purchased last year. Funds were spent to update on the land equipment this year. |
| Padlet subscription.                                                                                        | 1 license | Padlet is used to share pre-camp teaching information with all staff and students                                                                                                                                                           |

## Appendix B: Operating Plan - Operating Budget

### Department of Education, Culture & Employment DRAFT 2024-2025 Budget

#### Yellowknife Education District No. 1 Statement of Operations - (Schedule 1) Annual Budget - Consolidated

|                                                               | Proposed<br>2024-2025<br>Budget | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Projected<br>Actual |
|---------------------------------------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b><u>OPERATING FUND</u></b>                                  |                                 |                                 |                                  |
| <b>REVENUES</b>                                               |                                 |                                 |                                  |
| <b>Government of the NWT</b>                                  |                                 |                                 |                                  |
| ECE Regular Contributions                                     | 34,165,620                      | 30,458,543                      | 30,458,543                       |
| SSI (Base Amounts - Schedule 8)                               | 123,000                         | 123,000                         | 123,000                          |
| French                                                        | 580,000                         | 580,000                         | 580,000                          |
| <b>Sub-Total ECE</b>                                          | <b>34,868,620</b>               | <b>31,161,543</b>               | <b>31,161,543</b>                |
| GNWT Other Contributions                                      |                                 |                                 |                                  |
| <b>Total GNWT</b>                                             | <b>34,868,620</b>               | <b>31,161,543</b>               | <b>31,161,543</b>                |
| <br><b>Federal Government Jordan's Principle (Schedule 8)</b> | <br>7,389,094                   | <br>4,843,707                   | <br>4,843,707                    |
| <b>Federal Government Other</b>                               |                                 |                                 |                                  |
| <b>Property Tax Requisitioned</b>                             | <b>7,005,779</b>                | <b>6,880,000</b>                | <b>6,880,000</b>                 |
| <b>Other Education Bodies</b>                                 | <b>219,300</b>                  | <b>238,500</b>                  | <b>238,500</b>                   |
| <b>Education Body Generated Funds</b>                         |                                 |                                 |                                  |
| Rentals                                                       | 19,562                          | 19,562                          | 27,144                           |
| Investment Income                                             | 400,000                         | 400,000                         | 821,357                          |
| <b>Total Generated Funds</b>                                  | <b>419,562</b>                  | <b>419,562</b>                  | <b>848,501</b>                   |
| <b>TOTAL REVENUES</b>                                         | <b>49,902,355</b>               | <b>43,543,312</b>               | <b>43,972,251</b>                |
| <b><u>EXPENSES</u></b>                                        |                                 |                                 |                                  |
| Administration (see Schedule 2)                               | 1,919,962                       | 1,879,398                       | 1,675,697                        |
| School Programs (see Schedule 2)                              | 28,458,802                      | 26,071,275                      | 20,994,815                       |
| Operations and maintenance (see Schedule 2)                   | 3,682,692                       | 3,455,102                       | 3,417,618                        |
| Inclusive Schooling (see Schedules 2&3)                       | 8,441,148                       | 7,192,602                       | 5,514,968                        |
| Indigenous Languages and Education (see Schedules 2 & 4)      | 1,393,459                       | 1,349,535                       | 883,226                          |
| Other (Jordan's Principle)                                    | 6,717,358                       | 4,403,370                       | 4,602,306                        |
| <b>Sub-Total Expenses Before Amortization</b>                 | <b>50,613,421</b>               | <b>44,351,282</b>               | <b>37,088,630</b>                |
| <b>Amortization (see Schedule 6)</b>                          | <b>1,500,000</b>                | <b>1,500,000</b>                | <b>1,500,000</b>                 |
| <b>TOTAL EXPENSES**</b>                                       | <b>52,113,421</b>               | <b>45,851,282</b>               | <b>38,588,630</b>                |
| <br><b>ANNUAL OPERATING SURPLUS (DEFICIT)</b>                 | <br><b>(2,211,066)</b>          | <br><b>(2,307,970)</b>          | <br><b>5,383,620</b>             |
| <br><b>ACCUMULATED SURPLUS (DEFICIT) OPEN *</b>               | <br><b>3,902,384</b>            | <br><b>3,276,102</b>            | <br><b>3,276,102</b>             |
| <b>ACCUMULATED SURPLUS (DEFICIT) CLOSE *</b>                  | <b>1,691,318</b>                | <b>968,132</b>                  | <b>8,659,722</b>                 |

\*Accumulated Operating Surplus exclusive of investment in TCAs, and LED Reserve. CSFTNO excludes liability to GNWT.

#### Reconciliation of Total Closing Accumulated Surplus:

|                                                                           |                  |                  |                  |
|---------------------------------------------------------------------------|------------------|------------------|------------------|
| Closing Operating Surplus from above                                      | 1,691,318        | 968,132          | 8,659,722        |
| Closing Decentralized Surplus (YK1, YCS)                                  | 0                | 371,582          | 371,582          |
| Closing Tangible Capital Assets (YK1, YCS, TCSA, SSDEC)                   | 0                | 904,165          | 904,165          |
| Closing LED Reserve (YK1 Restricted)                                      | 0                | 0                | 0                |
| Closing Liability to GNWT (CSFTNO)                                        | 0                | 0                | 0                |
| Closing Restricted Operating Reserve for Vehicle Replacement (Schedule 9) | 0                | 0                | 0                |
| <b>Total Closing Accumulated Surplus</b>                                  | <b>1,691,318</b> | <b>2,243,879</b> | <b>9,935,469</b> |



**Department of Education, Culture & Employment**  
**DRAFT 2024-2025 Budget**

**Yellowknife Education District No.1**  
**Consolidated Expenses - (Schedule 2)**  
**Annual Budget**

|                                                    | Administration | School Programs | Operations & Maintenance | Inclusive Schooling | Indigenous Language/Cultural Programs | Jordan's Principle | Total      |
|----------------------------------------------------|----------------|-----------------|--------------------------|---------------------|---------------------------------------|--------------------|------------|
| <b><u>SALARIES</u></b>                             |                |                 |                          |                     |                                       |                    |            |
| Teachers' Salaries                                 |                | 18,672,526      |                          |                     |                                       | 966,957            | 19,639,483 |
| Regional Coordinators (RISC/RILE)                  |                |                 |                          | 301,369             | 166,260                               |                    | 467,629    |
| Program Support Teachers                           |                |                 |                          | 2,738,404           |                                       |                    | 2,738,404  |
| Support Assistants                                 |                | 269,188         |                          | 2,860,005           |                                       | 4,168,073          | 7,297,266  |
| Indigenous Language Instruction                    |                |                 |                          |                     | 419,626                               |                    | 419,626    |
| Cultural Resource Staff                            |                |                 |                          |                     | 272,342                               |                    | 272,342    |
| Elders in Schools                                  |                |                 |                          |                     | 82,000                                |                    | 82,000     |
| Non Instructional Staff                            | 1,259,521      | 2,224,386       | 622,631                  | 583,622             |                                       |                    | 4,690,160  |
| Board/Trustee Honoraria                            | 86,850         |                 |                          |                     |                                       |                    | 86,850     |
| <b><u>EMPLOYEE BENEFITS</u></b>                    |                |                 |                          |                     |                                       |                    |            |
| Employee Benefits/Allowances                       | 269,105        | 4,500,133       | 119,758                  | 1,539,402           | 193,502                               | 1,466,058          | 8,087,958  |
| Leave And Termination Benefits                     |                |                 |                          |                     |                                       |                    | 0          |
| <b><u>STAFF DEVELOPMENT (Including Travel)</u></b> |                |                 |                          |                     |                                       |                    | 0          |
| <b><u>SERVICES PURCHASED/CONTRACTED</u></b>        |                |                 |                          |                     |                                       |                    |            |
| Professional/Technical Services                    | 60,000         | 482,000         | 5,000                    | 101,506             | 2,000                                 |                    | 650,506    |
| Postage/Communication                              | 36,000         | 231,100         | 8,000                    |                     |                                       |                    | 275,100    |
| Utilities                                          |                |                 |                          |                     |                                       |                    | 0          |
| Heating                                            |                |                 | 861,333                  |                     |                                       |                    | 861,333    |
| Electricity                                        |                |                 | 842,000                  |                     |                                       |                    | 842,000    |
| Water/Sewage                                       |                |                 | 177,000                  |                     |                                       |                    | 177,000    |
| Travel                                             |                | 151,000         |                          |                     |                                       |                    | 151,000    |
| Student Transportation (Busing)                    |                | 560,000         |                          | 15,000              | 12,000                                | 3,000              | 590,000    |
| Advertising/Printing/Publishing                    | 35,480         | 64,200          |                          | 1,000               |                                       |                    | 100,680    |
| Maintenance/Repair                                 | 5,000          | 5,000           | 911,970                  | 5,000               |                                       |                    | 926,970    |
| Rentals/Leases                                     | 5,000          | 125,000         |                          |                     |                                       |                    | 130,000    |
| Other Contracted Services                          |                | 50,000          | 130,000                  | 72,840              |                                       | 44,078             | 296,918    |
| <b><u>MATERIALS/SUPPLIES/FREIGHT</u></b>           |                |                 |                          |                     |                                       |                    |            |
| Assistive Technology                               |                |                 |                          | 60,000              |                                       | 1,100              | 61,100     |
| Materials                                          | 38,000         | 1,116,818       |                          | 163,000             | 245,727                               | 68,092             | 1,631,637  |
| Freight                                            | 1,000          | 7,450           | 5,000                    |                     |                                       |                    | 13,450     |
| <b><u>DEBT SERVICE</u></b>                         |                |                 |                          |                     |                                       |                    | 0          |
| <b><u>OTHER</u></b>                                | 124,006        |                 |                          |                     |                                       |                    | 124,006    |
| <b>SUB-TOTAL OF EXPENSES BEFORE AMORTIZATION</b>   | 1,919,962      | 28,458,801      | 3,682,692                | 8,441,148           | 1,393,457                             | 6,717,358          | 50,613,418 |
| <b><u>AMORTIZATION</u></b>                         |                |                 |                          |                     |                                       |                    | 0          |
| <b>TOTAL</b>                                       | 1,919,962      | 28,458,801      | 3,682,692                | 8,441,148           | 1,393,457                             | 6,717,358          | 50,613,418 |

Department of Education, Culture & Employment  
DRAFT 2024-2025 Budget

Yellowknife Education District No. 1  
Inclusive Schooling - (Schedule 3)  
Annual Budget

|                                                    | General Inclusive<br>Schooling | School Based Mental<br>Health and Wellness | Magnet Facilities | Total            |
|----------------------------------------------------|--------------------------------|--------------------------------------------|-------------------|------------------|
| <b><u>SALARIES</u></b>                             |                                |                                            |                   |                  |
| Regional Coordinators                              | 301,369                        |                                            |                   | 301,369          |
| Magnet Facility Teachers                           |                                |                                            | 590,810           | 590,810          |
| Program Support Teachers                           | 2,147,595                      |                                            |                   | 2,147,595        |
| Support Assistants                                 | 2,860,005                      |                                            |                   | 2,860,005        |
| SBMHW (Wellness Counsellors)                       |                                | 583,622                                    |                   | 583,622          |
| <b><u>EMPLOYEE BENEFITS</u></b>                    |                                |                                            |                   |                  |
| Employee Benefits/Allowances                       | 1,283,222                      | 140,363                                    | 115,818           | 1,539,403        |
| <b><u>STAFF DEVELOPMENT (Including Travel)</u></b> | 123,000                        |                                            |                   | 123,000          |
| <b><u>SERVICES PURCHASED/CONTRACTED</u></b>        |                                |                                            |                   |                  |
| Professional/Technical Services                    | 101,506                        |                                            |                   | 101,506          |
| Student Transportation (Busing)*                   | 15,000                         |                                            |                   | 15,000           |
| Other Contracted Services                          | 72,840                         |                                            |                   | 72,840           |
| <b><u>MATERIALS/SUPPLIES/FREIGHT</u></b>           |                                |                                            |                   |                  |
| Assistive Technology                               | 60,000                         |                                            |                   | 60,000           |
| Materials                                          | 16,000                         |                                            | 30,000            | 46,000           |
| Freight                                            |                                |                                            |                   | 0                |
| <b>TOTAL</b>                                       | <b>6,980,537</b>               | <b>723,985</b>                             | <b>736,628</b>    | <b>8,441,150</b> |

\*See guidelines related to Inclusive Schooling student transportation

**Department of Education, Culture & Employment**  
**DRAFT 2024-2025 Budget**

**Yellowknife Education District No.1**  
**Indigenous Languages and Education - (Schedule 4)**  
**Annual Budget**

|                      | Our Languages<br>Curriculum Resource<br>Development (TLC's) |                   |       |
|----------------------|-------------------------------------------------------------|-------------------|-------|
| Indigenous Education |                                                             | Community Support | Total |

**SALARIES**

Regional ILE Coordinators  
Indigenous Language Instruction  
Cultural Resource Staff  
Elders in Schools

|         |         |        |         |
|---------|---------|--------|---------|
| 166,260 |         |        | 166,260 |
| 149,004 | 246,279 | 24,343 | 419,626 |
| 82,602  | 189,740 |        | 272,342 |
|         | 10,000  | 72,000 | 82,000  |

**EMPLOYEE BENEFITS**

Employee Benefits/Allowances

|        |         |       |         |
|--------|---------|-------|---------|
| 79,625 | 108,114 | 5,763 | 193,502 |
|--------|---------|-------|---------|

**SERVICES PURCHASED/CONTRACTED**

Professional/Technical Services  
Travel  
Student Transportation (Busing)\*  
Advertising/Printing/Publishing  
Rentals/Leases  
Other Contracted Services

|        |  |       |        |
|--------|--|-------|--------|
|        |  | 2,000 | 2,000  |
| 12,000 |  |       | 12,000 |
|        |  |       | 0      |
|        |  |       | 0      |
|        |  |       | 0      |
|        |  |       | 0      |

**MATERIALS/SUPPLIES/FREIGHT**

Materials  
Freight

|         |        |        |         |
|---------|--------|--------|---------|
| 190,727 | 30,000 | 25,000 | 245,727 |
|         |        |        | 0       |

**TOTAL**

|         |         |         |           |
|---------|---------|---------|-----------|
| 680,218 | 584,133 | 129,106 | 1,393,457 |
|---------|---------|---------|-----------|

\*See guidelines related to Indigenous Languages and Education student transportation

# Department of Education, Culture & Employment

## DRAFT 2024-2025 Budget

### Yellowknife Education District No. 1

#### Approved Person Years - (Schedule 5)

#### Annual Budget

|                                                             | <u>Person Years</u> |
|-------------------------------------------------------------|---------------------|
| <b>Administration Staff</b>                                 | 9.50                |
| <b>Territorial Schools:</b>                                 |                     |
| Teachers                                                    | 122.00              |
| Consultants (Technology)                                    | 3.00                |
| Librarians                                                  | 3.50                |
| Secretaries                                                 | 7.50                |
| Custodians                                                  | 17.15               |
| Junior Kindergarten Early Childhood In                      | 14.00               |
| <b>Other - French (Teachers &amp; Education Assistants)</b> | 4.75                |
| <b>Inclusive Schooling:</b>                                 |                     |
| Regional Coordinator                                        | 2.00                |
| Program Support Teachers                                    | 16.00               |
| Support Assistants                                          | 39.00               |
| <b>Other - Magnet Positions</b>                             | 4.00                |
| <b>Other - Mental Health</b>                                | 6.00                |
| <b>Other - Jordan's Principle</b>                           | 71.60               |
| <b>Indigenous Languages and Education:</b>                  |                     |
| Regional Coordinator                                        | 1.00                |
| Indigenous Languages Instruction Staff                      | 7.00                |
| <b>Other - Maintenance</b>                                  | 5.25                |
|                                                             | -                   |
| <b>Total Person Years</b>                                   | <u>333.25</u>       |

