



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

Phone/Tél (867) 766-5050
Fax/Télec (867) 873-5051
Email/Courriel info@yk1.nt.ca

September 25, 2024

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, 2024

Enclosed is the Annual report for Yellowknife District No. 1 Education Authority
(Yellowknife Education District No. 1) for the year ending June 30, 2024.

Sincerely,

David Wasyliw
Chairperson
Yellowknife Education District No. 1

cc: James Fulford, Deputy Minister (ECE)
Terri-Lynn Locke-Setter, Assistant Deputy Minister, Corporate Services (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)

PO Box 788, 5402 50th Avenue
Yellowknife, NT X1A 2N6

C.P. 788, 5402 50^e avenue
Yellowknife, TNO X1A 2N6

Education Accountability Framework

Yellowknife Education

District No. 1

Operating Plan

For the 2023-24 School Year

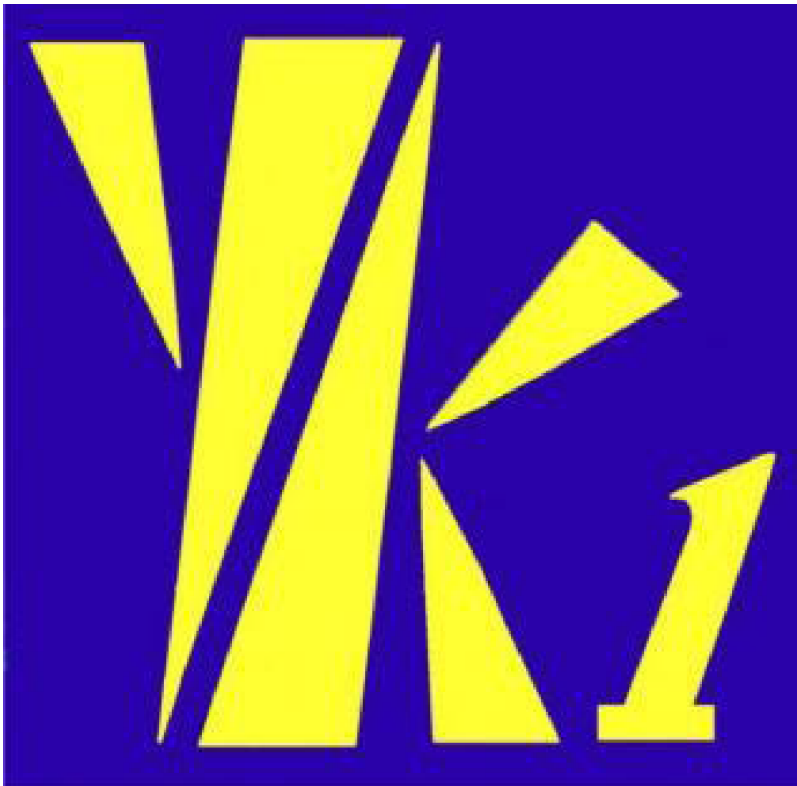


Table of Contents

Table of Contents2

Operating Plan - Executive Summary3

Annual Report - Executive Summary.....7

1. Administration and School Services8

2. Territorial Schools 16

3. Inclusive Schooling 35

4. Indigenous Languages and Education 55

Appendix B: Operating Plan - Operating Budget..... 89

Appendix C: Annual Report - Audited Financial Statements 94

5. Approvals 95

Operating Plan - Executive Summary

The Yellowknife Education District No. 1’s Operating Plan for the 2023-2024 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 Yellowknife Education District No. 1’s 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 2023-2024 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; Personalized 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 2023-2024. All professional development will align with the identified pillars.

Operating Plan

YK1 2023-2024 Educational Goals		
Learning	Indigenous Language and Culture	Wellness, Community, and Key Competencies
Education Leaders & ECE Shared Priorities		
Student Achievement in Literacy and Numeracy Personalized and Inclusive Education	Language & Culture	Student & Educator Wellness Key Competencies
YK1 Strategic Priorities		
Learning	Indigenous Language & Education	Wellness Community
YK1 Goals and Targets		
Responding to EDI results at district/school level	“Our Languages” implementation	Responding to MDI results at district and school levels
Implementation of YK1 Learning Plan	ILE classes continued growth of language classes across the district	ECE supported school-based programs: • Fourth R Program

Operating Plan

		<ul style="list-style-type: none"> • Talking About Mental Illness (TAMI) • W.I.T.S.
Place-based, culturally responsive initiative, Engaging Learners in the Middle and High school years		Growth as a Learner
Math/Science/Early Literacy foci EN/FR: <ul style="list-style-type: none"> • JK-2 Playful Inquiry • Literacy and numeracy • residencies 	Cross-curricular planning and integration of Dene <i>Kede</i> .	Outdoor Classrooms
Growing our understanding of competency and An NWT Capable Person	Indigenizing environments	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

Operating Plan

Participation in ECE renewal of IEP process	School-based ILE Committees	Community partnerships
Following expected guidelines for PSTs	Sara Davidson, consultant, to support Indigenizing education	
Technologies to support equity for all learners		
Supporting complex learners in the classroom setting		
Supporting Educational Assistants in their role		

Annual Report - Executive Summary

The Yellowknife Education District No. 1's Annual Report for the 2023-2024 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 2023-2024 started well before the very unexpected start to the school year. While our plans for staff professional learning were disrupted and the first critical weeks of building relationships with students and staff had to take place later than expected, YK1 has accomplished many goals.

This year the focus has been to continue efforts to support mental health and wellness and building our Indigenous language and culture programs, all in the pursuit of student success. Of significant note, is the development of our Mental Health and Wellness framework, that works well with the framework from ECE. YK1's Regional Inclusive Schooling Coordinator has spear headed work to hire and provide training for our team of Wellness Mentors and leads for their work in our schools. Through collaboration with stakeholders, the feedback we received was the need to provide preventative education, group interventions and be a conduit for referral to more specific supports, beyond the school. The YK1 school based mental health initiative is designed to provide a team with expertise in various areas, to schools as needed, as well as house a school-based support for in the moment requests. We are excited for the continued growth and refinement of the program.

Just at the end of this year, we were successful in hiring a second Regional Inclusive Schooling Coordinator.

Another area of continued growth has been in our ILE programming and partnerships. With the support of our Regional Indigenous Language Educator, experiential camps were quickly reorganized to allow students who may have missed out, a different experience. This year also marks the second Community Culture Camp. The days were reserved for classes to attend, but the evenings were open to the community and well attended.

Challenges we saw this year have been around supporting complex needs, growing student success in numeracy and supporting staff wellness.

1. Administration and School Services

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

- Governance Structure;
- Functional Organizational Chart;
- School Profiles; and
- 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 2154 (May 2023) students it serves.

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

District Education Authority Trustees

Chairperson:	David Wasylciw
Vice Chairperson:	Terry Brookes
Trustees:	Barbara Bell Tina Drew Michelle Peters Al Shortt Jason Snaggs

Administration

Superintendent of Education:	Shirley Zouboules (Acting)
Assistant Superintendent:	Landon Kowalzik
Assistant Superintendent:	Graham Arts (Acting)
Director of Corporate Services:	Lisa Vass

During their elected terms, 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

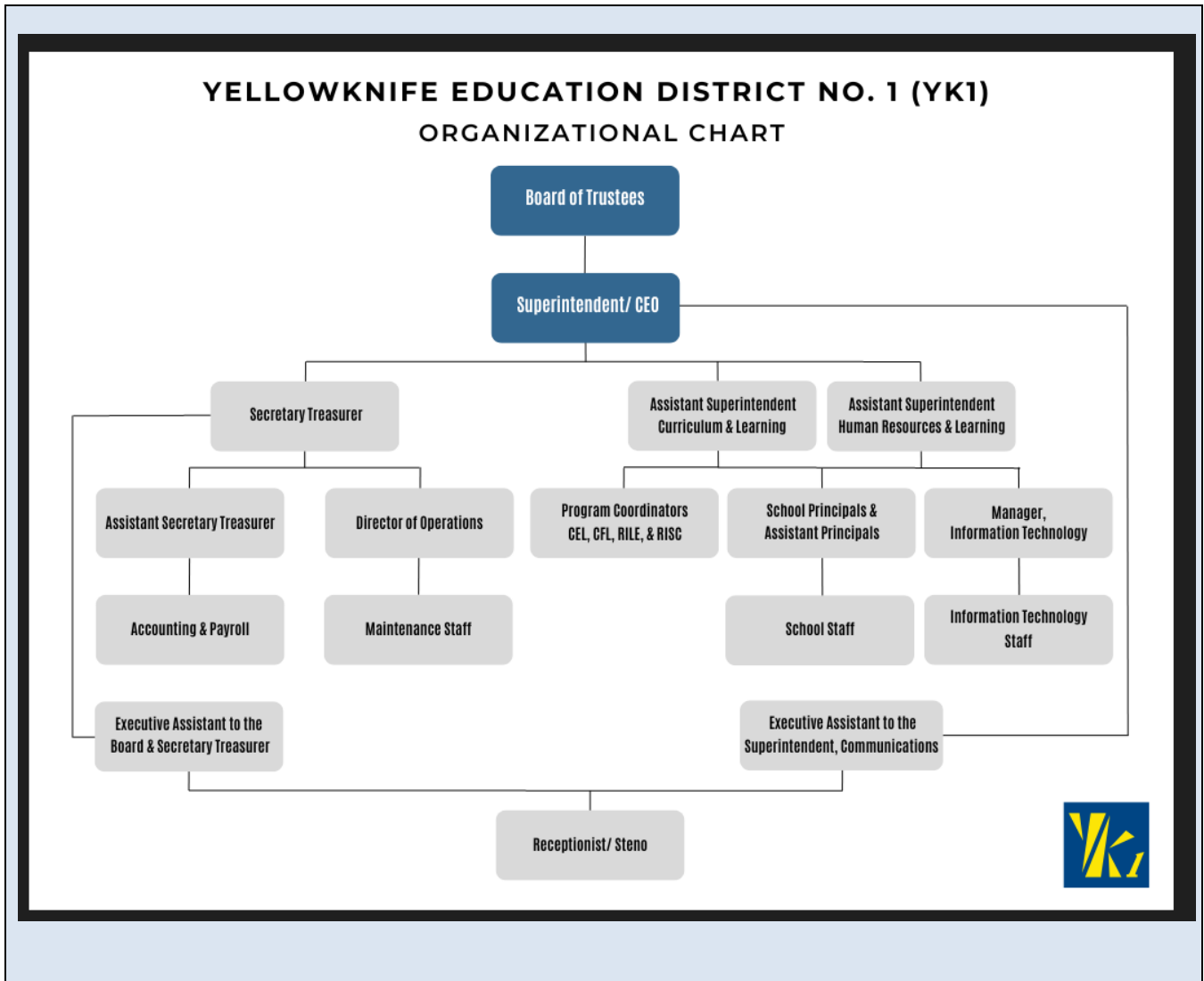
Operating Plan

monthly Parent Advisory Committee meetings, public gatherings and community events. YK1 Trustees will be elected every four years. There are no options to renew unless they are re-elected.

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 policymakers 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).

Total Number of Schools in District	6	Total Anticipated Student Head Count	2200
-------------------------------------	---	--------------------------------------	------

School Name	Community	Grades Offered	Programming Highlights
École Itł'q (Itł'q)	Yellowknife	JK-5	<p>École Itł'q offers:</p> <ul style="list-style-type: none"> • French Immersion programming • Wilhideh language classes for all students • Special programming includes choir, musical theatre, afterschool athletics and a speed skating academy. • Afterschool activities include judo, soccer, improvisation, painting, chess and choir. • Indigenous language and culture are integrated into classroom sessions. • Indigenous Culture Camps throughout the year. • A four-day French Language and Culture Camp, 'Camp de neige', at the Yellowknife Ski Club.
Mildred Hall School (Mildred Hall)	Yellowknife	JK-8	<p>Mildred Hall School (MHS) offers:</p> <ul style="list-style-type: none"> • English programming.

Operating Plan

			<ul style="list-style-type: none"> • Wiilideh language and Core French courses as well as traditional games classes for grades 2-8 and jigging for JK-2 students. • Birchbark Discovery Centre, a community, project, and land-based education program for children in Grades 1 to 8. • Many extracurricular activities such as team sports, fine arts, guitar, fiddling. Choir and band instruments; alternative sports such as fat biking, cross country skiing, snowshoeing, and rollerblading. alternative options such as jigging and traditional games. • 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 Wiilideh language in our land-based learning experiences. • A breakfast, snack, and hot lunch program. The school has a large garden where students grow vegetables used in the foods program. • Positive Behavioural Interventions and Support (PBIS) is used a proactive approach to support behaviour.
<p>N.J. Macpherson School (NJ Macpherson)</p>	<p>Yellowknife</p>	<p>JK-5</p>	<p>N.J. Macpherson School (NJM) offers:</p> <ul style="list-style-type: none"> • English programming JK-5. • Montessori programming JK-5. • Core French, Grades 1-5. • Wiilideh language classes for all students and staff. • Special programs including Physical Education, visual arts, music, drama and a strong recycling program. • Several extracurricular sports, clubs and after-school programs. • Indigenous language and culture is integrated into classroom sessions. • Indigenous Culture Camps throughout the year. • An active Parent Advisory Council.

Operating Plan

<p>Range Lake North School (Range Lake)</p>	<p>Yellowknife</p>	<p>JK-9</p>	<p>Range Lake North (RLN) offers:</p> <ul style="list-style-type: none"> • English programming • Intensive French in Grade 6 (paused for the 2023-24 year due to enrolment), Post-Intensive French in Grades 7 and 8, and Core French in Grades 1 to 8, excluding Grade 5, where students participate in Pre-intensive French camps. • Student Options Program for grades 6-8, where students are able to choose from a variety of 6-week long sessions including tech, sports, outdoor pursuits, music, martial arts, yoga etc. • Indigenous Language and Culture, integrated into classroom sessions. • Indigenous Culture Camps throughout the year. • Special programs in music, band, choir, and drama. • Advanced technology and robotics programs in a Makerspace environment. • Extracurricular sports program encompassing many activities such as snowboarding, hiking, skiing, and biking. • Sustainable living projects: active chicken coop, outdoor gardens, aquaponics, and observatory beehive. • An active and involved Parent Advisory Committee that organizes a large annual fundraising event, “Family Fun Night”, with proceeds supporting RLN student activities.
<p>École Sir John Franklin High School (Sir John)</p>	<p>Yellowknife</p>	<p>9-12</p>	<p>École Sir John Franklin High School (ESJF) offers:</p> <ul style="list-style-type: none"> • Programming from Grades 8 to 12 in both English and French Immersion • Core French and Post-Intensive French from Grades 8 to 12. • Dynamic Fine Arts program which includes music, band, choir, drama, drama tech, and visual arts. • Extensive trades curriculum and work experience program which includes industrial arts, automotive class, culinary arts, robotics and esthetics.

Operating Plan

			<ul style="list-style-type: none"> • Indigenous culture programming and camps including Wiilìideh language instruction. • Successful Sports Academy with foci on volleyball, basketball, and high-performance training: extra-curricular sports and clubs are also offered. • Support and resources for students struggling in school, socially, or at home. • National and international travel opportunities for students include volunteering, scuba club, and cultural experience. • Night classes (Monday to Thursday evenings 6pm - 9pm) are also available onsite. • Alternate programming (Route 51) available during the day (10am - 4pm) off site. Graduating required courses are offered on modular based format.
<p>École William McDonald School (William McDonald)</p>	<p>Yellowknife</p>	<p>6-8</p>	<p>École William McDonald Middle School (EWMS) offers:</p> <ul style="list-style-type: none"> • Programming for Grades 6,7 and 8 in both English and French Immersion • Other French options including: • Intensive French - Grade 6, • Post-Intensive French - Grade 7 and 8 Core French – Grades 6 - 8 • Wiilìideh language classes (grade 6 classes). • Exploratory programming which includes Industrial Arts, Culinary Arts, Fine Arts, Technology Studies and Outdoor Education. • Sports Academy Program which includes hockey, soccer, and athletics. Recently updated fitness room has allowed an expansion to its sports programming.

