

PUBLIC ACCOUNTS 2020-2021

Section IV: Supplementary Financial Statements – Boards

Government of
Northwest Territories

PUBLIC ACCOUNTS

OF THE

GOVERNMENT OF THE NORTHWEST TERRITORIES

FOR THE YEAR ENDED MARCH 31, 2021

SECTION IV

SUPPLEMENTARY FINANCIAL STATEMENTS

BOARDS

HONOURABLE CAROLINE WAWZONEK
Minister of Finance

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Public Accounts of the
Government of the Northwest Territories

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Dehcho Divisional Education Council
Dettah District Education Authority
N'Dìlo District Education Authority
Sahtu Divisional Education Council
South Slave Divisional Education Council
Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools)
Yellowknife District No. 1 Education Authority
Tlicho Community Services Agency

Health and Social Services Authorities

Hay River Health and Social Services Authority
Northwest Territories Health and Social Services Authority

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BEAUFORT-DELTA EDUCATION COUNCIL
INUVIK, NT

CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2020

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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 2019 - 2020. 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.

The 2019 – 2020 year has proven to be one of the most challenging years that BDDEC has ever faced. With the continuing advance of Covid-19 the decision was made to not open the schools for classes after the Spring Break in March 2020 and the schools remained closed to the end of the school year June 2020. The challenge for our education council was to deliver meaningful education and support to our students.

Spring of 2020, the GNWT released a document Emerging Wisely for the NWT. School administration along with the Education Council prepared plans for each of the schools so that students would be able to attend classes. The plans were submitted to the Chief Health Officer of the NWT and after discussions; all of the plans were approved so that all of our schools would be able to offer in-school classes for September 2020. For September 2020 regular classes will be offered. Personal Protective Equipment (PPE) is in place for all staff, and protocols have been developed regarding cleaning of the school focusing on protection of our students and staff.

As the COVID-19 situation continues to develop we will be proactive in the protection of our students and our staff while maintaining high standards of education for our students.

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 for 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 2019 - 2020 include:

- Partnership with the Inuvialuit Regional Corporation (IRC).
- Partnership with the Gwich'in Tribal Council (GTC).
- Jordan's Principle funding.
- Northern Distance learning statistics show continual improvement and show that the service has been utilized for those students in small schools that need the dash one/two courses for access to further education. The program with ECE's financial contribution continues to expand with additional schools throughout the NWT in the 2019 – 2020 year with plans for further expansion in the 2020 – 2021 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 has been deferred for DEA members in Aklavik, Fort McPherson, Ulukhaktok, Tuktoyaktuk and Inuvik.
- A standardized template for the Operating Plan and the Annual Report have been used in submissions to ECE.
- 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.
- For the 2019 – 2020 year BDDEC continues to work with the recently adopted 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. On the land programming continues to be a major focus for the program.
- Staff changes for the 2020 – 2021 include the retirement of Paul Loewen and the appointment of Richard McKinnon as an Assistant Superintendent.

The world of education is changing globally, nationally and territorially. The Beaufort Delta Divisional Education Council (BDDEC) recognizes the importance of embracing these changes to prepare northern students for participation in a 21st century. Research indicates that culture-based education impacts student outcomes. With the increased focus on Indigenizing Education, BDDEC will continue to ensure teaching and learning is meaningful to the students it serves.

Overview

The Beaufort Delta Divisional Education Council (BDDEC) for the 2019 – 2020 year provides Junior Kindergarten to Grade 12 instruction for 1,489 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 regular meetings during the 2019 – 2020 year. Due to Covid-19 additional meetings were scheduled via video conference or by telephone to address the issues arising in the education council due to the pandemic.

Chairperson	Darlene Gruben
Vice-Chairperson	Jennifer Parrott
Member-at-Large	Rebecca Blake
Aklavik	Rita Arey (Acting)
Fort McPherson	Mary Rose Tetlichi
Inuvik	Jennifer Parrott
Paulatuk	Gilbert Thrasher Sr
Sachs Harbour	Andrea Keogak
Tsiigehtchic	Archie Inglangasuk Jr
Tuktoyaktuk	Darlene Gruben
Ulukhaktok	Joanne Ogina
Gwich'in Tribal Council	Robert Charlie
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 a representative from each indigneous government. The Executive Committee meets monthly with the BDDEC Board Office Staff.