## **Appendix C: Annual Report - Audited Financial Statements**

Please see the attached Audited Financial Statements for Yellowknife Education District No. 1

**Yellowknife District No.1 Education Authority**

**(Yellowknife Education District No. 1)**

**Consolidated Financial Statements**

**June 30, 2025**







# Yellowknife District No. 1 Education Authority

(the "Authority")

## Table of Contents

June 30, 2025

Page

|                                                                                                     |         |
|-----------------------------------------------------------------------------------------------------|---------|
| Management's Discussion and Analysis .....                                                          | 2 - 14  |
| Management's Responsibility for Financial Reporting .....                                           | 15      |
| Independent Auditors' Report .....                                                                  | 16 - 18 |
| Statement 1 - Consolidated Statement of Financial Position .....                                    | 19      |
| Statement 2 - Consolidated Statement of Operations .....                                            | 20 - 21 |
| Statement 3 - Consolidated Statement of Changes in Net Financial Assets .....                       | 22      |
| Statement 4 - Consolidated Statement of Cash Flows .....                                            | 23      |
| Statement 5 - Details of Expenses .....                                                             | 24      |
| Statement 6 - Details of Inclusive Schooling Expenses .....                                         | 25      |
| Statement 7 - Details of Indigenous Language and Culture-Based Education Expenses .....             | 26      |
| Statement 8 - Report on Activities of Specific Programs - French Language Program .....             | 27      |
| Statement 9 - Report on Activities of Specific Programs - Student Success Initiative Projects ..... | 28      |
| Statement 10 - Report on Activities of Specific Programs - Jordan's Principle Funding .....         | 29      |
| Statement 11 - Report on Activities of Specific Programs - Statement of Utilities Expenses .....    | 30      |
| Notes to Consolidated Financial Statements .....                                                    | 31 - 72 |



**YELLOWKNIFE EDUCATION DISTRICT NO. 1**  
OF THE NORTHWEST TERRITORIES  
**ADMINISTRATION SCOLAIRE DE DISTRICT NO 1 DE YELLOWKNIFE**  
Box 788, Yellowknife, NT X1A 2N6  
Tel: (867) 766-5050 Fax: (867) 873-5051  
yk1.nt.ca yk1@yk1.nt.ca

## **Management Discussion and Analysis**

### **Fiscal year end June 30, 2025**

#### **Introduction**

##### **Yellowknife Education District No. 1 (YK1) Administration:**

Shirley Zouboules, Superintendent of Education/CEO

Lisa Vass, Secretary Treasurer/CFO

Graham Arts, Assistant Superintendent, Curriculum and Learning

Landon Kowalzik, Assistant Superintendent, Human Resources and Learning

##### **Current Board of Trustees:**

David Wasylciw, Chairperson

Tina Drew, Vice Chairperson

##### **Trustees:**

Barbara Bell

Terry Brookes

Michelle Peters

Allan Shortt

Jason Snaggs

##### **Active Standing Committees include:**

- Audit Committee
- Committee of the Whole
- Finance & Facilities Committee
- Policy & Governance Committee
- Public Engagement & Advocacy Committee
- NWTTA Teacher-Board Committee



## **YK1 Strategic Directions**

Taking direction from its mission statement, the Yellowknife Education District No. 1 Board of Trustees have set the following Strategic Directions for 2026:

### **Wellness: Cultivate a culture of holistic wellness**

- Recognize the importance of relationships in learning
- Foster and promote personal wellness
- Create healthy, safe and caring learning environments

### **Learning: Ensure inclusive, equitable and authentic learning experiences**

- Engage learners through meaningful and innovative teaching and learning practices
- Strive for excellence
- Celebrate diversity of all learners

### **Indigenous Language and Education: Honour and celebrate Indigenous Language and Culture**

- Create a welcoming environment for all learners
- Integrate an Indigenous approach to education
- Strengthen Indigenous Language instruction

### **Community: Foster critical understanding of local, national and global issues**

- Inspire and pursue critical thinking through innovative and sustainable practices
- Embrace diversity and encourage empathy to promote global citizenship
- Model and encourage ethical leadership and engage in opportunities for service learning

## **Operating Environment**

YK1 operates six schools in the City of Yellowknife, and provides Superintendency services to K'alemi Dene School in Ndilo and Kaw Tay Whee School in Dettah.



The following lists key programs at YKl schools:

**N.J. Macpherson School (JK-5)**

- N.J. Macpherson School (NJM) is a JK-5 school with a strong numeracy and literacy focus, offering English programming for Grades JK-5 students and Core French for Grades 1- 5 students.
- Special programs include physical education, visual arts, music, drama, and a (recycling program), extracurricular sports, clubs, and after-school programs.
- Indigenous language and culture is integrated into classroom programming.
- Indigenous Culture Camps are held throughout the year; and,
- The school has an active Parent Advisory Council.

**École Itl'o.(JK-5)**

- École Itl'o, (EI) is YK l's newest school and opened to students on August 29, 2022. The school offers a 1003, fully immersive French learning environment for JK-Grade 5 students.
- Special programming includes choir, musical theatre, lunch time clubs, including, intramurals
- Indigenous language and culture is integrated into classroom programming;
- On the land inquiry learning for all grades; and,
- An annual four-day French/Indigenous Language and Culture Camp, and 'Camp de neige'.

**Mildred Hall School (JK-8)**

- Mildred Hall School (MHS) is an English school which also offers Core French and Wiilideh language classes.
- The school offers traditional games classes for Grades 2-8 students, and jigging for JK-Grade 2 students;
- The Birchbark Discovery Centre is a community project, and land-based education program for children in Grades 1-8;
- Extracurricular activities include team sports, fine arts, guitar, fiddling, choir, and band instruments. Alternative sports include fat biking, cross country skiing, snowshoeing, and rollerblading. Alternative options include jigging and traditional games.
- Outdoor learning spaces give students the opportunity to take their learning outdoors, using the natural environment to further student learning and incorporating the Wiilideh language into land-based learning experiences.
- A breakfast, snack, and hot lunch program is available. The school has a large garden where students grow vegetables that are used in the school's foods program; and,
- Positive Behavioral Interventions and Support (PBIS) is a proactive approach the school uses to support positive behavior.



### **École William McDonald Middle School (6-8)**

- École William McDonald Middle School (EWMS) offers programming for Grades 6-8 students in English. Intensive French. Post-Intensive French, Core French, and French Immersion.
- Exploratory programs include industrial arts, culinary arts, fine arts, technology studies, and outdoor education; and,
- EWMS's Sports Academy includes hockey, futsal, and athletics. The school's fitness room was renovated in 2022.

### **Range Lake North School (JK-8)**

- Range Lake North School (RLN) offers English programming for Junior Kindergarten (JK) to Grade 8 students, Intensive French for Grade 6,. Post-Intensive French for Grade 7 and 8 students, Core French for Grade 1-4 & 6 students, and Pre-Intensive French camps for Grade 5 students;
- Student Options Program: Grade 6-8 students choose from a variety of six-week sessions, which could include technology, sports, outdoor pursuits, music, martial arts, and yoga;
- Indigenous language and culture is integrated into classroom programming;
- Indigenous Culture Camps are held throughout the year;
- Special programs include music, band, choir. and drama;
- Advanced technology and robotics programs are offered in a Makerspace environment;
- Extracurricular sports programs encompass many activities, including snowboarding, hiking, skiing, and biking;
- Sustainable living projects include an active chicken coop, outdoor gardens, aquaponics. and an observatory beehive; and,
- The school is supported by an active and involved Parent Advisory Committee that organizes a large annual spring fundraising event called "Family Fun Night". Proceeds of this event are used to support student activities.

### **École Sir John Franklin High School (9-12)**

- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in English. Core French, Post-Intensive French, and French Immersion;
- The school offers a dynamic fine arts program which includes music, band, choir, drama, drama tech, and visual arts;
- An extensive trades curriculum and work experience program includes industrial arts, automotive class, culinary arts, robotics, and esthetics;
- ESJF offers Indigenous culture programming and camps, including Wiilideh language instruction;
- Sports Academy: ESJF's successful sports academy focuses on volleyball, basketball, and high-performance training, Extra-curricular sports and clubs are also offered;
- Additional supports and resources are available to students who wish to access them, in school, socially, or at home;
- National and international travel opportunities are available to students, including volunteering, scuba club, and cultural experiences;



- Night classes (Monday to Thursday from 6:00 to 9:00 p.m.) are available on-site; and,
- Alternate programming (the Route 51 Learning Institute) is available during the day (10:00 a.m. to 4:00 p.m.) off-site. Courses are offered in a modular-based format.

### **Route 51 Learning**

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

- A flexible schedule designed to accommodate students
- Credits for work experience; and,
- Smaller student-to-teacher ratio and students can focus on one course at a time.





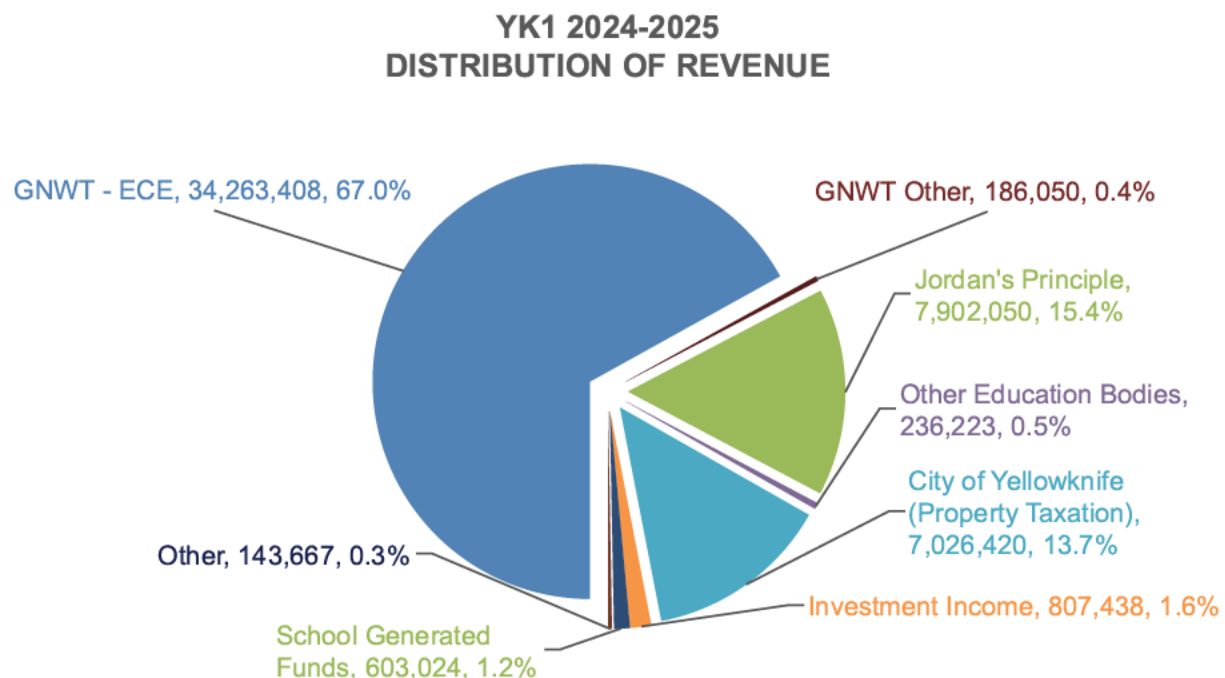
## Financial Condition

### Operating Revenues

- YK 1 receives the majority of the revenues from Formula funding (enrolment driven) from the Department of Education, Culture, and Employment (ECE), which makes up 66.9% of the total revenues. Property taxation from the City of Yellowknife is 13.7%, Jordan's Principle revenue from the Government of Canada 15.4%. The remaining revenues are generated from Investment Income 1.6%, School Generated Trust funds 1.2%, Other Education Bodies 0.5%, GNWT Other 0.4%, and Other revenue 0.3% which includes various contributions for schools and District Office parking rental income.

| Revenues                                | 2025 Actuals      | %              |
|-----------------------------------------|-------------------|----------------|
| GNWT - ECE                              | 34,263,408        | 66.9 %         |
| GNWT Other                              | 186,050           | 0.4 %          |
| Jordan's Principle                      | 7,902,050         | 15.4 %         |
| Other Education Bodies                  | 236,223           | 0.5 %          |
| City of Yellowknife (Property Taxation) | 7,026,420         | 13.7 %         |
| Investment Income                       | 807,438           | 1.6 %          |
| School Generated Funds                  | 603,024           | 1.2 %          |
| Other                                   | 143,667           | 0.3 %          |
|                                         | <u>51,168,280</u> | <u>100.0 %</u> |

### Revenue Chart



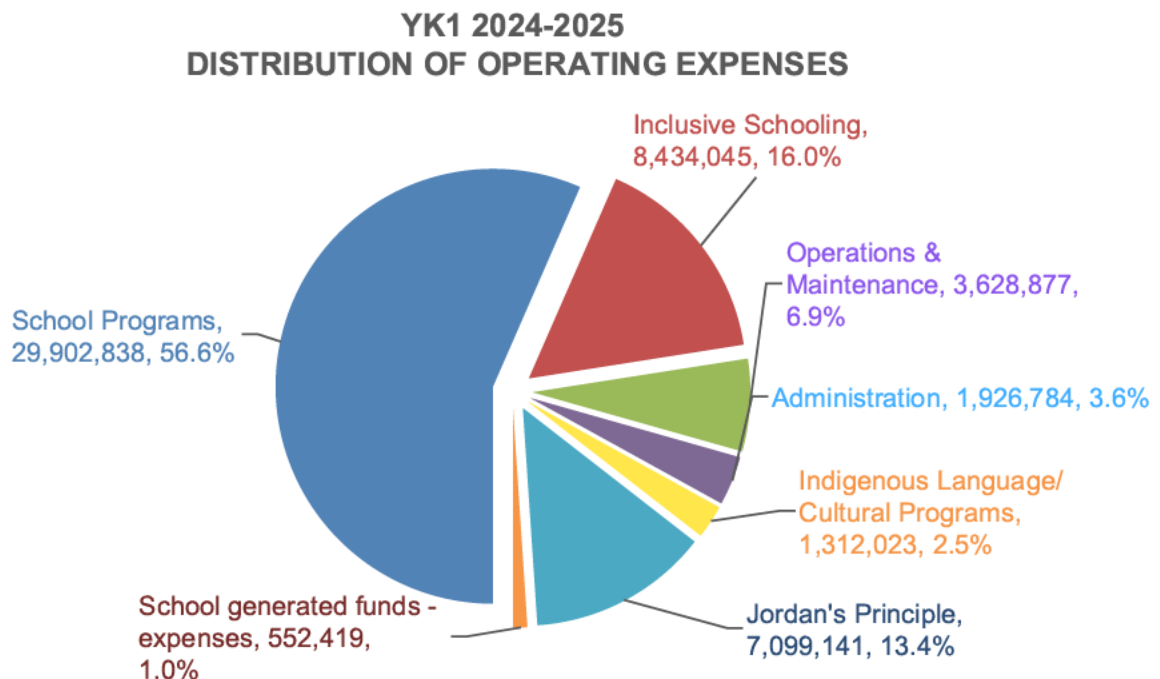


## Operational Expenses

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. School related expenditures (75.1%) consist of School Programs (56.6%), Inclusive Schooling (16.0%), and Indigenous Language and Culture (2.5%) which directly relate to schools. Jordan's Principle expenditures are also directly related to schools, and account for (13.4%) of the total expenditure allocation, and is federally funded.

| Expenses                              | 2025 Actuals      | %              |
|---------------------------------------|-------------------|----------------|
| School Programs                       | 29,902,838        | 56.6 %         |
| Inclusive Schooling                   | 8,434,045         | 16.0 %         |
| Operations & Maintenance              | 3,628,877         | 6.9 %          |
| Administration                        | 1,926,784         | 3.6 %          |
| Indigenous Language/Cultural Programs | 1,312,023         | 2.5 %          |
| Jordan's Principle                    | 7,099,141         | 13.4 %         |
| School generated funds - expenses     | 552,419           | 1.0 %          |
|                                       | <u>52,856,127</u> | <u>100.0 %</u> |

## Expense Chart





## **Accumulated Surplus**

The accumulated surplus or deficit position represents the YKl's net economic resources. An accumulated surplus is that amount by which all assets (financial and non - financial), exceed all liabilities. An accumulated surplus indicates that the District has net resources (financial and physical) that can be used to provide future services.