Operating Plan

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 DECs 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.

Type of Policy or Bylaw	Yellowknife Education District No. 1
Code of Conduct	September 2022
School Attendance	August 2017
Safe Schools	April 2014 June 2014 September 2022
Transportation of Students	August 2017
Conduct of Business	October 2022

Operating Plan

Records Management	August 2017 (As per Directive)
Student Assessment	August 2017 (based on SAER directive)
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

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

Operating Plan

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.

Regional priorities and goals.	<p>YK1 targets and performance indicators fall under the following pillars that reflect Education Leaders and ECE Priorities, and YK1 Strategic Priorities:</p> <ol style="list-style-type: none"> 1. Learning 2. Indigenous Language and Culture 3. Wellness, Community, and Key Competencies
--------------------------------	--

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
% of regional priorities and goals that align with the 5 Shared Priorities.	100%	100%	
Education staff will participate in Professional Development focusing on the three identified pillars.	100%	100%	
YK1 schools will participate in district led PD focusing on numeracy and literacy - with a priority placed on	100%	100%	

Operating Plan

<p>grades trialing Renewed NWT curriculum</p>			
<p>YK1 schools will continue to utilize the PLC model to support teacher collaboration and improve student achievement.</p> <p>“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-dependent than was previously thought” (Donohoo 2017, Lieberman and Miller 2004)</p>	<p>100%</p>	<p>100%</p>	
<p>Areas of Strength for the region</p>	<p>School PLC teams were able 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>		

Operating Plan

<p>Areas for Development for the region</p>	<p>Some of the Professional Learning Teams involved in the residencies were limited to small groups within their own schools. Substitute teacher availability made it difficult to collaborate with colleagues across the district. We hope that we can do this more in the upcoming year.</p>
<p>Additional Comments for the region</p>	<p>We recognize the important role school leadership plays in developing thriving school communities. Meeting the complex needs of learners, both staff and students, is impossible to accomplish alone. Next year we will develop inquiry leadership teams. The goal is to develop a community that can support, encourage, and share knowledge with colleagues. It is through teamwork that we gain support and grow as professionals. We can also stretch our thinking and critically examine our own assumptions and practices.</p>

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.

<p>Regional approach to School Improvement Planning and School Reviews, and relevance to regional and shared priorities, for the school year.</p>	<p>School Improvement Plans will align with YK1 Educational Goals as articulated in the Executive Summary:</p> <ol style="list-style-type: none"> 1. Learning 2. Indigenous Language and Culture 3. Wellness, Community, and Key Competencies <p>In addition, site-based data will inform school plans, to ensure student and school community needs are considered.</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 PACs, the District Administration and the Board of Trustees.</p> <p>Each fall school administration work with their staff to develop a school goal for the three pillars that also align with the strategic priorities. Class reviews are conducted as part of this process, before November. Data which may include, MDI, EDI, district-based assessments, and AATs * further develops targets for the school. Twice a year the schools’ leadership teams</p>
--	---

Operating Plan

	will meet with staff at the district level to discuss and check-in regarding progress or supports needed.
Areas of Strength for the region	<p>Continued prioritizing of opportunities for staff to collaborate around shared goals. This year, particularly, grades trialling the renewed curriculum had additional opportunities to work together.</p> <p>This year we also conducted three school reviews with the support of contracted services.</p>
Areas for Development for the region	Next year, additional school reviews will be conducted.
Additional Comments for the region	School reviews provide valuable insight into school strengths and areas of growth. These will be incorporated into school improvement goals.

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.

<p>Regional approach to the completion of Staff Evaluations.</p>	<p>At the beginning of each school year YK1 Human Resources identifies all staff requiring evaluation. In addition, throughout the year, any staff identified by school administration will also be evaluated. The administration of 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. We participated in a small trial of the newest teacher evaluation tool developed by ECE in consultation with the NWTTA and NWT working groups.</p>
---	---

<p>Areas of Strength for the region</p>	<p>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.</p>
<p>Areas for Development for the region</p>	<p>Though we have had some participation in the pilot program for the new Teacher Growth and Evaluation model, we will need to work with our leaders and provide training and support for them in using the new model.</p>
<p>Additional Comments for the region.</p>	<p>Due to the significant increased number of staff, we have been hiring using Jordan’s Principle funding, the number of evaluations for school based staff has gone up considerably. This has increased strain on leaders who are required to perform these evaluations. As a</p>

Operating Plan

	result, we are working on finding ways to support our leaders with this increased number of evaluations.
--	--

Operating Plan

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.)

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 Training and In-Service.</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 2023-2024. Consultants will provide PD in the following areas:</p> <ul style="list-style-type: none"> • Learning / Indigenous Language and Culture while ensuring embedded support for moving to competency-based teaching and learning • Math Residencies (EN/FR) • Literacy Residencies (Grades 3-8) • JK-K Collaborative Study Group • JK-4 NOW Play Project (Northern Oral Language and Writing Through Play)) • Neurolinguistic approach with outside consultant (FR/Wilhidèh) • Inclusive Pedagogies in Secondary <p>Two ILE district days are planned to meet the ILE policy.</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 Renewed NWT curriculum this will be a focus.</p>
--	---

Operating Plan

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
Number of administration days dedicated to training and in-service. (Please choose between 0 and 2.5)	2.5	1.5	Loss of a full day due to city wide evacuation
Areas of Strength for the region	<p>Working with lead educators from BC who are experts in their fields has enabled our staff to develop their pedagogical content knowledge as we shift to the new curriculum</p> <p>Professional learning communities embedded in the school day ensure staff have the opportunity to collaborate on growth goals and respond to school specific needs</p> <p>School administration have begun to work with the spiral of inquiry model focused on leadership</p> <p>The JK/K action research group presented their work at The NOW Play gathering in Toronto</p> <p>Development, training, and implementation of new report cards was successful</p> <p>Staff feedback was overwhelmingly positive toward the opportunities for cross district collaboration</p> <p>Inclusive pedagogies work with Shelley Moore was well received and able to be enacted in small group opportunities, specifically with grade 9 staff and students</p>		
Areas for Development for the region	-To develop opportunities for collaboration between teaching staff and educational assistant		
Additional Comments for the region,	Due to the evacuation, 1 ILE district day was cancelled.		

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.

Allocated (PY)	Education Body Contributed (PY)	Total Budgeted (Allocated + Contributed = PY)	Explanation if not 1.0 or 0.5 (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
0.50	1.5	2	Required to provide needed support district wide	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.

Operating Plan

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.

<p>Regional approach to the Healthy Foods for Learning program for the upcoming school year.</p>	<p>YK1 schools access the Healthy Food for Learning Program for the provision of snacks and/or lunches 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. (https://www.ece.gov.nt.ca/en/services/education-renewal/healthy-foods-learning).</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>
---	--

<p>Areas of Strength for the region</p>	<p>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</p>
<p>Areas for Development for the region</p>	<p>It is a challenge 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.</p>
<p>Additional Comments for the region.</p>	

Operating Plan

School Name	Type of food program(s) offered (Breakfast, Lunch, Snack, etc.)	Average number of children / youths served daily	Criteria to participate (Low income, fee, Everyone welcome, etc.)	Non-GNWT Funding Received <i>(\$ Amount / Source)</i>
École It'ò	<p>Breakfast:</p> <p>Cereal Toast and Bagels Yogurt Milk and milk substitutes Fresh fruit</p> <p>Missing Lunch Program:</p> <p>Frozen prepared food Fresh fruit Cheese Sandwiches</p> <p>Missing Snack Program:</p> <p>Fresh fruit Cheese Snack bars and crackers</p>	<p>Breakfast: 50</p> <p>Missing Lunch Program: 2-5</p> <p>Missing Snack Program: 20-30</p>	<p>All programs are open to all students without any criteria to participate, other than being a student at our school.</p>	

Operating Plan

Mildred Hall	<p>Breakfast</p> <p>Lunch</p> <p>Snack</p> <p>Weekend bags</p> <p>Gift cards for some families</p> <p>Weekly groceries from food rescue delivered to 5 families</p>	<p>Breakfast: 180</p> <p>Lunch: 140</p> <p>Snack: 220</p>	<p>All students welcome, & some families supported</p>	<p>JP funding for a kitchen manager \$74,849</p> <p>Breakfast Club of Canada \$12,479.00</p> <p>Food First \$15,715.00</p> <p>PC Charity Food Program \$8,525.00</p> <p>Private Donations \$6000</p> <p>Donations of food</p> <p>Weekly donation of snacks by the rotary club</p>
N.J. Macpherson	<p>Breakfast and snack - lunches as needed:</p> <p>Fruit, yogurt, cheese, cereal</p>	<p>75</p>	<p>All students are welcome</p>	
Range Lake North	<p>Sandwiches, fruit, yogurt cups, kraft dinner, cheese sticks, muffins, milk</p>	<p>Approximately 75 to 100 each day</p>	<p>All students are welcome</p>	
Sir John Franklin	<p>Breakfast, Lunch,</p>	<p>50</p>	<p>Every SJF student is eligible to access</p>	

Operating Plan

	Snacks, Weekend Bags		these programs at any time.	
William McDonald	Healthy fruit snacks (oranges and apples) offered to every class every day of the week. Canteen is open during lunch - available to every student	20-40 students	All students – if any student needs a lunch it is provided.	

* 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 (Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun , Inuktitut, Inuvialuktu n, North	Type of SL program (core, immersion, intensive, post- intensive)	Grades of SL program (per program type)	Was the SL program offered as planned? (Y/N)	If No, why not?

Operating Plan

	Slavey, South Slavey, or Tłı̨chǫ				
École ı̨t'ò	French	Immersion	JK-5	Y	
	Wı̨lı̨deh	Core	JK-5	Y	
Mildred Hall	French	Core	3-6 optional for 60 min/week	Y	
	Wı̨lı̨deh	Core	JK-8	Y	
N.J. Macpherson	French	Core	1-5	Y	
	French	Pre-Intensive French camps	5	N	Evacuations due to wildfire threats in August 2023
	Wı̨lı̨deh	Core	JK-5	Y	
Range Lake North	French	Post-Intensive	7-8	Y	
	French	Pre-Intensive French Camps	5	Y	
	French	Core	1-8	Y	
	French	Immersion	9-12	Y	

Operating Plan

Sir John Franklin	French	Post-Intensive French	9-12	Y	
	French	Core	9-12	Y	
	Wìlìideh	Core	9-12	Y	
William McDonald	French	Immersion	6-8	Y	
	French	Intensive French	6	Y	
	French	Post-Intensive French	7-8	Y	
	French	Core	6-8	Y	
	Wìlìideh	Core	6	Y	

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

H. Student Success Initiative

The Student Success Initiative (SSI) aims to improve student learning and outcomes. SSI proposals are provided to the Department and the Northwest Territories Teachers’ Association (NWTTA) for approvals in May of the previous school year (as per the SSI Handbook).

The following tables detail the SSI Project proposal summary including regional performance indicators and targets (**please include in the table below**), along with the achieved results, the explanation for any difference between targets and results, a summary of implementation, noted areas of strength and areas for development. Under the proposal summary, indicate whether this is a continuation of previous year’s SSI project.

Name of SSI Project	Engaging All Learners
---------------------	-----------------------

Operating Plan

<p>SSI Project Proposal Summary</p>	<p>The design of this multi-year SSI proposal rests on the following pillars: Learning, Indigenous Language and Culture, Wellness, Community, and Key Competencies. These pillars are inter-related and viewed as foundational to learners. Key focus areas include:</p> <ul style="list-style-type: none"> • Inclusive pedagogies (EN/FR) - introduction of competency-based teaching and learning • Student and Teacher Wellness • Literacy & Numeracy • Indigenization of Literacy instruction <p>The SSI proposal is designed to support educators with pedagogy, assessment and instruction. Through professional inquiry, teachers establish their focus for the year and with the support of experts in their subject and school leadership teams, have time to collaborate and learn with colleagues. This may include model lessons, team teaching, co-planning, review of assessment data, and collaboration. Teams meet throughout the year to plan, review and celebrate.</p>
--	---

SSI Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference <i>(if applicable)</i>
Teaching staff from YK1 will participate in SSI PD activities.	100%	100%	
Increased number of students who meet or exceed the performance indicators on Northern Lights Assessment (Grades 3 & 6) between October 2023 and May 2024	> 80%	>80%	
Increased number of students who meet or	> 60%	>60%	

Operating Plan

<p>exceed the Acceptable standard according to AAT results for Grade 6 and 9</p>			
<p>YK1 priorities that align with the ECE pillars</p>	<p>100%</p>	<p>100%</p>	
<p>Grade 4, 5, 6 and 9 teachers will trial, with support, Renewed NWT curriculum in ELA, FLA, Math and Science (SJF only)</p>	<p>100%</p>	<p>100%</p>	
<p>Areas of Strength</p>	<p>PD Participation</p> <p>All teaching staff from K-12 participated in PD activities aligned with the identified pillars.</p> <p>Renewed NWT Curriculum</p> <p>Trialing teachers have worked in collaborative teams in order to implement the new curriculum. This collaborative approach has fostered a sense of shared ownership. Grades 4-6 teachers participated in cross - district literacy and numeracy lesson studies focused on improving pedagogical knowledge as well as encouraging reflection and inquiry into effective practice. Our grade 9 team focused on inclusive practices in the secondary setting. Their examination of competency-based teaching, assessment, and grading has helped identify ways to make the curriculum more accessible and responsive to diverse student needs.</p> <p>Northern Lights Numeracy Grade 3</p> <p>81% of students met or exceeded performance indicators.</p> <p>AAT Results</p>		

Operating Plan

	<p>Grade 6 ELA results remain a strength with 84% meeting acceptable in writing and 86% meeting in reading.</p> <p>Both FLA and ELA for grade 9 show an increased percentage of students meeting acceptable standards in reading and writing. For FLA 92% are meeting the acceptable standard in writing and 83% are meeting in reading.</p>
<p>Areas for Development</p>	<p>PD Activities</p> <p>Inclusive practices and assessment for and of learning with a competency-based curriculum will continue to be a focus. This includes student self-reflection on core competencies.</p> <p>Focus areas based on AAT results:</p> <p>Grade 6 FLA showed a decline in the number of students meeting the acceptable standard. 60% of students met the acceptable standard in both reading and writing.</p> <p>Numerical reasoning for both grades 6 and 9 is an area of concern. Results for both of these grades show >50% of students not meeting the acceptable standard.</p> <p>Large Scale Assessments</p> <p>Supporting staff with the implementation of the foundational skills and graduation assessments.</p>
<p>Additional Comments</p>	

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

Operating Plan

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 (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
1.00	2	An additional coordinator role will be in place to support the RISC	1	Could not fill position

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

Operating Plan

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)
École It'ò	15.33	2		1.75	2	PST placed in admin role as of March
Mildred Hall		3		3	3	
N.J. Macpherson		3		3	3	
Range Lake North		3	Topped up the .33 for 1 FTE based on needs of the school	2.75	3	PST placed in admin role as of March
Sir John Franklin		3		4	4	Responsive Inclusive Secondary Education (RISE) Support

Operating Plan

William McDonald		2		2	2	
TOTAL	15.33	16		16.25	16	

Operating Plan

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 (PY)	Budgeted (PY)	Explanation for Difference (if applicable)	Actual (PY)	Explanation for Difference (if applicable)
École It'ò	32.61	3		4	Support newly-registered students with diverse learning needs
Mildred Hall		7	+18.30 Jordan's Principle	29	22 Jordan's Principle
N.J. Macpherson		8.5	+10 Jordan's Principle	24	4 Jordan's Principle
Range Lake North		7.5	+14 Jordan's Principle	22.5	15.5 Jordan's Principle
Sir John Franklin		8.5	+6.25 Jordan's Principle	14.5	5.5 Jordan's Principle
William McDonald		3	+1 Jordan's Principle	8	+5 Jordan's Principle

Operating Plan

TOTAL	32.61	37.5	+49.55 Jordan's Principle	102	+62 Jordan's Principle
-------	-------	------	---------------------------	-----	------------------------

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.