BDDEC Staff

Superintendent of Schools	Frank Galway
Assistant Superintendent	Devin Roberts
Assistant Superintendent	Richard McKinnon
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

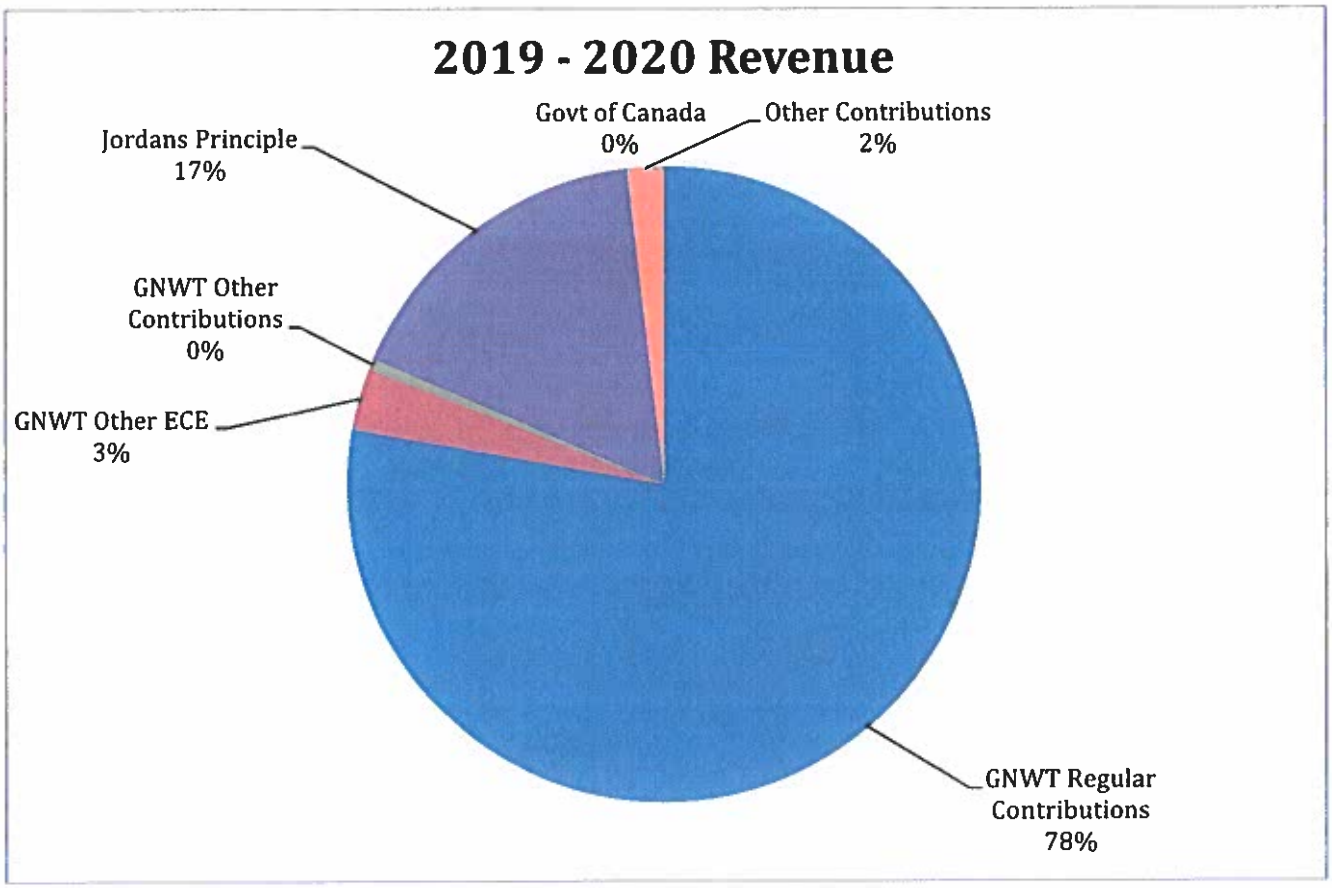
Inclusive Schooling	Jane Khaemba
Indigenous Languages	Velma Illasiak/Erica Thompson
Literacy Coordinator k-12	Julie Donahue-Kpolugbo
Junior Kindergarten	Danielle Aylward
Math Science	Shawn Feener
PowerSchool	Lorna Jones-Martin
Northern Distance Learning	William Logan