The District's accumulated surplus is comprised of the Operating Fund surplus, Investment in Tangible Capital Assets, Decentralized Surplus, Capital Fund Reserve, the LED Reserve, and School Generated Funds.

| <b>Investment in Tangible Capital Assets:</b> | <b>2024-2025</b> | <b>2023-2024</b>  | <b>Change</b>    |
|-----------------------------------------------|------------------|-------------------|------------------|
| Tangible Capital Assets                       | 10,669,585       | 11,519,580        | (849,995)        |
| Asset Retirement Obligation                   | 681,127          | 706,417           | (25,290)         |
| <b>Net Tangible Capital Assets</b>            | <b>9,988,458</b> | <b>10,813,163</b> | <b>(824,705)</b> |

Investment in Tangible Capital Assets is when YKl and E.C.E.spends money to buy or improve physical assets (buildings, equipment. vehicles) they need to provide educational services. Most of the District's buildings are transferred in kind from the GNWT.

| <b>Unrestricted Surplus</b>                                                           | <b>2024-2025</b> | <b>2023-2024</b> | <b>Change</b>      |
|---------------------------------------------------------------------------------------|------------------|------------------|--------------------|
| Operating Fund                                                                        | 2,904,947        | 4,586,125        | (1,681,178)        |
| Decentralized Surplus (Schools)                                                       | 109,513          | 237,557          | (128,044)          |
| Capital Fund                                                                          | 904,165          | 904,165          | –                  |
| <b>Total Unrestricted Surplus</b>                                                     | <b>3,918,625</b> | <b>5,727,847</b> | <b>(1,809,222)</b> |
| Post Employment Benefits & Compensated Benefits (Funded by ECE in future school year) | 2,083,781        | 1,980,601        | 103,180            |
|                                                                                       | <b>6,002,406</b> | <b>7,708,448</b> | <b>(1,706,042)</b> |

The Operating fund surplus is the general operating fund of the Authority in which all transactions concerned with current operations are recorded. The Operating fund surplus is used to account for all financial activities except those accounted for in the Investment in tangible capital assets fund and decentralized surplus. The decentralized accumulated surplus represents specific amounts eligible for carry-over to subsequent years for each school. The Capital Fund Reserve is funding set aside by the Authority for any repairs or maintenance to the Authority's assets. The accumulated unrestricted surplus enables YK l to maintain quality programming for students.



# Yellowknife District No. 1 Education Authority

(the "Authority")

| Restricted Surplus                                | 2024-2025 | 2023-2024 | Change  |
|---------------------------------------------------|-----------|-----------|---------|
| <b>LED Reserve</b>                                |           |           |         |
| Beginning Balance                                 | 148,583   | 148,583   | —       |
| Transfer (to) from Operating fund - Utility Costs | —         | —         | —       |
| Balance, end of year                              | 148,583   | 148,583   | —       |
| <b>School General Funds</b>                       |           |           |         |
| Beginning Balance                                 | 738,357   | 678,741   | 59,616  |
| Net Income (Loss)                                 | 50,605    | 59,616    | (9,011) |
| Balance, end of year                              | 788,962   | 738,357   | 50,605  |

## LED Lights

The Department of Education, Culture and Employment has agreed to allow YK1 to maintain unspent utility funding to be used for conversion of current lighting to LED lighting in the schools and minor capital expenditures. LED lights can save 30% or more on energy costs. YK1 plans to upgrade hallway lighting at several schools beginning with NJ Macpherson. Quotes other LED projects have been requested, so the funds should be utilized over the next two years.

## School Generated Funds

The School Generated Funds are the total trust funds raised by students and staff at the school held in trust for student and staff directed expenditures. These funds are restricted and are only accessible at the schools.

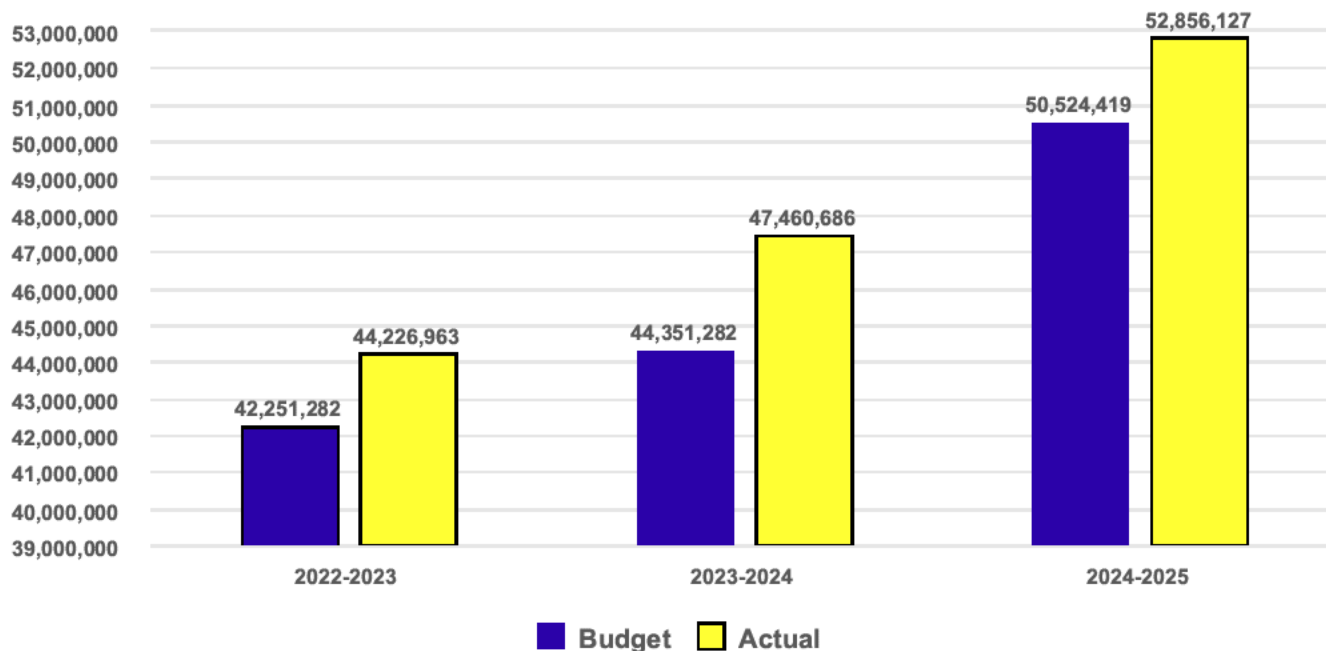
## The 2025 Accumulated Surplus

If an Education Body has an accumulated surplus under the Education, Culture and Employment Surplus Retention and Deficit Policy, it may retain a surplus equivalent to seven percent of its annual audited revenues or \$250,000, whichever is greater. The YK1 2025 unrestricted surplus is 7.66% (\$3,918,625/\$51,168,280) of the total audited revenues. The unrestricted surplus is above the allowed 7% threshold; however, because the Board of Trustees approved a deficit budget for the 2025-2026 school of \$2,186,633 YK1 is following the policy. The approved deficit budget reduced the accumulated surplus to 3.2% (\$1,731,992/\$51,168,280).



## Budget/Actual Comparisons

**YK1 Budget to Actual Operating Expenditure History (Excludes Amortization)**



### YK1 revenues variance highlights:

- ECE regular and other contribution revenues increased by \$2,028,837 mainly due to an small increase in enrolment and NWTTA and UNW ongoing collect agreement funding.
- GNWT Other contribution revenue is from:

Department of Municipal and Community Affairs ("MACA"):

|                     |        |
|---------------------|--------|
| Active After School | 91,800 |
| Drumming            | 5,000  |
| GOH Program         | 11,400 |
| ?ORI Program        | 12,000 |

Department of Health and Social Services ("HSS"):

|              |        |
|--------------|--------|
| Drop the Pop | 17,850 |
|--------------|--------|

Department of Environment and Climate Change ("ECC"):

|                     |        |
|---------------------|--------|
| Take a Kid Trapping | 48,000 |
|---------------------|--------|

|              |                |
|--------------|----------------|
| <b>Total</b> | <b>186,050</b> |
|--------------|----------------|



## Yellowknife District No. 1 Education Authority

(the "Authority")

- Jordan's Principle revenue from the Federal Government revenue from the Federal Government is a total of \$7,902,050, which is \$512,956 higher than budget. Unspent Jordan's Principle funds of \$1,654,219 due to lack of staff being available to hire, have been returned to the Federal Government. Unspent menstrual product funds of \$17,371 is carried over to the 2025-2026 school year.
- Portfolio Investment income of \$807,438 is higher than budget by \$407,438. This increase is due to higher interest rates and maintaining a stable level of investments.
- School Generated Funds are internally restricted funds, generated at the school level from fundraising, and used in a number of different ways to enhance the development of education activities and to support school initiatives. The total of the funds for the school year is \$603,024.
- Other income \$143,667 consists of the following:

|                                                         |                |
|---------------------------------------------------------|----------------|
| Breakfast Club of Canada                                | 11,100         |
| Food First Foundation                                   | 7,000          |
| PC Children's Charity- Power Full Kids/Eat Well Program | 8,467          |
| Food program misc donations                             | 21,150         |
| Diavik Diamind Mine - Technology program                | 7,500          |
| MakeWay On the Land Collaborative                       | 25,000         |
| District parking lot                                    | 11,100         |
| UNW Parking Lease                                       | 12,948         |
| Book Sales & MISC                                       | 15,902         |
| United Way - Hide Camp                                  | 7,500          |
| Canadian Parents for French - Alberta Branch            | 16,000         |
| <b>Total</b>                                            | <b>143,667</b> |





# Yellowknife District No. 1 Education Authority

(the "Authority")

## YK 1 expenses variance highlights:

- School Program costs were higher than budget by \$1,437,937 due to increased parental and maternity leave costs, Jordan's Principle staff hired to assist with supervision and evaluation of staff, increased costs in network infrastructure, significant increase in the number of home schooling students, and travel costs for student bussing and medical travel.
- Inclusive Schooling costs were higher by \$87,999 due to an increase in the provision of therapeutic services.
- The Jordan's Principle grant applications were approved after the budget was ratified. Additional funds of \$381,781 were spent to hire additional staff.
- School Generated expenses for the school year were \$552,419.

## Enrolment and Pupil Teacher Ratio (PTR)

| Yellowknife Education<br>District No. 1<br>September 30, 2024<br>School: | Enrolment<br>K-12<br>Oct 2024 | Enrolment<br>JK<br>Oct 2024 | Teachers/<br>Admin/<br>PST<br>K-12 | Early<br>Childhood<br>Instructors<br>JK | Pupil/Teacher ratio |       |
|--------------------------------------------------------------------------|-------------------------------|-----------------------------|------------------------------------|-----------------------------------------|---------------------|-------|
|                                                                          |                               |                             |                                    |                                         | K-12                | JK    |
| Mildred Hall School                                                      | 246.00                        | 14.00                       | 19.00                              | 2.00                                    | 12.95               | 7.00  |
| Iṯp̱o̱ School                                                           | 292.50                        | 42.50                       | 18.00                              | 4.00                                    | 16.25               | 10.63 |
| William McDonald School                                                  | 314.00                        | –                           | 21.60                              | –                                       | 13.96               | –     |
| NJ Macpherson School                                                     | 314.00                        | 40.50                       | 22.50                              | 4.00                                    | 13.96               | 10.13 |
| Range Lake North School                                                  | 184.50                        | 20.00                       | 16.75                              | 2.00                                    | 11.01               | 10.00 |
| Sir John Franklin High<br>School                                         | 637.50                        | –                           | 38.10                              | –                                       | 16.70               | –     |
| Total District                                                           | 1,988.50                      | 117.00                      | 135.95                             | 12.00                                   | 14.14               | 9.44  |

Overall enrolment for September 30, 2024 was 2,105.5 full time equivalent (FTE). September 30, 2023 it was 2,095.5 (FTE) and September 30, 2022 it was 2,090.0 (FTE).



## **Summary of 2024/2025**

### **Board of Trustees Acclamation:**

The Board of Trustees were acclaimed on October 17, 2022. Trustees for a 4 year term from November 1, 2022 to October 31, 2026 are:

Allan Shortt  
Barbara Bell  
David Wasylciw  
Michelle Peters  
Jason Snaggs  
Terry Brookes  
Tina Drew

### **NWTTA Collective Agreement September 1, 2021 to August 31, 2025**

The Collective Agreement with the Northwest Territories Teachers' Association and YK1 expired on September 1, 2025. Negotiations have been ongoing since March of 2025 and will continue in October of 2025. Until a new collective agreement is signed, we are operating under the terms of the most recent collective agreement

### **USW Collective Agreement July 1, 2022- June 30, 2025:**

The Collective Agreement with United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (United Steelworkers) Local 1-207 and YK1 expired on July 1, 2025. Negotiations are scheduled to take place in the fall of 2025. Until a new collective agreement is signed, we are operating under the terms of the most recent collective agreement.



## **Yellowknife District No. 1 Education Authority**

**(the "Authority")**

**June 30, 2025**

### **Management Responsibility for Financial Reporting**

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

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

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

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

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

Shirley Zouboules  
Superintendent of Education / CEO Yellowknife  
District No. 1 Education Authority  
September 26, 2025

Lisa Vass, CPA, CGA  
Secretary / Treasurer CFO  
District No. 1 Education Authority  
September 26, 2025



## **Independent Auditors' Report**

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

#### **Report on the Audit of the Consolidated Financial Statements**

##### *Opinion*

We have audited the accompanying consolidated financial statements of the Yellowknife District No. 1 Education Authority (the "Authority"), which comprise of the consolidated statement of financial position as at June 30, 2025, consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2025, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

##### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### *Other Information*

Management is responsible for the other information. The other information comprises the Management Discussion and Analysis, but does not include the consolidated financial statements and our auditors' report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Independent Auditors' Report (Continued)**

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*

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

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## **Independent Auditors' Report (Continued)**

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### *Report on Compliance with Specified Authorities*

In conjunction with the audit of the consolidated financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authority against which compliance was audited is the Government of the Northwest Territories - Department of Education, Culture and Employment.

In our opinion, the transactions of the Authority that came to our notice during the audit of the consolidated financial statements have complied, in all material respects, with the specified authorities referred to above.

Management is responsible for the Authority's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the entity to comply with the specified authorities.

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the consolidated financial statements are in compliance with the specified authorities referred to above.