Allocated (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$88,297	\$88,297		\$146,739	The new RISC in April 2023 caused a change to the budgeted amount. PD was a focus this year with new PSTs and admin and RISC.

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

Type of Training & Topic	Audience Intended (PSTs, Educators, Support Assistants, Principals, etc.)	Training Provider (RISC, ECE, Contractor, etc.)	Planned Date & Location	Was the training held as planned? (Yes/No)	If No, why not?

Operating Plan

Inclusive Learning Series	District PSTs and High School Teachers	Shelley Moore	6 Sessions throughout the year online/ recorded	Yes	Training was held but needed to shift schedule due to evacuations
IEPP and Planning for Access with the new curriculum	District PSTs and 1 teacher pairing from each school	Shelley Moore	4 sessions held throughout the year	No	Availability of contractor to shift schedule for completion due to wildfire
Restorative Practices for Educators	EWMS Staff	IIRP - Monica Kreft	2 days	Yes	
Restorative Practices for Educators	NJM Staff	TBST - Amanda Kanbari	2 days	Yes	
Restorative Practices Train the Trainer	District Team of RISC x2, Admin x2, PSTs x 3, the Mental Health and Wellness Facilitator, and a Wellness Mentor	IIRP - Pat Lewis	3 days	Yes	

Operating Plan

SIVA	Teachers and EAs	TBD	TBD	No	Retraining of trainer did not occur due to wildfire and capacity
TBST	Teachers, PST, EAs, Admin	TBD	TBD	No	Capacity
Trauma-Informed Practice Part 1	EAs	Monique Thomas	1 Day	Yes	
Trauma-Informed Practice Part 2	EAs	Monique Thomas	1 Day	Yes	
Trauma-informed Hard Conversations	EAs	Monique Thomas	1 Day	Yes	
Trauma-Informed Practice intensive part 1 & 2	Admin	Monique Thomas	½ day	Yes	
SLP 101	EAs, some PSTs	Communicating Together – Shanwa Lee Jessiman	½ day	Yes	

Operating Plan

Wellness Plans	PSTs & RISC	Monique Thomas	½ day	Yes	
Grief Support Response	PSTs, Principal	Monique Thomas	½ day	Yes	
Wellness Mentor Training	Wellness Mentors, Mental Health and Wellness Facilitator, Mental Health, and Wellness Coordinator	Monique Thomas	3 Days	Yes	
ASL and support in literacy training	Training for deaf student and staff working with student	Silent Voice	32 sessions	Yes	

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).

Name of Contractor	Type of Service (Frequency / Quantity - such as # of assessments or	Reason for using a contractor rather than a GNWT-provided service	School(s) impacted by Service	Length of Contract	Total (\$)

Operating Plan

	days of consultation)	<i>(GNWT service unavailable, etc.)</i>			
Outside Pin Consulting - Shelley Moore	2 days - New Curriculum and Inclusion - High School, course essentials, assessment and the competencies	ECE was unable to offer the service at the time it was requested.	SJF & WMS	1 time training contract	\$12,329
International Institute of Restorative Practices - Pat Lewis	3 days - Restorative Practices for Educators Training of the Trainer	ECE does not have the capacity to train trainers of RP	All schools	1 time training contract	\$13,095
Monique Thomas Consulting	Mental Health and Wellness Support, program development, observations, support and mentoring, training, student wellness plans, safety plans, escalation plans, transitions back to school post hospitalization, family and home support, connections to other agencies	ECE does not have capacity for required support at short notice, in depth knowledge for school context, ability to support in timeframe for initiative rollout, expertise required for supporting diverse learners, and crisis response	All schools	Year-long contract	\$34,790

Operating Plan

Communicati ng Together Inc. – Shawna Lee Jessiman	2 x ½ day SLP 101 training	No capacity as HSS or ECE for SLP training	All schools (all EAs and some PSTs)	1 time training contract	\$1,700
Positive Behaviour Support - Robyn Combres	4 days in-person 4 days virtual 4 individual virtual consultations Observations, consultations, debriefs, reporting	ECE does not have the expertise required for supporting diverse learners around behaviour	All schools	Year-long contract	\$16,917
Children’s Autism Services Edmonton	4 virtual consultations, debriefs, reporting 6 in person observations, consultations, debriefs, reporting 1 PD	No expertise at GNWT regarding support for students who are autistic	All schools	Year-long contract	\$11,107
Merril Dean	16 Assessments	GNWT does not have capacity to offer ed psychs	All schools	Year-long contract	\$38,400

Operating Plan

Continuum North	6	GNWT does not have capacity to offer ed psychs	All schools	Year-long contract	\$13,750
Silent Voice	32	GNWT does not have capacity to offer support to deaf or hard of hearing students	RLN	Dec-June Contract	\$4,650

* 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 a disability.

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

Allocated (\$)	Actual (\$)	Actual Assistive Technology Purchased	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$60,000	\$12,816	iPads	Individual students	\$45,562	Utilized monies to support Inclusive PD
	\$5,464	Communication apps	Individual Students		
	\$4,650	ASL training for EA	Individual Student		

Operating Plan

	\$18,000	Transportation/ mobility	Individual Students		
	\$1,787	FM system	Individual Student		
	\$2,843	Audio books	Individual Students		

F. *Healing and Counselling*

Healing and Counselling refer to strategies and supports designed to address behavioural, social, emotional, and healing issues, including those related to the legacy of residential schooling.

The following table details the amount of allocated, and funding spent on Healing and Counselling throughout the region.

Allocated (\$)	Actual (\$)	Purpose (materials, positions, contracts, etc.)	User Group Type (# of classrooms / individual student/ etc.)	Total (\$)	Explanation for Difference (if applicable)
\$112,240	\$32,840	Monique Thomas Consulting	Individual Students/small group/classroom /whole school/staff	\$32,840	Allocated to support Mental Health and Wellness Team set up and support from Monique Thomas Consulting
		Mental Health and Wellness activity materials for students	Individual/small group		

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 student supports are aligned 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 (school leadership, PSTs, teachers, EAs, RISC) work collaboratively with families to ensure thoughtful and intentional supports align with students’ SSP/IEP goals and are implemented.</p> <p>Student support plans are reviewed prior to reporting periods and adjusted as needed. The IEP renewal process professional development will ensure a strength-based approach to goal setting 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>New program support teachers gained confidence in identifying programming needs. Focus during PST meetings and subsequent RISC: SBST visits was clarifying modified programming and separating literacy and numeracy levels from comprehension and competence.</p>
<p>Areas for Development for the region</p>	<p>An area of development remains the renewed IEP for YK1. With the hiring of the second RISC, this will be a focus next year. Also, PSTs gaining confidence in their expertise and knowledge while facilitating SBST meetings will be a focus for next year along with boundary setting to prevent burn out.</p>

Operating Plan

Additional Comments for the region.	
-------------------------------------	--

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 flexible instructional strategies .	YK1 is committed to the on-going work with ECE, our own staff as well as outside facilitators who are experts in instructional strategies that are flexible, responsive, open-ended and provide equitable supports for the needs of students in our classrooms. There is a focus on utilizing planning techniques that support holistic educational experiences.
--	--

Areas of Strength for the region	The level of understanding in the region around the importance of flexible instructional strategies is increasing. There are pockets of teachers that have great skill in planning and assessment related to the new curriculum and competencies.
Areas for Development for the region	Supporting the implementation of best practice instructional strategies is an area for development in the region and planning for more modeling from instructional leaders in schools and subject areas is underway.

Operating Plan

Additional Comments for the region.	
-------------------------------------	--

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 ensure that the SBST is in place in each school and is operating effectively as per the directive.	In 2023-2024 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 RISC monitors SBST implementation and effectiveness.
---	--

Areas of Strength for the region	Some schools have very strong SBST procedures and processes in place.
Areas for Development for the region	Even those that have strong procedures and processes have them intuitively. The SBST structures need to be explicitly created and practiced by school teams to be more effective and efficient.

Operating Plan

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 ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.	Schools follow processes outlined in the Directive that include criteria and timelines for the development and review of SSPs and IEPs. PSTS and RISC problem-solve individual cases. In 2023-2024, a focus will continue to be on understanding and implementation of the Competency-based Individual Education Plan.
---	--

Areas of Strength for the region	Understanding of programming and writing of support and individual plans is increasing among the PSTs across the region.
Areas for Development for the region	Identifying when a modified program is essential or not needs to be clarified across the region. This will require the development of considerations. Documenting more fully programming for students that require modified programs will also support this shift.
Additional Comments for the region.	

Operating Plan

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 ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.	The RISC will support, as needed, school PSTs and school leadership to collaboratively develop priority lists for their respective schools. The plans will include YK1 and ECE initiatives and directive deadlines. A beginning of the school year PD refresher will be held for admin and PST on the role and allocation of PST time targets.
Areas of Strength for the region	The PSTs in YK1 are incredibly hard workers and have all the principles of Inclusive Schooling as their foundation. They are extremely collaborative and supportive within their school and across the district, and their time use is focused on solutions that are student centered.
Areas for Development for the region	PSTs spend much of their time doing things outside their role of PST in support of teachers, students,

Operating Plan

	admin and families and find the Directive`s definition of their role is too broad and is open to interpretation by leadership. With two RISCs in the region we hope to support a change in this practice with a focus on roles, responsibilities and boundary setting.
Additional Comments for the region.	

L. Magnet Facilities

North Slave Correctional Complex – Young Offender Unit and McAteer House provide services to students with very challenging needs. This facility is deemed a ‘magnet facilities’ 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.

Positions	Allocated (PY)	Budgeted (PY)	Explanation for variance (if applicable)	Actual (PY)	Explanation for variance (if applicable)
Teachers	3.0	4	We are staffing teaching positions in lieu of EA positions	4.0	
Support Assistants	2.0	0		2.0	
TOTAL	5.0	4		5.0	

Operating Plan

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.

Allocated (\$)	Budgeted (\$)	Explanation for variance <i>(if applicable)</i>	Actual (\$)	Explanation for variance <i>(if applicable)</i>
\$678,006	\$687,006		\$687,006	

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		1.0	

Operating Plan

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.

Indigenous Language and Education Team			
School	ILE Team Composition (Principal, PST, etc.)	Meeting Frequency	Explanation if ILE Team was not in place or active (if applicable)
Example: ILESHS	<ul style="list-style-type: none"> ● Principal ● PST ● ILI ● Janitor ● Cultural Support Worker ● Homeroom teachers from grade 7, 9 and 11 	Once a month	N/A
École ɪtʰò	Assistant Principal, PST, Teacher	monthly (also, monthly district)	
Mildred Hall	PST, EA, Teacher, Principal, Dene Kede facilitator, ILI	monthly (also, monthly district)	
N.J. Macpherson	Principal, Assistant Principal, EA, teacher, ILI	monthly (also, monthly district)	

Operating Plan

Range Lake North	Principal, EAs, Teachers	monthly (also, monthly district)	
Sir John Franklin	Assistant Principals Teacher, EA, ILI, PST	monthly (also, monthly district)	
William McDonald	Principal, PSTs, Teacher	monthly (also, monthly district)	

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)
École ɪt'ò	6.89	0.6		0.6	
Mildred Hall		3.0		3.0	
N.J. Macpherson		0.4		0.4	
Range Lake North		0.6		.06	

Operating Plan

Sir John Franklin		2.0		2.0	Ended the year with 2.0 however until March, a posted position was vacant due to lack of applicants and had 1.0
William McDonald		0.4		0.4	
TOTAL	6.89	7.0	We rounded up to create 7.0	7.0	

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?	<p>Example: Three Indigenous Language Instructors have been hired on a letter of authority</p> <p>we are currently working on an informal mentorship opportunity and will continue this model in the new year. We are exploring options with the NWTTA to be able to adjust the ILI salary grid for non-certified ILIs.</p>
Plans to recruit and retain language teachers, if any?	<p>Example: The region has plans to work with ECE to implement the Indigenous Language Instructor Employment Plan (ILIEP) in our region.</p> <p>We continue to build relationships with our community members and language instructors in hope of encouraging language speakers to join our team.</p>

Operating Plan

<p>The # of anticipated New ILIs and which schools they are in.</p>	<p>Currently none</p>
<p>Challenges and/or barriers faced in the region</p>	<p>Example: Limited language speakers</p> <p>Getting Wiilhideh and Tlichon speakers to work in our district. Housing has presented as a concern for potential recruits. They declined the position due to lack of housing.</p>

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,

Operating Plan

- 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 rd Party Funding (\$) / Source (If applicable)
Example: ILESHS	\$40,000	\$30,000	\$10,000 will be used for sub costs/travel to support language professional development for ILIs	\$30,000	N/A	N/A

Operating Plan

École It'ò	\$173,657	\$23,577	Allocated based on enrollment	\$23,557		
Mildred Hall		\$23,569	Allocated based on enrollment	\$23,569		
N.J. Macpherson		\$29,139	Allocated based on enrollment	\$29,139		
Range Lake North		\$21,545	Allocated based on enrollment	\$21,545		
Sir John Franklin		\$54,488	Allocated based on enrollment	\$54,448		
William McDonald		\$21,339	Allocated based on enrollment	\$21,339		
TOTAL	\$173,657	173,657		\$173,657		

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 3rd party funding.

School	Elder in School (Y/N)	Cultural Support Worker (Y/N)	How are these positions funded?	If no to either of these positions, why not?
--------	-----------------------	-------------------------------	---------------------------------	--

Operating Plan

Example: ILESHS	No	Yes	Jordan's Principle	Elders are hired on short term basis using ILE Funding
École It'ò	No			Elders are hired on short term basis using ILE Funding
Mildred Hall	No	Yes	Jordan's Principle	
N.J. Macpherson	No	Yes	MACA grant	
Range Lake North	No			Elders are hired on short term basis using ILE Funding
Sir John Franklin	No			Elders are hired on short term basis using ILE Funding
William McDonald	No			Elders are hired on 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**.