Principals

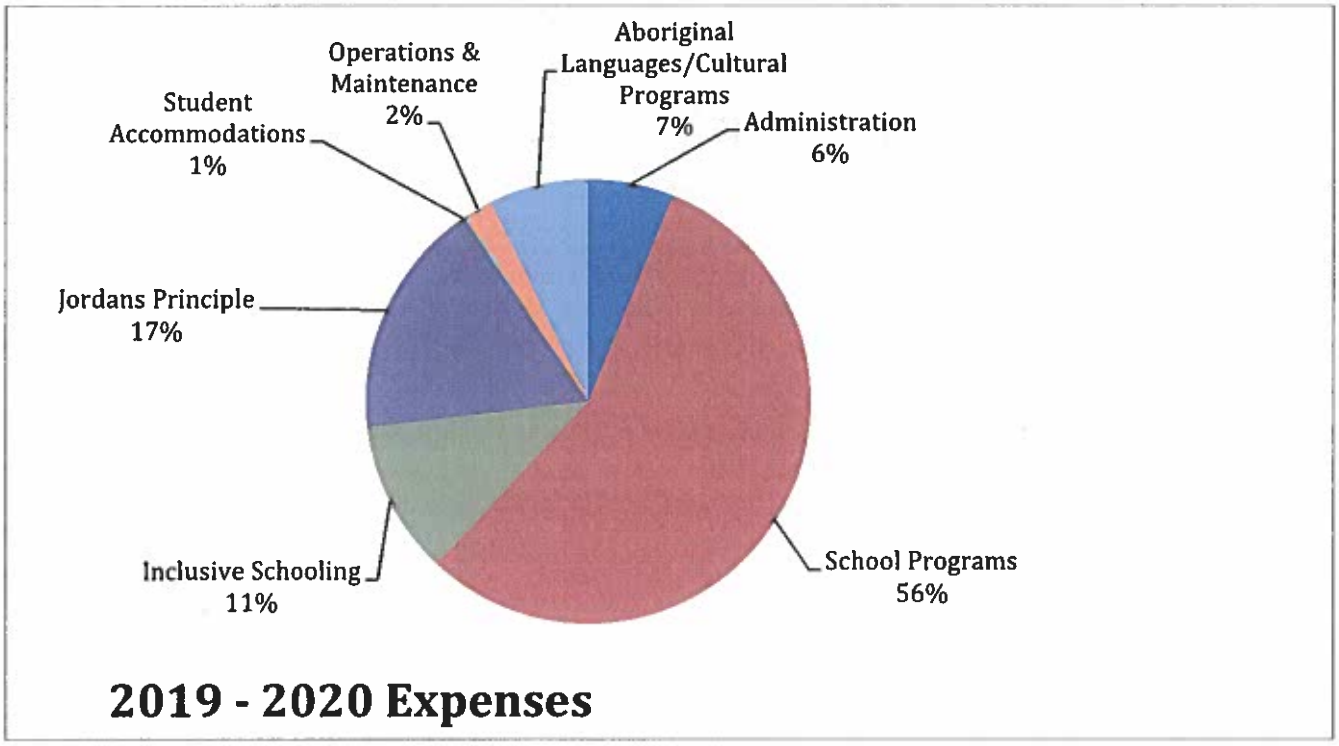
Angik – Paulatuk	William Callahan
Chief Julius – Fort McPherson	Shirley Peterson
Chief Paul Nitidchie – Tsiighetchic	Sonia Gregory
Helen Kalvak – Uluhaktok	Richard McKinnon
Inualthuyak – Sachs Harbour	Stephen Keoughan
Mangilaluk – Tuktoyaktuk	Ephraim Warren
Moose Ker School – Aklavik	Vivian Wirth
East Three Elementary – Inuvik	Elizabeth McNeil
East Three Secondary – Inuvik	Krista Cudmore

Financial Highlights

Revenues for 2019 – 2020 of $39.8 million were $3.1 million higher than budgeted. GNWT regular contributions accounted for 78% of the revenue at $30.9 million an increase of $0.9 million from 2018 - 2019 year. Other contribution agreements from the GNWT brought the total GNWT contributions to $32.4 million; which is an increase of $691.6 K from the 2018 – 2019 year. Total revenues of $39.8 million were an increase of $4.6 million from the 2018 - 2019 year. Funding from the Government of Canada under the Jordan's Principle program accounted for $6.6 million.



Expenses are broken into program cost; school programs accounted for 55.7% of cost at $21.5 million, Inclusive schooling for 28.4% of cost at $10.9 million. Total expenses at $38.5 million were $2.2 million greater than 2018 - 2019, and $2.0 million greater than the 2019 - 2020 Budget.

