



**Divisional Education Council
Annual Report for 2018-2019 School Year**

September 30, 2019



Capable Citizens through Indigenized Education

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Conseil scolaire de division de Beaufort-Delta Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



Des citoyens autonomes grâce à l'éducation autochtone

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Purpose of the Annual Report

The Beaufort Delta Divisional Education Council (BDDEC) Annual Report for the 2018-2019 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 Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

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

The current annual report is based on the Beaufort Delta Divisional Education Council's 2018-2019 Operating Plan that was approved by the Minister on October 18, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 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 Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

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

The Beaufort Delta Divisional Education Council (BDDEC) literacy and numeracy initiatives continue to improve teacher practice and focus on student achievement. As the report indicates, we continue to make improvements to our literacy and numeracy programming with ongoing staff development lead by our BDDEC coordinators.

The new focus on oral proficiency of Indigenous languages was a success in 2018-2019, largely due to a great partnership between Indigenous Language Instructors, Elders, ECE and BDDEC staff. In BDDEC oral proficiency data for Indigenous languages was collected throughout the region. Our hope is to measure baseline improvements in oral proficiency by 2019-2020 in Indigenous Languages.

Inclusive Schooling one area of improvement was the addition of 53 Support Assistants in the district in 2018-2019, thanks to funding made available in Jordan's Principle. Staff retention rate has improved in 2018-2019 as indicated in our staffing action section of the report.

Northern Distance learning statistics improve and show that the service is being utilized for those students in small schools who want dash one courses. 79% credit completion rate as of Semester One in 2018-2019.

The 8th Annual Northern Dene Games Summit were held March 6-9, 2019. This rich event, bringing students from each community within the BDDEC region to Inuvik for four days for competition, was a highlight.

ACTUA (InSTEM) in partnership with BDDEC delivered customized, community-based STEM education programs throughout 2018-2019 for our communities.

Accurate baseline data was collected for students in English Language Arts (ELA) Grades 1-9 using the newly implemented Fountas and Pinnell Reading Benchmark Assessment for all students across BDDEC. The new BDDEC operating plan for 2019-2020 has four major areas of focus with literacy being one. Numeracy, Social Responsibility and Indigenous Languages will be the focus based on priorities decided upon after the completion of the

2018-2019 operating plan.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

Au Conseil scolaire de division de Beaufort-Delta (CSDBD), les initiatives pour augmenter la littératie et la numératie continuent d'améliorer la pratique enseignante tout en mettant l'accent sur la réussite scolaire. Comme indiqué dans le rapport, nos coordonnateurs offrent du perfectionnement professionnel continu, ce qui bonifie invariablement nos programmes dans ce domaine.

Grâce à un formidable partenariat entre les moniteurs de langue autochtone, les aînés et les membres du personnel du MÉCF et du CSDBD, nous avons pu mettre l'accent sur la maîtrise orale des langues autochtones pendant l'année 2018-2019. Cette initiative s'est avérée une réussite, et les données sur la maîtrise orale des langues autochtones ont été recueillies dans toute la région. Nous espérons qu'il sera possible de mesurer les premiers progrès dans la communication orale en langues autochtones d'ici 2019-2020.

Au chapitre de l'intégration scolaire, nous avons embauché 53 aides-enseignants pour le district en 2018-2019 en application du principe de Jordan. Comme l'indique la section sur les mesures de dotation en personnel, nous avons retenu plus d'employés en 2018-2019 que les années précédentes.

Les statistiques du programme d'apprentissage à distance du Nord s'améliorent et révèlent que des élèves de petites écoles voulant suivre un cours de niveau tiret 1 recourent au service. En 2018-2019, le taux d'obtention des crédits s'élevait à 79 % au premier semestre.

Le 8^e Sommet nordique annuel des Jeux dénés s'est tenu du 6 au 9 mars 2019. Cet événement d'envergure, qui rassemble des élèves de toutes les collectivités dans la région du CSDBD à Inuvik pendant quatre jours de compétition, a été un moment phare.

Au cours de l'année 2018-2019, ACTUA (InSTEM), en collaboration avec le CSDBD, a assuré la réalisation de programmes communautaires et personnalisés de STIM (sciences,

technologies, ingénierie et mathématiques).

Nous avons, pour tous les élèves du CSDBD (de la 1^{re} à la 9^e année), colligé des données de références fiables sur les cours d'anglais à l'aide du système de Fountas et Pinnell, un système de gradation des textes ayant récemment été introduit. Pour 2019-2020, le plan de fonctionnement du CSDBD s'articule autour de quatre grands axes d'intervention, dont la littératie. La numératie, la responsabilité sociale et les langues autochtones seront les autres points de mire, selon les priorités qui seront dictées au terme du plan de fonctionnement 2018-2019.

Operating Environment

School Profiles and Student Enrolment

In the 2018-2019 school year, BDDEC consisted of nine schools. Two schools (Chief Paul Niditchie and Inualthuyak) offer Junior Kindergarten (JK) through Grade 9 programming. Inuvik's East Three Elementary school serves Grades JK-6 while East Three Secondary school serves Grades 7-12. The remaining five schools (Angik School, Chief Julius School, Helen Kalvak School, Mangilaluk School, and Moose Kerr School), offer Grades JK-12.

Various language programs are provided in each community. Inuvik offers French Immersion programming from Grades K-9. Gwich'in Language programming is offered in Fort McPherson, Tsiigehtchic, Akalvik and Inuvik. Inuvialuktun Language programming is offered in Inuvik, Tuktoyaktuk, Sachs Harbour and Paulatuk. Inuinnaqtun Language programming is offered in Ulukhaktok. Northern Distance Learning (NDL) provides access to high school '-1' courses in Ulukhaktok, Aklavik, Tuktoyaktuk and Fort McPherson. All schools offer on-the-land programming for all students.

Table 1 below provides an overview of the school profiles, while Table 2 provides information on student enrolment in each school for the previous school year.

Table 1: School Profiles 2018-2019

School	Community	Grades Offered	Enrolment (FTE) ¹	Teaching Staff (PY) ²
Chief Julius School	Fort McPherson	JK-12	143.25	13.5
Chief Paul Niditchie	Tsiigehtchic	JK-9	41.5	4
East Three Elementary	Inuvik	JK-6	424.5	29
East Three Secondary	Inuvik	7-12	267.5	18
Moose Kerr	Aklavik	JK-12	115	10
Inualthuyak	Sachs Harbour	JK-9	16	2.5
Mangilaluk	Tuktoyaktuk	JK-12	217.5	15
Helen Kalvak	Ulukhaktok	JK-12	117.5	9
Angik	Paulatuk	JK-12	50.75	5

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

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

Table 2: Enrolment (FTE) by school and by Grades as of September 30, 2018.

School	Grade													Total	
	JK	K	1	2	3	4	5	6	7	8	9	10	11		12
Angik	3.5	8	4	5	6	5	1	5	4	3	4	7	2.5	1.5	59.50
Chief Julius	9	10	9	14	7	11	9	9.5	1	13.5	8	21.5	6	14.75	141
Chief Paul Niditchie	1.5	4	7	2	3	1	6	4	1	4	4	2	1	1	40
East Three Elementary	21	69	56	60	66	62	47	44.5	N/A	N/A	N/A	N/A	N/A	N/A	451
East Three Secondary	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	47	39.5	43.5	82	34	21.5	275.80
Helen Kalvak	5	8	3	11	16	7	12	8	9	6	7	20.5	1	4	121
Inualthuyak	1	2	1	0	1	2	0	2	0	1	1	3	2	0	16
Mangilaluk	7	20	18	18	21	18	14	11	11	17	15	16.5	19	15	237.5
Moose Kerr	5	7	7	5	9	9	9	8	12	7	10	17.5	5	4.5	115
DEC Total	52.5	123	104	118	123	111	101	91	84	90	91.5	173	68	64.5	1,469

Student and Teacher Population

The Beaufort Delta Divisional Education Council consists of nine schools in eight communities. Approximately half of the student population is based in Inuvik. The regional staff are based out of Inuvik and travel to the seven community schools on a regular basis to support staff and students. Four communities have road access for the majority of the year, while the other four are primarily fly-in. Based on the 2016 population estimates from the NWT Bureau of Statistics, the total population for the Beaufort Delta Region is 6,684. The most prominent languages spoken in the Beaufort Delta Region include: English (99.3%); Inuvialuktun (10.2%); French (4.7%); Gwich'in (4.6%); Inuinnaqtun (3.3%); Inuktitut (0.8%) and other languages (4.6%). According to the NWT Bureau of Statistics, 2014, these percentages signify the percentage of the population 15 years old and older who are able to converse in the language. 89% of the student population in the BDDEC identify as Gwich'in or Inuvialuit. There were 144 Northwest Territories Teachers Association (NWTTA) teacher person years (PYs) and 62 Union of Northern Workers (UNW) and Senior Management PYs for the 2018-2019 school year in BDDEC. This includes 16 PYs UNW, TTA and excluded) at the BDDEC regional office.

Substitute teachers are becoming more and more difficult to find in all of our communities. It is rare that we have a qualified teacher available to substitute teach in any of our schools. Increasingly, we are hiring a younger staff, many of whom are in their first years of teaching. Approximately 30 new teachers participated in the 'New to The North' Mentoring program.

The average class size across the district varies by grade and community. However, it is rare to see a class with more than 20 students. All schools have an assigned Program Support Teacher(s) (PST)

who works collaboratively with the school administration and teachers to support students with diverse needs.

In Aklavik, Tuktoyaktuk and Fort McPherson, Junior Kindergarten and Kindergarten classes were separate with two teachers. In all other schools that offered JK/K, JK and Kindergarten (K) classes were combined, and in some cases included Grade 1.

An ongoing and strong partnership is fostered with the Inuvialuit Regional Corporation (IRC) and the Gwich'in Tribal Council (GTC) continued in 2018-2019. Stemming from the partnership with the IRC, there has been an increased focus on student achievement data. The BDDEC hosts Dossier, a data management system that stores all systemic student achievement data. This data is available to all teachers and helps inform instruction. Next year BDDEC will also be adding Instructional Coaches throughout the district.

Governance

Governance and Training

The BDDEC is governed by a board of elected members. Each District Education Authority (DEA) within the BDDEC elects one representative, normally their Chair, to sit on the District Education Council (DEC) board. The DEC elects a Chair (2-year term), Vice-Chair (every year) and Member at Large (every year). The Inuvialuit Regional Corporation and the Gwich'in Tribal Council appoint one member (each) to the BDDEC board and are voting members. DEAs meet monthly. The DEC meets three times per year, including two via videoconference and one face-to-face meeting in February. Training with DEA members occurred in October 2019 and February 2020 for new DEA members.

DEA's consist of 5 or 7 members as per the list below:

- Inuvik DEA- 7
- Fort McPherson- 7
- Tsiigehtchic- 5
- Aklavik- 7
- Tuktoyaktuk- 7
- Sachs Harbour- 5
- Ulukhaktok- 7
- Paulatuk- 7

Each DEA has individual regulations that guide decision-making.

An Executive Committee is elected annually and consists of five positions including: Chair, Vice-Chair, Member at Large, IRC Representative, and GTC Representative. The Superintendent runs the election for this committee. The first position to be determined is the Chair, followed by the Vice-Chair. Depending on which region the Vice-Chair represents- the Beaufort region or the Delta region- the Member at Large must come from the other region to ensure equal representation on the Executive Committee. The IRC and GTC BDDEC board members sit on the Executive Committee.

Beaufort Delta Divisional Education Council Meetings

Table 3: Quarterly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept 2018	Teleconference	Yes	
2	Nov 2018	Videoconference	Yes	
3	Feb 2019	Inuvik	Yes	
4	June 2019	Videoconference	Yes	

NOTE: The Executive met on a monthly basis or as needed throughout the school year.

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Math Support PRIME Math Training

Priorities in the 2018-2019 school year:

Professional Resources And Instruction for Mathematics Educators (PRIME) Math is a research-based Canadian professional learning initiative. It has as its aim improvement in elementary mathematics at all levels of education – classroom, school, and district. It is designed to provide teachers with a framework to structure the mathematics they are teaching and to understand the developmental phases that children pass through as they learn mathematics concepts and skills.

Grade 6 students from the BDDEC are underachieving on the Alberta Achievement test, as shown in the below graph. Increasing and supporting the professional learning of teachers through PRIME math's goal is to decrease the academic gap between the BDDEC students and the NWT average.

- All Grades 1 – 3 teachers will participate in the Patterns and Algebra section of PRIME Math.
- All Grade 4 – 6 teachers will participate in the Numbers and Operations section of PRIME Math.

Achieved results:

Math Support PRIME Math Training. The majority of teachers in Grades 1 – 6 received one PRIME Math training session. Exceptions included term teachers

hired after training was complete, teachers who left BDEC prior to their training time slot, and one teacher unable to attend session due to medical travel.

All teachers completed Innovative Configuration Maps measuring the level of their implementation of PRIME, and phased (completed levels) for all of their students.

1.2 English Language Arts

Priorities in the 2018-2019 school year:

1. Assessment that Guides Reading Instruction
Fountas and Pinnell Reading Benchmark Assessment training and support for utilization for teachers assessing students from the end of Kindergarten to the end of Grade 9.

2. Assessment that Guides Writing Instruction
District Wide Write Assessment used to inform and guide instruction in the Grades 1-12 classrooms.
(Writing process and Text Type Study)

3. Instruction Supported with Quality Instructional Resource Implementation
Comprehensive Balanced Literacy Resources purchased for all schools accompanied with extensive training for all Grades 1-6 teachers.

Achieved results:

- All Kindergarten to Grade 9 teachers received training on the use of Fountas and Pinnell Reading Benchmark Assessment.
- All teachers used the BDDEC created District Wide Write Assessment to guide to inform instruction in the Grades 1 – 12 classrooms.
- All Grades 1 – 6 teachers participated in coaching cycles on the implementation of balanced literacy components supported through the resource implementation with instructional decisions informed by the assessments.

1.3 Literacy in the Disciplines

Priorities in the 2018-2019 school year:

The Reading Apprenticeship Framework (Literacy in the Disciplines) is an initiative begun by Education Culture and Employment. It is a 3-year training for teachers anywhere from Grades 4-12 that will work to shift their pedagogical practice toward finding better ways to reach the adolescent literacy learner. The Reading Apprenticeship Framework provides a structure of four dimensions (Social, Personal, Cognitive, and Knowledge Building) to better support metacognitive conversations in the classroom that support reading in all content areas.

The training for this began in the 2016-2017 school year. BDDEC determined that having a representative from each school was a more equitable way of sharing the knowledge across the district. In the 2017-2018 school year, due to transiency and shifts in duties and responsibilities with some of our members the team shifted to having a cohort of English Language Arts Teachers representing middle and high school and the same for Math.

Achieved results:

- A team of seven people representing four of our nine schools in the BDDEC received the 3rd year of the 3-year training provided by ECE in 2018-2019. Met Oct. 1-5 (Achieved Result: 100%)
This team was composed of two English Language Arts (ELA) teachers teaching Grades 7-9 and two Math teachers teaching Grades 8-12. Supporting this team is the Literacy Consultant, Math Consultant, and a BDDEC principal.
- This team met four times over the course of the 2018-2019 school year in small groups. The basis of discussion was on the challenges and successes of implementation, as well as innovative ways to collaborate over distance. Since the training is not complete in its entirety, training other teachers at the district level was not feasible. All the training from ECE received thus far is on the delivery of the program and not in a 'train the trainer' model. Therefore building capacity that supports the whole framework in the district is not currently feasible.
- The team worked on creating buy-in with other teachers in the district by highlighting success within the district designed collaborative model.

100% - Google Doc tracking RA Strategies in use; high school teacher completing the online courses; NDL teachers training from Susan Catlin; PLC discussions on strategy use.

2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Numeracy Initiatives

Priorities in the 2018-2019 school year:

Reflex Math is an online program that helps students of all ability levels develop fluency (the ability to recall math facts from memory) with their basic facts in addition, subtraction, multiplication, and division. Reflex Math assesses students on the number of math facts they are fluent in. It then builds up their fluency through math games.

In 2017/18 75% of Grade 4 students, 66% of Grade 5 students, and 49% of Grade 6 students participated in Reflex Math. They were either assigned to addition and subtraction to 10, multiplication and division to 10, or multiplication and division to 12.

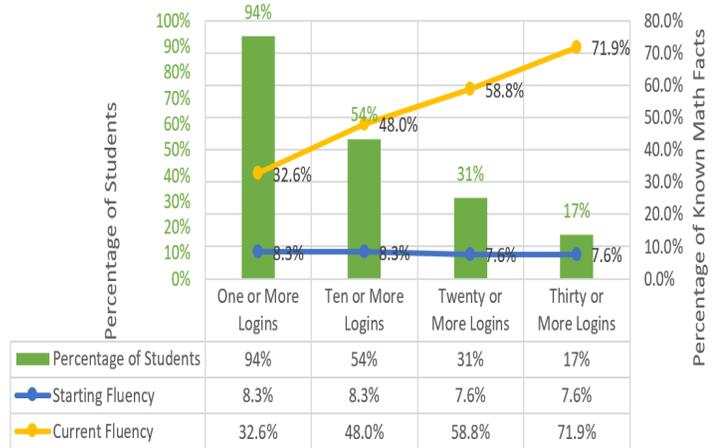
At the start of the program the participating Grade 4 students had a 7% fluency in their assigned category, the participating Grade 5 students had a 12% fluency, and the participating Grade 6 students had a 12% fluency. At the end of the program, the Grade 4 students had a 50% fluency, the Grade 5 students had a 55% fluency, and the Grade 6 students had a 48% fluency.

Achieved results:

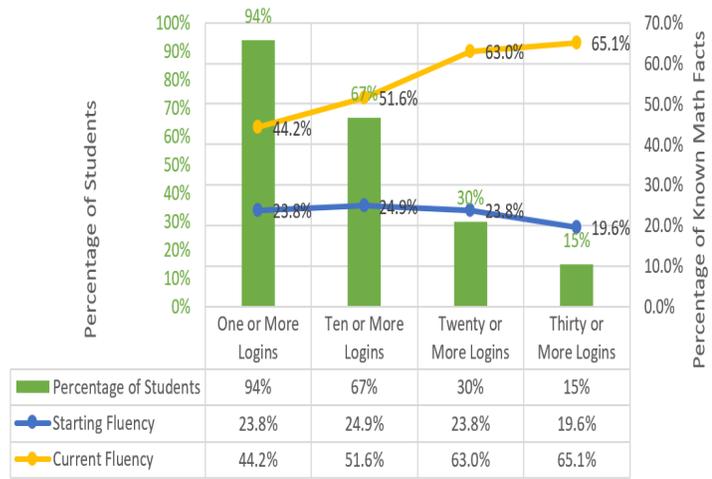
- Grade 4: 17% of students utilized Reflex Math 30 or more times
- Grade 5: 15% of students utilized Reflex Math 30 or more times
- Grade 6: 21% of students utilized Reflex Math 30 or more times
- The total number of students utilizing Reflex Math was below our target. Possible reasons for this are:
 - 1) Teachers found it difficult to load Reflex Math on computers due to bandwidth constraints.
 - 2) Teachers also found time a factor in utilizing Reflex Math.
- The usage this year, although below our projected usage, was an increase from last year. The numbers

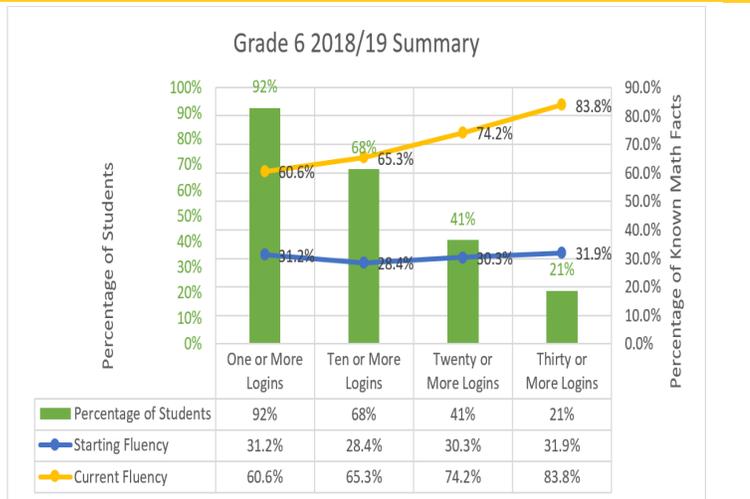
used, “75% of Grade 4 students, 66% of Grade 5 students, and 49% of Grade 6 students” only considered students that logged into Reflex once. Comparing those numbers to this year, we now have 94% of Grade 4 students, 94% of Grades 5 students, and 92% of Grade 6 students.