*Crowe Mackay LLP*

**Yellowknife, Northwest Territories  
September 26, 2025**

**Chartered Professional Accountants**





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Consolidated Statement of Financial Position

Statement 1

As at June 30,

|                                                             | 2025<br>\$        | 2024<br>\$        |
|-------------------------------------------------------------|-------------------|-------------------|
| <b>FINANCIAL ASSETS</b>                                     |                   |                   |
| Cash (Note 4)                                               | 9,739,729         | 9,285,377         |
| Restricted Cash (Note 6)                                    | 809,437           | 758,832           |
| Portfolio Investments (Note 7)                              | 5,140,030         | 5,140,000         |
| Accounts Receivable (Note 8)                                | 737,905           | 2,688,211         |
| Due from Government of Canada (Note 13)                     | 128,551           | 127,881           |
|                                                             | <b>16,555,652</b> | <b>18,000,301</b> |
| <b>LIABILITIES</b>                                          |                   |                   |
| Accounts payable and accrued liabilities (Note 10)          | 3,751,828         | 2,905,406         |
| Payroll Liabilities (Note 10)                               | 3,422,438         | 3,931,917         |
| Vacation Liabilities (Note 10)                              | 191,533           | 219,986           |
| Deferred Revenue (Note 11)                                  | 388,602           | 110,366           |
| Contribution Repayable (Note 12)                            | 1,654,219         | 2,031,425         |
| Post-employment Benefits and Compensated Absences (Note 17) | 2,083,781         | 1,980,601         |
| Environmental Liabilities (Note 34)                         | 229,481           | 229,481           |
| Asset Retirement Obligations (Note 37)                      | 681,127           | 706,417           |
|                                                             | <b>12,403,009</b> | <b>12,115,599</b> |
| <b>NET FINANCIAL ASSETS</b>                                 | <b>4,152,643</b>  | <b>5,884,702</b>  |
| <b>NON-FINANCIAL ASSETS</b>                                 |                   |                   |
| Tangible capital assets (Note 18)                           | 10,669,585        | 11,519,580        |
| Prepaid Expenses (Note 19)                                  | 22,401            | 23,668            |
|                                                             | <b>10,691,986</b> | <b>11,543,248</b> |
| <b>ACCUMULATED SURPLUS (Note 35)</b>                        | <b>14,844,629</b> | <b>17,427,950</b> |
| <b>Represented by:</b>                                      |                   |                   |
| Operating Fund                                              | 2,904,947         | 4,586,125         |
| Investment in Tangible Capital Assets                       | 9,988,458         | 10,813,163        |
| Decentralized Surplus                                       | 109,513           | 237,557           |
| Capital Fund Reserve                                        | 904,165           | 904,165           |
| LED Reserve                                                 | 148,583           | 148,583           |
| School Generated Funds                                      | 788,962           | 738,357           |
|                                                             | <b>14,844,628</b> | <b>17,427,950</b> |

Contractual Obligations (Note 21), Contingencies (Note 22)

Approved on the behalf of the board:

Trustee \_\_\_\_\_ Trustee \_\_\_\_\_



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Consolidated Statement of Operations

## Statement 2

| For the year ended June 30,                    | 2025<br>Budget | 2025<br>Actual     | 2024<br>Actual |
|------------------------------------------------|----------------|--------------------|----------------|
|                                                | \$             | \$                 | \$             |
| <b>REVENUES</b>                                |                |                    |                |
| <b>Government of the Northwest Territories</b> |                |                    |                |
| Regular Contribution                           | 30,823,512     | <b>30,823,512</b>  | 30,094,127     |
| ECE Other contributions                        | 3,356,896      | <b>2,853,282</b>   | 1,553,830      |
| French Language revenue                        | 580,000        | <b>586,614</b>     | 556,947        |
| <b>Total ECE (Note 30)</b>                     | 34,760,408     | <b>34,263,408</b>  | 32,204,904     |
| <b>GNWT other contributions (Note 31)</b>      | –              | <b>186,050</b>     | 198,758        |
| <b>Government of Canada</b>                    |                |                    |                |
| Jordan's Principle                             | 7,389,094      | <b>7,809,055</b>   | 6,471,798      |
| Menstrual Product Funding                      | –              | <b>92,995</b>      | 129,187        |
| <b>Total Government of Canada</b>              | 7,389,094      | <b>7,902,050</b>   | 6,600,985      |
| <b>Other Education Bodies</b>                  | 219,300        | <b>236,223</b>     | 248,885        |
| <b>Property tax requisition</b>                | 7,005,779      | <b>7,026,420</b>   | 6,905,998      |
| <b>Education authority generated funds</b>     |                |                    |                |
| Portfolio investment income                    | 400,000        | <b>807,438</b>     | 850,267        |
| School generated funds - revenues (Note 36)    | –              | <b>603,024</b>     | 663,057        |
| Other                                          | 19,562         | <b>143,667</b>     | 195,821        |
|                                                | 419,562        | <b>1,554,129</b>   | 1,709,145      |
| <b>Total revenues</b>                          | 49,794,143     | <b>51,168,280</b>  | 47,868,675     |
| <b>EXPENSES</b>                                |                |                    |                |
| School programs                                | 28,464,901     | <b>29,902,838</b>  | 26,686,334     |
| Inclusive schooling                            | 8,346,046      | <b>8,434,045</b>   | 7,714,711      |
| Operations and maintenance                     | 3,682,692      | <b>3,628,877</b>   | 3,460,734      |
| Administration                                 | 1,919,961      | <b>1,926,784</b>   | 1,803,806      |
| Indigenous language/cultural programs          | 1,393,459      | <b>1,312,023</b>   | 1,308,209      |
| Jordan's principle                             | 6,717,360      | <b>7,099,141</b>   | 5,883,452      |
| Amortization                                   | 1,500,000      | <b>957,215</b>     | 945,446        |
| School generated funds - expenses              | –              | <b>552,419</b>     | 603,441        |
| <b>Total operating expenses</b>                | 52,024,419     | <b>53,813,342</b>  | 48,406,133     |
| <b>Operating deficit before other items</b>    | (2,230,276)    | <b>(2,645,062)</b> | (537,458)      |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Consolidated Statement of Operations

## Statement 2

| For the year ended June 30,                               | 2025<br>Budget     | 2025<br>Actual     | 2024<br>Actual    |
|-----------------------------------------------------------|--------------------|--------------------|-------------------|
|                                                           | \$                 | \$                 | \$                |
| <b>OTHER ITEMS</b>                                        |                    |                    |                   |
| Grant in-kind - GNWT assets provided at no cost (Note 20) | –                  | <b>200,075</b>     | 200,073           |
| Rent expense - GNWT assets provided at no cost (Note 20)  | –                  | <b>(200,075)</b>   | (200,073)         |
| In Kind Capital Asset Donation                            | –                  | <b>61,739</b>      | –                 |
| <b>Operating deficit</b>                                  | <b>(2,230,276)</b> | <b>(2,583,323)</b> | <b>(537,458)</b>  |
| <b>Opening accumulated surplus</b>                        | <b>17,427,950</b>  | <b>17,427,950</b>  | <b>17,965,408</b> |
| <b>Closing accumulated surplus</b>                        | <b>15,197,674</b>  | <b>14,844,627</b>  | <b>17,427,950</b> |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Consolidated Statement of Changes in Net Financial Assets

## Statement 3

For the Year Ended June 30,

|                                                    | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|----------------------------------------------------|----------------------|----------------------|----------------------|
| Operating (deficit)                                | (2,230,276)          | (2,583,323)          | (537,458)            |
| Acquisition of tangible capital assets             | –                    | (103,073)            | (112,273)            |
| In Kind Capital Asset Donation                     | –                    | (61,739)             | –                    |
| Amortization of tangible capital assets            | 1,500,000            | 957,215              | 945,446              |
| Adjustment to asset retirement obligations         | –                    | 57,593               | 47,624               |
|                                                    | (730,276)            | (1,733,327)          | 343,339              |
| Purchase of prepaid expenses                       | –                    | (22,401)             | (23,668)             |
| Use of prepaid expenses                            | –                    | 23,668               | 3,723                |
|                                                    | –                    | 1,267                | (19,945)             |
| <b>Increase (decrease) in net financial assets</b> | <b>(730,276)</b>     | <b>(1,732,060)</b>   | <b>323,394</b>       |
| <b>Net financial assets at beginning of year</b>   | <b>5,884,702</b>     | <b>5,884,702</b>     | <b>5,561,308</b>     |
| <b>Net financial assets at end of year</b>         | <b>5,154,426</b>     | <b>4,152,642</b>     | <b>5,884,702</b>     |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Consolidated Statement of Cash Flows

## Statement 4

For the year ended June 30,

2025

2024

(Restated)

\$

\$

### OPERATING TRANSACTIONS

|                   |             |           |
|-------------------|-------------|-----------|
| Operating deficit | (2,583,323) | (537,458) |
|-------------------|-------------|-----------|

#### Items not affecting cash:

|              |         |         |
|--------------|---------|---------|
| Amortization | 957,215 | 945,446 |
|--------------|---------|---------|

|                                |          |   |
|--------------------------------|----------|---|
| In Kind Capital Asset Donation | (61,739) | — |
|--------------------------------|----------|---|

|                                         |          |          |
|-----------------------------------------|----------|----------|
| Increase in school generated activities | (50,605) | (59,667) |
|-----------------------------------------|----------|----------|

|                                            |        |        |
|--------------------------------------------|--------|--------|
| Adjustment to asset retirement obligations | 57,593 | 47,624 |
|--------------------------------------------|--------|--------|

#### Changes in non-cash assets and liabilities

|                                           |       |          |
|-------------------------------------------|-------|----------|
| Increase in due from Government of Canada | (670) | (14,543) |
|-------------------------------------------|-------|----------|

|                                            |           |             |
|--------------------------------------------|-----------|-------------|
| Decrease (increase) in accounts receivable | 1,950,307 | (1,989,774) |
|--------------------------------------------|-----------|-------------|

|                                                      |         |           |
|------------------------------------------------------|---------|-----------|
| Increase in accounts payable and accrued liabilities | 846,422 | 2,157,667 |
|------------------------------------------------------|---------|-----------|

|                                 |           |             |
|---------------------------------|-----------|-------------|
| Decrease in payroll liabilities | (509,479) | (1,106,895) |
|---------------------------------|-----------|-------------|

|                                          |          |          |
|------------------------------------------|----------|----------|
| Decrease in asset retirement obligations | (25,290) | (19,110) |
|------------------------------------------|----------|----------|

|                                                                          |         |           |
|--------------------------------------------------------------------------|---------|-----------|
| Increase (decrease) in post-employment benefits and compensated absences | 103,180 | (199,388) |
|--------------------------------------------------------------------------|---------|-----------|

|                                             |          |        |
|---------------------------------------------|----------|--------|
| (Decrease) increase in vacation liabilities | (28,453) | 45,169 |
|---------------------------------------------|----------|--------|

|                                         |         |           |
|-----------------------------------------|---------|-----------|
| Increase (decrease) in deferred revenue | 278,236 | (171,787) |
|-----------------------------------------|---------|-----------|

|                                               |           |        |
|-----------------------------------------------|-----------|--------|
| (Decrease) increase in contribution repayable | (377,206) | 96,349 |
|-----------------------------------------------|-----------|--------|

|                                         |       |          |
|-----------------------------------------|-------|----------|
| Decrease (increase) in prepaid expenses | 1,267 | (19,945) |
|-----------------------------------------|-------|----------|

### CASH PROVIDED BY OPERATING TRANSACTIONS

|         |           |
|---------|-----------|
| 557,455 | (826,312) |
|---------|-----------|

### INVESTING TRANSACTION

|                                      |           |   |
|--------------------------------------|-----------|---|
| Disposition of portfolio investments | 1,000,000 | — |
|--------------------------------------|-----------|---|

|                                      |             |   |
|--------------------------------------|-------------|---|
| Acquisition of portfolio investments | (1,000,030) | — |
|--------------------------------------|-------------|---|

### CASH USED BY INVESTING TRANSACTION

|      |   |
|------|---|
| (30) | — |
|------|---|

### CAPITAL TRANSACTIONS

|                                        |           |           |
|----------------------------------------|-----------|-----------|
| Acquisition of tangible capital assets | (103,073) | (112,273) |
|----------------------------------------|-----------|-----------|

### CASH USED IN CAPITAL TRANSACTIONS

|           |           |
|-----------|-----------|
| (103,073) | (112,273) |
|-----------|-----------|

### INCREASE (DECREASE) IN CASH

|         |           |
|---------|-----------|
| 454,352 | (938,585) |
|---------|-----------|

### CASH AT BEGINNING OF YEAR

|           |            |
|-----------|------------|
| 9,285,377 | 10,223,962 |
|-----------|------------|

### CASH AT END OF YEAR

|           |           |
|-----------|-----------|
| 9,739,729 | 9,285,377 |
|-----------|-----------|