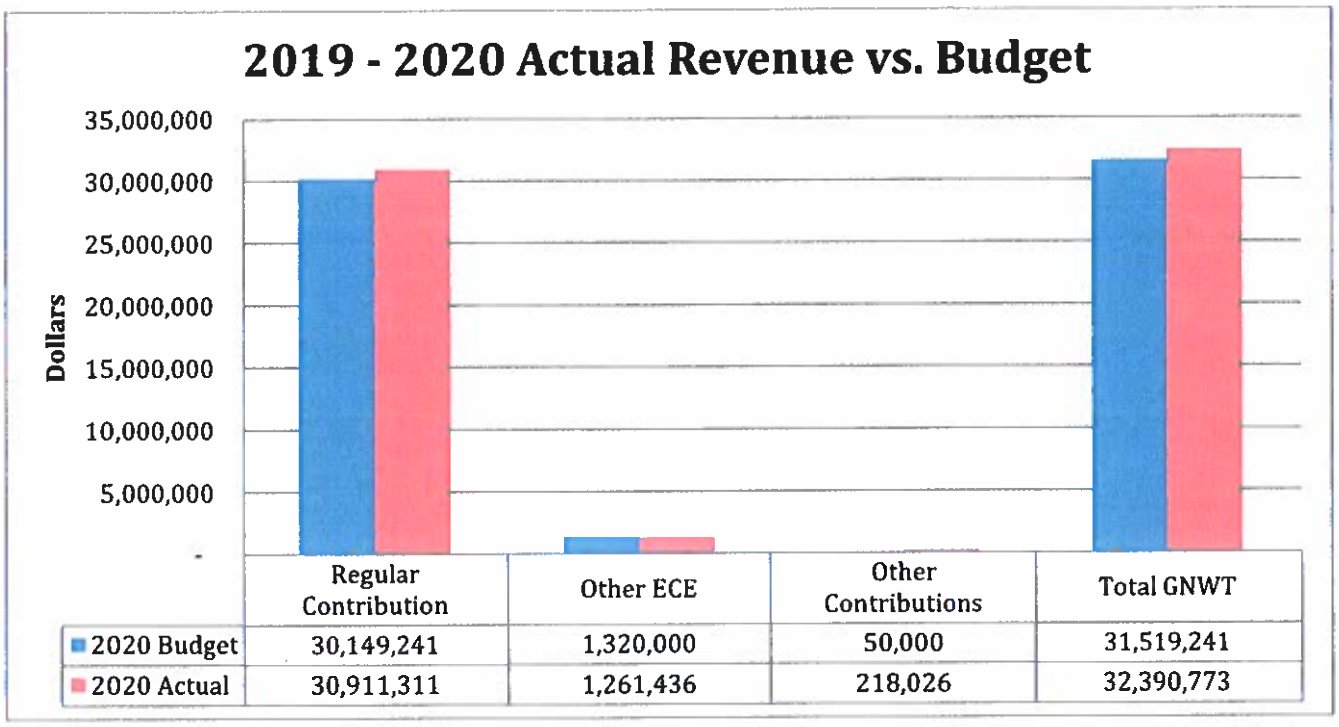


2019 – 2020 Revenues

For 2019 - 2020 BDDEC Consolidated Statement of Operations had an Operating Surplus of $1.2 million compared to a Budgeted Operating Surplus of $0.1 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 2019 – 2020 Actual Revenues compared to the budgeted revenue.



	Regular Contribution	Other ECE	Other Contributions	Total GNWT
2020 Budget	30,149,241	1,320,000	50,000	31,519,241
2020 Actual	30,911,311	1,261,436	218,026	32,390,773

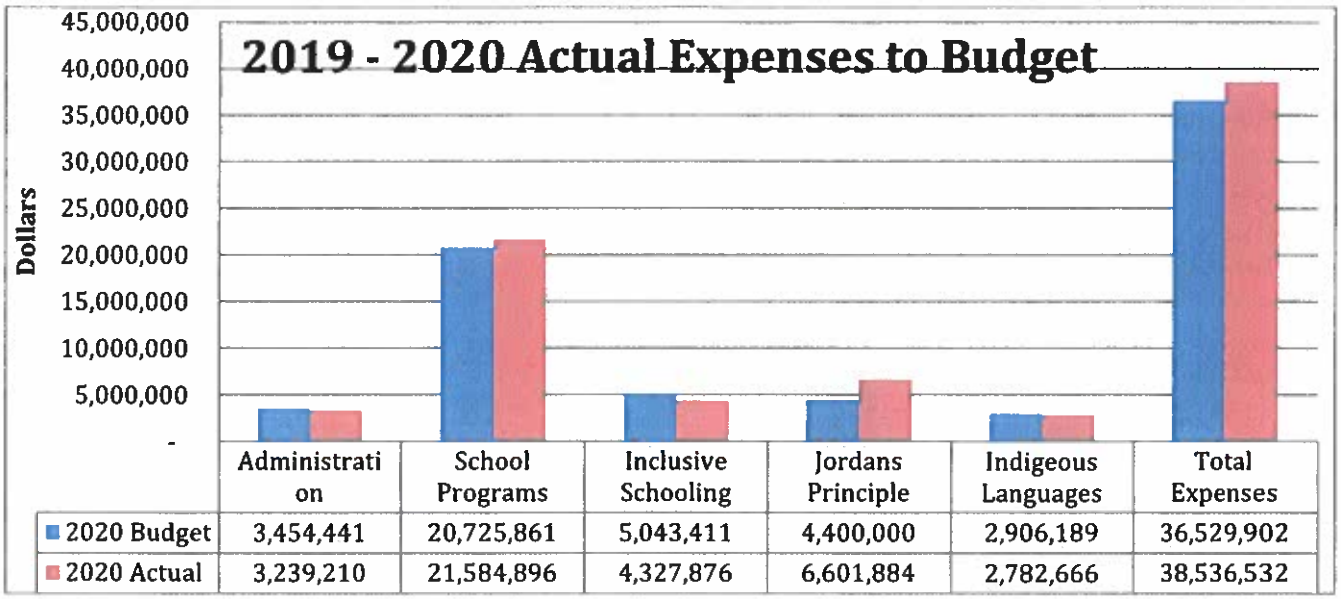
2019 – 2020 Expenses

Expenses for the year-end June 2020 were $2.0 million more than the budget of $36.5 million for a total cost of $38.5 million. This represents a $2.1 million increase in expenditures from 2018 -2019, or a 6.0% increase in spending from previous year.