Grade 4 2018/19 Summary



Grade 5 2018/19 Summary



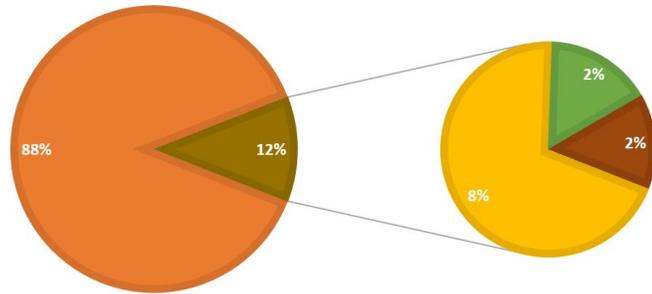


Results:

- See graphs below for fluency level of students based on their usage level.
- Reflex only reports on 80% - 94% fluency, and 95% - 100% fluency. Of the 472 students that have logged into Reflex enough to have their fluency completely assessed, 42 students have a fluency of 80 – 94% and 47 have a fluency of 95 – 100%. This translates into 19% of students that are using Reflex Math. As noted in the graph, 50% of students using Reflex math have a fluency above 50%, as opposed to 12% of students at the start of the school year.
- This target is lower than expected. Targets for the 2018-2019 school year were based on a pilot projection of Reflex Math. District wide usage did not correlate with projected targets, however, this knowledge will help BDDEC utilize the program and encourage teacher use in the future.

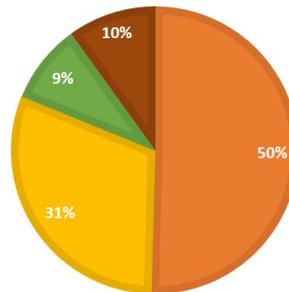
STARTING FLUENCY OF 472 BDDEC STUDENTS USING REFLEX MATH

0 - 49% 50 - 79% 80 - 94% 95 - 100%



CURRENT FLUENCY OF 472 BDDEC STUDENTS USING REFLEX MATH

0 - 49% 50 - 79% 80 - 94% 95 - 100%



2.2 English Language Arts

Priorities in the 2018-2019 school year:

Increase student achievement in writing in Grades 1-12. This is supported with a scaffold approach with the locally designed District Wide Write assessment in Grades 1-12. The assessment is designed to support students toward success in functional, informational, persuasive, and narrative writing.

Achieved results:

- As of June 2019 BDDEC increased the population of students approaching, meeting or exceeding grade level fiction text by 6.56%. On average, as a district we increased the population of students approaching, meeting or exceeding grade level nonfiction text by 7.11%.
- Using the District Wide Write data BDDEC had 51% of students in Grades 1-9 writing on grade level by June of 2019. We saw increases in each category of the District Wide Write rubric from Fall of 2019 to Spring of 2019. Increases included 15% in Content, 16% in Organization, 16% in Word Choice, 20% in Sentence Fluency, 14% in Voice and 18% in Conventions.

2.3 Northern Distance Learning

Priorities in the 2018-2019 school year:

East Three Secondary School in Inuvik hosts the Northern Distance Learning program for the NWT. Three person years (PY's) are dedicated to this program. Two classes will be delivered simultaneously due to expansion, from a total of eight classes per year to 16. Outside of Inuvik, but within the BDDEC, schools participating in NDL include Tuktoyaktuk, Ulukhaktok, Fort McPherson and Aklavik. Outside the BDDEC, schools who continue to participate in NDL include Deninu, Echo Dene, and Chief T'Selehye. During the 2018-2019 school year, NDL is expanding by 4 schools, including Chief Jimmy Bruneau, Chief Albert Wright, Thomas Simpson, and Ehtseo Ayha.

Achieved results:

- The student population for NDL was 73 which consisted of the following:
 - Grade 10 students 27
 - Grade 11 students 29
 - Grade 12 students 13

Surpassed Target of 60% by an average of 21.75% over two semesters.

- 82% pass rate or 136/166 possible credits earned
- Semester 1 was 83/102 credits 81%
- Semester 2 was 52/63 credits 82.5%

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the 2018-2019 school year:

Student well-being is tied to the strength of their identity. A robust language program can bring pride and clarity to an individual and the role they play in their identity.

The following communities offer the following language programs:

- Aklavik and Inuvik: Inuvialuktun and Gwich'in
- Fort McPherson and Tsiigehtchic- Gwich'in
- Tuktoyaktuk, Sachs Harbour, and Paulatuk-Inuvialuktun
- Ulukhaktok – Inuinnaqtun

Achieved results:

- The indigenous language instructors participated in the orientation of the Our Language: Indigenous Language Curriculum in-service in September.
- All principals participate in a best practices evaluation for the delivery of the Our Language Curriculum.
- A checklist for principals was developed to ensure best practices within delivery are being met.
- Principals observed and evaluated each indigenous language instructor twice per year.
- All grades in BDDEC schools participated in OLC programming that will be piloted in its second year 2018-2019.
- 40% of Indigenous Teachers will receive in-person classroom observation for 2018-2019 and continue with another 40% in the following year.
- 100% of Indigenous language instructors will take training opportunities offered by ECE.
- Training opportunities for implementation of assessment practices, OLC support, and resource development will be available to Indigenous language instructors.
- One class per school was assessed using the Oral Proficiency Assessment (OPA) for Indigenous

Languages. In four schools all classes were assessed.

3.2 Culture Based Education

Priorities in the 2018-2019 school year:

Culture based education (CBE) is foundational to learning in the Beaufort Delta region. The BDDEC will prioritize CBE and ensure students have a strong sense of identity and that learning is contextual and meaningful.

Achieved results:

- All students had an opportunity to learn on-the-land during 2018-2019.

See section 4.2 for Key Cultural Experiences in each school.



Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Indigenizing Teaching and Learning Practice

Priorities in the 2018-2019 school year:

RILE & Assistant Superintendent worked with instructors, PSTs, Principals, OTL Coordinators, Elders and community members to help indigenize teaching practices unique to each individual school and community.

Achieved results:

- Establish an Indigenizing Education Committee within BDDEC. Committees created at each school accomplished this goal in 2018-19. Many schools included the entire staff as part of their ILE committees. i.e. MKS & CPNS.
- Focus on integrating Indigenous Literature in Grades 8/9 classrooms.
- On Land Immersion Camp with Elders for Indigenous language Instructors. (Separate camps for Gwich'in/Inuvialuit).
- The BDDEC Schools plan implemented Indigenized teaching and learning practices (holistic, relational, spiral, experiential).
- The BDDEC Schools engaged in the various types of teaching and learning practices (holistic, relational, spiral, experiential).
- **Angik School** - had Elders come into the school to help students with traditional sewing. The Elders worked with Grades 1 – 9 in their ILE class and helped student to make traditional mitts or moccasins. They spoke with the students in Inuvialuktun and taught students the language as well as traditional skills.
- **East Three Elementary School** - hosted their Annual Grade 5 Moose Hunt with assistance from our OTL coordinator during the month of September for our Grade 5 students. Not all of these students are able to attend due to our large class sizes. Those who express interest in attending this hunt put their names into a draw from which 10 randomly selected names were chosen. Our 10 students accompanied by our OTL coordinator and support assistant along with an experienced hunter and a male and female chaperone on the moose hunt. During this three-day event, the group camps at our school cabin. Throughout their time on the land, the group travel

throughout the Delta by boat scouting for moose.

- **Helen Kalvak School's** - project was a partnership between Helen Kalvak School and the Ulukhaktok Community Corporation. The programs was designed to engage students in two knowledge systems, Inuit traditional knowledge and modern scientific knowledge through a blended approach seeing elders and teacher work together to plan and teach lessons in the traditional land setting and the institutional classroom setting. The program targeted students from Junior Kindergarten to Grade 12, typically bringing students from varying grades together in an effort to create a sense of community and peer mentoring within the school. Activities varied depending on time of year and curriculum (ex. Collection of medicinal and edible plants – September – Grades JK to 9 – science curriculum).
- **Mangilaluk School** - hosted a trip to Husky Lakes for all staff and students. This program was funded through the On-The-Land Collaborative Fund. All staff and students were welcomed to take part in this activity. Staff and students were bussed on the ITH to a landing where we met the skidoo's that brought us to the cabin. While at the cabin, there was a McPherson Tent, numerous ice fishing holes and traditionally inspired meals. This trip took place April 8-11, 2019.
- **Moose Kerr School** - Grade 9 students of Moose Kerr are scheduled every year to this event as it is a partnership. Students learned about climate change and ways they can slow this process. Students learned by protecting the lands and oceans, they are setting an example in helping lessen the effects of climate change. The Ivavik park is a refuge and migration route for animals native to the lands. As students learned about this protected habitat they became more resilient to climate change once the lands are cared for, therefore students become stewards of the land.
- **Inualthuyak School** - Common language and words posted around the school to remind students and staff of the traditional words to encourage knowledge and frequency of use. Students began to learn basic sentences and words.

4.2 Key Cultural Experiences

Priorities in the 2018-2019 school year:

All schools within the BDDEC integrated key cultural experiences both within the IL classroom and out on the land. Every teacher was required to incorporate cultural experiences and teachings into their classroom practices (OLC, Dene Kede, Inuuqatigiit).

Many classroom based instructors developed ideas with the new ILE Handbook and sessions put on by RILE, Assistant Superintendent and ECE.

Many others worked directly with IL instructors and school committees and Elders to offer authentic cultural experiences on a regular basis to students.

Achieved results:

Through our support of inquiry-based learning teachers are encouraged to make learning authentic for students by inviting Elders into their classrooms, taking learning beyond the school into their communities and engaging in relevant academic activities that are culturally relevant to student learning context.

The Regional Indigenous Language Educator Consultant (RILE) helped form and support partnerships that bridge the level of communication between the communities and the schools.

- The Indigenous Languages Instructors were integral partners in planning and implementing local languages during key cultural experiences.

Angik School

- JK-K students had a key cultural activity once a week.
- Grades 1 to 9 students had an activity once bi-weekly.
- Grades 10 to 12 students had an activity once a month.

Chief Julius School

- Moose hunting trip up the Peel River once in the Fall 2018 for students in Grades 7-12.
- Frequent day trips to school camp for all grades for cultural activities weekly.
- Day trips to 8 miles monthly all grades.
- Day trip to Lost Patrol Monument
- Multiple fishing day trips – setting nets and harvesting all grades.
- Multiple overnight trips to Rock River Grades 7 and up.

Chief Paul Niditchie School

- In CPNS, key cultural activities took place at least twice each Quarter (8x/year) in JK-G3 classrooms, at least once a month in G4-G6 classrooms, and at least twice a month in G7-G9 classrooms.
- The types of relevant and authentic key cultural activities:
 - JK-G9 - harvesting camps like fishing, trapping, plants & medicinal plants, observance of Dene laws, celebrating culture with the community
 - G4-G9 - traditional sports & Dene games, traditional skills like meat preparation & preservation, medicine preparation, sewing
 - G7-9 - camp preparation, canoe trip, hunting trip, service learning

East Three Elementary School

Key Cultural On the Land trips:

- Grade 5 Moose Hunt – Sept 2018.
- JK to Grade 6 Boot Lake Day Trips
- Grade 6 Ya-Ya Lake Fishing Trip – Fall 2018.
- Grade 6 Pingo Pride Trip
- Nature Walks with Elders – Ongoing throughout school year – All grades.
- Snaring with OTL Coordinator – Grades 5 and up – ongoing.
- Storytelling around a fire in canvas tents at Aurora College
- Book and Bannock afternoons Inuvialuktun and Gwich'in Language Classes (JK to Grade 6):
- Seasonal themed listening and speaking language learning (3 times a week)
- Preparation and cooking of traditional foods, ie, bannock making, preparing, drying and cooking of moose meat, goose and muskrat roasting (at least once a month)
- Cultural Activities
 - Learning to bead and embroider sewing projects: tapestries, stolls, jewelry, brooches, mitts (at least three times a month)

Playing traditional games: Ayaqhaaq (String Games), Iviqsuraaq (Stick and Bone), Imigluktaa (Button and String), Kipuktaun (Eskimo Yo-Yo), Kiputaq (Ring Toss),

Napaatchak (at least once a week)

East Three Secondary School

- Moose Hunt – 10 students – Fall 2018.
- Wood for Elders – 8 students (Ongoing)
- Field Trip to Reindeer Crossing – 14 students (Sept 2018)
- Wilderness First Air Trip – 10 students (May 2019)
- Sitigi Lake Trip – 4 students (April 2019)
- Grades 7 Muskrat Trapping – 40 students (Feb 2019)
- Grades 8 Muskrat Trapping – 22 students (Feb 2019)
- Girls Wellness Camp – 9 students (Nov 2018)
- Northern Dene Games Summit – 275 students (as well as regional participation from community schools) – (March 2019).
- Goose Hunt – 6 students (April 2019)
- Ivvavik National Park Trip – 9 students (June 2019)
- Gwich'in Campground Gr 7 – 20 students (June 2019)
- Gwich'in Campground Gr 8 – 24 students (June 2019)
- Gwich'in Campground Gr 9 – 35 students (June 2019)

Helen Kalvak School

- Junior Kindergarten to Grade 9 took part in one cultural activity every two weeks.
- The majority of high school students took part in bi-weekly cultural activities.
- Northern Distance Learning students took part in monthly cultural activities. The exception are those students enrolled in high school and chosen as part of the Elder mentorship program. These students took part in weekly cultural activities with their mentor and community elders.

The community is involved in all cultural activities that took place at the school. We maintain strong partnerships with the Hamlet, Ulukhaktok Hunter & Trappers Committee, Elders Committee, Energy and Natural Resource and Ulukhaktok Community Corp.

Inualthuyak School

Spring trip on the land in conjunction with Parks Canada included cultural activities, traditional harvesting, food preparation, and land knowledge. – all grades.

Mangilaluk School

- Cranberry Picking – JK – 8 – 168 students, 4 Elders
- Arctic Sports- JK – 12 Physical Education Classes - 227 students – 3 Elders
- Jigging – JK – 12 PE Classes – 227 students – 4 Elders
- Learning Fair – 168 students – 20 Elders
- Skills Competition - 20 students – 5 Elders
- Caribou Harvest – 227 students – 4 Elders
- Mangilaluk Day – 227 students – 5 Elders
- Drum Dancing – 168 students – 2 Elders
- Square Dancing – 227 students – 4 Elders
- Archery – 227 students – 1 Elder
- Mipku Making – 168 students – 1 Elder
- Cultural Foods Class – 20 students – 1 Elder
- Cultural Art Class – 22 students – 1 Elder
- Cultural Sewing – 60 students – 5 Elders
- Story Telling – 227 students – 10 Elders
- All students (Junior Kindergarten – Grades 12) participated in key cultural activities bi-weekly throughout the school year.

Moose Kerr School

- Berry Picking – Sept 2018 – all grades.
- Moose Hunts – Fall 2018 – Grades 7-9.
- Rabbit Snaring – weekly – all grades.
- Muskrat Camp – March 2019 – all grades.
- Bannock Making – all year – all grades.
- Inuvialuit Drum Making.
- Sewing Projects – weekly – all grades
- Story Telling – weekly – all grades.
- Traditional Games – weekly – all grades.
- IL classes daily lessons with OLC.

4.3 Whole School Approach to Language

Priorities in the 2018-2019 school year:

Students will identify with their culture through integration of their languages throughout the school and programs. This will be a holistic approach where all teachers and schools will participate in the positive use of their language.

Achieved results:

- The BDDEC schools employed a whole school approach to Indigenous language using simple greetings 2018-2019.
- The BDDEC schools created a school wide IL word wall of common greetings for both school/public reference. These are displayed in schools and at BDDEC office.
- Indigenous Language Instructors tried to remain in the Language as much as possible with the IL class instruction/delivery.
- The BDDEC schools celebrated IL whole school approach achievements in the month of March (Indigenous Language Month) 2019. Next year will celebrate language year at BDDEC August 2019 in-service.
- ILI engaged & collaborated with various language instructors.
- BDDEC in-serviced all staff on how to integrate Our Languages curriculum within their class and their school. In-serviced by RILE, ECE staff and Assistant Superintendent.

4.4 Indigenous Language Instruction

Priorities in the 2018-2019 school year:

Eight BDDEC schools offered core programming in the local Indigenous Languages (IL) of Gwich'in and Inuvialuit. HKS in Ulukhaktok offered Inuinnaqtun.

All staff and students are required to learn basic greetings in the language of their communities. Signage around the school environment and language is incorporated into school daily announcements and assemblies. Cultural relevant resources, texts are used frequently in the classroom for instruction and guided reading experiences.

Achieved results:

- Within the three-year rollout of the Our Languages Curriculum, BDDEC will be 100% compliant with expectations set by ECE.

Angik School

In the 2018-2019 school year core Inuvialuktun offered to JK-3 for 45 minutes per day, Grades 4-6 for 60 minutes per day and Grades 7-9 for 45 minutes per day.

Chief Julius School

In the 2018-2019 school year core Gwich'in offered to JK-9 for 30 minutes per day.

Chief Paul Niditchie School

In the 2018-2019 school year core Gwich'in was offered to JK-9 for 45 minutes per day.

East Three Elementary School

In the 2018-2019 school year core Gwich'in and Inuvialuktun offered across JK-6. Core IL instruction delivered for 30 minutes per day for 3 days out of a 6 day cycle, with a total of 90 minutes every 6 days of instruction.

East Three Secondary School

In the 2018-2019 school year core Gwich'in and Inuvialuktun offered to Grades 7-9 for 40 minutes every 3 day rotation. Optional IL courses available for Grades 10-11 for 80 minutes a day for a term.

Helen Kalvak School

In the 2018-2019 school year core Inuinnaqtun offered to K-9 for 45 minutes a day.

Inualthuyak School

In the 2018-2019 school year core Inuvialuktun will be offered to Grades JK-9 for 45 minutes a day.

Mangilaluk School

In the 2018-2019 school year core Inuvialuktun offered. JK will receive instruction for 30 minutes for five classes in a 10-day cycle, and Sr. K will receive 30 minutes on opposite days. Grades 1-8 will receive instruction 30 minutes a day and Grade 9 will receive instruction 42 minutes a day.

Moose Kerr School

In the 2018-2019 school year, core Gwich'in and Inuvialuktun for JK-9. JK-5 will receive 30 minutes a day and Grades 6-9 will receive instruction 45 minutes a day.

4.5 TLC / Our Languages Resource Development

Priorities in the 2018-2019 school year:

Promote and support resource development and promotion of the local Indigenous languages which is critical to effective instruction and potential revitalization.