Operating Plan

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

School	Key Cultural Experiences	% of Staff Participation	% of Actual Participation	Explanation for Difference (if applicable)
Example: ILESHS	Trail Break	100	90	Program Support Teacher and Vice Principal had mandatory Territorial wide training with a division of ECE
École ɪt'ò	<p>Cadmus Delorme</p> <p>Keynote – a message of toward truth and truth and hope in journeying reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some yet to be confirmed*</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>	100%	100%	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered blanket exercise (.5 day) • ECE delivered introduction to the ILE handbook (.5 day) • Wiilhideh Language games/ Fire making in the wall tent (.5 day) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Tree/plant: 2 staff • Trapping : 6 staff

Operating Plan

				<ul style="list-style-type: none"> • Traditional Games : 4 staff • Bird camp: 4 staff • Rabbit camp: 4 staff • Dog Sledding: 5 staff • Tree Camp: 4 staff <p>4 staff attended district organized Tlichó: beginner 101 (10 week x 2 hours per week)</p> <p>3 staff attended district organized Tlichó: beginner 101 (on the land) (10 week x 2 hours per week)</p> <p>2 staff attended NOW PLAY (Northern oral Language through play) two-day conference</p> <p>1 staff member attended Cultural safety sewing workshop (2 full days)</p> <p>3 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
Mildred Hall	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that</p>	100%	100%	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p>

Operating Plan

	<p>aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>		<ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • ECE delivered ILE handbook -next steps (.5 day) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Canoe Camp: 6 staff • Fish Camp: 5 staff • Hide Camp: 8 staff • Trapping : 5 staff • Traditional Games : 6 staff • Bird camp: 5 staff • Rabbit camp: 9 staff • Dog Sledding : 16 staff <p>1 staff member attended Cultural safety sewing workshop (2 full days)</p> <p>1 staff member attended district organized Tlichó: beginner 101 (on the land) (10 week x 2 hours per week)</p> <p>4 staff attended district organized Tlichó: beginner 101 (10 week x 2 hours per week)</p> <p>2 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
--	--	--	--

Operating Plan

<p>N.J. Macpherson</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>	<p>100%</p>	<p>100%</p>	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • ILE cultural experience (school based): .5 days • Restorative Justice (2 days) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Trapping : 8 staff • Traditional Games : 10 staff • Bird camp: 4 staff • Rabbit camp: 10 staff • Dog Sledding : 11 staff • Tree Camp: 3 staff <p>1 staff member attended Cultural safety sewing workshop (2 full days)</p> <p>1 staff member attended district organized Tlicho: beginner 101 (on the land) (10 week x 2 hours per week)</p>
------------------------	---	-------------	-------------	--

Operating Plan

				<p>3 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>1 staff member attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
<p>Range Lake North</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>	<p>100%</p>	<p>100%</p>	<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • ECE delivered blanket exercise (.5 day) • Whole school PD re: ILE language use (prior to Indigenous languages Month) along with beading exercise with elders (.5 day) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Canoe Camp: 6 staff • Fish Camp: 3 staff • Hide Camp: 3 staff • Trapping : 5 staff

Operating Plan

				<ul style="list-style-type: none"> • Traditional Games : 6 staff • Bird camp: 3 staff • Rabbit camp: 3 staff • Dog Sledding : 6 staff • Tree Camp: 4 staff <p>4 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>1 staff member completed 4 seasons of reconciliation Indigenous learning online course</p> <p>3 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
<p>Sir John Franklin</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p>	<p>100%</p>	<p>100%</p>	<p>ECE delivered Anti-racism and cultural awareness training</p> <p>All staff attended Spring carnival where they engaged in key cultural experiences</p> <p>3 staff completed 4 seasons of reconciliation Indigenous learning online course</p>

Operating Plan

	<p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p> <p>*Introduction to new ILE handbook</p>			<p>2 staff completed cultural safety sewing workshop (2 days)</p> <p>3 staff attended district organized Tlicho: beginner 101 (on the land) (10 week x 2 hours per week)</p> <p>1 staff attended district organized Tlicho: beginner 101 (10 week x 2 hours per week)</p> <p>3 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)</p>
<p>William McDonald</p>	<p>Cadmus Delorme</p> <p>Keynote – a message of truth and hope in journeying toward truth and reconciliation that aligns with goals of the district</p> <p>Key Culture Experiences</p> <p>ECE delivered PD – some to be confirmed</p> <p>Blanket Exercise</p> <p>*Anti-racism and Cultural Awareness</p>	<p>100%</p>		<p>Due to the evacuation Cadmus Delorme’s keynote was cancelled.</p> <p>The school engaged in the following professional Development:</p> <ul style="list-style-type: none"> • ECE delivered Introduction to ILE Handbook (.5 day) • Whole school engaged in restorative practices training (2 days) <p>Key Cultural Experience camps:</p> <ul style="list-style-type: none"> • Canoe Camp: 6 staff • Fish Camp: 8 staff

Operating Plan

	*Introduction to new ILE handbook			<ul style="list-style-type: none"> Hide Camp: 8 staff 2 staff attended an Indigenizing literacy workshop with Dr. Sara Florence Davidson (1 day)
--	-----------------------------------	--	--	--

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 <i>(list two wise practices from each school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used? (Y/N)	Duration of Experience (Days / hours / frequency)

Operating Plan

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
École ɪt'ò	Dog Sledding	38 students (K)	1	N	2 hours per group + pre teaching
	Rabbit camp	63 students (grade 1)	3	Y	2 hours per class (1 full day total) + pre teaching
	Bird Camp	46 students (grade 2)	4 hired	Y	1 full day per class x 2 days
	Traditional Games Camp	42 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	2 hours per class x 2 classes
	Trapping Camp	54 students (grade 4)	5 hired + 2 district staff	Y	1 full day per class x 2 classes
	Tree Camp	31 students (grade 5)	2 hired	N	.5 day each x 2 classes

Operating Plan

Mildred Hall	Dog Sledding	151 students (K + grade 4 & 5)	1	N	2 hours per group + pre teaching
	Rabbit camp (makeup camp for berry camp missed during evacuation)	61 students (grade 1)	3	Y	2 hours per class (1 full day total) + pre teaching
	Bird Camp	24 students (grade 2)	4 hired	Y	1 full day
	Traditional Games Camp	60 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	3 groups x 2 hours per group
	Trapping Camp	29 students (grade 4)	5 hired + 2 district staff	Y	1 full day
	Tree Camp	30 students (grade 5)	2 hired	N	.5 day
	Hide Camp	67 students (grade 6)	7 hired + 3 YK1 staff	Y	.5 day each x 3 classes
	Fish Camp	30 students (grade 7)	5 hired + 2 staff	Y	1 full day per class

Operating Plan

	Canoe Camp	42 students (grade 8)	2 hired	N	Half day safety training (water) + 1 hour classroom session + 1 full day on the water
N.J. Macpherson	Dog Sledding	77 students (K)	1	N	2 hours per group + pre teaching
	Rabbit camp (makeup camp for berry camp missed during evacuation)	58 students (1)	3	Y	2 hours per class (1 full day total) + pre teaching
	Bird Camp	38 student (grade 2)	4 hired	Y	1 full day
	Traditional Games Camp	104 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	2 hours per class x 5 classes
	Trapping Camp	64 students (grade 4)	5 hired + 2 district staff	Y	1 full day per class x 2 classes
	Tree Camp	46 students (grade 5)	2 hired	N	.5 day each x 2 classes

Operating Plan

Range Lake North	Dog Sledding	31 students (k)	1	N	2 hours per group + pre teaching
	Rabbit camp (makeup camp for berry camp missed during evacuation)	24 students (grade 1)	3	Y	2 hours per class (.5 day total) + pre teaching
	Bird Camp	28 students (Grade 2)	4 hired	Y	1 full day
	Traditional Games Camp	40 students (grade 3)	2 staff members used (1 staff required sub coverage)	N	3 groups x 2 hours per group
	Trapping Camp	19 students (grade 4)	5 hired + 2 district staff	Y	1 full day
	Tree Camp	25 students (grade 5)	2 hired	N	.5 day
	Hide Camp	10 students (grade 6)	7 hired + 3 YK1 staff	Y	.5 day
	Fish Camp	24 students (grade7)	5 hired + 2 staff	Y	1 full day per class

Operating Plan

	Canoe Camp	31 students (grade 8)	2 hired	N	Half day safety training (water) + 1 hour classroom session + 1 full day on the water per class
Sir John Franklin	Dog Sledding	20 students (Wiilideh language course students)	1	N	2 hours per group + pre teaching
	Spring carnival	316 students (grade 9's + other classes signed up)	6 hired + 2 YK1 staff	Y	.5 day per class x 4 days
William McDonald	Hide Camp	74 students (grade 6)	7 hired + 3 YK1 staff	Y	.5 day each x 3 classes
	Fish Camp	77 students (grade 7)	5 hired + 2 staff	Y	1 full day per class x 3 days
	Canoe Camp	75 students (grade 8)	2 hired	N	Half day safety training (water) + 1 hour classroom session + 1 full day on the water per class x 3

Operating Plan

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 <i>(list two per school)</i>	# of Participants	# of Cultural Resources Experts / Elders Hired	Was an Indigenous language used throughout? (Y/N)	Duration of Experience (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.
École ɪt'ò	Duck Plucking	All Students JK-5 (306)	2		Daily over the course of two days
	Drumming and Dancing	All Students JK-5 (306)	2		Daily over the course of two days
Mildred Hall	Wall Tent Wednesdays	280	1	When possible - this position is	Once a week all year. Classes rotate

Operating Plan

				held by someone who has minimal language. When possible a school Elder joins in in the tent and adds in language as possible. The learning in the tent around harvesting of animals is directly linked to our ILE Class where students learn the language that connects to the wall tent.	through the tent in 3 week cycles. Once every 3 weeks they visit the tent and experience working with a different animal each time.
	Traditional Games Classes	220	1	No - the person hired does not speak the language	Once a week all year, our grades 1-8 students have 30 minutes of traditional games taught as a class.
N.J. Macpherson	Indigenous Languages Month Language blitz	365 students 52 staff members NJM Families	1	Yes	~6 hours total for the month of Feb

Operating Plan

	Weekly winners - bannock and an Indigenous picture book reading				
	Wiliideh Bingo with NJM families with bannock and tea				
	Dog sledding				
	Drumming and Drum Dancing	365 Students 17 teachers	4	No	2 full school days
Range Lake North	School wide feed the fire ceremony and school smudging for staff	40 staff	3	Yes	This was a full day experience
	Hide camp	The entire school went for either a morning or afternoon session	10	Yes	Half day
Sir John Franklin	Grade 9 Winter Carnival	Grade 9 - 150 students	7	At some stations	4 full days
	Winter Activities	Grade 10 -11 100 students	7	At some stations	4 full days

Operating Plan

William McDonald	ILE - Fish Camp	All Grade 7 Students		Infused within the teaching	1 full day per class
	ILE Hide Camp	All grade 6 Students		Infused within the teaching	1 full day per class

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

School	Land-Based Supplies or Equipment Purchased (over \$1 000)	# and type of projects (per school) that used the equipment recorded in the previous column
<ul style="list-style-type: none"> Example: ILESHS 	<ul style="list-style-type: none"> 3 Tents 1 Skidoo Gas Food for camps 	<ul style="list-style-type: none"> 3 tents – used for 12 camps – Fish, Rabbit, and Muskrat camps 1 skidoo – used for 10 camps – Rabbit and Muskrat Gas – gas for boats and skidoos used for 20 camps in total - fall, winter and spring camps Food – food supplies for all day camps and 2 overnight High School Coming of Age camps.
École Itł'ò	<ul style="list-style-type: none"> Sea Can Beaver Pelts Outdoor Clothing for students (e.g. rain suits, gloves) Animals 	<ul style="list-style-type: none"> Storage for on-the-land learning equipment Beaver pelts - mitten project 2024 Outdoor clothing - make sure the students are properly dressed for the activities. Animals - so we can have access to the animals classes will be doing.
Mildred Hall	<ul style="list-style-type: none"> Wall tent and frame Fire pit Woodstove Beaver fur Moccasin supplies 	<ul style="list-style-type: none"> For wall tent Wednesdays all students have access to the tent every 3 weeks for cultural experiences Our JK/K Classes use the tent once a week with Aurora College Students

Operating Plan

		<ul style="list-style-type: none"> • All classes have access to the space and can sign up as needed • All grade 5-6 students made beaver fur mittens this year • All grade 7/8 students made moccasins this year
N.J. Macpherson	<ul style="list-style-type: none"> • 8 drums • Various animals • Wall tent repairs • Beads • Furs • Hide • Food for Ori program 	<ul style="list-style-type: none"> • Used to teach students how to drum • Ori Programming (Fish, lynx, caribou hide, bear hide, ptarmigan, grouse, wolverines, mink, fox, rabbit, ducks, beaver, dry fish) • Wall tent was severely damaged in the summertime - new walls, reinforced door, etc. • Crafting supplies used to make several crafts and beaver mitts • Food - Moose stew and fish chowder, bannock and tea - used as a fundraiser for Ori and to invite parents to come into our school.
Range Lake North	<ul style="list-style-type: none"> • 3 Tents • Firewood • Animals (beaver, fish, ducks etc.) • Food for Camps 	<ul style="list-style-type: none"> • 3 tents – used for Grade 8 camp – • Gas – gas for boats and skidoos used for 20 camps in total - fall, winter and spring camps • Food – food supplies for all day camps and 1 overnight Grade 8 overnight camp. • Fire Fridays – working with animals – Indigenous language instructor worked alongside cultural instructor to incorporate language into weekly wall tent teachings • Teachers played monthly langue challenges with classes • Music teacher taught Wìlìideh songs to students to perform at school/community winter concert
Sir John Franklin	<ul style="list-style-type: none"> • New tent • Firewood • Food for camp and class activities • Animals (beaver, wolverine fish etc.) 	<ul style="list-style-type: none"> • Moose hide • Wolverine • Beaver (cross-curriculum) • Taste of the North (northern foods)

Operating Plan

William McDonald	<ul style="list-style-type: none"> • 1 snowmobile • 4 sleeping bags • Food for camp • Fuel 	<ul style="list-style-type: none"> • Used for Camp Akaitcho Gr. 8 Winter Camp
------------------	--	--

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.
Example: ILESHS	<ul style="list-style-type: none"> • ILES team planned monthly phrases for staff to practice and replace the English version with. • A language speaker attended the staff meetings at the beginning of each month and helped staff learn the phrases. • Reinforced learning with the use of audio clips for practice 	<ul style="list-style-type: none"> • Hosted community Christmas feast which included drumming, prayer, and songs in the language • Community-school graduation celebration in June.
École It'ò	<ul style="list-style-type: none"> • Phrases incorporated into daily use throughout the school (e.g. morning announcements, concerts, community events, assemblies) • Multiple staff members participating in Tlichó classes throughout the school year (Collège Nordique). • Labels throughout the school include Wìlìideh. 	<ul style="list-style-type: none"> • Spring Concert included songs performed by students in Wìlìideh • Jhah Day - Signs and phrases used while completing station activities • National Indigenous People's Day celebration - stations where students rotated through some indigenous activities.