Inclusive schooling had expenses of 10.9 million representing an increase in spending from the 2018 - 2019 year of $3.6 million. The increase was due to increase staff and supplies funded through the Jordan's Principle program.

Indigenous Languages had expenses of $2.8 million; which represents an increase of expenditures of $188 K from the 2018 – 2019 year.

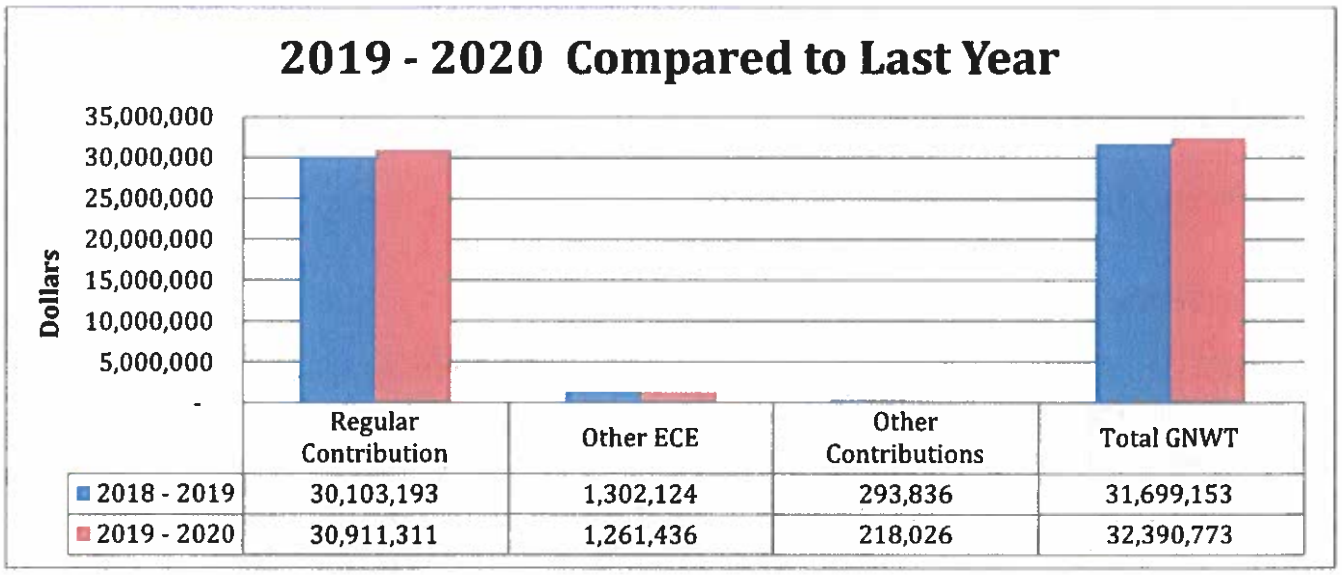
Chart 2 is a program comparison of our expenses for 2019 - 2020 compared to the budgeted expenses.



	Administration	School Programs	Inclusive Schooling	Jordans Principle	Indigeous Languages	Total Expenses
2020 Budget	3,454,441	20,725,861	5,043,411	4,400,000	2,906,189	36,529,902
2020 Actual	3,239,210	21,584,896	4,327,876	6,601,884	2,782,666	38,536,532

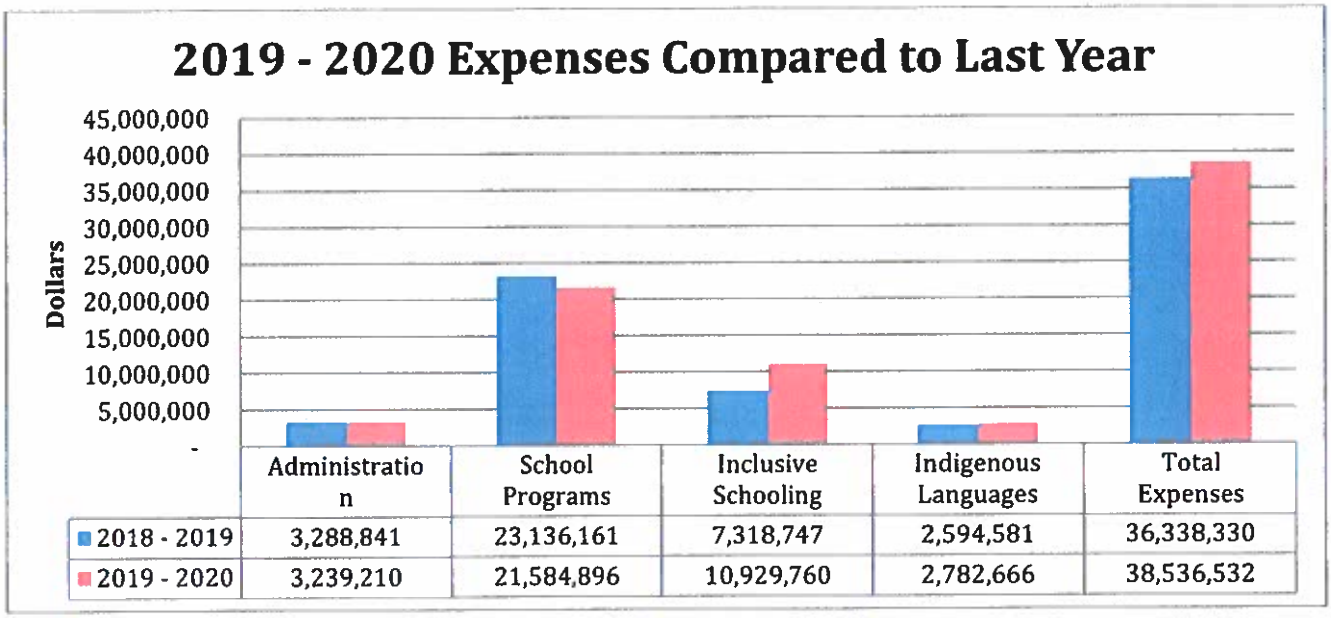
When comparing 2020 against 2019, BDDEC experienced a 12.9% increase in revenues, and an increase in expenses of 6.0% resulting in an operating surplus of $1,2 million. As a result for the year ended June 2020, the Accumulated Surplus is $2.4 or 6.1% of revenues.