Achieved results:

- Each school offered the OLC will be supported by school site visits at least two times per year.
- Assisted with creating photo books
- Provided Translation/Terminology Workshops with Elders and Indigenous Language Instructors (ILI) at least three times.
- Regional Indigenous Language Educator Coordinator and Assistant Superintendent met with staff at the Teaching and Learning Centre to ensure that materials and resources were consistent with curricular expectations and outcomes.

4.6 Community Support

<p>Priorities in the 2018-2019 school year:</p>	<p>The BDDEC Teachers are incorporating Elders and community members to enhance the teaching and learning in their classrooms, these persons are compensated through honoraria and/or gifts. Schools are also utilizing local resource agencies/people in their larger on-the-land Cultural activities.</p>
<p>Achieved results:</p>	<p>School-level performance targets/results:</p> <p>Angik School</p> <ul style="list-style-type: none">• Two on the land activities with local resource people/Elders. <p>Chief Julius School</p> <ul style="list-style-type: none">• Moose hunting trip held up Peel River. 3 Elders and 1 resource person attend.• Various day trips to school camp, up river, and other destinations that include up to 3 resource people and 2 Elders per trip.• Jigging on the Peel River that will include 1 Elder.• Overnight trip to Rock River that included 2 Elders, and 4 resource people.• Grades 5/6 overnight trip to school camp that included up to 2 Elders.• Overnight boat trip up the Peel River that included 2 Elders, and 1 resource person. <p>Chief Paul Niditchie School</p> <p>Elders and cultural resource people were hired for the following projects:</p> <ul style="list-style-type: none">• Net-setting from shore and under ice – 1 Elder, 2 resource people• Fish cutting and preparation – 1 Elder, 1 resource person• Cultural sewing – 2 resource people• Medicine preparation – 1 Elder, 1 resource person• Winter hunt – 1 Elder, 6 resource people• Meat preparation & preservation – 1 Elder, 2 resource people• Winter and spring trapping – 1 Elder, 5 resource people• Canoe trip – 1 Elder, 6 resource people <p>Equipment rented and/or purchased for the following projects:</p> <ul style="list-style-type: none">• Net-setting from shore and under ice – boat, net

- Winter hunt – skidoos, boggons, chainsaws
- Meat preparation & preservation – chainsaws
- Winter and spring trapping – skidoos, toboggans, chainsaws
- Canoe trip – boats, chainsaws

Partnerships with the following agencies to run our cultural and on-the-land programs: ENR, the Tsiigehtchic Charter Community, RCMP, RRC, DGO, Health & Wellness, Gwich'in Language Centre

East Three Elementary School

- Dancing for 32 afternoons at East Three Elementary School. Four instructors taught the stories of the dances and songs, dance movements, opportunities for students to learn the presented dances. As well, the students learn the parts of the drum in Gwich'in & Inuvialuktun.
- Brighter Futures funded Arctic Sports classes for 30 afternoons at East Three Elementary School. Two instructors did a variety of Arctic sports with classes from JK to Grades 6.
- Four of our OTL projects required the purchase and/or rental of equipment and supplies
- Three IL workshops hosted at East Three Elementary School hosted by the Assistant Superintendent and the RILE.

East Three Secondary School

- There were a dozen projects that required experts (eg. Bear monitor, guide) throughout the year.
- Staff undertook language and culture professional development, either onsite or on the land, during our five professional development days.

Helen Kalvak School

- 4 Musk-Ox Harvests, 20 Fox Trapping sessions, 6 Fishing Trips, 5 Western Drum Dance Sessions, 5 Central Drum Dance Sessions, 2 Igloo Building, 4 how to light a Kullik, 2 Kamatik Building, 5 traditional Tool Making, 5 Kakiavak Making, 5 Ulu making, 10 Print making, 5 carving.
- Helen Kalvak School partners with local organizations to help organize language classes, traditional sewing, on the land opportunities and much more for its staff and their families to take part in outside of regular work hours throughout the year.

Inualthuyak School

- A welcome feast held for the community. Resource people invited in to help form partnerships.
- Ongoing training provided by RILE for staff and new Support Assistant. SA trained to teach IL.

Mangilaluk School

- Monthly for each class. Sewing, Cooking, Story Telling, On-The-Land Activities, Dancing/Drumming, Story Telling. (Monthly)
- Berry Picking – Transportation, Cook Out Materials
- Cultural Day – 1 Blanket Exercise – 1 August 2018.

Moose Kerr School

- Willow Creek Hike, Moose Hunt, Take A Kid Trapping, Spring Muskrat Camp, Rabbit Snaring & Ptarmigan Hunt. Drum making. (Ongoing).

4.7 Teacher Culture Orientation Days

Priorities in the 2018-2019 school year:

During the BDDEC beginning of the year 3-day in-service, one day will be dedicated to grounding all staff in the importance of local Indigenous culture. A variety of presentations, exercises and collaborate work will provide all staff with knowledge about the integral connection between our service and the Indigenous ways of knowing, being and learning.

Achieved results:

- 1 regional cultural Orientation Day was held during the BDDEC for teacher cultural orientation August 29.
- 1 school based cultural Orientation Day within the BDDEC schools for teacher cultural orientation ½ days on April 23, 2019 & June 5, 2019.
- School based cultural orientation day was hosted as best selected by individual schools around community cultural activity. Indigenizing Education, Implementation/support of OLC, Indigenous Health & Wellness, Indigenous Leadership, Crossing the Line –Being Proactive, Positivity & Healing, Reconciliation.
- August in-service covered the following topics – Reconciliation: Strengthening School Community Relationships, (Regional History / Story Telling, Local Art/Crafts, Traditional Food Cooking.

4.8 Elders in Schools

<p>Priorities in the 2018-2019 school year:</p>	<p>BDDEC schools supported the ILI in the integration of the Our Languages Curriculum and continue to support inquiry learning practices. This entailed bringing in experts (Elders) to enhance student learning experiences.</p> <p>Some of the initiatives will required resources and cultural resource people to be compensated. As Elders were part of our community structure, there is strong overlap between community support and Elders in School.</p> <p>Please refer to section 4.6 for additional details to support the school-level performance targets listed below.</p>
<p>Achieved results:</p>	<p>Two Elders Workshops were designed by the RILE & Assistant Superintendent that:</p> <ul style="list-style-type: none"> • Worked with all Elders to help understand the roles and protocols they will play within the school and the expectations. A brochure was created by the RILE. • Worked with IL instructors and classroom teachers to understand how to collaborate with Elders. • Elders participated in all OPA assessments of the Our Languages program. • Elders were trained in OPA assessments by RILE and Assistant Superintendent with support from ECE.

4.9 NWT Residential Schools Awareness Training

<p>Priorities in the 2018-2019 school year:</p>	<p>Continued regional cultural orientation initiative on Residential School awareness as part of the BDDEC In-service cultural day.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • 100% of all staff (NWTTA, Support Assistants) participated in the Cultural In-Service Day.



Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

5.1 French Immersion

Priorities in the 2018-2019 school year:

Achieved results:

BDDEC students provided an opportunity to receive French Immersion (FI) instruction at the East Three Schools in Inuvik.

- Increased student results with the DELPH test.
- East Three Elementary School, Inuvik, NT offered French Immersion (FI) classes from JK through to Grade 6 level.
- The FI grade groupings were as follows:
- JK / K (17 students)
- Grade 1 (13 students)
- Grades 2 / 3 (14 / 5 students)
- Grades 4, 5 & 6 (6 / 4 / 8 students)
- All of our FI classes had 300 minutes of French language instruction per day.
- East Three Secondary School: French Immersion for 17 Grades 7-9 students.
- French Immersion in Socials Studies, Science, French Language Arts, and Health for 240 minutes per day.
- Core French available to students in Grades 10 – 12.

Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which compliance was achieved with the Ministerial Directive on Inclusive Schooling.



6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

Continued with implementation of working documents such as SSPs/IEPs. Reviewed to ensure they are not just a long list of good teaching practices, but are reflective of the specific needs of students.

- All schools were compliant with the Inclusive Schooling Directive.
- Program Support Teachers (PSTs) who are new to the North received training on the use of Tienet with the Regional Inclusive Schooling Coordinator (RISC) / Department of Education, Culture, and Employment (ECE) onsite support in early September 2018.
- All SSPs and 85 % of IEPs were finalized by October 31, 2018.
- PSTs reviewed and finalized the SSPs and IEPs with the principal, relevant teacher, and or parent at each reporting session. Four times per school year. (Quarters)
- Each quarter the RISC reviewed the SSPs/IEPs and collaborated with PSTs on content: SMART goals identified in IEPs, and relevant short term objectives/strategies for SSPs.
- All principals reviewed all transition plans with the School Based Support Team (SBST) for:
 - Student exit or entry into school
 - Grades to grade
 - School to school
 - Community to community transfers
 - School completion and/or post- secondary
 - Transition plans written in SSPs and or IEPs by the PST.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

Achieved results:

Focus on theory-to-practice support for classroom teachers, in instructional strategies. Training for teachers in the area of differentiated instruction and modification of program delivery provided for all school staffs.

- Training opportunities for teachers in the area of differentiated instruction and modification of program delivery provided for all school staffs.

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

The implementation of flexible instructional strategies will be enhanced. New teachers will be able to utilize the SBST supports in a more effective manner to be responsive to students with and without persistent learning difficulties.

- Weekly SBST meetings occurred in schools with core members, principal, PST, counselor, relevant teacher(s) and occasional members such as parents on an as-needed basis.
- A documentation process was in place in all schools for all SBST meetings.
- Principals organized the SBST the first week of September 2018 with the directive provided by the BDDEC management and the RISC.



6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

Collaboration improved between home and school so that relevant changes, current performances and action plans were effectively implemented.

- Schools presented information on the number of review meetings for SSPs, IEPs, timing, and type of planned consultations.
- Each IEP and SSP reviewed with parents twice a year during three-way conferences in November and March.

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

All PSTs in 2018-2019 in the BDDEC were advised to spend not less than 60 % of their time engaged in activities directly supporting classroom teachers and strengthening instruction. The PST priorities were set at the beginning of the school year based on student need and reinforced by the administration.

- All PSTs in 2018-2019 in the BDDEC used no less than 25% of their time directly with students, 15% of their time on organizational and planning and 60% of their time directly supporting teachers and strengthening instruction. PST schedules will reflect this planning.
- At least 95% of teachers in each school meet with the PST at least once per month.
- PSTs schedules were collected and evaluated by the principal in consultation with the RISC in early September to reflect the priority time-use from the Ministerial Directive.

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Self-regulation Initiatives

Priorities in the 2018-2019 school year:

Self-Regulation Initiatives promoted within our district to ensure students are prepared to learn. Self-regulation is the ability to manage stress, control and expend energy in more calming positive ways. The five domains are: biological, cognitive, social, pro-social and emotional which addresses student needs.

Mindfulness courses under mindfulschools.org offers courses for NWT educators supported financially and coordinated by ECE (Education, Culture and Employment). These courses complement self-regulation philosophy and enhance its implementation in our schools.

Achieved results:

- The RISC registered 12 educators from BDDEC for on-line mindfulness courses.
- RISC registered two participants for courses offered through Foothills Academy and onsite at the Mehrit Center, Trent University in Ontario. The program offered was a summer symposium with Stewart Shanker.
- Course descriptions, dates and more details will be available through: <http://moodle.bdec.learnnet.nt.ca> updated regularly by the RISC. The RISC registered each interested educator and provided ECE contact information. All educators received this information via the principal and PST forwarded from the RISC and ECE.
- Self Regulation Symposium Conference attended by Dr. Jane Khambea.
- Mind Up Curriculum implemented in schools across the district.
- Zones of Regulation used in all schools.
- Mindfulness courses completed online by four PSTs in the district.

7.2 Educational Psychological Services

Priorities in the 2018-2019 school year:

2018-2019: To provide all the BDDEC schools contracted services for psychological assessments, consultations and pertinent teacher/PST training, in-servicing from a NWT-certified educational psychologist. The goal ensured all student that need to be evaluated by an educational psychologist will have the opportunity to do so annually.

This service addressed student needs to measure their cognitive ability, behavioral considerations, accommodations, appropriate programming and resources that are pertinent to student success.

Training and consulting involved parent information sessions on mindfulness, self-regulation, mental health concerns, ADHD, learning disabilities, bullying, internet use and safety for children and teens, and much more.

Teacher and staff sessions included using data to inform classroom instruction, using support assistants effectively and understanding how stress and trauma impact the classroom.

Achieved results:

- All BDDEC schools had the opportunity to access psychological services once per school year 2018-2019. The largest school in Inuvik required two school visits per year due to its size and number of referrals.

7.3 Mental Health Supports

Priorities in the 2018-2019 school year:

Mental health supports will be used to promote and provide students with information and experiences relating to "Cyber Safety, Sexual Health, Drug Awareness, Stress, Addictions, Physical Fitness, Grief, Suicide, Nutrition, Diabetes, trauma, violence, mental health first aid, bullying, and so on."

Schools were encouraged to address many issues through health and wellness campaigns and or activities in collaboration with other agencies: IRC-Inuvialuit Regional Corporation, Health and Social Services, Community Health Workers, School and Family Support Workers, Canadian National Institute for the Blind (CNIB), ECE Mental Health and Wellness.

The NWT Talking About Mental Illness (TAMI) coalition focused on delivering the four main goals were and continue to be:

1. Reduce stigma about mental illness
2. Increase knowledge of mental health issues, signs and symptoms
3. Encourage students to initiate change
4. Increase awareness of resources

Achieved results:

- Initiatives such as TAMI and Northern Counselling Therapeutic Services (NCTS) continued with its implementation in the designated BDDEC schools for 2018-2019 school year supported by ECE.
- Northern Counselling Therapeutic Services (NCTS) offered to 3 schools in the BDDEC: Moose Kerr, Chief Paul Niditchie and Angik Schools in 2018-2019. There were three visits per school year for one week.
- Promoting and supporting "TAMI" (Talking about Mental Illness) through ECE on-site support with guest speakers for staff and student participation as part of the Grades 7- 9 Health Curriculum. Updating teacher training by 20 % with a minimum of 7-9 teachers implementing TAMI through the health curriculum in 2018-2019 school year.
- PSTs /guidance counselors participated with teachers and students in the training and support implementation of TAMI in the curriculum.
- 60% of staff from each school trained and implemented TAMI.

7.5 Safe and Caring Schools

Priorities in the 2018-2019 school year:

BDDEC has a “Safe School Plan” for each school that was reviewed and monitored by the Superintendent. The safe plan consists of a planned emergency evacuation (fire) drills; number of planned lock down procedure drills; number of school-based safe and caring school committee meetings; healthy relationship programs such as WITS; Fourth R for each grade; and the protocols for safe on the land travel.

BDDEC updated its Safe and Caring school policy in 2019 to reflect new guidelines and regulations. i.e. Territorial Code of Conduct / reporting requirements.

Achieved results:

- “Safe School Plans” submitted in October 2018 to the Superintendent for monitoring. Reviewed and implemented by all principals in the BDDEC region throughout the year.



Human Resources Management

School Staff Recruitment and Retention

Beaufort Delta DEC is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-2019 school year.

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

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office	11.3		5.5	1						17.8
	<i>Angik</i>		5		0.8	0.6					6.4
	<i>Chief Julius</i>		13.5		1	1.85					16.35
	<i>Chief Paul Nidtchie</i>		4		0.8	0.5					5.3
	<i>East 3 Elem</i>		29		1.0	2.5	1				33.5
	<i>East 3 Sec</i>		18		1	2.5	1				22.5
	<i>Helen Kalvak</i>		9		1	0.75					10.75
	<i>Inualthuyak</i>		1.5		0	0.4					1.9
	<i>Mangilaluk</i>		15		1	1.62	1				18.62
	<i>Moose Kerr</i>		10		1	1.5					12.5
	TOTAL		11.3	105	5.5	8.6	12.22	3			145.62

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
	11.3		3	1						15.3
Angik		5	0	1	0.5	0	0	0		6.5
Chief Julius		13.5	0	1	1.88	0	0	0	0	16.38
Chief Paul Nidchie		4.5	0	0.8	0.47	0	0	0	0	5.77
East 3 Elem		31.5	0	1	2.5	1	0	0	0	36
East 3 Sec		22	0.5	1	1.5	1	0	0	0	26
Helen Kalvak		8.5	0.5	0.75	0.75	0	0	0	0	10.5
Inualthuyak		1.5	0	0	0.27	0	0	0	0	1.77
Mangilaluk		16.5	0	1	1.62	1	0	0	0	20.12
Moose Kerr		10	0	1	1.51	0	0	0	0	12.51
TOTAL	11.3	113	4	8.55	11	3	0	0	0	150.85

Actual

Note: *Teachers included NWTTA members who are classroom teachers, principals, assistant principals, etc.

Table 7: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counselors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	2	2									2	2	1	1					1	1
Angik			1	1	1.6	5.6					2.6	6.6			1	1			1	1
Chief Julius			1.5	1.5	4	11.2					5.5	12.7			1	1			1	1
Chief Paul Nidtchie			1	0.5	0.8	3.45	0	0			1.8	3.95			1	0.75			1	0.75
East 3 Elem			3	3	7.2	14.6	1	1			11.2	18.6			2.5	2.5			2.5	2.5
East 3 Sec			2	2	3.2	8	1	1			6.2	11			2.5	3			2.5	3
Helen Kalvak			1	1	1.6	11.2	0	0			2.6	12.2			1	1			1	1
Inualthuyak			0.5	0.5	0.8	1.6	0	0			1.3	2.1			0.5	0.5			0.5	0.5
Mangilaluk			2	2	3.2	4.8	1	1			6.2	7.8			2	1.5			2	1.5
Moose Kerr			1	1	2.4	7.2	0	0			3.4	8.2			2	2			2	2
TOTAL	2	2	13	12.5	24.8	67.65	3	3			42.8	85.15	1	1	13.5	13.25			14.5	14.25

Note: B[‡] - budgeted; A^{**} - actual.

Inclusive Schooling:

All Program Support positions in the district were filled. BDDEC over staffed beyond the allocated budgeted funding coming from ECE. Thus BDDEC is in compliance with the Ministerial Directive on Inclusive Schooling.

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

ILE Instructors:

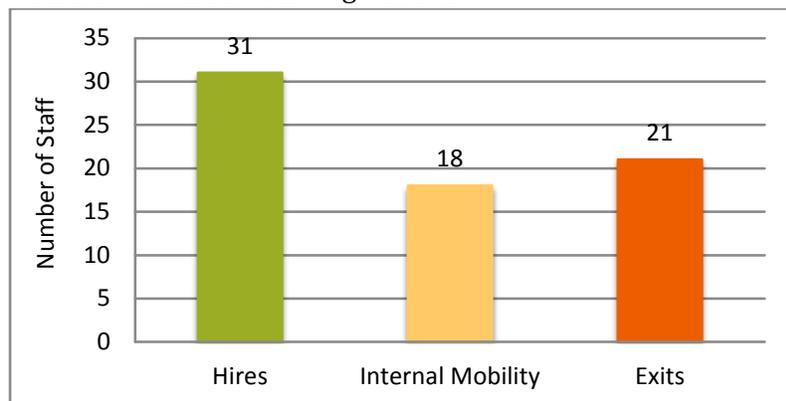
BDDEC funded one full time 1.0 PY to Angik School despite being funded only 0.75. CJS is funded 1.5, however currently, has 1.0 PY instructor assigned. CPNS we fund 1.0 PY despite only receiving 0.75 for CPNS. East Three Elementary had three IL instructors and will be adding an additional IL instructor in 2019-20 to overstaff and ensure compliance. Moose Kerr School the community needs both Gwich'in and Inuvialuktun taught but only provides 1.35 PY funding so BDDEC provide full 2.0 PY funding. More IL instructors will be hired in 2019-20 to move BDDEC towards full compliance in Indigenous Languages.