Operating Plan

	<ul style="list-style-type: none"> • Indigenous Language month - Staff developed Wiilìdeh games to teach and play in tier classes. 	<ul style="list-style-type: none"> • Inviting the YKDFN drummers to special events opening in prayer or celebration songs.
Mildred Hall	<ul style="list-style-type: none"> • Morning announcements including Wiilìdeh • Common phrases that we all commit to using throughout the school • Monthly language challenges for classes • School wide Wiilìdeh bingo game • UNO games in Wiilìdeh • Twister - using Wiilìdeh to learn the colours in the game • Common language posters in classrooms • Language for the months, days of the week etc. used in classroom calendars 	<ul style="list-style-type: none"> • Tea, books, and bannock - inviting families into school to read together - we had books that children could read to their families in Wiilìdeh that they made in ILE class • Holiday Feast in December - all families were invited to join us - started with drumming and prayer before the meal • Feed the fire ceremony and drum dance in September to welcome everyone back and start the year • Feed the fire and drum dance in June to close the year
N.J. Macpherson	<ul style="list-style-type: none"> • Elders Luncheon • Indigenous Languages Month • Weekly Ori Program • Language classes 	<ul style="list-style-type: none"> • Moose stew, bannock and jam shared with YK1 elders and DO staff. Food was prepared by grade 4 Bourgoin • Parents were invited to come to the school and play a school wide bingo game. Shirley read the cards out on zoom, and teachers livestreamed it in their classroom. Bannock and tea were offered to parents. Each week classes worked on using the language as much as possible, their names would go into a draw where they got to go in the wall tent to have hot chocolate, bannock, and read an Indigenous author's picture book. • Each week half the school participates in our Ori Program. Different animals are harvested each week, and our Indigenous

Operating Plan

		<p>Knowledge Keeper teaches the students the Wiilìdeh word for that animal.</p> <ul style="list-style-type: none"> • Each week every class gets a 30 minute language class
Range Lake North	<ul style="list-style-type: none"> • Morning announcements including Wiilìdeh • Common phrases that we all commit to using throughout the school • Monthly language challenges for classes • School wide Wiilìdeh bingo game • UNO games in Wiilìdeh • Twister - using Wiilìdeh to learn the colours in the game • Common language posters in classrooms • Language for the months, days of the week etc. used in classroom calendars 	<ul style="list-style-type: none"> • Winter and spring concert – students learned words for songs in music class • Feeding the Fire at the beginning of the year as well as for special occasions • Fire Fridays – students worked with a cultural instructor to learn how to prepare an animal, share language, participate in traditional games
Sir John Franklin	<ul style="list-style-type: none"> • Our language instructor taught words and phrases to the staff each month at our staff meetings 	<ul style="list-style-type: none"> • Truth & Reconciliation Day assembly in September • Our cultural day celebration in May • Our indigenous honor ceremony in June
William McDonald	<ul style="list-style-type: none"> • Inclusive of A Dene Knowledge Keeper 2 days/week • Monthly Dene Laws and Words of the week • Language Blitz to promote use of Dene Language for common phrases 	<ul style="list-style-type: none"> • School Wide Drum Dance • Holiday Feast • Year End closing Drum Dance • Gr. 8 Farewell Drummers

Operating Plan

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 (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$60,255	\$60,255		\$60,255	

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.

Operating Plan

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 (\$)	Budgeted (\$)	Explanation for Difference (if applicable)	Actual (\$)	Explanation for Difference (if applicable)
\$48,202	\$48,202		\$48,202	

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 ILIs participating	OLC or ILE Handbook	Specific Focus (ex: assessment)	Training Provider (ex: RILE, ECE, Contractor)	Dates and Location
Example: ILESHS -2 ILIs and PST	OLC	Assessment	RILE and private contractor	September 12- 14, Yellowknife
SJF Cultural Safety sewing workshop	ILE	Sewing project (to incorporate into grade 11 classes next fall/ community	Knowledge keeper / (organized by RILE)	DBO June 4/5

Operating Plan

		connections with knowledge keepers)		
SJF	OLC/ILE	ILIEP PD Meeting	ECE	DBO June 3
MHS	ILE Handbook	Intro to ILE handbook	ECE	MHS - April 19
MHS	ILE Handbook- Next steps	ILE handbook- next steps	ECE	MHS - May 10
RLN	ILE Handbook	Intro to ILE handbook	ECE	RLN - April 19
NJM	ILE Handbook	Intro to ILE handbook	ECE	NJM - January 19

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

Resource Type (ex: books, signage, digital, visuals, translations)	Title of Resource (if texts)	# of Copies Produced	Language Produced In
Example: Wordless book	Rebecca and the Trickster Raven	30	Dene Zhatie
Wiłhìdeh Uno Decks	Uno	100	Wiłhìdeh

Operating Plan

Signage	Land Acknowledgement @ WMS	1	Wiilhideh
Signage	Classroom names	All spaces in the building	Wiilhideh
Language games	Chih, chih, xah Diga Datłq Niłzo? Simon hadi K'aèk'q dek'o, k'aèk'q ıt'òą -Twister	Digitally available	
Language resources (shared by Ty Hamilton with YK1)	Trapping and Fish cards (used for Bingo, heads up, go fish, and memory in the language)	Digitally available/ 6 sets printed	Wiilhideh

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
------------------------------	----------------------	---

Operating Plan

Example: iPads	5	5 iPads were placed in the Indigenous language classroom and fully loaded with all apps, games and electronic books that support Indigenous language instruction.
Chromebooks	7	7 additional Chromebooks were added to the laptop cart in the SJF language class to accommodate larger enrollment. The chrome books are used to access language games created by the ILL, and complete written assignments.
Speakers	1	1 set of speakers was purchased for the language class at SJF to support the teacher in playing videos of language speakers, Dene Drummers and songs in the Wilìideh language for students to learn and sing during assemblies.

Appendix B: Operating Plan - Operating Budget

Department of Education, Culture & Employment Council/District Approved 2023-2024 Budget

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

	2023-2024 Budget Approved	2022-2023 Approved Budget	2022-2023 Projected Actual
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
ECE Regular Contributions	30,458,543	29,945,867	30,980,516
SSI (Base Amounts - Schedule 8)	123,000	123,000	123,000
French	580,000	550,000	550,000
Sub-Total ECE	31,161,543	30,618,867	31,653,516
GNWT Other Contributions			
Total GNWT	31,161,543	30,618,867	31,653,516
Federal Government Jordan's Principle (Schedule 8)	4,843,707	3,580,624	4,400,000
Federal Government Other			
Property Tax Requisitioned	6,880,000	6,777,900	6,777,900
Other Education Bodies	238,500	192,500	212,500
Education Body Generated Funds			
Rentals	19,562	19,562	20,000
School Fees	0	0	
Investment Income	400,000	220,000	500,000
Total Generated Funds	419,562	239,562	520,000
TOTAL REVENUES	43,543,312	41,409,453	43,563,916
<u>EXPENSES</u>			
Administration (see Schedule 2)	1,879,398	1,822,269	1,912,269
School Programs (see Schedule 2)	26,071,275	25,473,150	25,873,150
Operations and maintenance (see Schedule 2)	3,455,102	3,596,023	3,996,023
Inclusive Schooling (see Schedules 2&3)	7,192,602	6,672,704	6,772,704
Indigenous Languages and Education (see Schedules 2 & 4)	1,349,535	1,308,836	1,318,836
Other (Jordan's Principle)	4,403,370	3,378,275	4,000,000
Sub-Total Expenses Before Amortization	44,351,282	42,251,257	43,872,982
Amortization (see Schedule 6)	1,500,000	1,000,000	1,500,000
TOTAL EXPENSES**	45,851,282	43,251,257	45,372,982
ANNUAL OPERATING SURPLUS (DEFICIT)	(2,307,970)	(1,841,804)	(1,809,066)
ACCUMULATED SURPLUS (DEFICIT) OPEN *	3,276,102	3,276,102	3,276,102
ACCUMULATED SURPLUS (DEFICIT) CLOSE *	968,132	1,434,298	1,467,036

Operating Plan

**Department of Education, Culture & Employment
Council/ District Approved 2023-2024 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
SALARIES							
Teachers' Salaries		15,451,638				367,778	15,819,416
Regional Coordinators (RISC/RILE)				287,567	154,560		442,127
Program Support Teachers				2,640,713			2,640,713
Support Assistants		1,452,793		2,577,585		2,940,355	6,970,733
Indigenous Language Instruction					414,439		414,439
Cultural Resource Staff					260,831		260,831
Elders in Schools					82,000		82,000
Non Instructional Staff	1,231,167	2,479,860	605,916				4,316,943
Board/Trustee Honoraria	86,850						86,850
EMPLOYEE BENEFITS							
Employee Benefits/Allowances	256,895	3,972,668	111,644	1,268,391	177,978	966,316	6,753,892
Leave And Termination Benefits							0
STAFF DEVELOPMENT (Including Travel)							
							0
SERVICES PURCHASED/CONTRACTED							
Professional/Technical Services	60,000	384,500	5,000	101,506	2,000		553,006
Postage/Communication	36,000	76,100	5,000				117,100
Utilities							0
Heating			737,737				737,737
Electricity			886,820				886,820
Water/Sewage			213,015				213,015
Travel		150,000					150,000
Student Transportation (Busing)		560,000		15,000	12,000		587,000
Advertising/Printing/Publishing	35,480			1,000			36,480
Maintenance/Repair	5,000	46,500	778,970	5,000			835,470
Rentals/Leases	5,000	162,700					167,700
Other Contracted Services		270,000	80,000	72,840		45,921	468,761
MATERIALS/SUPPLIES/FREIGHT							
Assistive Technology				60,000			60,000
Materials	38,000	868,566	26,000	163,000	245,727	83,000	1,424,293
Freight	1,000	15,450	5,000				21,450
DEBT SERVICE							
							0
OTHER							
	124,006	180,500					304,506
SUB-TOTAL OF EXPENSES BEFORE AMORT							
	1,879,398	26,071,275	3,455,102	7,192,602	1,349,535	4,403,370	44,351,282
AMORTIZATION							
							0
TOTAL							
	1,879,398	26,071,275	3,455,102	7,192,602	1,349,535	4,403,370	44,351,282

**Department of Education, Culture & Employment
Council Approved 2023-2024 Budget**

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

	General Inclusive Schooling	Magnet Facilities	Total
<u>SALARIES</u>			
Regional Coordinators	287,567		287,567
Magnet Facility Teachers		548,336	548,336
Program Support Teachers	2,092,377		2,092,377
Support Assistants	2,577,585		2,577,585
<u>EMPLOYEE BENEFITS</u>			
Employee Benefits/Allowances	1,160,040	108,351	1,268,391
<u>STAFF DEVELOPMENT (Including Travel)</u>			
	123,000		123,000
<u>SERVICES PURCHASED/CONTRACTED</u>			
Professional/Technical Services	101,506		101,506
Student Transportation (Busing)*	15,000		15,000
Other Contracted Services	72,840		72,840
<u>MATERIALS/SUPPLIES/FREIGHT</u>			
Assistive Technology	60,000		60,000
Materials	16,000	30,000	46,000
Freight			0
TOTAL	6,505,915	686,687	7,192,602

Operating Plan

**Department of Education, Culture & Employment
Council Approved 2023-2024 Budget**

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

	Our Languages Curriculum Resource Development (TLC's)		
Indigenous Education		Community Support	Total

SALARIES

Regional ILE Coordinators	154,560			154,560
Indigenous Language Instruction	125,035	266,068	23,336	414,439
Cultural Resource Staff	79,282	181,549		260,831
Elders in Schools		10,000	72,000	82,000

EMPLOYEE BENEFITS

Employee Benefits/Allowances	71,590	101,254	5,134	177,978
------------------------------	--------	---------	-------	----------------

SERVICES PURCHASED/CONTRACTED

Professional/Technical Services			2,000	2,000
Travel	12,000			12,000
Student Transportation (Busing)*				0
Advertising/Printing/Publishing				0
Rentals/Leases				0
Other Contracted Services				0

MATERIALS/SUPPLIES/FREIGHT

Materials	190,727	30,000	25,000	245,727
Freight				0

TOTAL	633,194	588,871	127,470	1,349,535
--------------	----------------	----------------	----------------	------------------

**Department of Education, Culture & Employment
Council Approved 2023-2024 Budget**

**Yellowknife Education District No. 1
Approved Person Years - (Schedule 5)
Annual Budget**

	<u>Person Years</u>
Administration Staff	9.50
Territorial Schools:	
Teachers	118.00
Consultants (Technology)	3.00
Librarians	3.50
Secretaries	7.50
Custodians	17.65
Junior Kindergarten Early Childhood In	14.00
Other - French (Teachers & Education Assistants)	4.25
Inclusive Schooling:	
Regional Coordinator	2.00
Program Support Teachers	16.00
Support Assistants	38.00
Other - Magnet Positions	4.00
Other -	
Other - Jordan's Principle	52.55
Indigenous Languages and Education:	
Regional Coordinator	1.00
Indigenous Languages Instruction Staff	7.00
Other - Maintenance	5.25
	-
Total Person Years	<u>303.20</u>

Operating Plan

Appendix C: Annual Report - Audited Financial Statements

See Audited Financial Statements as attachment to this report

Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Consolidated Financial Statements

June 30, 2024





Yellowknife District No. 1 Education Authority

(the "Authority")

Table of Contents

June 30, 2024	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 - 70



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, 2024

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

Proviso:

Jameel Aziz, Superintendent of Education /CEO – Resigned March 15, 2024

Shirley Zouboules, Acting Superintendent of Education/CEO – March 16, 2024

Shirley Zouboules, Superintendent of Education/CEO – July 1, 2024

Tram Do, Secretary/ Treasurer/CFO – Resigned February 7, 2024



Lisa Vass, Secretary/ Treasurer/CFO – June 24, 2024

Graham Arts, Acting Assistant Superintendent, Curriculum & Learning – April 3, 2024

Graham Arts, Assistant Superintendent, Curriculum & Learning – August 1, 2024

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 2025:

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 Superintendent services to K'alemi Dene School in Ndilo and Kaw Tay Whee School in Dettah.



The following lists key programs at YK1 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 Itt'ò (JK-5)

- École Itt'ò (EI) is YK1's newest school and opened to students on August 29, 2022. The school offers a 100%, 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 Wilideh 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 Wilideh 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 Wílídeh 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.



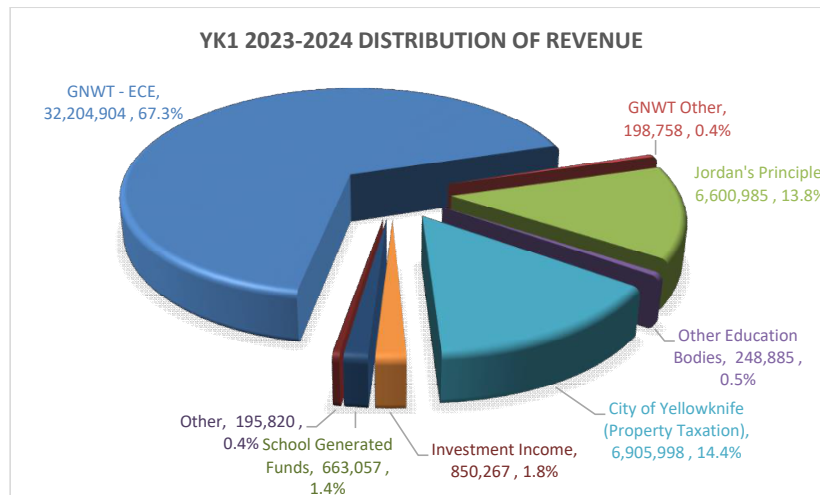
Financial Condition

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 67.3% of the total revenues. Property taxation revenue from the City of Yellowknife is 14.4%, Jordan's Principle revenue from the Government of Canada 13.8%. The remaining revenues are generated from Investment Income 1.8%, School Generated Trust funds 1.4%, Other Education Bodies 0.5%, GNWT Other 0.4%, and Other revenue 0.4% which includes various contributions for schools and District Office parking rental income.

Revenues	2024 Actuals	%
GNWT - ECE	32,204,904	67.3%
GNWT Other	198,758	0.4%
Jordan's Principle	6,600,985	13.8%
Other Education Bodies	248,885	0.5%
City of Yellowknife (Property Taxation)	6,905,998	14.4%
Investment Income	850,267	1.8%
School Generated Funds	663,057	1.4%
Other	195,820	0.4%
	<u>47,868,674</u>	100.0%

Revenue Chart





Operational Expenses

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. School related expenditures (75.2%) consist of School Programs (56.4%), Inclusive Schooling (16.3%), and Indigenous Language and Culture (2.8%) which directly relate to schools. Jordan's Principle expenditures are also directly related to schools, and account for (12.4%) of the total expenditure allocation, and is federally funded.