Chart 3 is a comparison of the Year-end 2020 GNWT Revenues compared to the 2019 Revenues



	Regular Contribution	Other ECE	Other Contributions	Total GNWT
2018 - 2019	30,103,193	1,302,124	293,836	31,699,153
2019 - 2020	30,911,311	1,261,436	218,026	32,390,773

Chart 4 compares the 2020 Program Expenses against to the 2019 Program Expenses.



The plan for the 2019 – 2020 year was to have little or no surplus for the current year. Partially due to the schools being closed BDDEC had a surplus of $1.2 million which increased the Accumulated Surplus from $1.2 million at the end of June 2019 to $2.4 million for the end of June 2020.

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	2019 Teachers
Aklavik	Moose Kerr	148.00	13.00	128.00	13.00
Fort McPherson	Chief Julius	147.00	16.00	141.00	16.00
Inuvik	East 3 Elem	438.50	41.00	451.00	38.00
Inuvik	East 3 Second	273.80	24.50	275.80	28.00
Invuik DEA	Subtotal	712.30	65.50	726.80	66.00
Paulatuk	Angik	67.50	8.00	59.50	7.00
Sachs Harbour	Inualthuyak	16.00	2.50	16.00	2.50
Tsiigehtchic	Chief Paul Niditchie	43.00	6.75	40.00	5.75
Tuktoyaktuk	Mangilaluk	235.00	20.00	237.50	21.00

Ulukhaktok	Helen Kalvak	120.00	13.00	121.00	10.50
Total		1488.80	144.75	1469.80	141.75

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 2019 – 2020 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.

No funds were awarded for the 2019 – 2020 years

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.

There was no award for the 2019 – 2020 year

R. Gosselin "Go For It Award"

The Council received a bequest to establish the R. Gosselin "Go For It Award" fund in 2020. The terms of the bequest state that the NWT Parks & Recreation Association will award annually to the individual who exemplifies what it means to be a capable citizen through community recreation volunteerism and leadership.

Annual award will be $500.

For the year 2019 – 2020 the award was given to Brianna Dillon.

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.
The impact of the Pandemic has been significant effecting both our operations and the mental well being of the students and the staff. BDDEC is committed to following the Emerging Wisely plan in dealing with Covid-19. During the summer our focus was on creating a safe environment for students and staff ensuring that social distancing was followed and that the correct Personal Protective Equipment would be in place for the start of school. The plan is for all of the schools to offer regular full-time attendance while supporting those students that have decided not attend at the current time. Programs are being evaluated as to what BDDEC will be able to offer in the school during the coming year.

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 2019 – 2020 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 12 Literacy Teachers and 62 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 2020 – 2021 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 2020 – 2021 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.

BEAUFORT DELTA DIVISIONAL EDUCATION COUNCIL
Aklavik, Ft. McPherson, Inuvik, Paulatuk, Sachs Harbour, Tsiigehtchic, Tuktoyaktuk, Ulukhaktok

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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, 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

Gary McBride
Comptroller

August 8, 2020

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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, 2020 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, 2020 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 23 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 subsequent to year-end and its effect on the global economy. Our opinion is not modified in respect of this matter.

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.

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.

INDEPENDENT AUDITORS' REPORT - cont'd.