[Report on the state of staffing during the 2018-2019 school year (e.g. vacancies, new positions, mentorship activities). Provide details on what was done in 2018-2019 to move towards 2019-2020 compliance to the Ministerial Directive on Inclusive Schooling. Describe strategies that were used to ensure adherence to Inclusive Schooling and Indigenous Language Staff PY allocation.]

Staffing Actions

Figure below illustrates staffing actions for all education staff in for the 2018-2019 school year. Hires include all staffing actions that result in education staff entering the BDDEC. Internal mobility includes all transfers that occur between DEAs within BDDEC. Exits include all staffing actions that result in education staff leaving the BDDEC

Table 8 : Education Staffing Actions.



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

As of August 13, 2018 we had 13 positions that still needed to be filled. We were fortunate in that we were able to have all of those positions filled or had people signed to contract moving to the Beaufort Delta. During the year this was exacerbated by having staff leave for family reasons, medical issues, for difficulty in dealing with the North and in two cases labour relations issues.

One key problem that is re-occurring in some of our communities is a lack or limit of housing available for teaching staff. In Ulukhaktok, this was to the point at the beginning of the school year we had one teacher couch surfing, and the Principal sleeping in the school for the first month of the school year. In two other communities where new teachers had been sharing housing, this created minor crisis when personality conflicts and space required the need to find other housing alternatives. It is to the point that in 4 of the 8 communities, staffing priority often is based on the ability to share housing based on age, sex, and familiarity. This is an issue that the local and regional housing authorities have been working collaboratively with us to find interim solutions. However, the ability to attract and hold the best qualified candidates is clearly hindered by this.

This year we did a recruiting drive in the Atlantic Canada to attempt to bring in a greater supply of candidates. Due hiring freezes in some Southern parts of Canada, this has given us hope to expand this recruiting process to other regions. This had some success, but creating a greater expediency in the hiring process is needed in the coming school year.

At the close of this year we have had three people who had agree to a contract, pull out due to family reasons or finding a more suitable option to them closer to family. This is likely unavoidable, but with better recruiting and more expedited hiring process, it could be minimized.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) is required to undergo performance reviews on a regular basis. In 2018-2019 school year 78 education staff participated in performance reviews. Table 9 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 5: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
78 education staff	83	78	94%

Evaluations are important in developing individual staff growth plans. In 2018-2019 school year, 2 Assistant Superintendents, 6 principals (including assistant principals) and approximately 70 teachers (including Program Support Teachers) were in their evaluation year and were evaluated.

Financial Management

Indigenous Languages and Education

Table 6: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	203,186	0	111,222	0	50,000	364,408
	Angik	n/a	150,857	7,490	0	4,029	162,376
	Chief Julius	n/a	142,416	11,887	0	7,982	162,285
	Chief Paul Niditchie	n/a	143,394	7,043	0	3,764	154,201
	East 3 Elem	n/a	343,078	19,968	0	15,158	378,204
	East 3 Sec	n/a	343,078	13,403	0	10,175	366,656
	Helen Kalvak	n/a	157,186	10,839	0	6,824	174,849
	Inualthuyak	n/a	76,150	5,809	0	2,680	84,639
	Mangilauk	n/a	285,846	15,761	0	11,095	312,702
	Moose Kerr	n/a	288,792	10,543	0	6,824	306,159
	TOTAL	203,186	1,930,797	213,965	0	118,531	2,466,479
Actual	Regional	312,773	0	52,114	4,560	6,500	375,947
	Angik	n/a	118,081	9,264	0	5,334	132,679
	Chief Julius	n/a	135,664	12,455	0	10,360	158,479
	Chief Paul Niditchie	n/a	85,954	8,315	1,334	6,759	102,362
	East 3 Elem	n/a	243,450	81,463	0	31,947	356,860
	East 3 Sec	n/a	288,921	147,663	15,656	25,495	477,735
	Helen Kalvak	n/a	170,735	7,861	0	7,922	186,518
	Inualthuyak	n/a	52,955	402	0	2,575	55,932
	Mangilauk	n/a	217,159	13,576	5,615	11,888	248,238
	Moose Kerr	n/a	283,375	23,873	131	3,998	311,377
	TOTAL	312,773	1,596,294	356,986	27,296	112,778	2,406,127

Healthy Foods for Learning

Table 7: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
Angik	11,600	11,600	11,667
Chief Julius	20,400	20,400	20,830
Chief Paul Niditchie	8,400	8,400	8,642
East 3 Elem	27,500	27,500	24,020
East 3 Sec	18,300	18,300	17,691
Helen Kalvak Elihakvik	20,200	20,200	14,402
Inualthuyak	5,300	5,300	3,597
Mangilauk	28,300	28,300	27,846
Moose Kerr	18,000	18,000	17,693
TOTAL	158,000	158,000	146,388

Appendix A: Audited Financial Statements

Message from Superintendent of Schools Frank Galway

On behalf of the Beaufort Delta Divisional Education Council (BDDEC), I am pleased to present the Annual Report for 2018 - 2019. The Management Discussion and Analysis (MD&A) is presented as a go-forward responsibility of the management and the Board Members to promote transparency and accountability.

BDDEC's goals defined in the 2019 - 2020 Operating Plan

- To improve student success in Literacy
- To improve student success in Numeracy
- To improve student success in Indigenous Language(s) and Culture
- To increase understanding and practice of Social Responsibility of students

This approach will enable BDDEC to state the progress that the organization has made and will highlight areas where improvement is needed. Some of the key accomplishments in 2018 - 2019 include:

- Continued partnership with the Gwich'in Tribal Council (GTC) on a course presented at the middle years to reflect the Gwich'in culture and history.
- Partnership with the Inuvialuit Regional Corporation (IRC). The IRC continues to support to Inclusive schooling with Educational Psychologist visits.
- Inclusive Schooling was one area of improvement with the addition of 53 Support Assistants in the district in the 2018 – 2019 year thanks to funding made available with the Jordan's Principle Program.
- Northern Distance learning statistics show continual improvement and show that the service has been utilized for those students in small schools that want dash one courses. The program experienced an 83 % credit completion rate as of Semester One in 2018 – 2019. Due to the success of the program. The program with ECE's financial contribution expand to additional schools throughout the NWT in the 2019 – 2020 year.
- Actua (InSTEM) in partnership with BDDEC delivered customized, community-based STEM education programs throughout the 2018 – 2019 for our communities. The plan is to continue the program into the 2019 – 2020 year.
- BDDEC welcomes IRC's initiative to hire candidates referred to as "Student and Family Support Workers" who are working in the communities of Inuvik, Aklavik, Tuktoyaktuk, Ulukhaktok, Paulatuk and Sachs Harbour. The Student and Family Support Workers will work with students (with parental approval) to improve student success by addressing attendance concerns and other matters.
- Governance Training was provided November 2018 for DEA members in Aklavik, Fort McPherson, Ulukhaktok, Tuktoyaktuk and Inuvik.
- A standardized template for the Operating Plan and the Annual Report are being submitted to ECE as requested in 2018. Format continues to develop to highlight certain aspects of BDDEC goals and performance.
- BDDEC continues to focus on literacy and numeracy initiatives to improve teacher practices and development with a focus on student achievement.

- BDDEC continues to provide the Access to High School Education program formerly known as the 'Home Boarding Program'. This program provides academic, behavioral and financial support for students who do not have access to high school courses in their communities. Students are from Sachs Harbour and Tsiigehtchic. Students are enrolled in school at East Three Secondary School in Inuvik or Chief Julius in Fort McPherson
- For the 2018 – 2019 year BDDEC has adopted the new Aboriginal Language and Culture directive from ECE. As directed by ECE funding for the Elders in the School program and Cultural Orientation funding has been provided directly to the School's operating budget.
- The 8th Annual Northern Dene Games Summit was held March 6 – 9 2019 in Inuvik bringing students from each community for the 4 day competition.
- Staff changes include the appointment of Paul Loewen and Devin Roberts as Assistant Superintendents.

The world of education is changing globally, nationally and territorially. The Beaufort Delta Education Council (BDDEC) recognizes the importance of embracing these changes to prepare northern students for participation in a 21st century economy. There is a significant achievement gap between Aboriginal students and non-Aboriginal students. BDDEC is committed to addressing this achievement gap. Research indicates that culture-based educational strategies impact student outcomes. With the increased focus on indigenizing education, BDDEC will continue to ensure teaching and learning is done in context and more and more meaningful to the students it serves.

Overview

The Beaufort Delta Divisional Education Council (BDDEC) for the 2018 – 2019 year provides Junior Kindergarten to Grade 12 instruction for 1,469 students through 9 schools in the in 8 communities of Inuvik, Aklavik, Fort McPherson, Tsiigehtchic, Tuktoyaktuk, Sachs Harbour, Ulukhaktok, and Paulatuk.

Sachs Harbour and Tsiigehtchic offer education from Junior Kindergarten to Grade 9 at which time the Access to Education program makes arrangements for the students to live in Fort McPherson or Inuvik for full time attendance of high school to complete Grades 10 – 12. The program encourages students to become role models for other students in their communities. The Access to Education program accomplishes this by ensuring that the students have regular visits with their families, regular trips home, and provides assistance for the family to attend the graduation of their children from High School.

BDDEC is committed to delivery of culture-based education to the students and receives extensive support for various programs from the Gwich'in Tribal Council (GTC) and the Inuvialuit Regional Corporation (IRC). Both GTC and IRC are actively involved in helping to develop on the land programs, and additional support was received from ITI for the Take a Kid Hunting and Take a Kid Trapping programs. All of the schools provide Aboriginal Language and Culture programs which encourages students to succeed through a better understanding and awareness of their culture and language.

BDDEC Board of Directors

The BDDEC Board of Directors are appointed by the DEA's from the local communities. Both Gwich'in Tribal Council and the Inuvialuit Regional Corporation have the authority to appoint one position (each) on the BDDEC Board. DEA positions are elected in the local communities and serve for a three year term. The BDDEC Board had one face-to-face meeting, and two video conference meetings during the 2018 – 2019 year.

Chairperson	Darelene Gruben
Vice-Chairperson	Lorna Storr
Member-at-Large	Rebecca Blake
Aklavik	Lorna Storr
Fort McPherson	Athena Prodromidis
Inuvik	Jennifer Perrott
Paulatuk	Gilbert Thrasher Sr
Sachs Harbour	Andrea Keogak
Tsiigehtchic	Archie Inglangasuk JF
Tuktoyaktuk	Darlene Gruben
Ulukhaktok	Joanne Ogina
Gwich'in Tribal Council	Jordan Peterson
Inuvialuit Regional Corporation	Lucy Kuptana

The Executive Committee consists of the Chairperson, the Vice-Chairperson, the Member-at-Large which are elected by the BDDEC Board, and the two appointed positions from GTC and IRC. The Executive Committee meets monthly with the BDDEC Board Office Staff.

BDDEC Staff

Superintendent of Schools	Frank Galway
Assistant Superintendent	Paul Loewen
Assistant Superintendent	Devin Roberts
Comptroller	Gary McBride
Public Affairs Coordinator	Lisa Steen
LAN Manager	Michael Reardon
Technical Officer	Dylan Blais
Finance Officers	Ken Crocker
	Kurt Scheiwiller
	Sheena Snowshoe
Administrative Assistant	Loni Noksana-Ruben

Consultants

Data Analysis	Tara Gilmour
eLearning (Northern Distance Learning)	William Logan
Inclusive Schooling	Dr. Jane Khaemba/Any Briggs
Indigenous Languages	Velma Illasiak
Literacy Coordinator k-12	Julie Donahue-Kpolugbo/Raychel Rose

Math Science
PowerSchool

Adam Wright
Lorna Jones-Martin

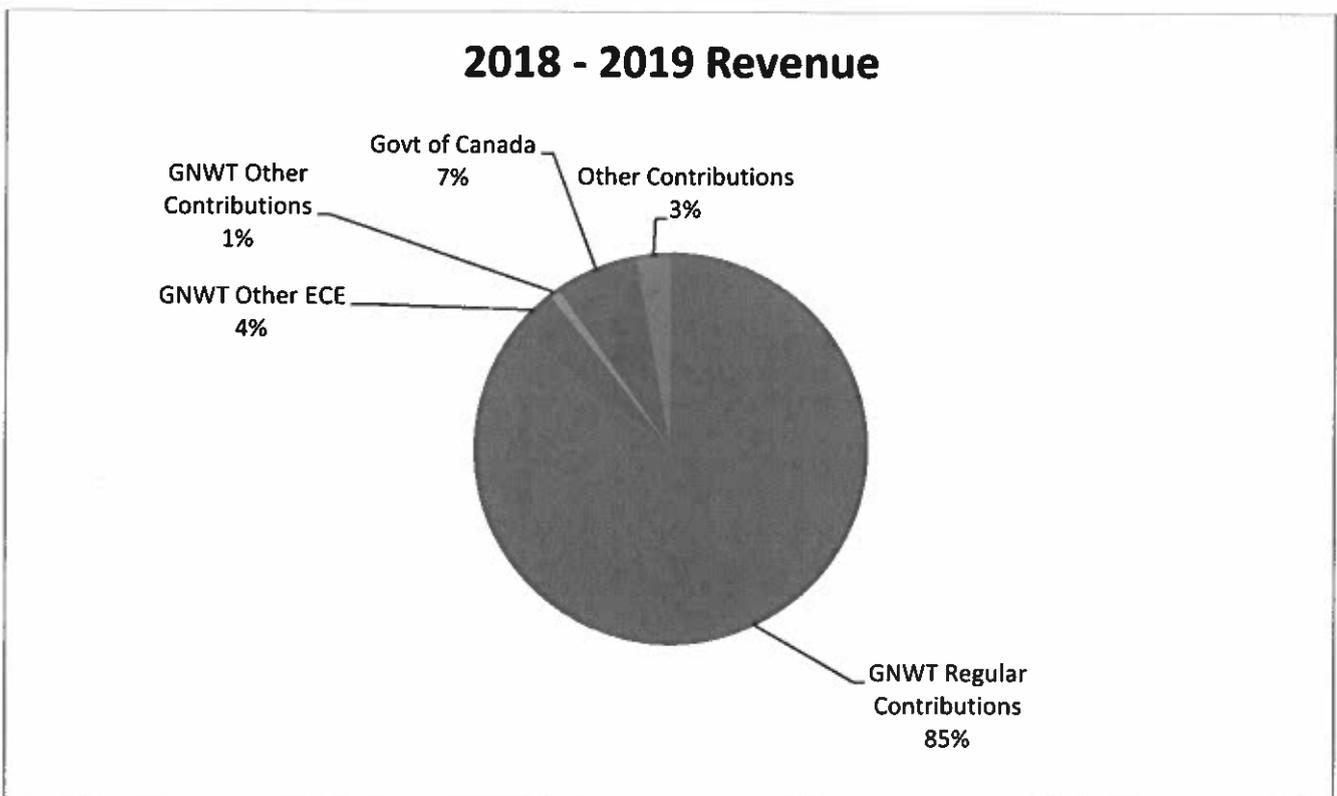
Principals

Angik – Paulatuk
Chief Julius – Fort McPherson
Chief Paul Nitidchie – Tsiighetchic
Helen Kalvak – Uluhaktok
Inualthuyak – Sachs Harbour
Mangilaluk – Tuktoyaktuk
Moose Ker School – Aklavik
East Three Elementary – Inuvik
East Three Secondary – Inuvik

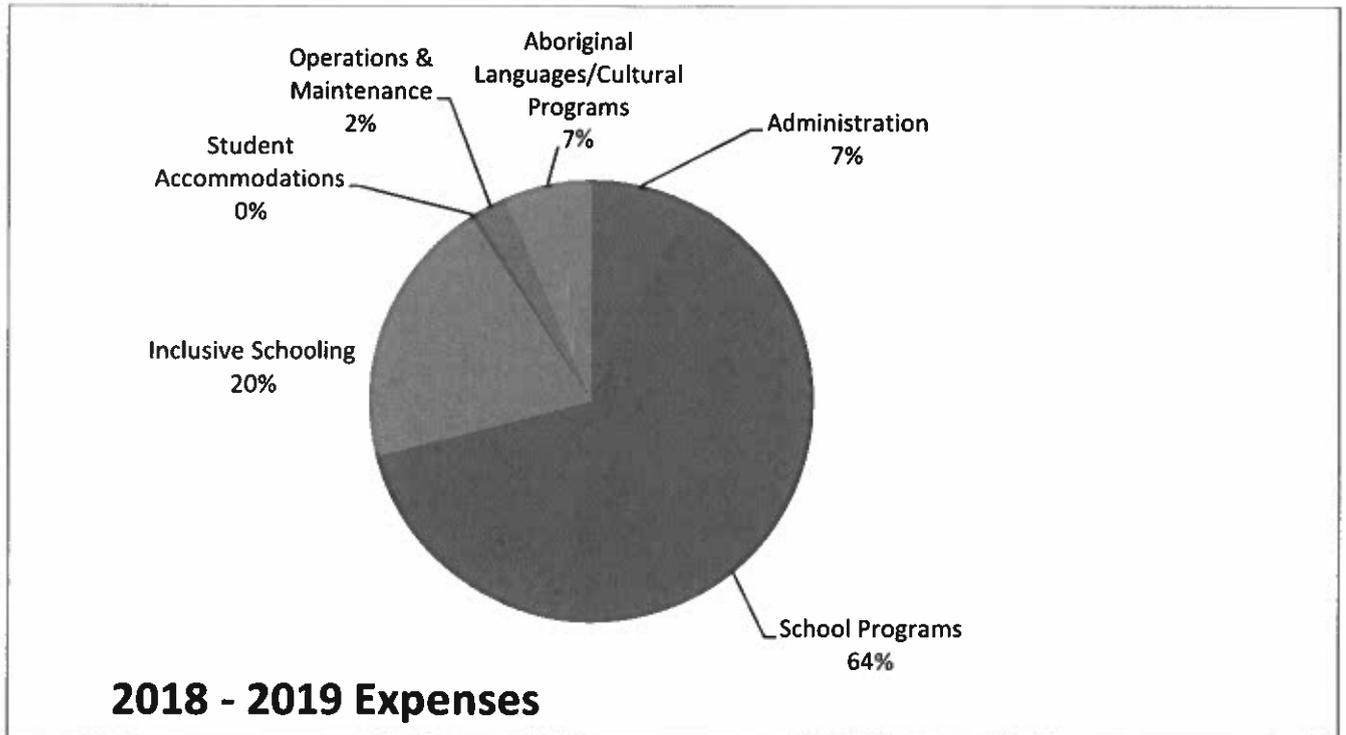
William Callahan
Shirley Peterson
Sonia Gregory
Richard McKinnon
Stephen Keoughan
Krista Cudmore
Vivian Wirth
Elizabeth McNeil
Gene Jenks

Financial Highlights

Revenues for 2018 – 2019 of \$35.1 million were \$3.3 million higher than budgeted. GNWT regular contributions accounted for a 86% of the revenue at \$30.1 million an increase of \$1.1 million from 2017 - 2018 year. Other contribution agreements from the GNWT brought the total GNWT contributions to \$31.7 million; which is an increase of \$872.0 K from the 2017 – 2018 year. Total revenues of \$35.1 million were an increase of \$3.5 million from the 2017-2018 year. Funding from the Government of Canada under the Jordan’s Principle program accounted for \$2.4 million.