Expenses	2024 Actuals	%
School Programs	26,686,335	56.2%
Inclusive Schooling	7,714,711	16.3%
Operations & Maintenance	3,460,734	7.3%
Administration	1,803,805	3.8%
Indigenous Language/Cultural Programs	1,308,208	2.8%
Jordan's Principle	5,883,452	12.4%
School generated funds - expenses	603,441	1.3%
	<u>47,460,686</u>	100.0%

Expense Chart



Accumulated Surplus

The accumulated surplus or deficit position represents the YK1'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.



Yellowknife District No. 1 Education Authority

(the "Authority")

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.

Investment in Tangible Capital Assets:	2023-2024	2022-23	Change
Tangible Capital Assets	11,519,580	12,400,377	(880,797)
Asset Retirement Obligation	<u>706,417</u>	<u>725,527</u>	(19,110)
Net Tangible Capital Assets	<u>10,813,163</u>	<u>11,674,850</u>	(861,687)

Investment in Tangible Capital Assets is when YK1 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.

Unrestricted Surplus	2023-2024	2022-2023	Change
Operating Fund	4,586,125	4,111,234	474,891
Decentralized Surplus (Schools)	237,557	447,833	(210,276)
Capital Fund	<u>904,165</u>	<u>904,165</u>	-
Total Unrestricted Surplus	<u>5,727,847</u>	<u>5,463,232</u>	264,615
Post Employment Benefits & Compensated Benefits (Funded by ECE in future school year)	<u>1,980,601</u>	<u>2,179,989</u>	(199,388)
	<u>7,708,448</u>	<u>7,643,221</u>	65,227

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 YK1 to maintain quality programming for students.



Restricted Surplus	2023-2024	2022-2023	Change
LED Reserve			
Beginning Balance	148,583	148,583	-
Transfer (to) from Operating fund - Utility Costs			-
Balance, end of year	<u>148,583</u>	<u>148,583</u>	-
	148,583	148,583	
	-	-	
School General Funds			
Beginning Balance	678,741	661,671	17,070
Net Income (Loss)	<u>59,616</u>	<u>17,070</u>	42,546
Balance, end of year	<u>738,357</u>	<u>678,741</u>	59,616

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. DT Electric replaced the LED lights in Sir John Franklin High School, the project was completed this past summer.

School Generated Funds

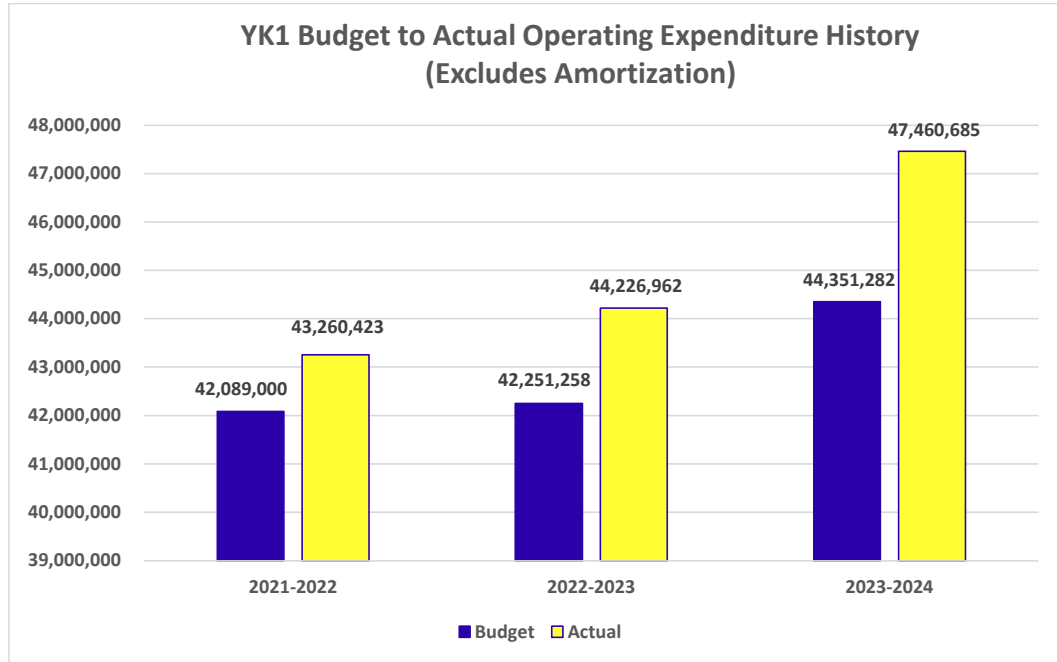
The School Generated Funds are the total trust funds raised by students and staff at the school held in trust for student and staff directed expenditures. These funds are restricted and are only accessible at the schools.

The 2024 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 2024 accumulated surplus is 9.3% (\$4,462,570/\$47,868,674) of the total audited revenues. The accumulated surplus is above the allowed 7% threshold, however, because the Board of Trustees approved a deficit budget for the 2024-2025 school of \$2,230,276, YK is following the policy. The approved deficit budget reduced the accumulated surplus to 4.7% (\$2,232,294/\$47,868,64).



Budget/Actual Comparisons



YK1 revenues variance highlights:

- ECE regular and other contribution revenues increased by \$1,066,414 mainly due to retroactive NWTTA funding of \$942,937.
- GNWT Other contribution revenue is from:

Municipal and Community Affairs:	
• Active After School	\$76,500
• Youth Corp	32,700
• Quebec Exchange Trip 2023-2024	8,000
Depart of Industry, Tourism and Investment:	7,053
Department of Health and Social Services	
• Drop the Pop	17,205
Department of Environment and Climate Change:	
• Take a Kid Trapping	24,000
• Sir John Franklin Laser/Engraver Project	33,300
Total	\$198,758

- Jordan's Principle revenue from the Federal Government is a total of \$6,600,985, which is \$1,757,278 higher than budget. This also includes funding



Yellowknife District No. 1 Education Authority

(the "Authority")

for menstrual products of \$129,187. Unspent Jordan's Principle funds of \$1,673,816 due to lack of staff have been returned to the Federal Government. Unspent menstrual product funds of \$110,366 is carried over to the 2024-2025 school year.

- Portfolio Investment income of \$850,267 is higher than budget \$ by \$450,267. This increase is due to higher interest rates.
- 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 \$663,057.
- Other income \$195,820 consists of the following:

Breakfast Club of Canada	\$11,100
Food First Foundation	15,560
PC Children's Charity- Power Full Kids/Eat Well Program	8,524
MakeWay - On the Land Collaborative	10,800
Music program misc donations	350
Food program misc donations	300
Diavik Diamind Mine - Outdoor turf project	25000
Food First Foundation	2950
Food First Foundation	9,025
S'Cool Life Fund Drum Grant - Transferred portion from trust	1,600
Food First Foundation	8,790
MakeWay On the Land Collaborative	25,000
Food First Foundation	15,900
District parking lot	12,139
UNW Parking Lease	12,571
Northern Mosaic Network - Pride float micro grant	500
Book Sales & MISC	2,210
The Gord Downie & Chanie Wenjack Fund - Hide Camp	10,000
United Way - Hide Camp	7,500
Canadian Parents for French - Alberta Branch	12,000
Transfer from RLN trust - leftover French cultural funds from 2020	4,000
Total	\$195,821

YK1 expenses variance highlights:

- School Programs costs were higher than budget by \$615,060 due to additional teaching staff that were hired.
- Inclusive Schooling costs were higher by \$522,109 due to an increase in Substitute costs.



- The Jordan's Principle grant applications were approved after the budget was ratified. Additional funds of \$1,480,082 were spent to hire additional staff.
- School Generated expenses for the school year were \$603,441.

Enrolment and Pupil Teacher Ratio (PTR)

Yellowknife Education District No.1 October 31, 2023 School:	Enrolment		Teachers/ Admin/ PST		Early Childhood Instructors		Pupil/Teacher ratio	
	K-12 Oct-23	JK Oct-23	K-12	JK	K-12	JK	K-12	JK
Mildred Hall School	254.50	20.50	19.00	3.00	13.39	6.83		
Iti'ò School	251.00	49.00	18.00	3.00	13.94	16.33		
William McDonald School	269.50	-	17.85	-	15.10			
NJ Macpherson School	318.50	43.00	22.50	3.00	14.16	14.33		
Range Lake North School	221.50	21.00	18.75	2.00	11.81	10.50		
Sir John Franklin High School	649.50	-	37.62	-	17.26			
Total District	1,964.5	133.5	133.72	11.00	14.69	12.14		

Overall enrolment for October 31, 2023 was 2098.0 full time equivalent (FTE).
 September 30, 2022 it was 2095.5 (FTE) and September 2021 it was 2090.0 (FTE).
 Enrolment was taken at the end of October 2023 due to the wildfire evacuation, as per direction from ECE.



Summary of 2023/2024

YK1 welcomed a new Superintendent/CEO, Shirley Zouboules on July 1, 2024.

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

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 was settled in June 2023 for a three year contract with salary increased tied to the GNWT's Collective Agreement settlement with UNW.



Yellowknife District No. 1 Education Authority

(the "Authority")

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

Lisa Vass
Secretary / Treasurer CFO
Yellowknife District No. 1 Education Authority

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, 2024, 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, 2024, 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.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 38 to the consolidated financial statements, which explains that certain comparative information presented for the year ended June 30, 2023 has been restated. Our opinion is not modified in respect of this matter.

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 25, 2024**

Chartered Professional Accountants



Yellowknife District No. 1 Education Authority

(the "Authority")

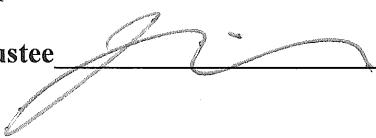
Consolidated Statement of Financial Position

Statement 1

As at June 30,	2024	2023 (Restated)
	\$	\$
FINANCIAL ASSETS		
Cash (Note 4)	9,285,377	10,223,962
Restricted Cash (Note 6)	758,832	699,164
Portfolio Investments (Note 7)	5,140,000	5,140,000
Accounts Receivable (Note 8)	2,688,211	698,441
Due from Government of Canada (Note 13)	127,881	113,339
	18,000,301	16,874,906
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	1,463,805	747,742
Payroll Liabilities (Note 10)	5,373,518	5,038,812
Vacation Payable (Note 10)	219,986	174,817
Deferred Revenue (Note 11)	110,366	282,154
Contribution Repayable (Note 12)	2,031,425	1,935,076
Post-employment Benefits and Compensated Absences (Note 17)	1,980,601	2,179,989
Environmental Liabilities (Note 34)	229,481	229,481
Asset Retirement Obligations (Note 37)	706,417	725,527
	12,115,599	11,313,598
NET FINANCIAL ASSETS	5,884,702	5,561,308
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 18)	11,519,580	12,400,377
Prepaid Expenses (Note 19)	23,668	3,723
	11,543,248	12,404,100
ACCUMULATED SURPLUS (Note 35)	17,427,950	17,965,408
Represented by:		
Operating Fund	4,586,125	4,111,234
Investment in Tangible Capital Assets	10,813,163	11,674,852
Decentralized Surplus	237,557	447,833
Capital Fund Reserve	904,165	904,165
LED Reserve	148,583	148,583
School Generated Funds	738,357	678,741
	17,427,950	17,965,408

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

Approved on 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,	2024 Budget	2024 Actual	2023 Actual (Restated)
	\$	\$	\$
REVENUES			
Government of the Northwest Territories			
Regular contributions	29,708,543	30,094,127	30,502,105
Other contributions	873,000	1,553,830	932,727
French language revenues	580,000	556,947	608,476
Total ECE (Note 30)	31,161,543	32,204,904	32,043,308
GNWT other contributions (Note 31)	-	198,758	162,424
Government of Canada			
Jordan's Principle	4,843,707	6,471,798	4,500,892
Menstrual Product Funding	-	129,187	63,128
Total Government of Canada	4,843,707	6,600,985	4,564,020
Other education bodies	238,500	248,885	233,340
Property tax requisitioned	6,880,000	6,905,998	6,801,835
Education authority generated funds			
Portfolio investment income	400,000	850,267	677,353
School generated funds - revenues (Note 36)	-	663,057	519,888
Other	19,562	195,820	116,126
	419,562	1,709,144	1,313,367
Total revenues	43,543,312	47,868,674	45,118,294
EXPENSES			
School programs	26,071,275	26,686,335	25,628,598
Inclusive schooling	7,192,602	7,714,711	6,863,392
Operations and maintenance	3,455,102	3,460,734	3,889,092
Administration	1,879,398	1,803,805	1,929,895
Indigenous language/cultural programs	1,349,535	1,308,208	1,321,448
Jordan's Principle	4,403,370	5,883,452	4,091,720
Amortization	1,000,000	945,446	949,602
School generated funds - expenses (Note 36)	-	603,441	502,818
Total operating expenses	45,351,282	48,406,132	45,176,565
Operating deficit before other items	(1,807,970)	(537,458)	(58,271)



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Operations (Continued)

Statement 2

For the year ended June 30,	2024 Budget	2024 Actual	2023 Actual (Restated)
	\$	\$	\$
OTHER ITEMS			
Grant in-kind - GNWT assets provided at no cost (Note 20)	-	200,074	200,074
Rent expense - GNWT assets provided at no cost (Note 20)	-	(200,074)	(200,074)
Operating deficit	(1,807,970)	(537,458)	(58,271)
Opening accumulated surplus, as previously stated	17,965,408	17,756,558	18,023,681
Correction of accounting error (Note 38)	-	208,850	-
Opening accumulated surplus	17,965,408	17,965,408	18,023,679
Closing accumulated surplus	16,157,438	17,427,950	17,965,408



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2024	2024	2023
	Budget	Actual	(Restated)
	\$	\$	Actual
	\$	\$	\$
Operating surplus (deficit)	(1,807,970)	(537,458)	(58,271)
Acquisition of tangible capital assets	-	(112,273)	-
Amortization of tangible capital assets	1,000,000	945,446	949,602
Adjustment to asset retirement obligations	-	47,624	129,783
	(807,970)	343,339	1,021,114
Purchase of prepaid expenses	-	(23,668)	(3,723)
Use of prepaid expenses	-	3,723	6,006
	-	(19,945)	2,283
Increase (decrease) in net financial assets	(807,970)	323,394	1,023,397
Net financial assets at beginning of year	5,561,308	5,561,308	4,537,911
Net financial assets at end of year	4,753,338	5,884,702	5,561,308



Yellowknife District No. 1 Education Authority

(the "Authority")

Consolidated Statement of Cash Flows

Statement 4

For the year ended June 30,	2024	2023 (restated)
	\$	\$
OPERATING TRANSACTIONS		
Operating deficit	(537,458)	(58,271)
Items not affecting cash:		
Amortization	945,446	949,602
Increase in school generated activities	(59,667)	(45,457)
Adjustments in asset retirement obligation	47,624	129,783
Changes in non-cash assets and liabilities		
Decrease (increase) in due from Government of Canada	(14,543)	13,092
Decrease (increase) in accounts receivable	(1,989,774)	104,575
Increase in accounts payable	716,066	10,313
Increase in payroll liabilities	334,706	623,471
Increase in environmental liabilities	-	49,830
Decrease in asset retirement obligations	(19,110)	(102,623)
Decrease in leave and termination benefits	(199,388)	(337,391)
Increase (decrease) in vacation payable	45,169	(83,389)
Decrease in deferred revenue	(171,787)	(744,683)
Increase in contribution payable	96,349	665,937
Increase (decrease) in prepaid expenses	(19,945)	2,283
CASH PROVIDED BY OPERATING TRANSACTIONS	(826,312)	1,177,072
INVESTING TRANSACTION		
Acquisition of portfolio investments	-	(1,000,000)
CASH USED BY INVESTING TRANSACTION	-	(1,000,000)
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(112,273)	-
Receipt of deposit in trust for pellet boilers	-	39,856
CASH PROVIDED FOR CAPITAL TRANSACTIONS	(112,273)	39,856
INCREASE (DECREASE) IN CASH	(938,585)	216,928
CASH AT BEGINNING OF YEAR	10,223,962	10,007,034
CASH AT END OF YEAR	9,285,377	10,223,962