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

Report on 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 8, 2020

BEAUFORT-DELTA EDUCATION COUNCIL

Statement I

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	$ 10,450,789	$ 10,888,953
Restricted Assets (Note 6)	293,125	282,511
Accounts Receivable (Note 8)	456,432	281,116
	11,200,346	11,452,580
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	893,782	976,589
Payroll Liabilities (Note 10)	4,018,169	4,906,250
Employee Deductions Payable	1,687	1,986
Deferred Revenue (Note 11)	856,006	1,260,679
Post-Employment Benefits (Note 17)	2,704,647	2,808,281
Trust Liabilities (Note 6)	293,125	282,511
	8,767,416	10,236,296
NET FINANCIAL ASSETS (Statement III)	2,432,930	1,216,284
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	3,000	4,516
	3,000	4,516
ACCUMULATED SURPLUS	$ 2,435,930	$ 1,220,800

Approved:

_____ Superintendent

_____ Council Member

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement II

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Government of the NWT			
Regular contributions	$ 30,149,241	$ 30,911,311	$ 30,103,193
Other ECE contributions (Note 31)	1,320,000	1,261,436	1,302,124
Other contributions (Note 32)	50,000	218,026	293,836
Total Government of the NWT	31,519,241	32,390,773	31,699,153
Government of Canada			
Jordan Prinicpal	4,400,000	6,601,884	2,387,257
Other Government of Canada	-	25,445	47,035
Total Government of Canada	-	6,627,329	2,434,292
Board Generated Funds			
Investment Income	130,000	113,234	162,271
Rentals	-	17,064	6,234
Other	617,575	603,262	814,768
Total Board Generated Funds	747,575	733,560	983,273
TOTAL REVENUE	36,666,816	39,751,662	35,116,718
EXPENSES (Schedule 1)			
Aboriginal Languages/Cultural Programs	2,906,189	2,782,666	2,594,581
Administration	3,454,441	2,381,814	2,447,073
Inclusive Schooling	9,443,411	10,929,760	7,318,747
School Programs	20,725,861	21,480,680	22,967,058
Student Accommodations	-	104,216	169,103
Operations & Maintenance	-	857,396	841,768
TOTAL EXPENSES	36,529,902	38,536,532	36,338,330
OPERATING SURPLUS	$ 136,914	$ 1,215,130	$ (1,221,612)

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement III

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
OPERATING SURPLUS	$ 136,914	$ 1,215,130	$ (1,221,612)
Purchase of Prepaid Expenses	-	(3,000)	(4,516)
Use of Prepaid Expenses	-	4,516	8,181
	-	1,516	3,665
INCREASE IN NET FINANCIAL ASSETS	136,914	1,216,646	(1,217,947)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	1,216,284	1,216,284	2,434,231
NET FINANCIAL ASSETS, END OF YEAR	$ 1,353,198	$ 2,432,930	$ 1,216,284

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement IV

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2020

Cash provided by (used in):	2020	2019
OPERATING TRANSACTIONS		
Operating surplus (deficit)	$ 1,215,130	$ (1,221,612)
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(175,316)	95,685
Increase (decrease) in accounts payable	(82,807)	15,955
Increase (decrease) in payroll liabilities	(888,081)	1,806,778
Increase (decrease) in employee deductions payable	(299)	(600)
Increase (decrease) in deferred revenue	(404,673)	1,126,791
Increase (decrease) in post-employment benefits	(103,634)	(275,215)
Decrease (increase) in prepaid expenses	1,516	3,665
Cash provided by operating transactions	(438,164)	1,551,447
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(438,164)	1,551,447
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	10,888,953	9,337,506
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 10,450,789	$ 10,888,953

See the accompanying notes and schedules.

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.

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.

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.

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.

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.

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.

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.

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 financail 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

Financial instruments

The Public Sector Accounting Board (PSAB) issued PS 3450 Financial Instruments effective for fiscal years beginning on or after April 1, 2021. Items within the scope of the standard are assigned to one of two measurement categories: fair value, or cost or amortized cost. Fair value measurement will apply to derivatives and portfolio investments in equity instruments that are quoted in an active market. Also, when groups of financial assets and financial liabilities are managed on a fair value basis they may be reported on that basis. Other financial assets and financial liabilities will generally be measured at cost or amortized cost. Until an item is derecognized, gains and losses arising due to fair value remeasurement will be reported in the Statement of Remeasurement of Gains and Losses.

Other New Standards

Effective July 1, 2021, Education Bodies will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period. There are no significant impacts on the financial statements as a result of these applications.

Effective July 1, 2021, Education Bodies will be required to adopt PS 3280 Asset Retirement Obligations. This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

Effective July 1, 2022, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the financial statement is currently being assessed.

NOTE 4 CASH AND CASH EQUIVALENTS

	2020	2019
Cash	$ 10,450,789	$ 10,888,953
	$ 10,450,789	$ 10,888,953

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.