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Details of Expenses

## Statement 5

| For the year ended June 30,     |                     | Operations  |                |           |    | Indigenous Language | Jordan's Principle | Transfer and Other |    | Total 2025 | Budget 2025 |    | Total 2024 |
|---------------------------------|---------------------|-------------|----------------|-----------|----|---------------------|--------------------|--------------------|----|------------|-------------|----|------------|
| School Programs                 | Inclusive Schooling | Maintenance | Administration |           |    |                     |                    |                    |    |            |             |    |            |
| \$                              | \$                  | \$          | \$             | \$        | \$ | \$                  | \$                 | \$                 | \$ | \$         | \$          | \$ | \$         |
| <b>SALARIES</b>                 |                     |             |                |           |    |                     |                    |                    |    |            |             |    |            |
| Honoraria                       | –                   | –           | –              | 84,232    | –  | 73,480              | –                  | –                  | –  | 157,712    | 168,850     | –  | 158,900    |
| Instructional assistants        | 1,381,992           | 2,677,211   | –              | –         | –  | 211,745             | 4,408,598          | –                  | –  | 8,679,546  | 8,776,607   | –  | 7,841,042  |
| Non-instructional staff         | 2,920,575           | 655,346     | 615,778        | 1,197,582 | –  | –                   | –                  | –                  | –  | 5,389,281  | 4,984,153   | –  | 4,627,635  |
| Teachers                        | 17,516,815          | 3,281,043   | –              | –         | –  | 654,077             | 1,239,607          | –                  | –  | 22,691,542 | 21,854,418  | –  | 20,827,843 |
|                                 | 21,819,382          | 6,613,600   | 615,778        | 1,281,814 | –  | 939,302             | 5,648,205          | –                  | –  | 36,918,081 | 35,784,028  | –  | 33,455,420 |
| <b>EMPLOYEE BENEFITS</b>        |                     |             |                |           |    |                     |                    |                    |    |            |             |    |            |
| Employee benefits/allowances    | 4,390,569           | 1,413,364   | 125,389        | 224,061   | –  | 171,211             | 1,296,036          | –                  | –  | 7,620,630  | 7,997,691   | –  | 6,809,035  |
| Leave and termination benefits  | 70,481              | 23,371      | 2,153          | 3,895     | –  | 3,280               | –                  | –                  | –  | 103,180    | –           | –  | (131,520)  |
|                                 | 4,461,050           | 1,436,735   | 127,542        | 227,956   | –  | 174,491             | 1,296,036          | –                  | –  | 7,723,810  | 7,997,691   | –  | 6,677,515  |
| <b>SERVICES PURCHASED</b>       |                     |             |                |           |    |                     |                    |                    |    |            |             |    |            |
| Advertising and printing        | –                   | –           | –              | 22,667    | –  | –                   | –                  | –                  | –  | 22,667     | 35,480      | –  | 8,893      |
| Communication                   | 157,844             | 1,124       | 8,809          | 49,979    | –  | –                   | –                  | –                  | –  | 217,756    | 143,100     | –  | 182,237    |
| Contracted services             | 644,452             | 196,161     | 215,347        | –         | –  | –                   | 81,644             | –                  | –  | 1,137,604  | 516,918     | –  | 664,789    |
| Maintenance and repairs         | 39,534              | 4,053       | 649,117        | 3,406     | –  | –                   | –                  | –                  | –  | 696,110    | 966,970     | –  | 474,595    |
| Other                           | 203,125             | –           | –              | 238,053   | –  | –                   | –                  | –                  | –  | 441,178    | 385,006     | –  | 250,093    |
| Professional and technical      | 435,255             | 82,797      | –              | 58,371    | –  | 178                 | 42,953             | –                  | –  | 619,554    | 553,006     | –  | 587,235    |
| Rentals and leases              | 149,206             | –           | –              | 6,928     | –  | –                   | –                  | –                  | –  | 156,134    | 168,700     | –  | 65,087     |
| Student transportation          | 694,254             | 21,399      | –              | –         | –  | 19,094              | –                  | –                  | –  | 734,747    | 590,000     | –  | 339,941    |
| Travel                          | 205,422             | –           | –              | –         | –  | –                   | –                  | –                  | –  | 205,422    | 151,000     | –  | 202,871    |
| Utilities                       | –                   | –           | –              | –         | –  | –                   | –                  | –                  | –  | –          | –           | –  | –          |
| Heating                         | –                   | –           | 650,666        | –         | –  | –                   | –                  | –                  | –  | 650,666    | 861,333     | –  | 935,070    |
| Electricity                     | –                   | –           | 1,143,783      | –         | –  | –                   | –                  | –                  | –  | 1,143,783  | 842,000     | –  | 1,023,771  |
| Water/Sewage                    | –                   | –           | 217,835        | –         | –  | –                   | –                  | –                  | –  | 217,835    | 177,000     | –  | 175,338    |
|                                 | 2,529,092           | 305,534     | 2,885,557      | 379,404   | –  | 19,272              | 124,597            | –                  | –  | 6,243,456  | 5,390,513   | –  | 4,909,920  |
| <b>MATERIALS</b>                |                     |             |                |           |    |                     |                    |                    |    |            |             |    |            |
| Awards and student events       | 10,212              | –           | –              | 8,258     | –  | –                   | –                  | –                  | –  | 18,470     | 17,500      | –  | 16,905     |
| Freight                         | 7,733               | –           | –              | 937       | –  | –                   | –                  | –                  | –  | 8,670      | 13,450      | –  | 5,372      |
| Materials and supplies          | 1,075,369           | 78,176      | –              | 28,416    | –  | 178,958             | 30,303             | 552,419            | –  | 1,943,641  | 1,321,237   | –  | 2,395,553  |
|                                 | 1,093,314           | 78,176      | –              | 37,611    | –  | 178,958             | 30,303             | 552,419            | –  | 1,970,781  | 1,352,187   | –  | 2,417,830  |
| <b>AMORTIZATION</b>             | –                   | –           | –              | –         | –  | –                   | –                  | 957,215            | –  | 957,215    | 1,500,000   | –  | 945,446    |
| <b>Total operating expenses</b> | 29,902,838          | 8,434,045   | 3,628,877      | 1,926,784 | –  | 1,312,023           | 7,099,140          | 1,509,634          | –  | 53,813,341 | 52,024,419  | –  | 48,406,133 |





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Details of Inclusive Schooling Expenses

## Statement 6

| For the year ended June 30,     | General<br>Inclusive<br>Schooling<br>\$ | Staff<br>Development<br>(SSI)<br>\$ | Assistive<br>Technology<br>\$ | Magnet<br>Facilities<br>\$ | School Based<br>Mental Health<br>and Wellness<br>\$ | Total<br>2025<br>\$ |
|---------------------------------|-----------------------------------------|-------------------------------------|-------------------------------|----------------------------|-----------------------------------------------------|---------------------|
| <b>SALARIES</b>                 |                                         |                                     |                               |                            |                                                     |                     |
| Program support                 |                                         |                                     |                               |                            |                                                     |                     |
| Teachers/counsellors            | 2,656,203                               | 31,009                              | —                             | 593,831                    | 655,346                                             | 3,936,389           |
| Support assistants              | 2,677,211                               | —                                   | —                             | —                          | —                                                   | 2,677,211           |
|                                 | 5,333,414                               | 31,009                              | —                             | 593,831                    | 655,346                                             | 6,613,600           |
| <b>EMPLOYEE BENEFITS</b>        | 1,199,742                               | —                                   | —                             | 105,772                    | 131,221                                             | 1,436,735           |
| <b>SERVICES PURCHASED</b>       |                                         |                                     |                               |                            |                                                     |                     |
| Professional and technical      | 70,878                                  | —                                   | —                             | —                          | 11,919                                              | 82,797              |
| Communication                   | 1,124                                   | —                                   | —                             | —                          | —                                                   | 1,124               |
| Maintenance and repairs         | 4,053                                   | —                                   | —                             | —                          | —                                                   | 4,053               |
| Travel                          | —                                       | —                                   | —                             | —                          | —                                                   | —                   |
| Student transportation          | 21,399                                  | —                                   | —                             | —                          | —                                                   | 21,399              |
| Other contracted services       | 138,942                                 | 57,219                              | —                             | —                          | —                                                   | 196,161             |
|                                 | 236,396                                 | 57,219                              | —                             | —                          | 11,919                                              | 305,534             |
| <b>MATERIALS</b>                |                                         |                                     |                               |                            |                                                     |                     |
| Materials and supplies          | 12,830                                  | 1,639                               | 46,787                        | 21,249                     | (4,329)                                             | 78,176              |
| <b>Total operating expenses</b> | 6,782,382                               | 89,867                              | 46,787                        | 720,852                    | 794,157                                             | 8,434,045           |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Details of Indigenous Language and Culture-Based Education Expenses

Statement 7

|                                 | Indigenous<br>Education | Our Languages<br>Curriculum<br>Resource<br>Development | Community<br>Support | Total<br>2025    |
|---------------------------------|-------------------------|--------------------------------------------------------|----------------------|------------------|
| For the year ended June 30,     | \$                      | \$                                                     | \$                   | \$               |
| <b>SALARIES</b>                 |                         |                                                        |                      |                  |
| Indigenous language instruction | 296,324                 | 357,753                                                | —                    | <b>654,077</b>   |
| Cultural resource staff         | 145,294                 | —                                                      | 66,451               | <b>211,745</b>   |
| Elders in schools               | 3,500                   | 13,348                                                 | 56,632               | <b>73,480</b>    |
|                                 | 445,118                 | 371,101                                                | 123,083              | <b>939,302</b>   |
| <b>EMPLOYEE BENEFITS</b>        | 83,384                  | 70,761                                                 | 20,346               | <b>174,491</b>   |
| <b>SERVICES PURCHASED</b>       |                         |                                                        |                      |                  |
| Professional/technical services | —                       | —                                                      | 178                  | <b>178</b>       |
| Travel                          | 19,094                  | —                                                      | —                    | <b>19,094</b>    |
|                                 | 19,094                  | —                                                      | 178                  | <b>19,272</b>    |
| <b>MATERIALS</b>                |                         |                                                        |                      |                  |
| Materials                       | 155,452                 | 21,459                                                 | 2,047                | <b>178,958</b>   |
| <b>TOTAL</b>                    | <b>703,048</b>          | <b>463,321</b>                                         | <b>145,654</b>       | <b>1,312,023</b> |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Report on Activities of Specific Programs

Statement 8

### French Language Program

#### BILATERAL AGREEMENT FUNDING

For the Year Ended June 30, 2025

|                                                                 | Contribution<br>from the<br>Department<br>\$ | Commitment<br>from the<br>Authority<br>\$ | Expenses<br>\$   | Over (under)<br>funding<br>\$ |
|-----------------------------------------------------------------|----------------------------------------------|-------------------------------------------|------------------|-------------------------------|
| Teacher assistants-immersion (Staff)                            | 76,000                                       | 44,000                                    | 120,000          | —                             |
| French immersion pedagogy specialist                            | 90,000                                       | 90,000                                    | 173,741          | 6,259                         |
| Teacher Assistant-Intensive/Post-intensive<br>(salary teachers) | 30,000                                       | 15,000                                    | 62,106           | (17,106)                      |
| Intensive & PIF French (staff)                                  | 90,000                                       | 400,000                                   | 592,687          | (102,687)                     |
| Intensive PIF (elective courses)                                | —                                            | —                                         | —                | —                             |
| Special Projects                                                |                                              |                                           |                  |                               |
| French camps                                                    | 30,000                                       | 5,000                                     | 39,895           | (4,895)                       |
| Assessment, Intensive/Post-intensive<br>French & Immersion      | 25,000                                       | —                                         | 27,297           | (2,297)                       |
| French resources                                                | 45,000                                       | 5,000                                     | 42,146           | 7,854                         |
| Cultural activities                                             | 15,000                                       | 8,000                                     | 19,326           | 3,674                         |
| Professional development                                        | 40,000                                       | 5,000                                     | 42,806           | 2,194                         |
| Consultant                                                      | 80,000                                       | 140,000                                   | 222,520          | (2,520)                       |
| Language assistant for newcomers                                | 15,000                                       | 5,000                                     | 20,000           | —                             |
| Recruitment (job fairs & promotion tools)                       | 34,000                                       | 5,000                                     | 22,708           | 16,292                        |
| Retention (mentorship)                                          | 10,000                                       | —                                         | 5,984            | 4,016                         |
| French language communication &<br>services                     | 23,000                                       | —                                         | 4,614            | 18,386                        |
| YK1-SSDEC Partnership 2022-2023<br>(received in March 2024)     | —                                            | —                                         | 1,467            | (1,467)                       |
| <b>Total</b>                                                    | <b>603,000</b>                               | <b>722,000</b>                            | <b>1,397,297</b> | <b>(72,297)</b>               |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Report on Activities of Specific Programs

## Statement 9

### Student Success Initiative Projects

|                                         | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$ |
|-----------------------------------------|----------------------|----------------------|
| <b>For the year ended June 30,</b>      |                      |                      |
| <b>Revenues</b>                         |                      |                      |
| Government of the Northwest Territories | 34,000               | <b>34,000</b>        |
| Carry Forward from 2023-2024            | 55,759               | <b>55,759</b>        |
| <b>Total revenues</b>                   | <b>89,759</b>        | <b>89,759</b>        |
| <b>Expenses</b>                         |                      |                      |
| <b>Salaries/Wages</b>                   |                      |                      |
| Facilitator fees (including per diems)  | 57,200               | <b>57,219</b>        |
| Substitute teacher wages                | 32,000               | <b>31,009</b>        |
| <b>Other Expenses</b>                   |                      |                      |
| Materials and supplies                  | 559                  | <b>1,640</b>         |
| <b>Total operating expenses</b>         | <b>89,759</b>        | <b>89,868</b>        |
| <b>Surplus</b>                          | —                    | <b>(109)</b>         |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Report on Activities of Specific Programs

## Statement 10

### Jordan's Principle

|                                                                                   | June 30, 2025<br>Approved<br>Contributions<br>\$ | June 30,<br>2025<br>Actual<br>\$ | June 30,<br>2024<br>Actual<br>\$ | July 1, 2024 -<br>March 31, 2025<br>Actual<br>\$ | April 1, 2025 -<br>June 30, 2025<br>Actual<br>\$ |
|-----------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------|----------------------------------|--------------------------------------------------|--------------------------------------------------|
| <b>Revenue</b>                                                                    |                                                  |                                  |                                  |                                                  |                                                  |
| Government of Canada                                                              | 8,424,113                                        | 8,424,113                        | 6,780,994                        | 5,657,169                                        | 2,766,944                                        |
| - First Nations and Inuit Health Branch<br>Administration fee                     | 842,411                                          | 842,411                          | 678,099                          | 565,717                                          | 276,694                                          |
| <br>Total - Government of Canada                                                  | <br>9,266,524                                    | <br>9,266,524                    | <br>7,459,093                    | <br>6,222,886                                    | <br>3,043,638                                    |
| <br>Carry Forward from Previous Year                                              | <br>—                                            | <br>—                            | <br>—                            | <br>—                                            | <br>—                                            |
| Carry Forward from Previous Year -<br>Returned                                    | —                                                | —                                | —                                | —                                                | —                                                |
| Contributions not received                                                        | —                                                | —                                | —                                | —                                                | —                                                |
| <b>Total Revenue</b>                                                              | <b>9,266,524</b>                                 | <b>9,266,524</b>                 | <b>7,459,093</b>                 | <b>6,222,886</b>                                 | <b>3,043,638</b>                                 |
| <br><b>Expenses</b>                                                               |                                                  |                                  |                                  |                                                  |                                                  |
| Personnel                                                                         | 8,362,796                                        | 6,987,195                        | 5,830,263                        | 4,125,691                                        | 2,861,504                                        |
| Transportation                                                                    | —                                                | —                                | 667                              | —                                                | —                                                |
| Materials and Supplies                                                            | 30,767                                           | 30,303                           | 40,272                           | 26,167                                           | 4,136                                            |
| Rent and Utilities                                                                | —                                                | —                                | —                                | —                                                | —                                                |
| Evaluation                                                                        | 30,550                                           | 24,905                           | 12,250                           | 4,400                                            | 20,505                                           |
| Other                                                                             | —                                                | 56,739                           | —                                | 7,785                                            | 48,954                                           |
| <b>Total operating expenses (Schedule 2)</b>                                      | <b>8,424,113</b>                                 | <b>7,099,142</b>                 | <b>5,883,452</b>                 | <b>4,164,043</b>                                 | <b>2,935,099</b>                                 |
| <br>Administration Fee 10% of Expenses                                            | <br>842,411                                      | <br>709,914                      | <br>588,345                      | <br>416,404                                      | <br>293,510                                      |
| <b>Total Expenses</b>                                                             | <b>9,266,524</b>                                 | <b>7,809,056</b>                 | <b>6,471,797</b>                 | <b>4,580,447</b>                                 | <b>3,228,609</b>                                 |
| <br><b>Net Surplus/(Deficit)</b>                                                  | <br>—                                            | <br>1,457,468                    | <br>987,296                      | <br>1,642,439                                    | <br>(184,971)                                    |
| <br><b>Contribution Deferred to March 31, 2026</b>                                | <br>—                                            | <br>46,474                       | <br>—                            | <br>—                                            | <br>46,474                                       |
| <br><b>Contribution Repayable (Receivable) for<br/>July 1, 2024-June 30, 2025</b> | <br>—                                            | <br>1,410,994                    | <br>987,296                      | <br>1,642,439                                    | <br>(231,445)                                    |
| <br><b>Balance Repayable from April-June 30,<br/>2024 and 2023</b>                | <br>                                             | <br>243,225                      | <br>686,520                      | <br>                                             | <br>                                             |
| <br><b>Total Contribution Repayable as of June 30,<br/>2025 and 2024</b>          | <br>                                             | <br>1,654,219                    | <br>2,360,336                    | <br>                                             | <br>                                             |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Statement of Utilities Expenses

**Statement 11**

| School Year          | 2024-2025        | 2023-2024        | 2022-2023        | 2021-2022        | 2020-2021        | 2019-2020        | Total Expense \$  | Avg Expense \$   |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
|                      | Expense \$       | Expense \$       | Expense \$       | Expense \$       | Expense \$       | Expense \$       |                   |                  |
| <b>Fuel Oil</b>      | 300,021          | 606,624          | 609,504          | 514,203          | 388,209          | 579,220          | 2,997,781         | 499,630          |
| <b>Electricity</b>   | 1,143,783        | 1,023,771        | 1,019,591        | 920,698          | 893,595          | 956,408          | 5,957,846         | 992,974          |
| <b>Pellets</b>       | 350,645          | 328,446          | 224,539          | 286,349          | 178,727          | 163,310          | 1,532,016         | 255,336          |
| <b>Water</b>         | 153,365          | 127,916          | 131,157          | 152,712          | 161,059          | 165,838          | 892,047           | 148,675          |
| <b>Garbage</b>       | 64,470           | 47,422           | 62,812           | 52,683           | 45,163           | 54,542           | 327,092           | 54,515           |
| <b>Total Expense</b> | <b>2,012,284</b> | <b>2,134,179</b> | <b>2,047,603</b> | <b>1,926,645</b> | <b>1,666,753</b> | <b>1,919,318</b> | <b>11,706,782</b> | <b>1,951,130</b> |





**June 30, 2025**

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## **1. Nature of the Organization**

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

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

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

## **2. Significant Accounting Policies**

### **a) Basis of Accounting**

The financial statements of the Authority have been prepared in accordance with Canadian Public Sector Accounting Standards ("PSAS") as recommended by the Public Sector Accounting Board ("PSAB").