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Expenses

Statement 5

For the year ended June 30,	School Programs	Inclusive Schooling	Operations and Maintenance	Administration	Indigenous Languages	Jordan's Principle	Transfer and Other	Total 2024	Budget 2024	Total 2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SALARIES										
Honoraria	-	-	-	84,133	74,766	-	-	158,899	168,850	179,423
Instructional assistants	1,147,968	2,822,229	-	-	200,330	3,670,515	-	7,841,042	7,231,564	6,575,160
Non-instructional staff	2,665,584	146,315	596,759	1,195,377	-	-	-	4,604,035	4,316,943	4,457,366
Teachers	16,069,363	3,044,893	-	-	655,042	1,080,044	-	20,849,342	19,316,695	19,143,798
	19,882,915	6,013,437	596,759	1,279,510	930,138	4,750,559	-	33,453,318	31,034,052	30,355,747
EMPLOYEE BENEFITS										
Employee benefits/allowances	3,967,857	1,303,249	113,323	226,751	155,829	1,042,027	-	6,809,036	6,753,892	5,908,680
Leave and termination benefits	(138,542)	13,050	(715)	(3,612)	(1,701)	-	-	(131,520)	-	(165,089)
	3,829,315	1,316,299	112,608	223,139	154,128	1,042,027	-	6,677,516	6,753,892	5,743,591
SERVICES PURCHASED										
Advertising and printing	-	-	-	8,893	-	-	-	8,893	36,480	122,476
Communication	119,866	1,494	7,785	53,092	-	-	-	182,237	117,100	174,539
Contracted services	373,394	110,860	164,399	-	-	13,869	-	662,522	468,761	547,296
Maintenance and repairs	24,573	-	443,304	6,686	-	-	-	474,563	835,470	1,119,964
Other	124,740	-	-	127,453	-	-	-	252,193	304,506	317,203
Professional and technical	412,101	78,133	-	59,014	310	37,677	-	587,235	553,006	703,575
Rentals and leases	82,358	-	-	2,664	-	-	-	85,022	167,700	136,097
Student transportation	303,484	21,807	-	-	-	667	-	325,958	587,000	558,260
Travel	194,921	7,950	-	-	13,984	-	-	216,855	150,000	213,194
Utilities										
Heating	-	-	935,070	-	-	-	-	935,070	737,737	834,044
Electricity	-	-	1,023,771	-	-	-	-	1,023,771	886,820	1,019,591
Water/Sewage	-	-	175,338	-	-	-	-	175,338	213,015	193,969
	1,635,437	220,244	2,749,667	257,802	14,294	52,213	-	4,929,657	5,057,595	5,940,208
MATERIALS										
Awards and student events	7,606	-	-	9,300	-	-	-	16,906	-	17,682
Freight	3,322	-	1,700	351	-	-	-	5,373	21,450	5,427
Materials and supplies	1,327,740	164,731	-	33,703	209,648	38,653	603,441	2,377,916	1,484,293	2,164,308
	1,338,668	164,731	1,700	43,354	209,648	38,653	603,441	2,400,195	1,505,743	2,187,417
AMORTIZATION										
	-	-	-	-	-	-	945,446	945,446	1,000,000	949,602
Total operating expenses	26,686,335	7,714,711	3,460,734	1,803,805	1,308,208	5,883,452	1,548,887	48,406,132	45,351,282	45,176,565



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Inclusive Schooling Expenses

Statement 6

For the year ended June 30,	General Inclusive Schooling \$	Staff Development (SSI) \$	Assistive Technology \$	Magnet Facilities \$	School Based Mental Health and Wellness \$	Total 2024 \$
SALARIES						
Program support						
teachers/counsellors	2,406,570	45,813	-	571,010	167,815	3,191,208
Support assistants	2,822,229	-	-	-	-	2,822,229
	5,228,799	45,813	-	571,010	167,815	6,013,437
EMPLOYEE BENEFITS	1,175,274	-	-	103,229	37,796	1,316,299
SERVICES PURCHASED						
Professional and technical	30,653	-	-	-	47,480	78,133
Communication	1,494	-	-	-	-	1,494
Travel		7,950	-	-	-	7,950
Student transportation	21,807	-	-	-	-	21,807
Other contracted services	58,962	51,898	-	-	-	110,860
	112,916	59,848	-	-	47,480	220,244
MATERIALS						
Materials and supplies	6,934	17,340	25,913	28,021	86,523	164,731
Total operating expenses	6,523,923	123,001	25,913	702,260	339,614	7,714,711



Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Indigenous Language and Culture-Based Education Expenses

Statement 7

For the year ended June 30,	Indigenous Education \$	Our Languages Curriculum Resource Development \$	Community Support \$	Total 2024 \$
SALARIES				
Indigenous language instruction	321,356	333,686	-	655,042
Cultural resource staff	135,487	-	64,843	200,330
Elders in schools	-	5,998	68,768	74,766
	456,843	339,684	133,611	930,138
EMPLOYEE BENEFITS				
	75,439	58,960	19,729	154,128
SERVICES PURCHASED				
Professional/technical services	310	-	-	310
Travel	13,984	-	-	13,984
	14,294			14,294
MATERIALS				
Materials	173,396	38,379	(2,127)	209,648
TOTAL	719,972	437,023	151,213	1,308,208



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, 2024

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher assistants (Staff)	35,000	35,000	91,865	(21,865)
French immersion pedagogy specialist	70,000	55,000	116,296	8,704
Intensive & PIF French coach (staff)	35,000	12,000	41,444	5,556
Intensive & PIF French (staff)	70,000	430,000	434,625	65,375
Intensive PIF (elective courses)	3,000	1,000	2,403	1,597
Special Projects				
French camps	27,000	3,000	28,834	1,166
Assessment, intensive & PIF	30,000	5,000	32,196	2,804
French resources	41,000	5,000	49,637	(3,637)
Cultural activities	7,000	2,000	5,785	3,215
Professional development	43,000	6,000	38,032	10,968
Consultant	80,000	140,000	160,228	59,772
Language coach (salary) reading & early literacy	50,000	-	67,151	(17,151)
Teacher retention & recruitment - New to the North Initiative	4,614	-	4,486	128
French language communication & services	23,000	-	518	22,482
YK1-SSDEC Partnership 2022-2023 (received in March 2024)	35,000	-	45,917	(10,917)
Total	553,614	694,000	1,119,417	128,197



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 9

Student Success Initiative Projects

For the year ended June 30,

	2024 Budget \$	2024 Actual \$
Revenues		
Government of the Northwest Territories	123,000	123,000
Carry Forward from 2022-2023	51,240	51,240
Total revenues	174,240	174,240
Expenses		
Salaries/Wages		
Facilitator fees (including per diems)	86,200	59,848
Substitute teacher wages	33,000	45,813
Other Expenses		
Materials and supplies	55,040	12,821
Total operating expenses	174,240	118,482
Surplus	-	55,758



Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs

Statement 10

Jordan's Principle

	June 30, 2024 Approved Contributions \$	June 30, 2024 Actual \$	June 30, 2023 Actual \$	July 1, 2023 - March 31, 2024 Actual \$	April 1, 2024 - June 30, 2024 Actual \$
Revenue					
Government of Canada					
- First Nations and Inuit Health Branch	6,780,994	6,780,994	5,859,573	4,106,007	2,674,987
Administration fee	678,099	678,099	409,173	410,601	267,499
Total - Government of Canada	7,459,093	7,459,093	6,268,746	4,516,608	2,942,486
Carry Forward from Previous Year					
Carry Forward from Previous Year - Returned		-	-	-	
Contributions not received			(80,375)		
Total Revenue	7,459,093	7,459,093	6,188,371	4,516,608	2,942,486
Expenses					
Personnel	6,664,724	5,830,263	3,952,275	3,398,839	2,431,424
Transportation	3,000	667	-	-	667
Materials and Supplies	96,170	40,272	122,645	32,833	7,440
Rent and Utilities		-	-		
Evaluation	17,100	12,250	16,800	2,400	9,850
Other		-	-		
Total operating expenses (Schedule 2)	6,780,994	5,883,452	4,091,720	3,434,072	2,449,381
Administration Fee 10% of Expenses	678,099	588,345	409,172	343,407	244,938
Total Expenses	7,459,093	6,471,798	4,500,892	3,777,479	2,694,319
Net Surplus/(Deficit)	-	987,296	1,687,479	739,129	248,167
Contribution Repayable (Receivable) for July 1, 2023-June 30, 2024	-	987,296	1,687,479	739,129	248,167
Balance Repayable from April-June 30, 2023 and 2022		686,520	247,597		
Total Contribution Repayable as of June 30, 2024 and 2023		1,673,816	1,935,076		



Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Utilities Expenses

Statement 11

School Year	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	Total Expense	Avg Expense
	Expense	Expense	Expense	Expense	Expense	Expense		
Fuel Oil	\$ 606,624	\$ 609,504	\$ 514,203	\$ 388,209	\$ 579,220	\$ 635,999	\$ 3,333,758	\$ 555,626.41
Electricity	\$ 1,023,771	\$ 1,019,591	\$ 920,698	\$ 893,595	\$ 956,408	\$ 1,019,158	\$ 5,833,221	\$ 972,203.45
Pellets	\$ 328,446	\$ 224,539	\$ 286,349	\$ 178,727	\$ 163,310	\$ 192,471	\$ 1,373,842	\$ 228,973.68
Water	\$ 127,916	\$ 131,157	\$ 152,712	\$ 161,059	\$ 165,838	\$ 160,656	\$ 899,337	\$ 149,889.57
Garbage	\$ 47,422	\$ 62,812	\$ 52,683	\$ 45,163	\$ 54,542	\$ 47,606	\$ 310,227	\$ 51,704.54
Total Expense	\$ 2,134,179	\$ 2,047,604	\$ 1,926,644	\$ 1,666,752	\$ 1,919,318	\$ 2,055,889	\$ 11,750,386	\$ 1,958,398



June 30, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

3. Future Accounting Changes and Adoption of New Accounting Standards

(a) Adoption of New Accounting Standards

Revenue, Section PS 3400

Section PS 3400, Revenues, was issued by the Public Sector Accounting Standards Board ("PSAB", or the "Board") November 15, 2018. It is effective for fiscal years beginning on or after July 1, 2023. The standard establishes how to account for and report on revenues. Specifically, it differentiates between revenues arising transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

The adoption of this standard has had no significant impact to the consolidated financial statements.

Public Private Partnerships, Section PS 3160

Effective July 1, 2023, the Authority adopted PS 3160 Public Private Partnerships. This standard provides guidance on how to account for and disclose public private partnerships. The adoption of this standard did not result in any significant impacts to the consolidated financial statements as a result of its application.

(b) Future Accounting Changes

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

June 30, 2024

4. Cash

	2024	2023
	\$	\$
Cash	9,285,377	10,223,962

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 \$758,832 (2023 - \$699,164).



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

7. Portfolio Investments

	2024	2023
	\$	\$
RBC Dominion Securities Investment 1		
Dollar value of interest accrued	-	2,074
Cost of investment	-	1,140,000
Market value at June 30	-	1,142,074
Balance at March 31	-	-

Date purchased: 14 June 2022
Term of investment: 2 year
Maturity date: 14 June 2024
Annual interest rate: 4.150%

	2024	2023
	\$	\$
RBC Dominion Securities Investment 2		
Dollar value of interest accrued	1,630	1,863
Cost of investment	1,000,000	1,000,000
Market value at June 30	1,001,630	1,001,863

Date purchased: 14 June 2022
Term of investment: 2 years
Maturity date: 14 June 2025
Annual interest rate: 4.250%

	2024	2023
	\$	\$
RBC Dominion Securities Investment 3		
Dollar value of interest accrued	1,668	1,907
Cost of investment	1,000,000	1,000,000
Market value at June 30	1,001,668	1,001,907

Date purchased: 14 June 2022
Term of investment: 3 years
Maturity date: 16 June 2026
Annual interest rate: 4.350%



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

7. Portfolio Investments (Continued)

	2024	2023
	\$	\$
RBC Dominion Securities Investment 4		
Dollar value of interest accrued	1,374	-
Cost of investment	1,140,000	-
Market value at June 30	1,141,374	-

Date purchased: 18 June 2024

Term of investment: 3 years

Maturity date: 18 June 2027

Annual interest rate: 4.400%

	2024	2023
	\$	\$
RBC Dominion Securities Investment 5		
Dollar value of interest accrued	3,490	4,027
Cost of investment	2,000,000	2,000,000
Market value at June 30	2,003,490	2,004,027

Date purchased: 14 June 2023

Term of investment: 5 years

Maturity date: 15 June 2028

Annual interest rate: 4.900%



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

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:

	2024 Cost \$	2024 Accrued interest \$	2024 Market value \$	2023 Market value \$
RBC Dominion Securities Investment 1	-	-	-	1,142,074
RBC Dominion Securities Investment 2	1,000,000	1,630	1,001,630	1,001,863
RBC Dominion Securities Investment 3	1,000,000	1,668	1,001,668	1,001,907
RBC Dominion Securities Investment 4	1,140,000	1,374	1,141,374	-
RBC Dominion Securities Investment 5	2,000,000	3,490	2,003,490	2,004,027
Total portfolio investments	5,140,000	8,162	5,148,162	5,149,871



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

8. Accounts Receivable

	2024	2023
	\$	\$
Accrued interest receivable	67,145	67,608
Due from other related parties (Note 23)	1,509,132	624,669
Due from Government of the Northwest Territories (Note 23)	1,099,955	5,998
Other	11,979	166
Total	2,688,211	698,441

Allowance for doubtful accounts at June 30, 2024 is \$60,515 (2023 - \$64,715).

9. Inventories

There is no inventory recorded as at June 30, 2024.

10. Accounts Payable and Accrued Liabilities

	2024	2023 (Restated)
	\$	\$
School Generated Trust Accounts - liabilities	20,469	20,417
Trade payables	375,065	676,086
SSI Accrual	55,759	51,239
Source deductions payable	1,012,512	-
	1,463,805	747,742
Payroll Liabilities	2024	2023
	\$	\$
To teachers (July, August wages and deferred NEBS pension)	5,245,094	5,038,812
Vacation payable (annual leave)	219,986	174,817
Retroactive pay to United Steelworkers employees	128,424	-
	5,593,504	5,213,629



June 30, 2024

11. Deferred Revenue

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

	2024	2023
	\$	\$
Menstrual Product Federal Funding	110,366	239,554
GNWT ECE - Active After School	-	42,600
	110,366	282,154

12. Contribution Repayable

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

	2024	2023
	\$	\$
Jordan's Principal - Government of Canada	1,673,816	1,935,076
GNWT ECE - Mental Health & Wellness	357,609	-
	2,031,425	1,935,076



June 30, 2024

13. Due from Government of Canada

	2024	2023
	\$	\$
GST Receivable	127,881	113,339

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 \$4,648,322. 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 \$204,475 as at January 2024, and \$198,664 as at January 2023. The maximum monthly contributions is \$3,610 as at January 2024, and \$3,507 as at January 2023.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 4,205 Employee Members and 118 Employer Members (total active, disabled and on leave: 2,265).