Expenses are broken into program cost; school programs accounted for 64% of cost at \$23.2 million, Inclusive schooling for 20% of cost at \$7.2 million. Total expenses at \$36.3 million were \$3.6 million greater than 2017 - 2018, and \$3.11 million greater than the 2018-2019 Budget.

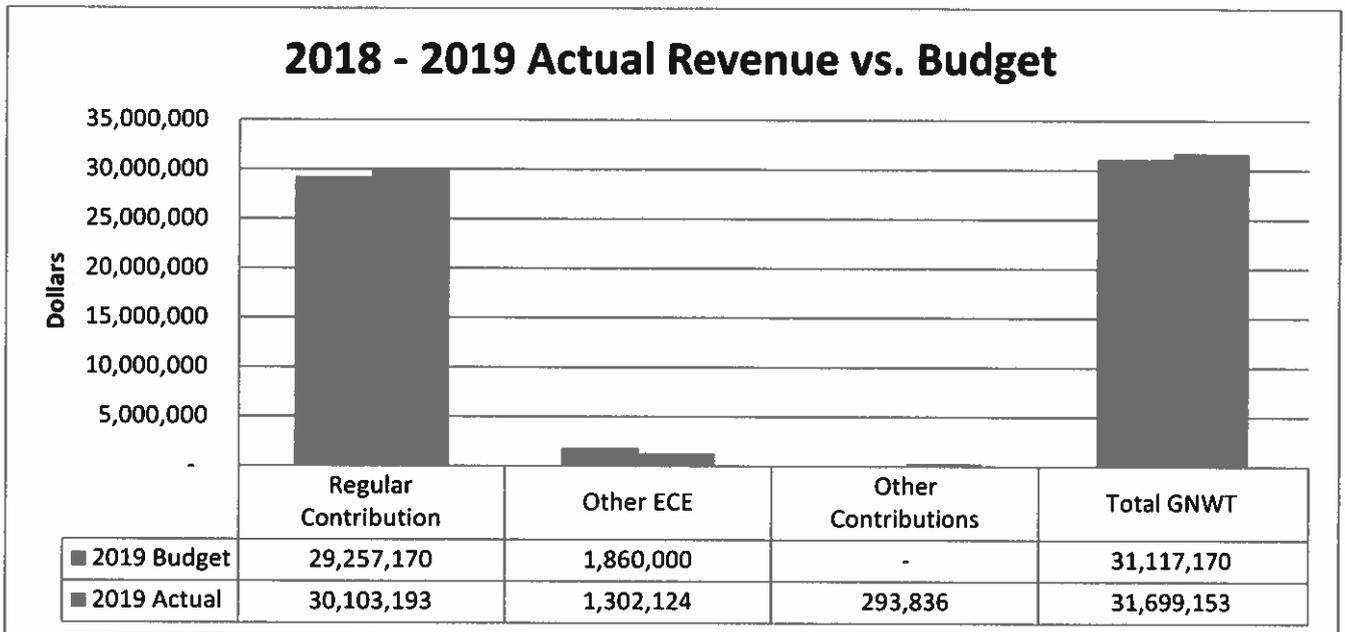


2018 – 2019 Revenues

For 2018 - 2019 BDDEC Consolidated Statement of Operations had an Operating Deficit of \$1.2 million compared to a budgeted deficit of \$1.4 million.

The DEA's and BDDEC continue to form strategic partnerships, and are successful in finding additional sources of funding for school activities.

Chart 1 displays our 2018 – 2019 Actual Revenues compared to the budgeted revenue.



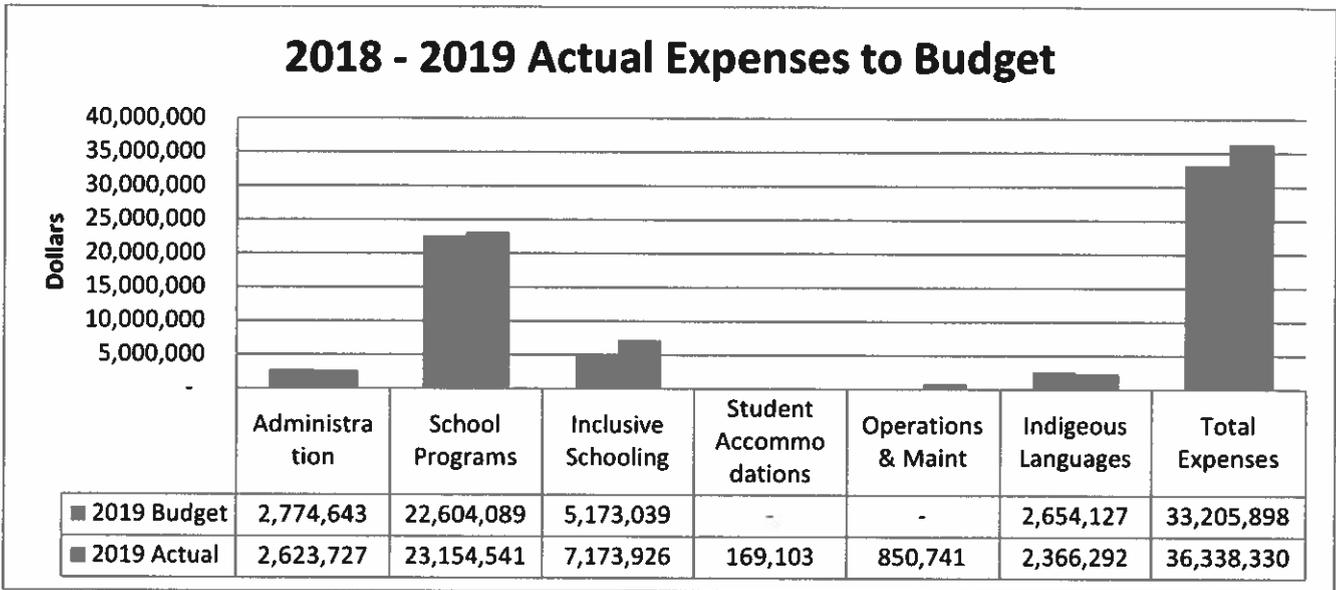
2018 – 2019 Expenses

Expenses for the year-end June 2019 were \$3.1 million more than the budget of \$33.2 million for a total cost of \$36.3 million. This represents a \$3.6 million increase in expenditures from 2018 -2019, or a 10.9% increase in spending from previous year.

Inclusive schooling had expenses of 7.2 million representing an increase in spending from the 2017 - 2018 year of \$1.6 million. A significant portion of the increase was due to increase staff funded through the Jordan’s Principle program.

Indigenous Languages had expenses of \$2.4 million; which represents a decrease of expenditures of \$843 K from the 2017 – 2018 year.

Chart 2 is a program comparison of our expenses for 2018-2019 compared to the budgeted expenses.



When comparing 2019 against 2018, BDDEC experienced a 11.1% increase in revenues, and an increase in expenses of 10.9% resulting in an operating deficit of \$1,2 million. Operating deficit for 2018 was \$1.2 million. This leave an accumulated surplus of \$1.2 million or 3.5% of revenues.

Chart 3 is a comparison of the Year-end 2019 GNWT Revenues compared to the 2018 Revenues

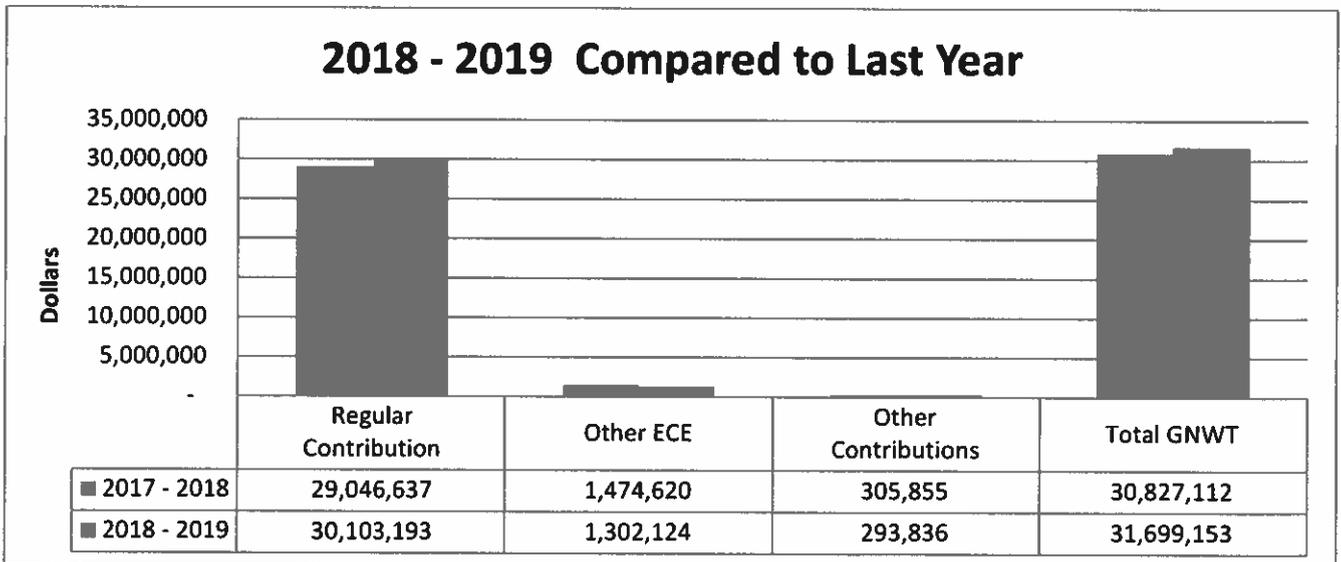
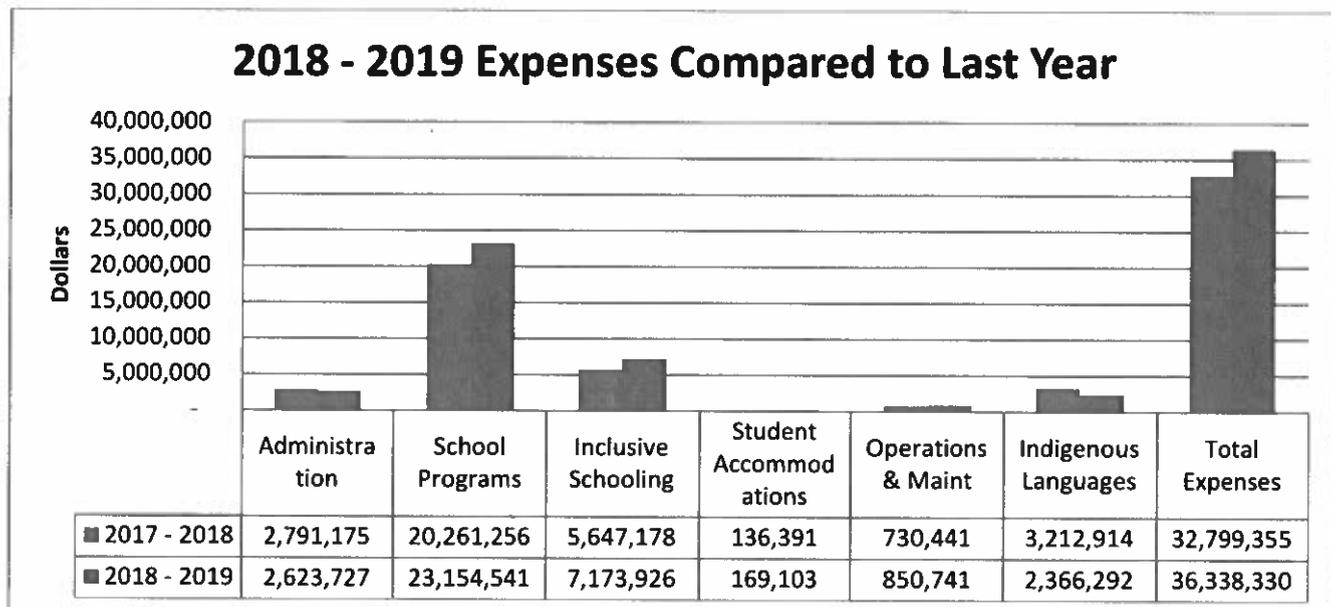


Chart 4 compares the 2019 Program Expenses against to the 2018 Program Expenses.



The plan for the 2018 – 2019 year was to reduce the Accumulated Surplus in stages to reach the recommended level of Accumulated Surplus of 7%. The focus continued to be providing better coaching, training and additional staff to meet the needs of the students. The Operating Deficit of \$1,2 million reduced the Accumulated Surplus from \$2.4 million to \$1.2 million.

The strength of the organization is the commitment of the staff working for the Beaufort Delta Divisional Education Council, and their dedication to the students in our area. The weakness of the organization is the remoteness of some of the schools, the distance between the schools and the high turnover of the staff. Each year represents a major recruiting drive to replace approximately 20% - 30% of the teaching staff. Student attendance remains a high concern, and many initiatives have been implemented to increase the student's attendance in the schools.

Student and Teacher population for each school as of June year-end *

Community	School	2019 Students	2019 Teachers	2018 Students	2018 Teachers
Aklavik	Moose Kerr	128.00	13.00	115.00	12.00
Fort McPherson	Chief Julius	141.00	16.00	143.25	14.00
Inuvik	East 3 Elem	451.00	38.00	424.50	31.25
Inuvik	East 3 Second	275.80	28.00	267.50	23.50
Inuvik DEA	Subtotal	726.80	66.00	691.00	54.75
Paulatuk	Angik	59.50	7.00	50.75	7.00
Sachs Harbour	Inualthuyak	16.00	2.50	16.00	1.50
Tsiigehtchic	Chief Paul Niditchie	40.00	5.75	41.50	4.50
Tuktoyaktuk	Mangilaluk	237.50	21.00	217.50	19.00

Ulukhaktok	Helen Kalvak	121.00	10.50	117.50	11.00
Total		1469.80	141.75	1393.50	123.75

Note: *Teachers included NWTTA members who are classroom teachers, principals, assistant principals, program support teachers, wellness counsellors, indigenous language teachers, literacy coaches, etc.

Operating Environment

BDDEC operates in a remote part of the Northwest Territories and as result has some unique circumstances.

Strengths

- Each school has a Safe and Caring School Program
- Each school has procedure manuals, and practices lock down procedures on a regular basis
- Each school has staff that have completed first aid training
- Breakfast programs supplied at all schools
- Each school operating an On the Land Program is in possession of or in the process of getting Satellite phones in the event of an emergency
- Staff are well trained and supported in additional training
- Many of the Administration staff are long-term employees giving stability to the organization

Weakness

- Travel to remote communities by air and road, the concern has been addressed by having three well maintained vehicles equipped with Satellite phones for remote travel. Air travel is approved only with approved air carriers. Additional issues are the aircraft fuel availability at several of our remote communities, this adds to the difficulty in travel to the communities.
- Student attendance, each community is working on programs unique to the community to raise community awareness of the importance of attendance and to encourage students to attend

Threats

- Staff housing continues to be an issue in several of the communities, management is working with NWT Housing to ensure that housing will be available for teachers when they arrive
- High turnover of staff continues, management is getting involved in recruiting much earlier in the year knowing that there will be positions available

Opportunities

- Many staff including management are long-term employees of BDDEC, this give the school council a base to build upon in mentoring new teachers
- An active mentoring program for new teachers
- Introduction for new teachers in a New to the North Conference which identifies the cultural difference and differences working in the North
- BDDEC host an in-service for returning staff each year to provide additional support, training, and outline objectives for our region before school starts

The Mary Bryant Award for Improvement in English (Award)

A joint venture between the Beaufort Delta Education Council, (BDDEC) the Mary and Joe Bryant family (Family) and the Ottawa Independent Writers (OIW): “the Parties”, wish to establish a fund to be known as the “Mary Bryant Award for Student Improvement in English”. The fund shall consist of a principal amount, to be determined, and interest earned and accrued on such principal amount. Additional contributions may be received by BDDEC from individual donors to the fund in future years. Such contributions shall be added to the principal amount. The fund is currently administrated by the Ottawa Independent Writers in combination with other funds administrated through the organization.

Background

Ottawa resident Mary Bryant, now deceased, spent many years working in the North, and taught school in Aklavik. She was an avid writer and long-time member of the Ottawa Independent Writers organization (www.oiw.ca). Upon her passing in spring 2011, the OIW Board felt that an appropriate tribute to her amazing life would be an award to a deserving student within the BDDEC, with emphasis on English skills. The idea was proposed to the Family and the BDDEC, and was met with great enthusiasm. This paper sets out the proposed operation and other issues pertaining to the Award.

Concept

OIW, the Family and other interested parties will contribute to the Award, to be managed by the BDDEC. It will be set up as an endowment, with the principal to be invested and the annual award to be paid from interest earned, although the initial award, hopefully given in 2012, and some incidental set-up expenses may be drawn from the principal as there will be little time available for interest earning. The Family will act as financial advisors to BDDEC, to ensure the Award will be available for a deserving student for many years to come. The Award is intended to be a yearly event, unless for some reason no student qualifies for the criteria established by the BDDEC.

The Parties agree that they will act collegially on the ongoing management of the Award. OIW commits to an initial contribution of \$1000, the Family to at least \$2000, and OIW will solicit additional contributions from persons familiar with Mary. BDDEC will issue tax receipts to those contributors who indicate a desire for same.

The Award Recipient

The Award is intended for a high school student within the BDDEC jurisdiction, with particular emphasis, but not necessarily to the exclusion of other areas, on the regions of Aklavik, Tuktoyaktuk, and Fort McPherson, as these communities had special interest to Mary. The BDDEC will set up the selection process as it sees fit: the Award is intended for a high school student who has shown the most improvement in written English skills during the school year. BDDEC will develop the specific criteria to be used to select the winning student, and advise the other Parties of the winner and the reasons for choosing that student. The Award will be presented in a suitable ceremony near the end of the school year. The other Parties will attempt to take part in the ceremony in some electronic fashion if possible. The Award is independent of any other honors the recipient may receive. The recipient will receive a

cheque for the designated amount, as determined by the BDDEC and the Family, plus a small token of remembrance he or she may keep. There will also be a modest plaque or similar item created by the BDDEC that will identify the Award, and each year's recipient; the enduring plaque will rotate from school to school on an annual basis as winners are selected. While the student may use the Award in whatever manner he or she wishes, OIW and the Family would prefer that it be used in some way that advances the student's educational career.

The Award is open to all high school students attending a school within BDDEC's jurisdiction and shall be granted to the student who shows the most improvement in English studies throughout the school year. The Award is intended to be a yearly event, unless for some reason no student qualifies for the criteria established by BDDEC.

Criteria used to determine the recipient of the award shall be developed by BDDEC, in consultation with the Parties. The Parties and BDDEC agree to act collegially on the ongoing management of the fund/Award.

In the event that unforeseen circumstances make the specified use of this Fund no longer practical or desirable, BDDEC is hereby authorized to make any changes it may deem appropriate, such changes however to be in keeping, as far as possible, with the spirit and general intent of the fund and with agreement of the Parties.

No Award was given for the Mary Bryant Award for the 2018 – 2019 year.

Stallworthy-Carpenter Fund

Sarah Hilda Stallworthy was the widow of an RCMP officer who served the NWT during the 1940s. Mrs. Stallworthy had never been to the NWT, but maintained an interest in its development and was concerned about the difficulties she believed indigenous children faced in higher education.

The Superintendent of the BDDEC was able to describe for Mrs. Stallworthy an initiative the Board would be taking over the next few years to ease the transition for indigenous students from small communities as they are brought into the high school in Inuvik.

Mrs. Stallworthy felt that this plan has significant merit, and in April 1990 made the Beaufort-Delta Board the beneficiary of her estate.