The 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 expense 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.



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **b) Reporting Entity**

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Authority and which are controlled by the Authority.

School generated funds, which include the assets, liabilities, revenues, and expenses of various schools and which are controlled by the Authority are reflected in the consolidated financial statements.

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

### **c) Cash and Cash Equivalents**

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



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **d) Financial Instruments**

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

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities, vacation payable, contribution repayable, and environmental liabilities.

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

### **e) Non-financial Assets**

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



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **f) Tangible Capital Assets**

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

| Asset Category             | Amortization Period: |
|----------------------------|----------------------|
| Land and improvements      | Indefinite           |
| School and other Buildings | 40 years             |
| Equipment and Furnishings  | 4 - 10 years         |

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

The GNWT may contribute some tangible capital assets to the Authority. The contributed tangible capital assets are recorded at fair value at the date of contribution in the Consolidated Statement of Financial Position, with a corresponding amount as a contribution revenue in the Consolidated Statement of Operations.

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

The Consolidated Statement of Operations reflects the amount that would otherwise be considered amortization expense for the fiscal year as rent expense with an offsetting corresponding amount as a grant in-kind revenue for the assets provided at no cost.



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **g) 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 Consolidated Statement of Operations as the stipulation liabilities are settled.

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

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

#### **GNWT - Regular Contributions:**

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



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **Local Tax Revenue:**

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

### **Other Contributions:**

The Authority follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenues 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 revenues in the year in which the related expenses are incurred.

Other revenues are 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 revenues when the eligible expenses are incurred.

### **Investment Income:**

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



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **School Generated Funds**

School generated funds are generated at the school level from fundraising, which may include the proceeds of fundraising, contributions or fees paid to a specific planned benefit. These revenues are recorded when received.

### **h) Budget Data**

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

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

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

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

This annual budget includes estimates of revenues and expenses for the Operating Fund surplus (deficit) along with estimates of source and application for the Investment in Tangible Capital Assets fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Board.

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





**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **i) Measurement Uncertainty**

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

### **j) Inventories Including Materials and Supplies**

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

### **k) Payroll Liabilities**

Payroll costs for teachers are accrued for July and August.

### **l) 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 assumptions based on management's best estimates.

### **m) Expenses**

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



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **n) 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 the consolidated financial statements. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the consolidated financial statements.

### **o) Fund Accounting**

The Authority uses fund accounting to separate transactions between its Operating Fund surplus, Investment in Tangible Capital Assets, Decentralized Surplus, Capital Fund Reserve, the LED Reserve, the Pellet Boiler Reserve, and School Generated Funds.

#### **Operating Fund Surplus**

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

#### **Investment in Tangible Capital Assets**

Investment in tangible capital assets is used to account for financial transactions related to the acquisition of tangible capital assets.

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



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **Capital Fund Reserve**

The Capital Fund Reserve is funding set aside by the Authority for any repairs or maintenance to the Authority's tangible capital assets.

### **LED Reserve**

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

### **Decentralized Surplus**

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

### **School Generated Funds**

School generated funds are generated at the school level from fundraising, and used in a number of different ways to enhance the development of educational activities and to support school initiatives. The school generated funds are internally restricted as to purpose. Examples include student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

A summary of school generated funds administered by the Authority is disclosed in Note 36.

### **p) Inter-entity transactions**

Inter-entity transactions are transactions between commonly controlled entities and GNWT departments.

Inter-entity transactions are recorded at the exchange amount when they are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length.



**June 30, 2025**

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## **2. Significant Accounting Policies (Continued)**

### **q) Related parties**

The Authority initially measures related party balances in accordance with the substance of the transactions that gave rise to them. The Authority subsequently measures related party balances in accordance with the Authority's policies for financial instruments, as set out in note (d). The Authority is related in terms of common control to all Government of the Northwest Territories departments, board and agencies.

The Authority enters into transactions with these entities in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

### **r) Asset retirement obligations**

Asset retirement obligations are recognized for Authority's schools (Mildred Hall School, NJ MacPherson School, Range Lake North School, William McDonald School) and buildings (the Administration building, maintenance shop, and portable classrooms), some of which contain asbestos, mercury and lead-based paint. Management's best estimate of the future expenditures required to settle the legal obligations are recognized to the extent that they can be reasonably estimated and are calculated based on the estimated future cash flows necessary to discharge the legal obligations, discounted using the Authority's cost of borrowing for maturity dates that coincide with the expected cash flows.

The estimated asset retirement obligation ("ARO") is recorded as a liability with a corresponding increase to tangible capital assets. The liability for AROs is increased annually for the passage of time by calculating accretion on the liability based on the discount rates implicit in the initial measurement. Changes in the obligation resulting from revisions to the timing or amount of the estimated undiscounted cash flows or revisions to the discount rate are recognized as an increase or decrease in the related carrying amount of the related tangible capital asset.



**June 30, 2025**

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### **3. Future Accounting Changes and Adoption of New Accounting Standards**

#### *The Conceptual Framework for Financial Reporting in the Public Sector*

Effective July 1, 2026, the Authority will be required to adopt the new Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is allowed. The Authority is currently assessing the impact of this standard on the consolidated financial statements.

#### *Financial Statement Presentation, Section PS 1202*

Effective July 1, 2026, the Authority will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. The Authority is currently assessing the impact of this standard on the financial statements.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2025

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### 4. Cash

|      | 2025      | 2024      |
|------|-----------|-----------|
|      | \$        | \$        |
| Cash | 9,739,729 | 9,285,377 |

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

### 5. Special Purpose Funds

The Authority does not have special purpose funds.

### 6. Restricted Cash

The Authority has restricted cash generated by schools in the amount of \$809,437 (2024 - \$758,832).



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 7. Portfolio Investments

|                                      | 2025 | 2024      |
|--------------------------------------|------|-----------|
|                                      | \$   | \$        |
| RBC Dominion Securities Investment 1 |      |           |
| Dollar value of interest accrued     | —    | 1,630     |
| Cost of investment                   | —    | 1,000,000 |
| Market value at June 30              | —    | 1,001,630 |

Date purchased: 14 June 2022

Term of investment: 3 year

Maturity date: 14 June 2025

Annual interest rate: 4.250 %

|                                      | 2025      | 2024      |
|--------------------------------------|-----------|-----------|
|                                      | \$        | \$        |
| RBC Dominion Securities Investment 2 |           |           |
| Dollar value of interest accrued     | 1,907     | 1,668     |
| Cost of investment                   | 1,000,000 | 1,000,000 |
| Market value at June 30              | 1,001,907 | 1,001,668 |

Date purchased: 14 June 2022

Term of investment: 3 year

Maturity date: 14 June 2026

Annual interest rate: 4.350 %

|                                      | 2025      | 2024      |
|--------------------------------------|-----------|-----------|
|                                      | \$        | \$        |
| RBC Dominion Securities Investment 3 |           |           |
| Dollar value of interest accrued     | 1,649     | 1,374     |
| Cost of investment                   | 1,140,000 | 1,140,000 |
| Market value at June 30              | 1,141,649 | 1,141,374 |

Date purchased: 14 June 2024

Term of investment: 3 year

Maturity date: 14 June 2027

Annual interest rate: 4.40 %





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 7. Portfolio Investments (Continued)

|                                      | 2025      | 2024      |
|--------------------------------------|-----------|-----------|
|                                      | \$        | \$        |
| RBC Dominion Securities Investment 4 |           |           |
| Dollar value of interest accrued     | 4,027     | 3,490     |
| Cost of investment                   | 2,000,000 | 2,000,000 |
| Market value at June 30              | 2,004,027 | 2,003,490 |

Date purchased: 14 June 2023

Term of investment: 5 year

Maturity date: 14 June 2028

Annual interest rate: 4.90 %

|                                      | 2025   | 2024 |
|--------------------------------------|--------|------|
|                                      | \$     | \$   |
| RBC Dominion Securities Investment 5 |        |      |
| Dollar value of interest accrued     | 94     | —    |
| Cost of investment                   | 83,333 | —    |
| Market value at June 30              | 83,427 | —    |

Date purchased: 18 June 2025

Term of investment: 1 year

Maturity date: 18 June 2026

Annual interest rate: 3.430 %

|                                      | 2025   | 2024 |
|--------------------------------------|--------|------|
|                                      | \$     | \$   |
| RBC Dominion Securities Investment 6 |        |      |
| Dollar value of interest accrued     | 94     | —    |
| Cost of investment                   | 83,333 | —    |
| Market value at June 30              | 83,427 | —    |

Date purchased: 18 June 2025

Term of investment: 1 year

Maturity date: 18 June 2026

Annual interest rate: 3.420 %



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 7. Portfolio Investments (Continued)

|                                      | 2025   | 2024 |
|--------------------------------------|--------|------|
|                                      | \$     | \$   |
| RBC Dominion Securities Investment 7 |        |      |
| Dollar value of interest accrued     | 94     | —    |
| Cost of investment                   | 83,333 | —    |
| Market value at June 30              | 83,427 | —    |

Date purchased: 18 June 2025

Term of investment: 1 year

Maturity date: 18 June 2026

Annual interest rate: 3.440 %

|                                      | 2025   | 2024 |
|--------------------------------------|--------|------|
|                                      | \$     | \$   |
| RBC Dominion Securities Investment 8 |        |      |
| Dollar value of interest accrued     | 93     | —    |
| Cost of investment                   | 83,335 | —    |
| Market value at June 30              | 83,428 | —    |

Date purchased: 18 June 2025

Term of investment: 1 year

Maturity date: 18 June 2026

Annual interest rate: 3.410 %

|                                      | 2025   | 2024 |
|--------------------------------------|--------|------|
|                                      | \$     | \$   |
| RBC Dominion Securities Investment 9 |        |      |
| Dollar value of interest accrued     | 93     | —    |
| Cost of investment                   | 83,333 | —    |
| Market value at June 30              | 83,426 | —    |

Date purchased: 18 June 2025

Term of investment: 1 year

Maturity date: 18 June 2026

Annual interest rate: 3.410 %



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 7. Portfolio Investments (Continued)

|                                       | 2025   | 2024 |
|---------------------------------------|--------|------|
|                                       | \$     | \$   |
| RBC Dominion Securities Investment 10 |        |      |
| Dollar value of interest accrued      | 94     | —    |
| Cost of investment                    | 83,333 | —    |
| Market value at June 30               | 83,427 | —    |

Date purchased: 18 June 2025

Term of investment: 1 year

Maturity date: 18 June 2026

Annual interest rate: 3.440 %

|                                         | 2025    | 2024 |
|-----------------------------------------|---------|------|
|                                         | \$      | \$   |
| RBC Dominion Securities Savings Account |         |      |
| Dollar value of interest accrued        | —       | —    |
| Cost of investment                      | 500,030 | —    |
| Market value at June 30                 | 500,030 | —    |

Date purchased: 18 June 2025

Term of investment: N/A

Maturity date: N/A

Annual interest rate: Variable



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 7. Portfolio Investments (Continued)

These are guaranteed investment certificates ("GIC") with RBC Investment Securities with fixed income interest rates and fixed term dates. The investments are low risk to the Authority. The total investments with prior year comparative figures are presented below:

|                                       | 2025<br>Cost<br>\$ | 2025<br>Accrued<br>Interest<br>\$ | 2025<br>Market Value<br>\$ | 2024<br>Market Value<br>\$ |
|---------------------------------------|--------------------|-----------------------------------|----------------------------|----------------------------|
| RBC Dominion Securities Investment 1  | —                  | —                                 | —                          | 1,001,630                  |
| RBC Dominion Securities Investment 2  | 1,000,000          | 1,907                             | 1,001,907                  | 1,001,668                  |
| RBC Dominion Securities Investment 3  | 1,140,000          | 1,649                             | 1,141,649                  | 1,141,374                  |
| RBC Dominion Securities Investment 4  | 2,000,000          | 4,027                             | 2,004,027                  | 2,003,490                  |
| RBC Dominion Securities Investment 5  | 83,333             | 94                                | 83,427                     | —                          |
| RBC Dominion Securities Investment 6  | 83,333             | 94                                | 83,427                     | —                          |
| RBC Dominion Securities Investment 7  | 83,333             | 94                                | 83,427                     | —                          |
| RBC Dominion Securities Investment 8  | 83,335             | 93                                | 83,428                     | —                          |
| RBC Dominion Securities Investment 9  | 83,333             | 93                                | 83,426                     | —                          |
| RBC Dominion Securities Investment 10 | 83,333             | 94                                | 83,427                     | —                          |
| RBC Dominion Securities Savings       | 500,030            | —                                 | 500,030                    | —                          |
| Total portfolio investments           | 5,140,030          | 8,145                             | 5,148,175                  | 5,148,162                  |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 8. Accounts Receivable

|                                                            | 2025<br>\$     | 2024<br>\$       |
|------------------------------------------------------------|----------------|------------------|
| Accrued interest receivable                                | 64,509         | 67,145           |
| Due from other related parties (Note 23)                   | 622,726        | 1,509,132        |
| Due from Government of the Northwest Territories (Note 23) | 9,218          | 1,099,955        |
| Other                                                      | 41,452         | 11,979           |
| <b>Total</b>                                               | <b>737,905</b> | <b>2,688,211</b> |

Allowance for doubtful accounts at June 30, 2025 is \$54,015 (2024 - \$60,515).

The Education Body's exposure to credit risk related to accounts receivable is as follows:

|                                | 0-30 days      | 30-60 days     | 60-90 days    | Over 90 days | Total          |
|--------------------------------|----------------|----------------|---------------|--------------|----------------|
| Due from Related parties       | 7,720          | —              | —             | —            | 7,720          |
| Due from GNWT                  | 1,348          | —              | 2,697         | 5,173        | 9,218          |
| Due from Government of Nunavut | —              | —              | —             | —            | —              |
| Due from Government of Canada  | —              | —              | —             | —            | —              |
| Due from WSCC                  | —              | —              | —             | —            | —              |
| Payroll Chargeback Recoveries  | 314,837        | 300,000        | —             | —            | 614,837        |
| Other                          | 97,888         | —              | 8,242         | —            | 106,130        |
| <b>Total</b>                   | <b>421,793</b> | <b>300,000</b> | <b>10,939</b> | <b>5,173</b> | <b>737,905</b> |

During the year, \$nil of accounts receivable (2024 \$nil) were written off and \$nil (2024 \$nil) were forgiven.