As of January 1, 2024, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$66,573,900 - funded ratio 118.5% (2023 - \$81,300,000 and 127%) on a going concern valuation basis.

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, 2024

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. The Authority has included an additional severance of \$948,500 (2023 - \$948,500) as a plan amendment.

Valuation results

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2024. 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, 2024

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

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2024 \$	2023 \$
Accrued benefit obligation				
beginning of year	2,004,085	380,841	2,384,926	2,526,997
Current period benefit cost	143,156	30,815	173,971	120,354
Interest accrued	94,494	18,932	113,426	62,232
Benefits payments	(442,940)	(34,463)	(477,403)	(557,702)
Actuarial loss	88,530	(13,134)	75,396	187,016
Plan amendments	-	-	-	46,029
Accrued benefit obligation end of year	1,887,325	382,991	2,270,316	2,384,926
Unamortized net				
actuarial gain	(175,637)	(114,078)	(289,715)	(204,937)
Total employee future benefits and compensated absences	1,711,688	268,913	1,980,601	2,179,989
Benefits expense	\$	\$	2024 \$	2023 \$
Current period benefit cost	143,156	30,815	173,971	120,354
Interest accrued	94,494	18,932	113,426	62,232
Amortization of net actuarial (gain)/loss	(52,834)	43,452	(9,382)	(27,539)
Plan amendments	-	-	-	46,029
Total benefits expense	184,816	93,199	278,015	201,076



June 30, 2024

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

The discount rate used in the 2024 fiscal year to determine the accrued benefit obligation was an average of 5.3% (2023 - 4.8%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2025	224,016	37,433	261,449
2026	220,114	40,073	260,187
2027	224,089	45,053	269,142
2028	226,391	48,493	274,884
2029	233,233	50,562	283,795
2030-2034	1,066,800	251,100	1,317,900
Total	2,194,643	472,714	2,667,357



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

18. Tangible Capital Assets

								2024	2023
	Cost	Additions	ARO Adjustments	Disposals	Amortization	Accumulated Amortization beginning of year	Accumulated Amortization	Net Book Value	Net Book Value (Restated)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and improvements	1,299,476	-	-	-	-	-	-	1,299,476	1,299,476
School buildings									
Ecole Sir John									
Franklin	2,253,436	-	-	-	(56,246)	(1,417,021)	(1,473,267)	780,169	836,415
William McDonald	9,668,033	-	6,289	-	(118,414)	(7,541,918)	(7,660,332)	2,013,990	2,126,115
Mildred Hall	11,949,336	-	(60,580)	-	(316,008)	(7,862,715)	(8,178,723)	3,710,033	4,086,621
Range Lake North	8,959,206	-	4,484	-	(242,132)	(6,244,117)	(6,486,249)	2,477,441	2,715,089
N. J. Macpherson	5,334,903	-	11,206	-	(137,004)	(4,775,569)	(4,912,573)	433,536	559,334
	38,164,914	-	(38,601)	-	(869,804)	(27,841,340)	(28,711,144)	9,415,169	10,323,574
Other buildings									
Administration office	1,077,492	-	8,312	-	(27,096)	(807,748)	(834,844)	250,960	269,744
Maintenance shop	102,141	-	(17,333)	-	(743)	(70,905)	(71,648)	13,160	31,238
Total land and buildings	40,644,023	-	(47,622)	-	(897,643)	(28,719,993)	(29,617,636)	10,978,765	11,924,032
Equipment and furnishings									
Schools	3,362,878	-	-	-	(13,874)	(3,279,637)	(3,293,511)	69,367	83,241
Playgrounds	605,859	-	-	-	(17,833)	(249,195)	(267,028)	338,831	356,664
Administration office	322,132	-	-	-	-	(322,132)	(322,132)	-	-
Vehicles	319,413	88,081	-	-	(16,096)	(282,973)	(299,069)	108,425	36,440
	4,610,282	88,081	-	-	(47,803)	(4,133,937)	(4,181,740)	516,623	476,345
Work in progress									
Itlo School playgrounds	-	24,192	-	-	-	-	-	24,192	-
	45,254,305	112,273	(47,622)	-	(945,446)	(32,853,930)	(33,799,376)	11,519,580	12,400,377



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

19. Prepaid Expenses

	2024	2023
	\$	\$
Professional Development	-	3,723
Materials and Supplies	23,248	-
Leases	420	-
	23,668	3,723

20. GNWT Assets Provided at no Cost

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

	Cost	Accumulated	2024	2023
	\$	Amortization	Net Book	Net Book
		\$	Value	Value
			\$	\$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin Portable Classrooms	419,724	380,387	39,337	49,827
Ecole Sir John Franklin NACC	2,214,552	1,968,020	246,532	308,166
Ecole Sir John Franklin Sewer Line	108,852	32,293	76,559	80,913
N.J. Macpherson Portable Classrooms	1,413,831	591,875	821,956	857,309
Ecole Sir John Franklin Wheelchair Lift	100,708	44,479	56,229	66,300
Ecole Sir John Franklin Boiler Replacement	51,145	11,365	39,780	43,189
William McDonald School Portable Classrooms	2,242,917	286,594	1,956,323	2,031,086
	32,516,961	29,280,245	3,236,716	3,436,790
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	31,074,461	27,837,745	3,236,716	3,436,790

Rent expense of \$200,074 (2023 - \$200,074) was offset by a grant in-kind.



June 30, 2024

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 2025.

The Authority has a collective bargaining agreement with the NWT Teachers Association ("NWTTA") for teachers, specialists and education assistants which expires on August 31, 2025.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff, which expires on June 30, 2025.

	Expiry Date	2025 \$	2026 \$	2027 \$	Total \$
Operational Contracts:					
First Student Bussing	30 Jun 2026	500,000	500,000	-	1,000,000
Commercial & Residential Leases:					
Route 51	30 Jun 2025	39,585	-	-	39,585
Total		539,585	500,000	-	1,039,585

22. Contingencies

The Authority does not have any contingencies.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

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 Infrastructure
 - Department of Industry, Tourism and Investment
 - Housing Northwest Territories

	2024	2023
	\$	\$
Due from Related Parties (Accounts Receivable):		
Other Education Bodies:		
Ndilo District Education Authority	949,195	618,419
Dettah District Education Authority	559,937	6,250
Subtotal - other related parties	1,509,132	624,669
Government of the Northwest Territories:		
Department of Education, Culture and Employment	1,099,955	5,998
Subtotal - Government of the Northwest Territories	1,099,955	5,998
Total Due from Related Parties	2,609,087	630,667

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, 2024

23. Related Parties (Continued)

	2024	2023
	\$	\$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education, Culture and Employment - Regular contributions	30,094,127	30,502,105
Department of Education, Culture and Employment - Other contributions	1,553,830	932,727
Department of Industry, Tourism and Investment	7,053	(11,151)
Department of Education, Culture and Employment - French languages	556,947	608,476
Department of Finance - Interest	612,631	504,058
Department of Health and Social Services - GNWT other contributions	17,205	28,775
Department of Municipal and Community Affairs - GNWT other contributions	117,200	124,800
Department of Environment and Climate Change - GNWT other contributions	57,300	20,000
Other Education Bodies:		
Ndilo District Education Authority - Other education bodies	40,000	40,000
Dettah District Education Authority - Other education bodies	193,885	178,340
South Slave Divisional Education Council - Other education bodies	15,000	15,000
Total Revenues from Related Parties	33,265,178	32,943,130



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

23. Related Parties (Continued)

	2024	2023
	\$	\$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	4,149	5,454
Department of Financial and Employee Shared Services - Professional and technical	-	2,492
Department of Education, Culture & Employment - Professional and technical	5,770	5,000
Other Education Bodies:		
Yellowknife Public Denominational Education Authority - Professional and technical	7,033	6,185
Commission Scolaire Francophone TNO - Professional	-	2,982
Yellowknives Dene First Nation Housing Division - Rental	6,960	-
Total Expenses paid to Related Parties	23,912	22,113

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, 2024

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, 2023 and submitted to the Minister of Education, Culture and Employment. The Budget for fiscal year 2023/2024 was submitted to the minister on June 30, 2023. The budget deficit is \$1,807,970.

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, 2024

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, 2024, receivables from these two districts is \$1,509,132 (2023 - \$624,669), which is 95% of total accounts receivable (2023 - 89%). 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.



June 30, 2024

26. Financial Instruments (Continued)

c) 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

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Amortization	1,000,000	945,446	949,602
Compensation	37,787,944	40,130,834	36,099,338
Other	6,563,338	7,329,852	8,336,475
	45,351,282	48,406,132	45,385,415

28. Subsequent Event

The Authority is awaiting GNWT to issue the Certificate of Completion for the Itlo School after August 2024. 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, 2024

30. ECE Contributions

	Budget 2024 \$	Actual 2024 \$	Actual 2023 \$
Original contribution	29,708,543	30,094,127	29,945,867
Student Success Initiatives ("SSI") project	123,000	123,000	123,000
NWTTA retroactive funding	-	942,937	-
Termination benefits	-	-	521,973
Mentorship release time	-	-	34,265
UNW collective bargaining adjustment	750,000	-	-
Insurance adjustment	-	-	-
Updated Contribution	30,581,543	31,160,064	30,625,105
COVID-19 ECE portion	-	-	807,059
French cultural resources	-	3,333	-
French video clips	-	-	63,476
French language funding	580,000	495,614	485,000
French partnership funding SSDEC	-	35,000	35,000
French language communications	-	23,000	25,000
Support assistant training	-	-	2,668
School Based Mental Health & Wellness	-	339,615	-
Itlo new school deficiencies	-	148,278	-
Total Contributions	31,161,543	32,204,904	32,043,308



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

31. GNWT Other Contributions

	Budget 2024 \$	Actual 2024 \$	Actual 2023 \$
Department of Municipal and Community Affairs ("MACA"):			
Active After School	-	76,500	101,800
Quebec Exchange Trip 2023-2024	-	8,000	-
Youth Corp	-	32,700	18,000
Drumming	-	-	5,000
Department of Industry, Tourism and Investment ("ITI"):	-	7,053	(11,151)
Department of Health and Social Services ("HSS"):			
Drop the Pop	-	17,205	28,775
Department of Environment and Climate Change ("ECC"):			
Take a Kid Trapping	-	24,000	20,000
Sir John Franklin Laser/Engraver Project	-	33,300	-
Total	-	198,758	162,424



June 30, 2024

32. Contingent Assets

The Authority does not have contingent assets.

33. Contractual Rights

The Authority is approved for the Jordan's Principle funding up to March 31, 2025. Jordan's Principle funding is for First Nations children in Canada to receive the services and supports they need. Funding can help with a wide range of health, social, and educational needs. The majority of the funding is used to hire educational assistants.

Contracting Parties	Description of Contract	Expiry Date	2025 \$	2026 \$	Total \$
Government of Canada	Jordan's Principle	March 2025	5,754,840	-	5,754,840



June 30, 2024

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. 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 (2023 - \$229,481). Management will continue to monitor these buildings under the Hazardous Materials management plan.

Location:	5402-50th Ave, Maintenance Shop
Type of Site:	School
Description and Studies Completed:	Hazardous Building Materials Assessment
Type of Contamination:	Asbestos
Site Stage:	Monitoring
Status and Next Steps:	Monitoring
Operating Site:	Yes
Part Non-Operating	No
Total Liability at June 30, 2024	\$157,775

Location:	5408-50th Avenue, Mildred Hall School
Type of Site:	School
Description and Studies Completed:	Hazardous Building Materials Assessment
Type of Contamination:	Asbestos
Site Stage:	Monitoring, Abatement
Status and Next Steps:	Abatement
Operating Site:	Yes
Part Non-Operating	No
Total Liability at June 30, 2024	\$71,706



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

35. Accumulated Surplus

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

Details of Funds

For the year ended June 30,	2024	2023 (Restated)
	\$	\$
OPERATING FUND		
Balance, beginning of year	4,111,234	3,276,102
Operating deficit (Statement 2)	(537,458)	(58,271)
Acquisition of tangible capital assets	(112,273)	-
Transfer from Investment in Tangible Capital Assets	945,446	949,602
Transfer from (to) Decentralized Surplus - FY2022 adjustment	-	(10,438)
Transfer from (to) Decentralized Surplus	210,276	(65,813)
Transfer from (to) Pellet Boiler Reserve	-	9,964
Transfer from (to) School Generated Funds	(59,616)	(17,070)
Adjustment from asset retirement obligations	28,516	27,158
Balance, end of year	4,586,125	4,111,234
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	11,674,852	12,651,612
Acquisition of tangible capital assets	112,273	-
Adjustment from asset retirement obligations	(28,516)	(27,158)
Amortization	(945,446)	(949,602)
Balance, end of year	10,813,163	11,674,852
Investment in tangible capital assets consists of:		
Tangible Capital Assets (Note 18)	11,519,580	12,400,377
Asset Retirement Obligations (Note 37)	(706,417)	(725,527)
	10,813,163	11,674,850



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

35. Accumulated Surplus (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2024	2023
	\$	\$
DECENTRALIZED SURPLUS		
Balance, beginning of year	447,833	371,582
Transfer from (to) Operating Fund - FY2022 adjustment	-	10,438
Transfer from (to) Operating Fund	(210,276)	65,813
Balance, end of year	237,557	447,833
PELLET BOILER RESERVE		
Balance, beginning of year	-	9,964
Transfer to operating fund	-	(9,964)
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	678,741	661,671
Transfer from (to) Operating Fund for surplus (deficit)	59,616	17,070
Balance, end of year	738,357	678,741



June 30, 2024

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:

	2024	2023
	\$	\$
Balances, beginning of year	678,741	661,671
Fundraising revenues	663,057	519,888
Total funds available	1,341,798	1,181,559
Total related expenses	(603,441)	(502,818)
Balances, end of year	738,357	678,741
Net change	59,616	17,070



June 30, 2024

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	2023 liability	New liabilities incurred	Utilized in the year	Accretion expense	Revisions in estimated cash flows	Additions	Disposals	2024 liability
Buildings	\$ 725,527	\$ -	\$ -	\$ 28,514	\$ (47,624)	\$ -	\$ -	\$ 706,417

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 \$2,389,632 (2023 - \$2,224,063), expected timing of undiscounted expenditures (majority to occur post-2036), and the weighted average discount rate of 4.57% (2023 - 3.93%). 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.



Yellowknife District No. 1 Education Authority

(the "Authority")

Notes to Consolidated Financial Statements

June 30, 2024

38. Correction of accounting error

The consolidated statement of operations of the Authority has been restated to reduce the accounts payable and accrued liabilities by \$208,850 of accrued maintenance expenses as of June 30, 2023. The effect of the change is to decrease prior year accounts payable and accrued liabilities, as well as the maintenance and repairs expense. The net impact to the Consolidated Statement of Operations and Consolidated Statement of Financial Position as a result of this restatement for the year ended June 30, 2023 is shown as below:

	Previously Reported	As Restated	Change
	\$	\$	\$
Decrease accounts payable and accrued liabilities	956,592	747,742	(208,850)
Decrease maintenance and repairs expense	1,328,814	1,119,964	(208,850)
	-	-	-

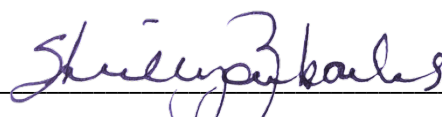
Operating Plan

Approvals

Annual Report



Education Body Chair



Superintendent

Sept 27, 2024

Date

September 27, 2024