Mrs. Stallworthy passed away in August 1990. The estate of approximately \$215,000 will be held in trust with the annual interest to be used at the discretion of the Superintendent to further the secondary education of indigenous students within the Board. The fund has been designated by the Board the Harry Stallworthy/Noah Carpenter fund. Mr. Stallworthy developed his wife's enduring interest in the north.

Dr. Carpenter is the first Inuit doctor, the only Inuvialuit specialist surgeon to emerge from the Northwest Territories, and is known for the development of surgical techniques. He attended a residential school, and in 1963 graduated from high school in Inuvik. He has a Honourary Doctor of Law from the University of Calgary, was appointed a Citizen Ambassador to China in 1987 and is a member of the Native Physicians Association of Canada, the Canadian College of Health Service Executives, the Science Institute of the NWT, the Canada Science Council, and the International Society of Endovascular Surgeons. He has been an inspiration to many northerners.

The Stallworthy will stated that BDDEC should receive this money with the provision that the principal remain intact and all interest earned to be used to fund aboriginal students for activities in keeping with the intent of the Will.

Initially, the intent of the Will was to fund orientation visits for students who would be attending high school outside of their community. After our regional residence closed, the BDDEC Executive broadened the scope to include activities for more senior students to travel nationally and internationally. Such travel must contain some element that supports or promotes the post-secondary education and/or success in school. Travel for sport activities is NOT eligible.

In 2004 - 2005 the BDDEC executive decided to allocate to a maximum of \$2K/eligible school. This was raised to \$2.5K/eligible school in 2011/12. Meritorious proposals are presented to the Executive each spring for the ensuing school year.

Terry Halifax Fund

Terry Halifax was a Town of Inuvik Councillor who passed away suddenly after a town council meeting in 2015. First elected to the town council in 2004; he served as the Chair of the community Energy Planning Committee and the Administration Committee. He was known for not holding back in expressing what he felt was the best interest of the Town and its residents. And as such he was well known through his work with community projects, volunteerism and school involvement.

In recognition of Terry Halifax's commitment to the community, the Terry Halifax Bursary will be awarded annually to the high school student who exemplifies what it means to be a capable citizen through community, school involvement, volunteerism and leadership.

Starting in 2019, the school administration will recommend a recipient after consultations with staff to the Superintendent of Schools. The selection will be made no later than mid-May with the bursary to be presented during the graduation ceremony in early June. Annual award will be \$500.

It is the desire of the Bursary Committee to present the award to a graduating students, but any student that best exemplifies being a capable citizen will be considered.

The award was issued to Leslie Kisoun in the 2018 – 2019 year.

2018 - 2019 Long Term Service Awards

The Beaufort Delta Education Council believes that our successes come from the dedication of staff in each of our communities. Even with the challenge of high staff turn-over each year, there continues to be a group of dedicated long-term staff working for BDDEC. In recognition of their dedication each year BDDEC recognizes the contribution of our long term staff with long term service awards. For the 2018 – 2019 year the following individual were recognized by the management team.

Community	Name	Service Years
Aklavik	Lisa Schachtschneider	5
	Margaret McLeod	45
Fort McPherson	Dawit Tsehay	10
	Betty Vittrekwa-Firth	15
	Stanley Snowshoe	15
	Gladys Alexie	15
	Leslie Philip Blake	25
Inuvik	Shoneen Clark	5
	Josie McConnell	5
	Annie Smith	5
	Nadine Wagner	10
	Patricia MacAulay	10
	Sharla Greenland	10
	Donna Johns	10
	Stephanie Moses	15
	Gene Jenks	15
	Denise Ritias	20
	Victoria Bodnar	20
Michael Heath Israel	30	
Tuktoyaktuk	Michele Tomasino	5
	Jenny Jacobson	10
	Ida Thrasher	20
Ulukhaktok	Heather Pearl Kitekudlak	10
	Richard McKinnon	10
	Gary Okheena	10
	Sarah Kuptana	15

Accomplishments

The Beaufort Delta Education Council is proud of the gifted educators that work in our school district. Countless hours are put in by many of the staff to maintain excellence in education for our communities. The following staff have been recognized and received the following awards.

2019

Velma Illasiak was awarded the Premier's Award for Excellence
Moose Kerr School received the Premier's Award for Collaboration for their Student Success Initiative

2018

Chris Gilmour Minsters Choice Award inducted to the NWT Educators Hall of Fame
Bella Kay inducted to the NWT Educators Hall of Fame

Chirs Gilmour and Tara Gilmour recognized by the NWTTA for Teaching Excellence

Lorna Jones-Martin presented the Cliff King Award by the NWTTA

Jennifer Giffin from the Angik School located in Paulatuk received the following award:
2018 NAPEG Science Teaching Award

2017

Erica Thompson from the Chief Paul Niditchie located in Tsiigehtchic received the following awards:

Prime Minister's Award Certificate of Excellence (2017)

Premier's Award for Excellence (2017)

Alexandra Winchester from the East Three Secondary School located in Inuvik received the following award:

Prime Minister's Award Certificate of Achievement (2017)

Ephraim Warren from the Mangilaluk School located in Tuktoyaktuk received the following award:

NAPEG Science Teaching Award (2017)

Annie Felix from the Mangilaluk School located in Tuktoyaktuk received the following award:
NWT Education Hall of Fame Inductee (2017)

Summary and Outlook

BDDEC has completed a most successful year: culturally scholastically and financially. Many of the communities have introduced community specific programs which encourages attendance. This year resulted in a number of graduate looking to further their education through advanced schooling.

Attendance continues to be a major concern. The schools are constantly reviewing and looking for better ways to engage the students and their parents in encouraging attendance. With our hiring program this year we were pleased to offer positions to a number of our former graduates. These individuals have become role models for our students as to what they can accomplish, and that they can bring their education back to their community to help others.

Financially we have managed to accumulate a surplus through effective cost controls, forming partnerships with other groups, and through the efforts of staff to bring forward ideas where we have been funded with additional contribution agreements.

For the 2018 – 2019 year a substantial amount of funding was received through the contribution agreement with the Government of Canada with the Jordan's Principle program. This helped to fund 53 additional Support Assistants in the schools. Latest discussions indicate that this program will continue in some form for at least another 3 years which will help to provide additional staffing to support the development of students.

Looking forward, there is a concern about the potential for reduced funding. BDDEC is well positioned financially and looking forward to 2019 – 2020 year and has identified areas where additional staffing will result in better services to our students, so reallocation of staff and increased staffing planned will continue into the 2019 – 2020 year. Our staff continues to look for opportunities to deliver education in an effective and efficient manner. The opportunities are forming education partnerships, eLearning, and new approaches to education. Staff continue to develop skill sets through attendance at conferences, and a number of staff continue to upgrade their skill set to become better at their positions. With this dedication, even with the possibility of reduced funding we believe the future is bright for the students of the Beaufort Delta.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Beaufort-Delta Education Council have been conducted within the statutory powers of the Beaufort-Delta Education Council. The operations and administration of the Beaufort-Delta Education Council 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 Beaufort-Delta Education Council Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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

Approved and confirmed on behalf of the Beaufort-Delta Education Council



Frank Galway
Superintendent
August 30, 2019



Gary McBride
Comptroller



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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

Qualified Opinion

We have audited the accompanying consolidated financial statements of Beaufort-Delta Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2019 and the Consolidated Statements of Changes in Net Financial Assets (Debt), Statement of Operations and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Beaufort-Delta Education Council as at June 30, 2019 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Salaries and related benefits paid to employees of the Beaufort-Delta Education Council are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories audit. Our audit scope was limited as we did not audit the components of compensation and benefits expenditures and related balances. Accordingly we are not able to determine whether any adjustments might be necessary to compensation and benefits expenditures, payroll liabilities, employee future benefits, net financial resources and accumulated surplus/deficit as well as note disclosures associated with transactions and year-end balances relating to compensation and benefits.

Other matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of Beaufort-Delta Education Council taken as a whole. The supplementary information included on various schedules is presented for purposes of additional information and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of consolidated financial statements taken as a whole.

Other Information

Management is responsible for the other information. The other information comprises the Management Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

We obtained the management Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and the Act of the Northwest Territories, 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 auditor's report. However, future events or conditions may cause the to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

Report on Other Legal and Regulatory Requirements

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

Avery Cooper & Co. Ltd.

AVERY COOPER & CO. LTD.
Chartered Professional Accountants
Yellowknife, NT

August 30, 2019

BEAUFORT-DELTA EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 June 30, 2019

Statement I

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	\$ 10,888,953	\$ 9,337,506
Restricted Assets (Note 6)	282,511	282,334
Accounts Receivable (Note 8)	<u>281,116</u>	<u>376,801</u>
	<u>11,452,580</u>	<u>9,996,641</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	976,589	960,634
Payroll Liabilities (Note 10)	4,906,250	3,099,472
Employee Deductions Payable	1,986	2,586
Deferred Revenue (Note 11)	1,260,679	133,888
Post-Employment Benefits (Note 17)	2,808,281	3,083,496
Trust Liabilities (Note 6)	<u>282,511</u>	<u>282,334</u>
	<u>10,236,296</u>	<u>7,562,410</u>
NET FINANCIAL ASSETS (Statement III)	<u>1,216,284</u>	<u>2,434,231</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>4,516</u>	<u>8,181</u>
	<u>4,516</u>	<u>8,181</u>
ACCUMULATED SURPLUS	<u>\$ 1,220,800</u>	<u>\$ 2,442,412</u>

Approved:

Frank Galway Superintendent

[Signature] Council Member

Darlene Aunsen Chair BOEC

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement II

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 29,257,170	\$ 30,103,193	\$ 29,046,637
Other ECE contributions (Note 31)	1,860,000	1,302,124	1,474,620
Other contributions (Note 32)	<u>-</u>	<u>293,836</u>	<u>305,855</u>
Total Government of the NWT	<u>31,117,170</u>	<u>31,699,153</u>	<u>30,827,112</u>
Government of Canada			
Jordan Prinicpal	-	2,387,257	-
Other Government of Canada	<u>-</u>	<u>47,035</u>	<u>41,787</u>
Total Government of Canada	<u>-</u>	<u>2,434,292</u>	<u>41,787</u>
Board Generated Funds			
Investment Income	110,000	162,271	129,169
Rentals	-	6,234	6,308
Other	<u>593,158</u>	<u>814,768</u>	<u>610,641</u>
Total Board Generated Funds	<u>703,158</u>	<u>983,273</u>	<u>746,118</u>
TOTAL REVENUE	<u>31,820,328</u>	<u>35,116,718</u>	<u>31,615,017</u>
EXPENSES (Schedule 1)			
Aboriginal Languages/Cultural Programs	2,654,127	2,366,292	3,209,003
Administration	2,774,643	2,623,727	2,791,175
Inclusive Schooling	5,173,039	7,173,926	5,615,293
School Programs	22,604,089	23,154,541	20,297,052
Student Accommodations	-	169,103	136,391
Operations & Maintenance	<u>-</u>	<u>850,741</u>	<u>730,441</u>
TOTAL EXPENSES	<u>33,205,898</u>	<u>36,338,330</u>	<u>32,779,355</u>
OPERATING DEFICIT	<u>\$ (1,385,570)</u>	<u>\$ (1,221,612)</u>	<u>\$ (1,164,338)</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement III

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
June 30, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
OPERATING DEFICIT	\$ (1,385,570)	\$ (1,221,612)	\$ (1,164,338)
Purchase of Prepaid Expenses	-	(4,516)	(8,181)
Use of Prepaid Expenses	<u>-</u>	<u>8,181</u>	<u>20,879</u>
	-	3,665	12,698
DECREASE IN NET FINANCIAL ASSETS	<u>(1,385,570)</u>	<u>(1,217,947)</u>	<u>(1,151,640)</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>2,434,231</u>	<u>2,434,231</u>	<u>3,585,871</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 1,048,661</u>	<u>\$ 1,216,284</u>	<u>\$ 2,434,231</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement IV

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2019

Cash provided by (used in):	2019	2018
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (1,221,612)	\$ (1,164,338)
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	95,685	(81,746)
Increase (decrease) in accounts payable	15,955	322,647
Increase (decrease) in payroll liabilities	1,806,778	397,466
Increase (decrease) in contributions repayable	-	(5,282)
Increase (decrease) in employee deductions payable	(600)	1,870
Increase (decrease) in deferred revenue	1,126,791	(58,432)
Increase (decrease) in post-employment benefits	(275,215)	(339,103)
Decrease (increase) in prepaid expenses	<u>3,665</u>	<u>12,682</u>
Cash provided by operating transactions	<u>1,551,447</u>	<u>(914,236)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,551,447	(914,236)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,337,506</u>	<u>10,251,742</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 10,888,953</u>	<u>\$ 9,337,506</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 NATURE OF ORGANIZATION

The Beaufort-Delta Education Council was established under the Education Act of the government of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the member communities of the Beaufort-Delta region.

Member communities have formed local District Education Authorities (DEA) which have assumed the responsibility to provide adequate educational programs within their respective communities.

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, changes in net financial assets (debt) and change in financial position of the reporting entity. This entity comprises the Education Council operations plus all of the member District Education Authorities that are owned or controlled by the Beaufort-Delta Education Council and are, therefore, accountable to the Council for the administration of their financial affairs and resources. At present, the DEA's that are owned or controlled by the organization are Aklavik, Tsiigehtchic, Fort McPherson, Inuvik, Paulatuk, Sachs Harbour, Tuktoyaktuk and Ulukhaktok.

Interdepartmental and organizational transactions and balances between these organizations have been eliminated for consolidation purposes.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

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

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

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

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

(d) Non-Financial Assets

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Tangible Capital Assets

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular contributions:

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

Other contributions:

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

Deferred Revenue

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

Investment Income

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

Special Purpose Funds

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

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

Stallworthy / Carpenter Endowment contributions:

Endowment contributions and investment income are recognized as direct increases in accumulated surplus.

Terry Halifax Endowment contributions:

Endowment contributions and investment income are recognized as direct increases in accumulated surplus.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(g) Budget Data

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

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

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

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

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

(h) Measurement Uncertainty

The preparation of these consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the amounts of revenue and expenses during the period. Actual results could differ from those estimates. Accounts subject to measurement uncertainty are post-employment benefits as determined by an actuary.

(i) Inventories including Materials and Supplies

Inventories of books, materials, supplies and other expendables purchased by the Beaufort-Delta Education Council are treated as expenses during the year of acquisition and are not recorded on the statement of financial position.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(j) Payroll Liabilities

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

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

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

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

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

(l) Expenses

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(m) Foreign Currency Translation

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

(n) Contributed Materials and Services

The Beaufort-Delta Education Council recognizes contributions of materials and services, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

NOTE 3 FUTURE ACCOUNTING CHANGES AND ADOPTION OF NEW ACCOUNTING STANDARDS

Future Accounting Changes

- (a) Financial Statement Presentation (PS 1201 - required when Sections PS 2601 and PS 3450 are adopted)
- (b) Foreign Currency Translation (PS 21601 - April 1, 2019)
- (c) Portfolio Investments (PS 3041 - required when Sections PS 1201, PS 2601 and PS 3450 are adopted.
- (d) Financial Instruments (PS 3450 - April 1, 2019)
- (e) Asset Retirement Obligations (PS 3280 - April 1, 2021)
- (f) Revenue (PS 3400 - April 1, 2022)
- (g) Student Activity / Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

Adoption of new Accounting Standards

- (a) Effective April 1, 2018, the new standard from the PSA Handbook Section PS 3430 - restructuring transactions was adopted. there is no significant impact on the consolidated financial statements as a result of adopting the new standards.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2019</u>	<u>2018</u>
Cash	\$ <u>10,888,953</u>	\$ <u>9,337,506</u>
	\$ <u>10,888,953</u>	\$ <u>9,337,506</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

NOTE 6 RESTRICTED ASSETS

The Council received a bequest to establish the Harry Stallworthy - Noah Carpenter Fund. The terms of the bequest state that the principal shall remain intact and the net annual income therefrom shall be made available to students of Inuit heritage for financial assistance in the High School Orientation Program.

		<u>2019</u>	<u>2018</u>
Comprised of:			
Short-term	- GIC 2.0% due June 24, 2019	\$ 255,000	\$ 255,000
	- Due from general cash	<u>6,578</u>	<u>6,332</u>
		<u>\$ 261,578</u>	<u>\$ 261,332</u>
Stallworthy / Carpenter Endowment Fund:			
	Principal proceeds received	\$ 216,515	\$ 216,515
	Interest earned to date	262,955	263,731
	Expenses to date	<u>(217,892)</u>	<u>(218,914)</u>
		<u>\$ 261,578</u>	<u>\$ 261,332</u>

The Council received a bequest to establish the Terry Halifax Fund in 2018. The terms of the bequest state that the East Three school will award annually to the student who exemplifies what it means to be a capable citizen through community, school involvement, volunteerism and leadership.

Comprised of:			
Short-term	- GIC 2.0% due June 24, 2019	\$ 20,000	\$ 20,000
	- Due from general cash	<u>933</u>	<u>1,002</u>
		<u>\$ 20,933</u>	<u>\$ 21,002</u>
Terry Halifax Fund			
	Principal proceeds received	\$ 21,000	\$ 21,000
	Interest earned to date	2	2
	Expenses to date	<u>(69)</u>	<u>-</u>
		<u>\$ 20,933</u>	<u>\$ 21,002</u>

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2019

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>2019</u>	<u>2018</u>
Government of the Northwest Territories: - Education, Culture and Employment	\$ <u>68,351</u>	\$ <u>-</u>	\$ <u>68,351</u>	\$ <u>292,699</u>
Due from GNWT	<u>68,351</u>	<u>-</u>	<u>68,351</u>	<u>292,699</u>
Other Accounts receivable	<u>412,356</u>	<u>199,591</u>	<u>212,765</u>	<u>84,102</u>
	<u>\$ 480,707</u>	<u>\$ 199,591</u>	<u>\$ 281,116</u>	<u>\$ 376,801</u>

NOTE 9 INVENTORY

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2019</u>	<u>2018</u>
Government of the Northwest Territories:		
Education, Culture and Employment	\$ 25,525	\$ 4,900
Municipal and Community Affairs	5,318	24,813
Department of Finance	153,411	5,781
Department of Justice	-	8,839
Department of Petroleum Products	<u>1,100</u>	<u>-</u>
Government of the Northwest Territories	185,354	44,333
Related Parties	324,573	378,233
Accounts payable	204,831	75,124
Accrued payables	<u>261,831</u>	<u>462,944</u>
	976,589	960,634
Payroll Liabilities		
To GNWT (A)	4,906,250	3,099,472
Payroll Liabilities	<u>\$ 4,906,250</u>	<u>\$ 3,099,472</u>

Note A: Amount outstanding to be paid to GNWT by Council for salaries and wages paid by June 30.