### 9. Inventories

There is no inventory recorded as at June 30, 2025.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 10. Accounts Payable and Accrued Liabilities

|                                                            | 2025             | 2024             |
|------------------------------------------------------------|------------------|------------------|
|                                                            | \$               | \$               |
| School Generated Trust Accounts - liabilities              | 20,469           | 20,469           |
| Trade payables                                             | 1,179,686        | 647,741          |
| SSI Accrual                                                | —                | 55,759           |
| Source deductions payable                                  | 2,551,673        | 2,181,437        |
|                                                            | 3,751,828        | 2,905,406        |
|                                                            | 2025             | 2024             |
|                                                            | \$               | \$               |
| Payroll Liabilities                                        |                  |                  |
| To teachers (July, August wages and deferred NEBS pension) | 3,422,438        | 3,803,493        |
| Retroactive pay to United Steelworkers employees           | —                | 128,424          |
| <b>Total Payroll Liabilities</b>                           | <b>3,422,438</b> | <b>3,931,917</b> |
| Vacation payable (annual leave)                            | 191,533          | 219,986          |
| <b>Total Payroll and Vacation Liabilities</b>              | <b>3,613,971</b> | <b>4,151,903</b> |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 11. Deferred Revenue

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

|                                         | 2025<br>\$ | 2024<br>\$ |
|-----------------------------------------|------------|------------|
| Government of Canada                    |            |            |
| Menstrual Product Federal Funding       | 17,371     | 110,366    |
| Jordan's Principle                      | 46,474     | —          |
| Government of the Northwest Territories |            |            |
| MACA - GOH Program                      | 11,400     | —          |
| MACA - ?ORI Program                     | 14,350     | —          |
| MACA - ELA Program                      | 12,900     | —          |
| National Food Program                   | 209,779    | —          |
| Other Education Bodies                  |            |            |
| YCS - Funding Transfer                  | 76,328     | —          |
|                                         | 388,602    | 110,366    |

### 12. Contribution Repayable

Contribution repayable consists of contribution or revenue received from funders that will be repaid within the next year.

|                                           | 2025<br>\$ | 2024<br>\$ |
|-------------------------------------------|------------|------------|
| Jordan's Principal - Government of Canada | 1,654,219  | 1,673,817  |
| GNWT ECE - Mental Health & Wellness       | —          | 357,608    |
|                                           | 1,654,219  | 2,031,425  |





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 13. Due from Government of Canada

|                | 2025    | 2024    |
|----------------|---------|---------|
|                | \$      | \$      |
| GST Receivable | 128,551 | 127,881 |

### 14. Capital Lease Obligations

The Authority does not have any capital lease obligations.

### 15. Pension

The Authority makes contributions to the Northern Employee Benefits ("NEBS") Pension Plan ("the 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 \$4,488,018 (2024 - \$4,648,322). 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 \$212,788.50 as at January 2025, and \$204,475 as at January 2024. The maximum monthly contributions is \$3,756.67 as at January 2025, and \$3,610 as at January 2024.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 4,515 Employee Members and 119 Employer Members (total active, disabled and on leave: 2,269).

As of January 1, 2025, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$81,271,800 - funded ratio 120.1% (2024 - \$66,573,900 and 118.5%) on a going concern valuation basis. As of January 2025, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be (3,183,400) on a solvency basis. The solvency ratio is 99.4%.

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

### 16. Long-Term Debt

The Authority does not have long-term debt.



**June 30, 2025**

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## **17. Post-employment Benefits and Compensated Absences**

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

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

Compensated absence benefits for all staff are accrued as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity 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 January 31, 2025. The effective date of the next actuarial valuation is March 31, 2028. The liabilities are actuarially determined as the present value of the accrued benefits at January 31, 2025 and the results extrapolated to June 30, 2025. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 17. Post-employment Benefits and Compensated Absences (Continued)

| Changes in Obligation                                          | Severance<br>and Removal<br>\$ | Compensated<br>Absences<br>\$ | 2025<br>\$       | 2024<br>\$       |
|----------------------------------------------------------------|--------------------------------|-------------------------------|------------------|------------------|
| Accrued benefit obligation beginning of year                   | 1,887,325                      | 382,991                       | 2,270,316        | 2,384,926        |
| Current period benefit cost                                    | 139,274                        | 30,030                        | 169,304          | 173,971          |
| Interest accrued                                               | 101,473                        | 20,898                        | 122,371          | 113,426          |
| Benefits payments                                              | (141,015)                      | (37,433)                      | (178,448)        | (477,403)        |
| Actuarial loss                                                 | (206,190)                      | (59,780)                      | (265,970)        | 75,396           |
| Plan amendments                                                | (7,400)                        | (585)                         | (7,985)          | –                |
| <b>Accrued benefit obligation end of year</b>                  | <b>1,773,467</b>               | <b>336,121</b>                | <b>2,109,588</b> | <b>2,270,316</b> |
| Unamortized net actuarial gain                                 | (13,686)                       | (12,121)                      | (25,807)         | (289,715)        |
| <b>Total employee future benefits and compensated absences</b> | <b>1,759,781</b>               | <b>324,000</b>                | <b>2,083,781</b> | <b>1,980,601</b> |

|                                           | Severance<br>and Removal<br>\$ | Compensated<br>Absences<br>\$ | 2025<br>\$     | 2024<br>\$     |
|-------------------------------------------|--------------------------------|-------------------------------|----------------|----------------|
| Benefits expense                          |                                |                               |                |                |
| Current period benefit cost               | 139,274                        | 30,030                        | 169,304        | 173,971        |
| Interest accrued                          | 101,473                        | 20,898                        | 122,371        | 113,426        |
| Amortization of net actuarial (gain)/loss | (44,239)                       | 42,177                        | (2,062)        | (9,382)        |
| <b>Total benefits expense</b>             | <b>189,108</b>                 | <b>92,520</b>                 | <b>281,628</b> | <b>278,015</b> |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2025

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### 17. Post-employment Benefits and Compensated Absences (Continued)

The discount rate used in the 2025 fiscal year to determine the accrued benefit obligation was an average of 4.3% (2024 - 5.3%). The expected payments during the next five fiscal years are:

|           | <b>Severance and<br/>Removal</b> | <b>Compensated<br/>Absences</b> | <b>Total</b>     |
|-----------|----------------------------------|---------------------------------|------------------|
|           | <b>\$</b>                        | <b>\$</b>                       | <b>\$</b>        |
| 2026      | 191,981                          | 35,437                          | <b>227,418</b>   |
| 2027      | 164,230                          | 35,121                          | <b>199,351</b>   |
| 2028      | 170,715                          | 33,260                          | <b>203,975</b>   |
| 2029      | 184,118                          | 35,548                          | <b>219,666</b>   |
| 2030      | 193,251                          | 38,463                          | <b>231,714</b>   |
| 2031-2035 | 972,288                          | 216,648                         | <b>1,188,936</b> |
| Total     | <b>1,876,583</b>                 | <b>394,477</b>                  | <b>2,271,060</b> |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 18. Tangible Capital Assets

|                                  | Cost<br>\$ | Additions<br>\$ | ARO<br>Adjustments<br>\$ | Disposals<br>\$ | Amortization<br>\$ | Accumulated<br>Amortization<br>beginning of year<br>\$ | Accumulated<br>Amortization<br>\$ | 2025<br>Net Book<br>Value<br>\$ | 2024<br>Net Book Value<br>\$ |
|----------------------------------|------------|-----------------|--------------------------|-----------------|--------------------|--------------------------------------------------------|-----------------------------------|---------------------------------|------------------------------|
| <b>Land and improvements</b>     | 1,299,476  | –               | –                        | –               | –                  | –                                                      | –                                 | 1,299,476                       | 1,299,476                    |
| <b>School buildings</b>          |            |                 |                          |                 |                    |                                                        |                                   |                                 |                              |
| École Sir John Franklin          | 2,253,436  | –               | –                        | –               | (56,246)           | (1,473,269)                                            | (1,529,515)                       | 723,921                         | 780,167                      |
| William McDonald                 | 9,674,322  | –               | (8,245)                  | –               | (120,814)          | (7,660,332)                                            | (7,781,146)                       | 1,884,931                       | 2,013,990                    |
| Mildred Hall                     | 11,888,756 | –               | (28,197)                 | –               | (286,330)          | (8,178,723)                                            | (8,465,053)                       | 3,395,506                       | 3,710,033                    |
| Range Lake North                 | 8,963,690  | –               | (8,950)                  | –               | (241,612)          | (6,486,249)                                            | (6,727,861)                       | 2,226,879                       | 2,477,441                    |
| N. J. Macpherson                 | 5,346,109  | –               | (8,188)                  | –               | (136,541)          | (4,912,573)                                            | (5,049,114)                       | 288,807                         | 433,535                      |
| <b>Other buildings</b>           |            |                 |                          |                 |                    |                                                        |                                   |                                 |                              |
| Administration office            | 38,126,313 | –               | (53,580)                 | –               | (841,543)          | (28,711,146)                                           | (29,552,689)                      | 8,520,044                       | 9,415,166                    |
| Maintenance shop                 | 1,085,804  | –               | (7,860)                  | –               | (26,781)           | (834,843)                                              | (861,624)                         | 216,320                         | 250,961                      |
|                                  | 84,808     | –               | 3,847                    | –               | (28,966)           | (71,647)                                               | (100,613)                         | (11,958)                        | 13,160                       |
| <b>Total land and buildings</b>  | 40,596,401 | –               | (57,593)                 | –               | (897,290)          | (29,617,636)                                           | (30,514,926)                      | 10,023,882                      | 10,978,763                   |
| <b>Equipment and furnishings</b> |            |                 |                          |                 |                    |                                                        |                                   |                                 |                              |
| Schools                          | 3,362,878  | –               | –                        | –               | (13,874)           | (3,293,509)                                            | (3,307,383)                       | 55,495                          | 69,368                       |
| Playgrounds                      | 605,859    | 156,492         | –                        | –               | (29,954)           | (267,028)                                              | (296,982)                         | 465,369                         | 338,831                      |
| Administration office            | 322,132    | –               | –                        | –               | –                  | (322,132)                                              | (322,132)                         | –                               | –                            |
| Vehicles                         | 407,494    | –               | –                        | –               | (16,096)           | (299,069)                                              | (315,165)                         | 92,329                          | 108,425                      |
|                                  | 4,698,363  | 156,492         | –                        | –               | (59,924)           | (4,181,738)                                            | (4,241,662)                       | 613,193                         | 516,624                      |
| <b>Work in progress</b>          |            |                 |                          |                 |                    |                                                        |                                   |                                 |                              |
| Itli'o School playgrounds        | 24,192     | 8,320           | –                        | –               | –                  | –                                                      | –                                 | 32,512                          | 24,192                       |
|                                  | 45,318,956 | 164,812         | (57,593)                 | –               | (957,215)          | (33,799,374)                                           | (34,756,588)                      | 10,669,585                      | 11,519,580                   |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 19. Prepaid Expenses

|                          | 2025<br>\$    | 2024<br>\$    |
|--------------------------|---------------|---------------|
| Professional Development | 7,315         | —             |
| Materials and Supplies   | 4,540         | 23,248        |
| Leases                   | 10,546        | 420           |
|                          | <b>22,401</b> | <b>23,668</b> |

### 20. GNWT Assets Provided at no Cost

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

|                                             | Cost<br>\$        | Accumulated<br>Amortization<br>\$ | 2025<br>Net Book<br>Value<br>\$ | 2024<br>Net Book<br>Value<br>\$ |
|---------------------------------------------|-------------------|-----------------------------------|---------------------------------|---------------------------------|
| École Sir John Franklin                     | 25,965,232        | 25,965,232                        | —                               | —                               |
| École Sir John Franklin Portable Classrooms | 419,724           | 390,876                           | <b>28,848</b>                   | 39,337                          |
| École Sir John Franklin NACC                | 2,214,552         | 2,029,653                         | <b>184,899</b>                  | 246,532                         |
| École Sir John Franklin Sewer Line          | 108,852           | 36,647                            | <b>72,205</b>                   | 76,559                          |
| N.J. Macpherson Portable Classrooms         | 1,413,831         | 627,228                           | <b>786,603</b>                  | 821,956                         |
| École Sir John Franklin Wheelchair Lift     | 100,708           | 54,550                            | <b>46,158</b>                   | 56,229                          |
| École Sir John Franklin Boiler Replacement  | 51,145            | 14,775                            | <b>36,370</b>                   | 39,780                          |
| William McDonald School Portable Classrooms | 2,242,917         | 361,359                           | <b>1,881,558</b>                | 1,956,323                       |
|                                             | <b>32,516,961</b> | <b>29,480,320</b>                 | <b>3,036,641</b>                | <b>3,236,716</b>                |
| <b>Deferred capital contributions</b>       |                   |                                   |                                 |                                 |
| École Sir John Franklin                     | (1,442,500)       | (1,442,500)                       | —                               | —                               |
|                                             | <b>31,074,461</b> | <b>28,037,820</b>                 | <b>3,036,641</b>                | <b>3,236,716</b>                |

Rent expense of \$200,075 (2024 - \$200,073) was offset by a grant in-kind.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2025

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### 21. Contractual Obligations

The Authority has a contract with First Student for student transportation. The Authority is invoiced monthly and the amounts vary depending on a number of factors including: the number of students, routes, and bus passes sold. The contract is renewed until June 2026.

The Authority leases space for Route 51. The contract is renewed until June 2026.

The Authority has a collective bargaining agreement with the NWT Teachers Association ("NWTTA") for teachers, specialists and education assistants. The Collective Agreement with the Northwest Territories Teachers' Association and YK1 expired on September 1, 2025. Negotiations have been ongoing since March of 2025 and will continue in October of 2025. Until a new collective agreement is signed, we are operating under the terms of the most recent collective agreement.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff. The Collective Agreement with United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (United Steelworkers) Local 1-207 and YK1 expired on July 1, 2025. Negotiations are scheduled to take place in the fall of 2025. Until a new collective agreement is signed, we are operating under the terms of the most recent collective agreement.

| Expiry Date                                 |               | 2026<br>\$     | Total<br>\$    |
|---------------------------------------------|---------------|----------------|----------------|
| <b>Operational Contracts:</b>               |               |                |                |
| First Student Bussing                       | June 30, 2026 | 546,364        | 546,364        |
| <b>Commercial &amp; Residential Leases:</b> |               |                |                |
| Route 51                                    | June 30, 2026 | 39,848         | 39,848         |
| <b>Total</b>                                |               | <b>586,212</b> | <b>586,212</b> |

### 22. Contingencies

The Authority does not have any contingencies.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 23. Related Parties

The Authority is related in terms of common control to all GNWT departments, boards, and agencies. During the year, the Authority entered into transactions with the following related parties:

Yellowknife Public Denominational Education Authority  
 Ndilo District Education Authority  
 Dettah District Education Authority  
 Commission Scolaire Francophone Territoires du Nord Ouest (TNO)  
 South Slave Divisional Education Council  
 Government of the Northwest Territories:  
     Department of Finance  
     Department of Health and Social Services  
     Department of Education, Culture and Employment  
     Department of Municipal and Community Affairs  
     Department of Environment and Climate Change  
     Department of Industry, Tourism and Investment

|                                                           | 2025<br>\$     | 2024<br>\$       |
|-----------------------------------------------------------|----------------|------------------|
| <b>Due from Related Parties (Accounts Receivable):</b>    |                |                  |
| <b>Other Education Bodies:</b>                            |                |                  |
| Ndilo District Education Authority                        | 507,612        | 949,195          |
| Dettah District Education Authority                       | 115,115        | 559,937          |
| <b>Subtotal - other related parties</b>                   | <b>622,727</b> | <b>1,509,132</b> |
| <b>Government of the Northwest Territories:</b>           |                |                  |
| Department of Education, Culture and Employment           | 9,218          | 1,099,955        |
| <b>Subtotal - Government of the Northwest Territories</b> | <b>9,218</b>   | <b>1,099,955</b> |
| <b>Total Due from Related Parties</b>                     | <b>631,945</b> | <b>2,609,087</b> |