Note B: Amount accrued by the Council for salaries and wage to be paid in July and August.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 11 DEFERRED REVENUE

	<u>2019</u>	<u>2018</u>
Education, Culture & Employment		
- Self Regulation	\$ 2,502	\$ -
- School & Public Library Services - Uluhaktuk FEA	13,518	-
- E- Learning	6,010	-
- Elders in School	-	6,399
Environment & Natural Resources		
- Species at risk	1,855	-
Library		
- School & Public Library Services - Ft. McPherson DEA	-	3,915
- School & Public Library Services - Aklavik DEA	7,755	-
Healthy and Social Services		
- Drop the Pop	3,701	3,700
Municipal & Community Affairs		
- Keepers	<u>4,646</u>	<u>-</u>
Government of the Northwest Territories	<u>-</u>	<u>14,014</u>
- Health Canada - Community Oral Health initiative	-	4,484
- Jordon Prinicpal	<u>1,055,549</u>	<u>-</u>
Government of Canada	<u>-</u>	<u>4,484</u>
Teetlit Gwich'in Council	30,205	-
Charities Aid Foundation - America	7,419	8,264
Hamlet of Paulatuk	-	4,000
Cross Country Canada Ski at School	3,986	100
Hamlet of Sachs Harbour	-	4,596
Inuvialuit Regional Corporation	4,791	53,647
Food First Foundation	8,036	7,493
Presidents Choice Foundation	3,888	-
First Light Research	15,000	-
Breakfast for Learning	16,027	9,436
Healthy Food for Learning	8,634	-
Tides - OTL - Collaborative Fund	64,544	26,866
NWT Parks & Rec Get Active NWT	<u>2,613</u>	<u>988</u>
	<u>\$ 1,260,679</u>	<u>\$ 133,888</u>

NOTE 12 CONTRIBUTION REPAYABLE

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 13 DUE FROM AND TO THE GOVERNMENT OF CANADA

(Not applicable)

NOTE 14 CAPITAL LEASE OBLIGATION

(Not applicable)

NOTE 15 PENSIONS

(Not applicable)

NOTE 16 LONG-TERM DEBT

(Not applicable)

NOTE 17 POST-EMPLOYMENT BENEFITS, COMPENSATED ABSENCES AND TERMINATION BENEFITS

In addition to the pension benefits, The Beaufort-Delta Education Council 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 Beaufort-Delta Education Council'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 location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

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

Valuation results

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 17 POST-EMPLOYMENT BENEFITS, COMPENSATED ABSENCES AND TERMINATION BENEFITS, continued

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2019</u>	<u>2018</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,748,093	\$ 338,079	\$ 1,790,445	\$ 2,086,172
Current period benefit cost	121,962	28,432	150,394	150,394
Interest accrued	55,522	10,828	66,350	66,350
Benefit payments	(304,445)	(136,455)	(440,900)	(440,900)
Actuarial (gains)/losses	<u>(121,132)</u>	<u>49,561</u>	<u>(71,571)</u>	<u>(71,571)</u>
Accrued benefit obligations				
end of year	1,500,000	290,445	1,494,718	1,790,445
Unamortized net actuarial				
gain	<u>935,516</u>	<u>178,584</u>	<u>1,114,100</u>	<u>1,114,100</u>
Net future obligation	<u>2,435,516</u>	<u>469,029</u>	<u>2,608,818</u>	<u>2,904,545</u>
Total employee future				
benefits and compensated				
absences	2,435,516	469,029	2,608,818	2,904,545
Benefits Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The discount rate used to determine the accrued benefit obligation is an average of 3%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
2020	\$ 244,196	\$ 54,083	\$ 298,279
2021	214,087	45,917	260,004
2022	178,586	38,104	216,690
2023	154,285	31,802	186,087
2024	136,041	26,782	162,823
Next 5 years	621,776	112,929	734,705
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,548,971</u>	<u>\$ 309,617</u>	<u>\$ 1,858,588</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 17 POST-EMPLOYMENT BENEFITS, COMPENSATED ABSENCES AND TERMINATION BENEFITS, continued

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

NOTE 20 PREPAID EXPENSES

	<u>2019</u>	<u>2018</u>
Canadian Association of School System Administrators	1,797	-
VISA charges	<u>2,719</u>	<u>8,181</u>
	<u>4,516</u>	<u>8,181</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2019 <u>Net Book Value</u>	2018 <u>Net Book Value</u>
East Three Secondary School Carpentry shop	\$ 461,563	\$ 461,563	\$ -	\$ -
East Three Secondary School Auto Shop	541,689	499,262	42,427	57,856
Moose Kerr School	8,123,452	5,593,947	2,529,505	2,788,941
Aklavik Portable Classrooms	62,052	62,052	-	-
Chief Julius School	10,064,072	4,864,633	5,199,439	5,358,201
Mangilaluk School	7,146,891	4,901,532	2,245,359	2,454,230
Inualthuyak School	2,415,308	1,557,444	857,864	891,752
Helen Kalvak School	8,864,887	7,149,635	1,715,252	2,013,557
Angik School	3,811,262	2,253,540	1,557,722	1,574,003
Chief Paul Nitdchie School	2,467,762	912,801	1,554,961	1,626,180
Moose Kerr Foundation Replacement	753,546	155,451	598,095	616,933
Tsiigehtchic Gym Moose Kerr School - Ventilation	1	-	1	1
Angik School Retrofit	173,505	79,896	93,609	105,190
Helen Kalvak School Vent & DDC Retrofit	123,278	65,745	57,533	67,539
East Three New Inuvik School	354,896	184,842	170,054	199,629
Tsiigehtchic Gym Pilings	108,222,857	18,222,392	90,000,465	90,680,254
Aklavik Community Library	205,668	31,279	174,389	179,531
	<u>234,794</u>	<u>115,934</u>	<u>118,860</u>	<u>124,729</u>
	<u>\$154,027,483</u>	<u>\$ 47,111,948</u>	<u>\$106,915,535</u>	<u>\$108,738,526</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 22 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2019:

	<u>Expiry Date</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
Equipment Leases	2022	\$ 182,23	\$ 182,230	\$ 182,230	\$ 45,147	\$ 591,837
Commercial Leases	2022	<u>146.10</u>	<u>73,050</u>	<u>-</u>	<u>-</u>	<u>219,150</u>
Total		<u>\$ 328.33</u>	<u>\$ 255,280</u>	<u>\$ 182,230</u>	<u>\$ 45,147</u>	<u>\$ 810,987</u>

NOTE 23 CONTINGENCIES

(Not applicable)

NOTE 24 RELATED PARTIES AND INTER-ENTITY TRANSACTIONS

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

These transactions are in the normal course of operations and have been valued at the exchange amount, which is the amount of consideration established and agreed to by the related parties. Amounts due to and from related parties are non-interest bearing, and due within normal trade terms.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

	<u>2019</u>	<u>2018</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Education, Culture & Employment	\$ 25,525	\$ 4,900
Department of Municipal & Community Affairs	5,318	24,813
Department of Finance	153,410	5,781
Petroleum Products Division	1,100	-
Department of Justice	<u>-</u>	<u>8,839</u>
Government of the Northwest Territories	<u>185,353</u>	<u>44,333</u>
Other Related Parties:		
Various BDEC Schools	<u>324,573</u>	<u>378,233</u>
Total Accounts Payable	<u>509,926</u>	<u>422,566</u>
Due to Related Parties	<u>\$ 509,926</u>	<u>\$ 422,566</u>

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net 2019</u>	<u>2018</u>
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Education, Culture & Employment	\$ <u>68,351</u>	\$ <u>-</u>	\$ <u>68,351</u>	\$ <u>292,699</u>
Government of the Northwest Territories	<u>68,351</u>	<u>-</u>	<u>68,351</u>	<u>292,699</u>
Due from Related Parties	<u>\$ 68,351</u>	<u>\$ -</u>	<u>\$ 68,351</u>	<u>\$ 292,699</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 25 BUDGET DATA

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

The annual budget includes estimates of revenue 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 Beaufort-Delta Education Council.

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

NOTE 26 ECONOMIC DEPENDENCE

The Beaufort-Delta Education Council receives its funding primarily from the GNWT. If the funding arrangements were to change, management is of the opinion that Beaufort-Delta Education Council operations would be significantly affected.

NOTE 27 FINANCIAL INSTRUMENTS

The Council's financial instruments consist of cash and temporary investments, accounts receivable, due from GNWT, accounts payable and accrued liabilities, accrued payroll, leave and termination benefits and due to GNWT. Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest rate, liquidity, credit, market, currency or cash flow risks arising from these financial instruments.

The Council's carrying value of cash and accrued salaries approximate fair value due to the immediate and short-term maturity of these instruments.

The Council's carrying value of the accrued leave and termination benefits approximates fair value based on information readily available in the NWTTA, UNW and Senior Manager's handbook.

The Council is subject to credit risk with respect to accounts receivable. Credit risk arises from the possibility that customers to which the Council provides services may experience financial difficulty and be unable to fulfil their obligations. The Council regularly monitors the amounts of outstanding receivables and initiates collection procedures to minimize credit risk.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 28 EXPENSES BY OBJECT

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
Compensation	\$ 28,682,174	\$ 31,418,156	\$ 27,463,023
Other	<u>4,523,724</u>	<u>4,920,174</u>	<u>5,316,332</u>
	<u>\$ 33,205,898</u>	<u>\$ 36,338,330</u>	<u>\$ 32,779,355</u>

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

NOTE 31 ECE OTHER CONTRIBUTIONS

	2019	2018
French Program	\$ 75,000	\$ 95,000
eLearning	1,051,638	690,852
TLC - Gwichin	-	207,133
TLC - Inuvialuit	-	270,867
TLC	-	52,000
Library (Aklavik)	56,745	48,432
Public Library Services (Ft McPherson)	30,925	34,987
Community Literacy Projects (Ft McPherson)	33,654	28,672
Literacy (Ulukhaktok)	13,329	12,131
Library (Ulukhaktok)	<u>40,833</u>	<u>34,546</u>
	<u>\$ 1,302,124</u>	<u>\$ 1,474,620</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 32 GNWT OTHER CONTRIBUTIONS

	<u>2019</u>	<u>2018</u>
Encounters with Canada	8,000	-
SCES - Snack Program	3,851	-
E3E Playground	-	1,022
Self Regulation & Action Research (ECE)	6,498	10,000
Ivvavik	10,000	10,000
Others (Finance)	22,110	-
Library operations	(10,933)	60,933
RYS - Basketball (MACA)	2,493	4,650
RYS - Soccer (MACA)	2,250	3,482
NGDG Summit (MACA)	29,852	43,245
RYS - Volleyball (MACA)	500	500
GNWT - RYS Hockey (MACA)	4,904	324
Drop the Pop (H & SS)	21,794	19,309
Under 100 Club	1,676	-
TAKT	44,687	-
After School Physical Activity (MACA)	122,400	127,400
Take a Kid Trapping (ITI)	-	2,577
Keepers (MACA)	23,554	20,743
Misc revenue (Ulukhaktok)	<u>200</u>	<u>1,670</u>
	<u>293,836</u>	<u>305,855</u>

NOTE 33 CONTINGENT ASSETS

(Not applicable)

NOTE 34 CONTRACTUAL RIGHTS

(Not applicable)

Schedule 1

BEAUFORT-DELTA EDUCATION COUNCIL

CONSOLIDATED DETAILS OF EXPENSES
For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	\$ 1,163,425	\$ -	\$ 1,471,398	\$ 12,700,303	\$ -	\$ -	\$ 15,335,126
Instruction Assistants	925	-	-	80,637	-	-	81,562
Non-instructional Staff	274,640	1,333,352	3,523,383	2,624,869	-	-	7,756,244
Board/Trustee Honoraria	127,591	79,855	-	35,467	-	-	242,913
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	496,209	509,489	1,990,454	4,779,708	-	190,976	7,966,836
Leave and Termination	-	-	-	35,474	-	-	35,474
SERVICES PURCHASED/							
CONTRACTED							
Professional/Technical Services	-	63,161	2,388	-	-	-	65,549
Postage/Communication	830	38,224	-	98,297	3,920	-	141,271
Utilities & Leases	-	-	-	8,719	-	-	8,719
Travel	87,061	149,780	101,948	473,042	5,583	4,955	822,369
Student Travel	39,712	-	-	156,660	159,350	-	355,722
Advertising/Printing/Publishing	35	3,900	-	-	-	-	3,935
Maintenance/Repair	8,137	16,369	-	102,079	-	-	126,585
Rentals/Leases	15,125	18,721	6,850	204,041	-	155,073	399,810
Others	6,000	47,696	2,320	56,628	-	499,737	612,381
Contracted Services	20,905	103,567	95,260	525,583	-	-	745,315
MATERIALS/SUPPLIES/FREIGHT							
Materials	110,783	146,754	38,176	922,032	250	-	1,217,995
Furniture and Equipment	10,716	95,854	58,957	257,155	-	-	422,682
Freight	4,198	17,005	5,974	93,847	-	-	121,024
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	-	-	(123,182)	-	-	-	(123,182)
Total	\$ 2,366,292	\$ 2,623,727	\$ 7,173,926	\$ 23,154,541	\$ 169,103	\$ 850,741	\$ 36,338,330

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 2

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INCLUSIVE SCHOOLING EXPENSES
For the Year Ended June 30, 2019**

<u>FUNCTION</u>	<u>General Inclusive Schooling</u>	<u>Staff Development</u>	<u>Assistive Technology</u>	<u>Student Resources</u>	<u>Total</u>
<u>SALARIES</u>					
Program Support Teachers	\$ 1,471,398	\$ -	\$ -	\$ -	\$ 1,471,398
Consultants	264,832	-	-	-	264,832
Support Assistants	1,377,397	-	-	-	1,320,985
Non Instructional Staff	313,676	-	54,689	-	1,937,566
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	1,426,480	-	-	-	1,990,454
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	324	-	-	-	2,388
Travel	33,571	47,794	-	-	101,948
Rentals/Lenses	-	-	-	-	6,850
Other Contracted Services	98,030	17,974	-	-	95,260
Others	-	-	-	-	2,320
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	32,199	-	23,459	-	38,176
Furniture and Equipment	6,580	-	-	-	58,957
Freight	<u>5,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,974</u>
TOTAL	\$ <u>5,030,064</u>	\$ <u>65,768</u>	\$ <u>78,148</u>	\$ <u>-</u>	\$ <u>7,297,108</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 3

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION EXPENSES
For the Year Ended June 30, 2019**

<u>FUNCTION</u>	<u>Student Instruction</u>	<u>Teaching/ Learning Resources</u>	<u>Professional Development</u>	<u>School Activities and Integrated Community Programs</u>	<u>Total</u>
<u>SALARIES</u>					
ALCBE Teachers	\$ 1,163,425	\$ -	\$ -	\$ -	\$ 1,163,425
Language Consultants	212,842	-	-	-	212,842
Instruction Assistants	-	-	-	925	925
Non Instructional Staff	-	-	-	61,798	61,798
Honoraria	-	1,334	8,526	117,731	127,591
Elders in Schools	56,597	-	-	(56,597)	-
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	487,265	-	-	8,944	496,209
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Travel	18,907	9,048	49,394	9,712	87,061
Student Transportation (bussing)	-	-	-	39,712	39,712
Advertising/Printing/Publishing	-	-	-	35	35
Maintenance/Repair	-	-	-	8,137	8,137
Rentals/Leases	-	-	-	15,125	15,125
Other Contracted Services	830	14,245	-	5,830	20,905
Others	-	-	-	6,000	6,000
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	10,861	9,276	5,202	85,444	110,783
Furniture and Equipment	6,834	893	-	2,989	10,716
Freight	1,564	-	235	2,399	4,198
TOTAL	\$ 1,959,125	\$ 34,796	\$ 63,357	\$ 308,184	\$ 2,365,462

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION (CONTRIBUTIONS)
For the Year Ended June 30, 2019

Schedule 4

<u>Contribution Agreement</u> <u>Indigenous Languages</u>	<u>Budget</u>	<u>July 1 to</u> <u>March 31</u>	<u>April 1 to</u> <u>June 30</u>	<u>Total</u>
Revenue	<u>-</u>	<u>2,344,276</u>	<u>603,577</u>	<u>2,947,853</u>
Expenses				
Salaries	-	1,414,444	788,441	2,202,885
Other - O & M	<u>-</u>	<u>149,930</u>	<u>139,355</u>	<u>289,285</u>
Total Expenses	<u>-</u>	<u>1,564,374</u>	<u>927,796</u>	<u>2,492,170</u>
Net Surplus (Deficit)				<u>455,683</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 5

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
FRENCH LANGUAGE PROGRAM**

For the Year Ended June 30, 2019

	ECE Contributions July <u>1 to June 30</u>	Commitment from Beaufort Delta <u>Education Council</u>	Total Expenses <u>July 1 to June 30</u>
Bilateral Agreement Funding			
Special Projects:			
Teacher's Assistant Salary	\$ 60,000	\$ 19,423	\$ 79,423
Core French 1:12 Salary	-	36,145	36,145
French Resources	5,000	2,214	7,214
Cultural Activities	5,000	(5,000)	-
Professional Development	5,000	(5,000)	-
French Monitor	-	10,631	10,631
Mentorship with YCS on Immersion Program	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total	\$ <u>90,000</u>	\$ <u>58,413</u>	\$ <u>148,413</u>
Regular GNWT Funding			
Immersion Program	\$ 75,000		
Mentorship YCS	\$ 15,000		
CMEC Odyssey Program	\$ -		
GNWT - ECE - Food Allowance	<u>29,725</u>		
Total	\$ <u>119,725</u>		

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
JORDAN'S PRINCIPLE
For the Year Ended June 30, 2019

Schedule 6

	2019 <u>Budget</u> <u>Unaudited</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
Revenue			
First Nations and Inuit Health Branch	\$ <u>2,292,274</u>	\$ <u>3,442,807</u>	\$ <u>-</u>
Total Revenue	<u>2,292,274</u>	<u>3,442,807</u>	<u>-</u>
Expenses			
Administration	-	94,982	-
Personnel	2,215,184	2,215,184	-
Transportation	20,582	20,582	-
Materials and Supplies	54,602	54,602	-
Other	<u>1,906</u>	<u>1,906</u>	<u>-</u>
Total Expenses	<u>2,292,274</u>	<u>2,387,256</u>	<u>-</u>
Deferred Revenue	<u>\$ -</u>	<u>\$ 1,055,551</u>	<u>\$ -</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 7

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2019

<u>Contribution Agreement</u> <u>Northern Distance Learning (NDL)</u>	<u>Budget</u>	<u>July 1 to</u> <u>March 31</u>	<u>April 1 to</u> <u>June 30</u>	<u>Total</u>
Revenue				
Government of the NWT	1,058,417	663,127	388,511	1,051,638
Other	<u>190,541</u>	<u>142,906</u>	<u>47,635</u>	<u>190,541</u>
	<u>1,248,958</u>	<u>806,033</u>	<u>436,146</u>	<u>1,242,179</u>
Expenses				
Teacher and Support	600,000	495,935	150,979	646,914
Moodle Dev	113,000	-	-	-
DL Coordinator	150,000	109,292	49,796	159,088
IT Support	90,000	68,141	34,959	103,100
Coordinator transportation	30,415	19,154	5,103	24,257
In-service release	4,104	-	-	-
Professional development	2,000	300	2,500	2,800
Classroom materials	-	2,686	760	3,446
Hardware and software	-	45,470	63,097	108,567
Document cameras	3,000	-	-	-
Phones	8,000	625	550	1,175
Laptop	48,100	-	-	-
Video (Monopad)	182,450	-	-	-
Wireless adapters and splitters	9,500	-	-	-
Freight	-	796	6,719	7,515
Amendment 1: shared portion of 1 year license	1,000	-	1,000	1,000
Amendment 1: shared portion of 1 year license	610	-	-	-
Amendment 4: art document camera	2,067	-	-	-
Amendment 5: mondopad Ft. Resolution	<u>4,712</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>1,248,958</u>	<u>742,399</u>	<u>315,463</u>	<u>1,057,862</u>
Net Surplus (Deficit)	<u>-</u>	<u>63,634</u>	<u>120,683</u>	<u>184,317</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 8

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE**

For the Year Ended June 30, 2019

NWT Student Success Initiative

Professional Development Initiative

Title of Project: Ongoing Development of Collaborative Teams and Response to Intervention

	<u>2019</u>
Revenue	<u>101,660</u>
Expenses:	
Travel	
Air Charter	102,110
Accommodation	75,117
Daily Per Diems	47,454
Workshop Expenses	
Room Rental	1,000
Miscellaneous	<u>47,978</u>
Total Expenses	<u>273,659</u>
Net Surplus (Deficit)	<u>(171,999)</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 18,178	\$ 36,772
Due from Related Parties	4,238	4,654
Accounts Receivable	<u>-</u>	<u>15,999</u>
	<u>22,416</u>	<u>57,425</u>
LIABILITIES		
Payroll Liabilities	608	731
Deferred Revenue	<u>7,755</u>	<u>6,897</u>
	<u>8,363</u>	<u>7,628</u>
ACCUMULATED SURPLUS	<u>\$ 14,053</u>	<u>\$ 49,797</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 64,700	\$ 68,747	\$ 74,077
Other ECE contributions	49,500	56,745	48,432
Other Government of Canada	-	-	(80)
Other	<u>5,600</u>	<u>14,532</u>	<u>8,810</u>
TOTAL REVENUE	<u>119,800</u>	<u>140,024</u>	<u>131,239</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	4,623	21,537
Administration	14,170	27,682	37,557
School Programs	<u>100,010</u>	<u>143,463</u>	<u>80,954</u>
TOTAL EXPENSES	<u>114,180</u>	<u>175,768</u>	<u>140,048</u>
OPERATING SURPLUS (DEFICIT)	5,620	(35,744)	(8,809)
OPENING ACCUMULATED SURPLUS	<u>49,797</u>	<u>49,797</u>	<u>58,606</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 55,417</u>	<u>\$ 14,053</u>	<u>\$ 49,797</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	\$ -	\$ 121	\$ 53,968	\$ 54,089
Board/Trustee Honoraria	-	3,750	-	3,750
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	-	3,908	3,908
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	2,182	265	2,447
Travel	-	1,497	-	1,497
Student Travel	-	-	2,700	2,700
Rentals/Leases	-	-	21,035	21,035
Others	3,000	1,774	8,500	13,274
Contracted Services	810	-	3,276	4,086
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	11,467	37,240	49,520
Furniture and Equipment	-	5,002	12,571	17,573
Freight	-	1,889	-	1,889
Total	\$ 4,623	\$ 27,682	\$ 143,463	\$ 175,768

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 35,729	\$ 44,515
Due from Related Parties	2,394	2,260
Accounts Receivable	<u>56,027</u>	<u>19,076</u>
	<u>94,150</u>	<u>65,851</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	32,458	41,003
Due to Related Parties	8,224	8,224
Payroll Liabilities	1,452	2,000
Deferred Revenue	<u>53,793</u>	<u>7,357</u>
	<u>95,927</u>	<u>58,584</u>
ACCUMULATED SURPLUS (DEFICIT)	\$ <u>(1,777)</u>	\$ <u>7,267</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 63,612	\$ 58,874	\$ 78,697
Other ECE contributions	60,000	64,579	63,659
Other	<u>12,000</u>	<u>42,065</u>	<u>61,534</u>
TOTAL REVENUE	<u>135,612</u>	<u>165,518</u>	<u>203,890</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	19,669	66,845
Administration	35,289	61,134	59,552
Inclusive Schooling	-	-	23,722
School Programs	<u>100,323</u>	<u>93,759</u>	<u>67,839</u>
TOTAL EXPENSES	<u>135,612</u>	<u>174,562</u>	<u>217,958</u>
OPERATING DEFICIT	-	(9,044)	(14,068)
OPENING ACCUMULATED SURPLUS	<u>7,267</u>	<u>7,267</u>	<u>21,335</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 7,267</u>	<u>\$ (1,777)</u>	<u>\$ 7,267</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	-	-	44,492 \$	44,492
Non-instructional Staff	13,104	36,024	-	49,128
Board/Trustee Honoraria	-	5,500	-	5,500
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	4,415	1,104	1,839	7,358
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	100	-	100
Postage/Communication	-	2,553	-	2,553
Rentals/Leases	-	-	14,640	14,640
Others	-	1,006	15,510	16,516
MATERIALS/SUPPLIES/FREIGHT				
Materials	2,150	14,847	16,236	33,233
Freight	-	-	1,042	1,042
Total	<u>19,669 \$</u>	<u>61,134 \$</u>	<u>93,759 \$</u>	<u>174,562</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 73,865	\$ 72,594
Due from Related Parties	24,521	107,102
Accounts Receivable	<u>11,103</u>	<u>6,229</u>
	<u>109,489</u>	<u>185,925</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	83,978	119,466
Payroll Liabilities	1,997	4,160
Deferred Revenue	<u>6,708</u>	<u>42,470</u>
	<u>92,683</u>	<u>166,096</u>
ACCUMULATED SURPLUS	<u>\$ 16,806</u>	<u>\$ 19,829</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 84,355	\$ 110,056	\$ 191,435
Other	<u>20,800</u>	<u>113,694</u>	<u>73,956</u>
TOTAL REVENUE	<u>105,155</u>	<u>223,750</u>	<u>265,391</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	50,014	172,936
Administration	90,509	90,892	155,392
School Programs	<u>14,646</u>	<u>85,867</u>	<u>115,738</u>
TOTAL EXPENSES	<u>105,155</u>	<u>226,773</u>	<u>444,066</u>
OPERATING DEFICIT	-	(3,023)	(178,675)
OPENING ACCUMULATED SURPLUS	<u>19,829</u>	<u>19,829</u>	<u>198,504</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 19,829</u>	<u>\$ 16,806</u>	<u>\$ 19,829</u>

INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	375 \$	-	-	375
Non-instructional Staff	45,108	71,753	8,964	125,825
Board/Trustee Honoraria	-	6,775	-	6,775
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	4,496	4,300	977	9,773
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	2,545	-	2,545
Utilities & Leases	-	-	283	283
Advertising/Printing/Publishing	35	-	-	35
Rentals/Leases	-	-	13,130	13,130
Others	-	4,444	9,414	13,858
Contracted Services	-	467	50,940	51,407
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	608	2,159	2,767
Total	50,014 \$	90,892 \$	85,867 \$	226,773

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 3,846	\$ 11,228
Due from Related Parties	<u>2,637</u>	<u>3,596</u>
	<u>6,483</u>	<u>14,824</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	6,000
Payroll Liabilities	2,259	674
Deferred Revenue	<u>2,069</u>	<u>6,371</u>
	<u>4,328</u>	<u>13,045</u>
ACCUMULATED SURPLUS	<u>\$ 2,155</u>	<u>\$ 1,779</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 26,365	\$ 26,365	\$ 43,618
Other	<u>13,500</u>	<u>12,607</u>	<u>13,947</u>
TOTAL REVENUE	<u>39,865</u>	<u>38,972</u>	<u>57,565</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	-	8,146
Administration	21,365	28,749	31,572
School Programs	<u>18,500</u>	<u>9,847</u>	<u>17,512</u>
TOTAL EXPENSES	<u>39,865</u>	<u>38,596</u>	<u>57,230</u>
OPERATING SURPLUS	-	376	335
OPENING ACCUMULATED SURPLUS	<u>1,779</u>	<u>1,779</u>	<u>1,444</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,779</u>	<u>\$ 2,155</u>	<u>\$ 1,779</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

SALARIES:
 Non-instructional Staff
 Board/Trustee Honoraria
EMPLOYEE BENEFITS
 Employee Benefit/Allowance
SERVICES PURCHASED/ CONTRACTED
 Postage/Communication
 Others
 Contracted Services
MATERIALS/SUPPLIES/FREIGHT
 Materials

Total

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$	16,573 \$	7,859 \$	24,432
	5,675	-	5,675
	1,308	615	1,923
	959	-	959
	180	-	180
	2,721	-	2,721
	<u>1,333</u>	<u>1,373</u>	<u>2,706</u>
\$	<u>28,749 \$</u>	<u>9,847 \$</u>	<u>38,596</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 18,220	\$ 40,048
Due from Related Parties	<u>10,550</u>	<u>3,072</u>
	<u>28,770</u>	<u>43,120</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	66	10,000
Payroll Liabilities	453	1,014
Deferred Revenue	<u>-</u>	<u>4,596</u>
	<u>519</u>	<u>15,610</u>
ACCUMULATED SURPLUS	<u>\$ 28,251</u>	<u>\$ 27,510</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 <u>Actual</u>	2018 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 26,376	\$ 30,972	\$ 31,871
Other	<u>-</u>	<u>-</u>	<u>7,749</u>
TOTAL REVENUE	<u>26,376</u>	<u>30,972</u>	<u>39,620</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	-	12,343
Administration	5,376	9,023	21,827
School Programs	<u>21,000</u>	<u>21,208</u>	<u>25,578</u>
TOTAL EXPENSES	<u>26,376</u>	<u>30,231</u>	<u>59,748</u>
OPERATING SURPLUS	-	741	(20,128)
OPENING ACCUMULATED SURPLUS	<u>27,510</u>	<u>27,510</u>	<u>47,638</u>
CLOSING ACCUMULATED SURPLUS	\$ <u>27,510</u>	\$ <u>28,251</u>	\$ <u>27,510</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY

DETAILS OF EXPENSES

For the Year Ended June 30, 2019

SALARIES:
 Teachers
 Non-instructional Staff
 Board/Trustee Honoraria
EMPLOYEE BENEFITS
 Employee Benefit/Allowance
SERVICES PURCHASED/ CONTRACTED
 Others
 Contracted Services
MATERIALS/SUPPLIES/FREIGHT
 Materials
Total

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$ -	\$ 895	\$ 895	\$ 895
6,371	-	-	6,371
1,450	-	-	1,450
368	313		681
58	-		58
-	20,000		20,000
<u>776</u>	<u>-</u>	<u>-</u>	<u>776</u>
\$ <u>9,023</u>	\$ <u>21,208</u>		\$ <u>30,231</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 28,317	\$ 48,837
Due from Related Parties	857	1,638
Accounts Receivable	<u>2,700</u>	<u>1,350</u>
	<u>31,874</u>	<u>51,825</u>
LIABILITIES		
Payroll Liabilities	<u>63</u>	<u>251</u>
	<u>63</u>	<u>251</u>
ACCUMULATED SURPLUS	<u>\$ 31,811</u>	<u>\$ 51,574</u>

TSIIGHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 8,569	\$ 8,569	\$ 23,391
Rentals	<u>2,000</u>	<u>5,850</u>	<u>3,362</u>
TOTAL REVENUE	<u>10,569</u>	<u>14,419</u>	<u>26,753</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	11,045	12,604
Administration	5,569	10,508	19,425
School Programs	<u>5,000</u>	<u>12,629</u>	<u>37,050</u>
TOTAL EXPENSES	<u>10,569</u>	<u>34,182</u>	<u>69,079</u>
OPERATING DEFICIT	-	(19,763)	(42,326)
OPENING ACCUMULATED SURPLUS	<u>51,574</u>	<u>51,574</u>	<u>93,900</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 51,574</u>	<u>\$ 31,811</u>	<u>\$ 51,574</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	\$ 550	\$ -	\$ -	\$ 550
Board/Trustee Honoraria	-	3,100	-	3,100
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	33	-	-	33
SERVICES PURCHASED/ CONTRACTED				
Student Travel	8,022	-	1,561	9,583
Others	-	1,027	-	1,027
Contracted Services	1,950	2,700	-	4,650
MATERIALS/SUPPLIES/FREIGHT				
Materials	490	3,681	11,068	15,239
Total	<u>\$ 11,045</u>	<u>\$ 10,508</u>	<u>\$ 12,629</u>	<u>\$ 34,182</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 32,508	\$ 82,382
Due from Related Parties	35,612	17,922
Accounts Receivable	<u>20,265</u>	<u>4,729</u>
	<u>88,385</u>	<u>105,033</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	49,808	28,499
Due to Related Parties	8,394	8,394
Payroll Liabilities	1,999	4,268
Deferred Revenue	<u>6,010</u>	<u>5,318</u>
	<u>66,211</u>	<u>46,479</u>
ACCUMULATED SURPLUS	<u>\$ 22,174</u>	<u>\$ 58,554</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 118,705	\$ 141,489	\$ 196,404
Regular contributions	-	29,636	-
Other Government of Canada	38,500	38,835	40,917
Other	<u>43,000</u>	<u>69,852</u>	<u>71,946</u>
TOTAL REVENUE	<u>200,205</u>	<u>279,812</u>	<u>309,267</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	3,853	37,601
Administration	50,378	93,995	65,624
Inclusive Schooling	-	-	31,856
School Programs	<u>149,827</u>	<u>218,344</u>	<u>125,875</u>
TOTAL EXPENSES	<u>200,205</u>	<u>316,192</u>	<u>260,956</u>
OPERATING DEFICIT	-	(36,380)	48,311
OPENING ACCUMULATED SURPLUS	<u>58,554</u>	<u>58,554</u>	<u>10,243</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 58,554</u>	<u>\$ 22,174</u>	<u>\$ 58,554</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	-	58,000 \$	77,944 \$	135,944
Board/Trustee Honoraria	-	5,700	-	5,700
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	4,121	9,837	13,958
SERVICES PURCHASED/ CONTRACTED				
Utilities & Leases	-	-	-	-
Travel	-	-	2,308	2,308
Rentals/Leases	3,000	318	5,658	8,976
Others	-	6,250	12,000	18,250
Contracted Services	-	1,969	-	1,969
MATERIALS/SUPPLIES/FREIGHT				
Materials	739	1,058	69,780	70,838
Freight	114	950	40,817	57,185
Total	3,853 \$	93,995 \$	218,344 \$	316,192

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 19,551	\$ 12,468
Due from Related Parties	2,178	3,771
Accounts Receivable	<u>(364)</u>	<u>-</u>
	<u>21,365</u>	<u>16,239</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	719	1,014
Payroll Liabilities	610	924
Deferred Revenue	<u>13,518</u>	<u>-</u>
	<u>14,847</u>	<u>1,938</u>
ACCUMULATED SURPLUS	<u>\$ 6,518</u>	<u>\$ 14,301</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 42,861	\$ 42,861	\$ 67,457
Other ECE contributions	52,500	54,162	46,677
Other contributions	-	200	1,669
Rentals	-	384	2,946
Other	<u>16,982</u>	<u>13,676</u>	<u>31,383</u>
TOTAL REVENUE	<u>112,343</u>	<u>111,283</u>	<u>150,132</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	3,586	24,864
Administration	18,090	15,963	42,614
School Programs	<u>94,253</u>	<u>99,517</u>	<u>91,364</u>
TOTAL EXPENSES	<u>112,343</u>	<u>119,066</u>	<u>158,842</u>
OPERATING DEFICIT	-	(7,783)	(8,710)
OPENING ACCUMULATED SURPLUS	<u>14,301</u>	<u>14,301</u>	<u>23,011</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 14,301</u>	<u>\$ 6,518</u>	<u>\$ 14,301</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	\$ 3,586	\$ 3,119	\$ 66,252	\$ 72,957
Board/Trustee Honoraria	-	8,825	2,275	11,100
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	309	2,789	3,098
SERVICES PURCHASED/ CONTRACTED				
Student Travel	-	-	4,648	4,648
Others	-	1,380	5,200	6,580
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	2,330	18,353	20,683
Total	\$ 3,586	\$ 15,963	\$ 99,517	\$ 119,066

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 10,658,739	\$ 8,988,662
Accounts Receivable	191,385	329,418
Restricted Assets	<u>282,512</u>	<u>282,334</u>
	<u>11,132,636</u>	<u>9,600,414</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	809,560	754,652
Due to Related Parties	66,369	127,397
Payroll Liabilities	4,896,850	3,085,474
Employee Deductions Payable	1,970	2,586
Deferred Revenue	1,170,826	60,879
Post-Employment Benefits	2,808,281	3,083,496
Trust Liabilities	<u>282,511</u>	<u>282,334</u>
	<u>10,036,367</u>	<u>7,396,818</u>
NET FINANCIAL RESOURCES	<u>1,096,269</u>	<u>2,203,596</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>4,516</u>	<u>8,181</u>
ACCUMULATED SURPLUS	<u>\$ 1,100,785</u>	<u>\$ 2,211,777</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Government of the NWT			
Regular contributions	\$ 29,257,170	\$ 30,073,557	\$ 29,046,637
Other ECE contributions	90,000	1,126,638	1,315,852
Other contributions	<u>50,000</u>	<u>293,636</u>	<u>304,186</u>
Total Government of the NWT	<u>29,397,170</u>	<u>31,493,831</u>	<u>30,666,675</u>
Government of Canada			
Jordan Principal	-	2,387,257	-
Other Government of Canada	-	8,200	950
Total Government of Canada	<u>-</u>	<u>2,395,457</u>	<u>950</u>
Board Generated Funds			
Investment Income	110,000	162,271	129,169
Other	<u>723,158</u>	<u>548,342</u>	<u>341,316</u>
Total Board Generated Funds	<u>833,158</u>	<u>710,613</u>	<u>470,485</u>
TOTAL REVENUE	<u>30,230,328</u>	<u>34,599,901</u>	<u>31,138,110</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	2,587,513	2,299,203	3,133,336
Administration	3,282,354	2,475,623	2,547,337
Inclusive Schooling	5,163,040	7,297,108	5,653,162
School Programs	20,773,471	22,619,115	19,877,711
Student Accommodations	140,920	169,103	136,391
Operations & Maintenance	<u>825,000</u>	<u>850,741</u>	<u>730,441</u>
TOTAL EXPENSES	<u>32,772,298</u>	<u>35,710,893</u>	<u>32,078,378</u>
OPERATING DEFICIT	(2,541,970)	(1,110,992)	(940,268)
OPENING ACCUMULATED SURPLUS	<u>2,211,777</u>	<u>2,211,777</u>	<u>3,152,045</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (330,193)</u>	<u>\$ 1,100,785</u>	<u>\$ 2,211,777</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	\$ 1,163,425	\$ -	\$ 1,471,398	\$ 12,699,408	\$ -	\$ -	\$ 15,334,231
Instruction Assistants	-	-	-	36,145	-	-	36,145
Non-instructional Staff	212,842	1,141,391	3,523,383	2,409,882	-	-	7,287,498
Board/Trustee Honoraria	127,591	39,080	-	33,192	-	-	199,863
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	487,265	497,979	1,990,454	4,759,430	-	190,976	7,926,104
Leave and Termination	-	-	-	35,474	-	-	35,474
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	63,061	2,388	-	-	-	65,449
Postage/Communication	830	29,985	-	98,032	3,920	-	132,767
Utilities & Leases	-	-	-	6,128	-	-	6,128
Travel	84,061	147,965	101,948	467,384	5,583	4,955	811,896
Student Travel	31,690	-	-	147,751	159,350	-	338,791
Advertising/Printing/Publishing	-	3,900	-	-	-	-	3,900
Maintenance/Repair	8,137	16,369	-	102,079	-	-	126,585
Rentals/Leases	15,125	12,471	6,850	143,236	-	155,073	332,755
Others	3,000	35,858	2,320	18,004	-	499,737	558,919
Contracted Services	18,145	96,621	95,260	381,587	-	-	591,613
MATERIALS/SUPPLIES/FREIGHT							
Materials	106,591	96,083	38,176	794,786	250	-	1,035,886
Furniture and Equipment	10,716	90,852	58,957	244,584	-	-	405,109
Freight	4,084	14,166	5,974	92,805	-	-	117,029
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	25,701	189,842	-	149,208	-	-	364,751
Total	\$ 2,299,203	\$ 2,475,623	\$ 7,297,108	\$ 22,619,115	\$ 169,103	\$ 850,741	\$ 35,710,893