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





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 23. Related Parties (Continued)

|                                                                          | 2025<br>\$        | 2024<br>\$        |
|--------------------------------------------------------------------------|-------------------|-------------------|
| <b>Revenues from Related Parties:</b>                                    |                   |                   |
| <b>Government of the Northwest Territories:</b>                          |                   |                   |
| Department of Education, Culture and Employment - Regular contributions  | 30,823,512        | 30,094,127        |
| Department of Education, Culture and Employment - Other contributions    | 2,853,282         | 1,553,830         |
| Department of Industry, Tourism and Investment                           | —                 | 7,053             |
| Department of Education, Culture and Employment - French languages       | 586,614           | 556,947           |
| Department of Finance - Interest                                         | 580,686           | 612,631           |
| Department of Health and Social Services - GNWT other contributions      | 17,850            | 17,205            |
| Department of Municipal and Community Affairs - GNWT other contributions | 120,200           | 117,200           |
| Department of Environment and Climate Change - GNWT other contributions  | 48,000            | 57,300            |
| <b>Other Education Bodies:</b>                                           |                   |                   |
| Ndilo District Education Authority - Other education bodies              | 40,000            | 40,000            |
| Dettah District Education Authority - Other education bodies             | 130,051           | 193,885           |
| Yellowknife Catholic Schools - Other education bodies                    | 51,172            | —                 |
| South Slave Divisional Education Council - Other education bodies        | 15,000            | 15,000            |
| <b>Total Revenues from Related Parties</b>                               | <b>35,266,367</b> | <b>33,265,178</b> |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 23. Related Parties (Continued)

|                                                                                    | 2025<br>\$    | 2024<br>\$    |
|------------------------------------------------------------------------------------|---------------|---------------|
| <b>Expenses Paid to Related Parties:</b>                                           |               |               |
| <b>Government of the Northwest Territories:</b>                                    |               |               |
| Department of Infrastructure - Maintenance and repairs                             | 5,883         | 4,149         |
| Department of Education, Culture & Employment - Professional and technical         | —             | 5,770         |
| <b>Other Education Bodies:</b>                                                     |               |               |
| Yellowknife public Denominational Education Authority - Professional and technical | 1,418         | 7,033         |
| Commission Scolaire Francophone TNO - Professional                                 | 1,240         | —             |
| Yellowknives Dene First Nation Housing Division - Rental                           | 6,960         | 6,960         |
| <b>Total Expenses paid to Related Parties</b>                                      | <b>15,501</b> | <b>23,912</b> |

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



**June 30, 2025**

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## **24. Budget Data**

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

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

The budget figures presented are those approved by the Trustees of the Authority on June 13, 2024 and submitted to the Minister of Education, Culture and Employment. The Budget for fiscal year 2024/2025 was submitted to the minister on June 30, 2024. The budget deficit is \$2,230,276.

## **25. Economic Dependence**

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



**June 30, 2025**

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## **26. Financial Instruments**

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

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

### **a) Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from funding agencies and recipients of services. The Authority has a concentrated risk of credit from two other school districts, whose funding also comes from the Department of Education, Culture, and Employment. At June 30, 2025, receivables from these two districts is \$622,726 (2024 - \$1,509,132), which is 41% of total accounts receivable (2024 - 95%). Both districts have been current in paying the monthly invoices for their payroll costs.

There is a concentration risk in cash. The daily balance in the operating bank account is invested with the GNWT Investment Pool. The Authority's investments are managed by Government of Northwest Territories - Department of Education, Culture, and Employment and other stable organizations, which reduces its exposure to credit risk.

### **b) Interest rate risk**

Interest rate risk is the risk that the fair value of financial instruments will fluctuate because of changes in market interest rate. The Authority is exposed to interest rate risk on its fixed and floating interest rate on cash. The Authority complies with the GNWT financial administration policies and guidelines which reduces its exposure to interest rate risk.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 26. Financial Instruments (Continued)

#### a) 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 has disclosed future financial liabilities and commitments in Note 21.

### 27. Expenses By Object

|              | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|--------------|----------------------|----------------------|----------------------|
| Amortization | 1,500,000            | 957,215              | 945,446              |
| Compensation | 43,781,719           | 44,641,892           | 40,132,935           |
| Other        | 6,742,700            | 8,214,235            | 7,327,752            |
|              | 52,024,419           | 53,813,342           | 48,406,133           |

### 28. Subsequent Event

The Authority is awaiting GNWT to issue the Certificate of Completion for the Itl'o School once some deficiencies have been addressed. The value to be transferred to the Authority is estimated at \$30,600,000.

### 29. Comparative Figures

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



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 30. ECE Contributions

|                                                  | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|--------------------------------------------------|----------------------|----------------------|----------------------|
| Original contribution                            | 30,823,512           | <b>30,823,512</b>    | 30,094,127           |
| Student Success Initiatives ("SSI") project      | 34,000               | <b>89,759</b>        | 123,000              |
| NWTTA retroactive funding                        | —                    | <b>17,003</b>        | 942,937              |
| NWTTA contract agreement ongoing                 | 2,412,896            | <b>1,577,403</b>     | —                    |
| Termination benefits                             | —                    | <b>59,969</b>        | —                    |
| UNW retroactive funding                          | —                    | <b>433,166</b>       | —                    |
| UNW collective agreement ongoing                 | 750,000              | <b>455,285</b>       | —                    |
| <b>Updated Contribution</b>                      | <b>34,020,408</b>    | <b>33,456,097</b>    | <b>31,160,064</b>    |
| French cultural resources                        | —                    | <b>2,000</b>         | 3,333                |
| French language funding                          | 580,000              | <b>580,000</b>       | 495,614              |
| French partnership funding SSDEC                 | —                    | —                    | 35,000               |
| French language communications                   | —                    | <b>4,614</b>         | 23,000               |
| School Based Mental Health & Wellness            | —                    | —                    | 339,615              |
| National Food Program                            | —                    | <b>60,698</b>        | —                    |
| Itl'o new school deficiencies & WMS Sports Court | 160,000              | <b>160,000</b>       | 148,278              |
| <b>Total Contributions</b>                       | <b>34,760,408</b>    | <b>34,263,408</b>    | <b>32,204,904</b>    |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 31. GNWT Other Contributions

|                                                            | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|------------------------------------------------------------|----------------------|----------------------|----------------------|
| Department of Municipal and Community Affairs<br>("MACA"): |                      |                      |                      |
| Active After School                                        | —                    | <b>91,800</b>        | 76,500               |
| Quebec Exchange Trip 2023-2024                             | —                    | —                    | 8,000                |
| Youth Corp                                                 | —                    | —                    | 32,700               |
| Drumming                                                   | —                    | <b>5,000</b>         | —                    |
| GOH Program                                                | —                    | <b>11,400</b>        |                      |
| ?ORI Program                                               | —                    | <b>12,000</b>        |                      |
| Department of Industry, Tourism and Investment ("ITI")     | —                    | —                    | 7,053                |
| Department of Health and Social Services ("HSS"):          |                      |                      |                      |
| Drop the Pop                                               | —                    | <b>17,850</b>        | 17,205               |
| Department of Environment and Climate Change<br>("ECC"):   |                      |                      |                      |
| Take a Kid Trapping                                        | —                    | <b>48,000</b>        | 24,000               |
| Sir John Franklin Laser/Engraver Project                   | —                    | —                    | 33,300               |
| <b>Total</b>                                               | —                    | <b>186,050</b>       | 198,758              |



# **Yellowknife District No. 1 Education Authority**

(the "Authority")

## **Notes to Consolidated Financial Statements**

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**June 30, 2025**

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### **32. Contingent Assets**

Authority does not have contingent assets.

### **33. Contractual Rights**

The Authority does not have any contractual rights. Jordan's Principle concluded June 30, 2025.





**June 30, 2025**

### **34. Environmental Liabilities**

The Authority contracted Associated Environmental to complete a Hazardous Building Materials Assessment on all of the Buildings owned and managed by the Authority in 2018 and an update report on estimated abatement costs in October 2023. These estimates will be updated for the 2026 audit. Items that are recommended for abatement in the next 5-10 years are accrued as environmental liabilities. Building materials that are classified as low risk are earmarked for remediation when the building is demolished in the future and an accrual is recorded and reported under asset retirement obligation instead. Liabilities discovered as a result of the assessment were communicated to the GNWT Department of Education, Culture, and Employment, and the Department of Finance. The abatement for Sir John Franklin High School was partially completed by the GNWT in March 2018, and the abatement for the maintenance building was partially completed in March 2019. A liability totaling \$229,481 has been recorded for the asbestos abatement of the Maintenance Shop and Mildred Hall School (2024 - \$229,481) Management will continue to monitor these buildings under the Hazardous Materials management plan.

|                                           |                                         |
|-------------------------------------------|-----------------------------------------|
| <b>Location:</b>                          | 5402-50th Ave, Maintenance Shop         |
| <b>Type of Site:</b>                      | School                                  |
| <b>Description and Studies Completed:</b> | Hazardous Building Materials Assessment |
| <b>Type of Contamination:</b>             | Asbestos                                |
| <b>Site Stage:</b>                        | Monitoring                              |
| <b>Status and Next Steps:</b>             | Monitoring                              |
| <b>Operating Site:</b>                    | Yes                                     |
| <b>Part Non-Operating</b>                 | No                                      |
| <b>Total Liability at June 30, 2025</b>   | \$157,775                               |

|                                           |                                         |
|-------------------------------------------|-----------------------------------------|
| <b>Location:</b>                          | 5408-50th Avenue, Mildred Hall School   |
| <b>Type of Site:</b>                      | School                                  |
| <b>Description and Studies Completed:</b> | Hazardous Building Materials Assessment |
| <b>Type of Contamination:</b>             | Asbestos                                |
| <b>Site Stage:</b>                        | Monitoring, Abatement                   |
| <b>Status and Next Steps:</b>             | Abatement                               |
| <b>Operating Site:</b>                    | Yes                                     |
| <b>Part Non-Operating</b>                 | No                                      |
| <b>Total Liability at June 30, 2025</b>   | \$71,706                                |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 35. Accumulated Surplus

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

#### Details of Funds

|                                                                                    | 2025        | 2024       |
|------------------------------------------------------------------------------------|-------------|------------|
| For the year ended June 30,                                                        | \$          | \$         |
| <b>OPERATING FUND</b>                                                              |             |            |
| Balance, beginning of year                                                         | 4,586,125   | 4,111,234  |
| Operating deficit (Statement 2)                                                    | (2,583,323) | (537,458)  |
| Acquisition of tangible capital assets                                             | (103,073)   | (112,273)  |
| Transfer from Investment in Tangible Capital Assets                                | 957,215     | 945,446    |
| Transfer to Investment in Tangible Capital Assets - In Kind Capital Asset Donation | (61,739)    | —          |
| Transfer from Decentralized Surplus                                                | 128,044     | 210,276    |
| Transfer (to) School Generated Funds                                               | (50,605)    | (59,616)   |
| Adjustment from asset retirement obligations                                       | 32,303      | 28,516     |
| Balance, end of year                                                               | 2,904,947   | 4,586,125  |
| <b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>                                       |             |            |
| Balance, beginning of year                                                         | 10,813,163  | 11,674,852 |
| In Kind Capital Asset Donation                                                     | 61,739      | —          |
| Acquisition of tangible capital assets                                             | 103,073     | 112,273    |
| Adjustment from asset retirement obligations                                       | (32,303)    | (28,516)   |
| Amortization                                                                       | (957,215)   | (945,446)  |
| Balance, end of year                                                               | 9,988,458   | 10,813,163 |
| <b>Investment in tangible capital assets consists of:</b>                          |             |            |
| Tangible Capital Assets (Note 18)                                                  | 10,669,585  | 11,519,580 |
| Asset Retirement Obligations (Note 37)                                             | (681,127)   | (706,417)  |
|                                                                                    | 9,988,458   | 10,813,163 |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 35. Accumulated Surplus (Continued)

#### Details of Surplus and Reserves

|                             | 2025 | 2024 |
|-----------------------------|------|------|
| For the year ended June 30, | \$   | \$   |

#### DECENTRALIZED SURPLUS

|                                                       |           |           |
|-------------------------------------------------------|-----------|-----------|
| Balance, beginning of year                            | 237,557   | 447,833   |
| Transfer from (to) Operating Fund - FY2022 adjustment | —         | —         |
| Transfer from (to) Operating Fund                     | (128,044) | (210,276) |
| Balance, end of year                                  | 109,513   | 237,557   |

#### CAPITAL FUND RESERVE

|                            |         |         |
|----------------------------|---------|---------|
| Balance, beginning of year | 904,165 | 904,165 |
| Balance, end of year       | 904,165 | 904,165 |

#### LED RESERVE

|                            |         |         |
|----------------------------|---------|---------|
| Balance, beginning of year | 148,583 | 148,583 |
| Balance, end of year       | 148,583 | 148,583 |

#### SCHOOL GENERATED FUNDS

|                                                         |         |         |
|---------------------------------------------------------|---------|---------|
| Balance, beginning of year                              | 738,357 | 678,741 |
| Transfer from (to) Operating Fund for surplus (deficit) | 50,605  | 59,616  |
| Balance, end of year                                    | 788,962 | 738,357 |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2025

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### 36. School Generated Funds (Trusts under Administration)

School generated funds are funds that are raised and collected in the school or in the community in the name of the school by school councils, student groups or parent advisory council. The funds are administered by the school principal, and are raised or collected from sources other than the school board's operating and capital budgets.

The following balances represent the school generated funds that are held in trust by the Authority. They are recorded in the audited consolidated financial statements:

|                             | 2025<br>\$ | 2024<br>\$ |
|-----------------------------|------------|------------|
| Balances, beginning of year | 738,357    | 678,741    |
| Fundraising revenues        | 603,024    | 663,057    |
| Total funds available       | 1,341,381  | 1,341,798  |
| Total related expenses      | (552,419)  | (603,441)  |
| Balances, end of year       | 788,962    | 738,357    |
| Net change                  | 50,605     | 59,616     |



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2025

### 37. Asset Retirement Obligations

The Authority recognizes that there are costs related to the retirement of certain assets for which the Authority is responsible.

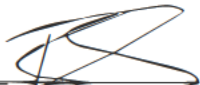
| Type of Asset | 2024 liability | New liabilities incurred | Utilized in the year | Accretion expense | Revisions in estimated cash flows | Additions | Disposals | 2025 liability |
|---------------|----------------|--------------------------|----------------------|-------------------|-----------------------------------|-----------|-----------|----------------|
| Buildings     | \$706,417      | \$ –                     | \$ –                 | \$ (32,303)       | \$ (57,593)                       | \$ –      | \$ –      | \$ 681,127     |

The asset retirement obligation primarily consists of demolition and remediation costs related to disposing of asbestos in old buildings: the maintenance shop, Mildred Hall School, N.J. Macpherson School, Range Lake North School, École William McDonald Middle School, and administration building.

The carrying amount of the obligation is based on total expected undiscounted expenditures of \$2,214,341 (2024 - \$2,389,632), expected timing of undiscounted expenditures (majority to occur post-2036), and the weighted average discount rate of 4.57% (2024 - 4.57%). To adjust these undiscounted expenditures between periods, the weighted average discount rate is used to unwind the discount through amortization of tangible capital assets. This rate is estimated at the start of each year and is applied systematically over the year. These obligations will be funded through the regular operations of the Authority and recoveries cannot be estimated at date of the audit report.

Approvals

Annual Report

  
\_\_\_\_\_  
Education Body Chair

September 26, 2025  
Date

  
\_\_\_\_\_  
Superintendent

September 26, 2025  
Date