		2020	2019
Comprised of:			
Short-term	- GIC 2.0% due June 24, 2020	$ 265,000	$ 255,000
	- Due from general cash	2,138	6,578
		$ 267,138	$ 261,578
Stallworthy / Carpenter Endowment Fund:			
Principal proceeds received		$ 216,515	$ 216,515
Interest earned to date		268,438	262,955
Expenses to date		(217,815)	(217,892)
		$ 267,138	$ 261,578

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 citzen through community, school involement, volunteerism and leadership.

Comprised of:			
Short-term	- GIC 2.0% due June 24, 2020	$ 21,000	$ 20,000
	- Due from general cash	379	933
		$ 21,379	$ 20,933
Terry Halifax Fund:			
Principal proceeds received		$ 21,000	$ 21,000
Interest earned to date		840	2
Expenses to date		(500)	69
		$ 21,379	$ 20,933

NOTE 6 RESTRICTED ASSETS, continued

The Council received a bequest to establish the R. Gosselin Go For It Award Fund in 2020. The terms of the bequest state that the NWT Parks & Recreation Association will award annually to the individual who exemplifies what it means to be a capable citzen through community recreation, volunteerism and leadership.

Comprised of:			
Short-term	- GIC 2.0% due June 24, 2020	$ 4,000	$ -
	- Due from general cash	608	-
		$ 4,608	$ -
R. Gosselin Go For It Award Fund:			
Principal proceeds received		$ 5,000	$ -
Interest earned to date		-	-
Expenses to date		(500)	-
		$ 4,608	$ -
TOTAL RESTRICTED ASSETS		$ 293,125	$ 282,511

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

NOTE 8 ACCOUNTS RECEIVABLE

	Accounts Receivable	Allowance	2020	2019
Government of the Northwest Territories:				
- Education, Culture and Employment	$ 33,473	$ -	$ 33,473	$ 68,351
Due from GNWT	33,473	-	33,473	68,351
Other Accounts receivable	709,716	286,757	422,959	212,765
	$ 743,189	$ 286,757	$ 456,432	$ 281,116

NOTE 9 INVENTORY

(Not applicable)

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
Government of the Northwest Territories:		
Education, Culture and Employment	$ 2,500	$ 25,525
Municipal and Community Affairs	5,319	5,318
Department of Finance	46,335	153,411
Department of Petroleum Products	-	1,100
Government of the Northwest Territories	54,154	185,354
Related Parties	383,966	324,573
Accounts payable	195,824	204,831
Accrued payables	259,838	261,831
	893,782	976,589
Payroll Liabilities		
To GNWT (A)	4,018,169	4,906,250
Payroll Liabilities	$ 4,018,169	$ 4,906,250

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 wagse to be paid in July and August.

NOTE 11 DEFERRED REVENUE

	2020	2019
Education, Culture & Employment		
- Healthy Food For Learning	$ 29,729	$ -
- Breakfast Program - Tuktoyaktuk DEA	2,084	-
- Hamlet of Sachs Harbour	9,457	-
- Facility Use - Inuvik DEA	3,503	-
- Self Regulation	-	2,502
- School & Public Library Services -Uluhaktuk FEA	21,000	13,518
- E- Learning	-	6,010
Environment & Natural Resources		
- Species at Risk - Need 2 more lines	28,757	1,855
Library		
- School & Public Library Services - Paulatuk	1,850	-
- School & Public Library Services - Aklavik DEA	175	7,755
Healthy and Social Services		
- Drop the Pop	459	3,701
Municipal & Community Affairs		
- Keepers - Need 7 more lines	102,754	4,646
- Jordon Prinicpal	454,235	1,055,549
- NWT Library	20,754	-
Teetlit Gwich'in Counci	-	30,205
Charities Aid Foundation - America	-	7,419
Literacy Program - Uluhaktok DEA	972	-
Breakfast Program - Paulatuk DEA	5,192	3,986
Lights on CAF America	7,419	-
Inuvialuit Regional Corporation	-	4,791
Food First Foundation	32,440	8,036
Presidents Choice Foundation	1,086	3,888
First Light Research	-	15,000
Breakfast for Learning	37,245	16,027
Healthy Food for Learning	-	8,634
Tides - OTL - Collaborative Fund	92,432	64,544
NWT Parks & Rec Get Active NWT	4,463	2,613
	$ 856,006	$ 1,260,679

NOTE 12 CONTRIBUTION REPAYABLE

(Not applicable)

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.

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

	Severance and Removal	Compensated Absences	2020	2019
Changes in Obligation:				
Accrued benefit obligations beginning of year	$ 1,674,063	$ 348,703	$ 2,022,767	$ 1,790,445
Current period benefit cost	145,895	37,082	182,977	145,961
Interest accrued	54,331	11,480	65,811	68,362
Benefit payments	(100,800)	(99,873)	(200,673)	(324,099)
Actuarial (gains)/losses	(170,071)	38,360	(131,711)	342,098
Accrued benefit obligations end of year	1,603,418	335,752	1,939,171	2,022,767
Unamortized net actuarial gain	647,985	(41,125)	606,860	602,975
Net future obligation	2,251,403	294,627	2,546,031	2,625,742
Total employee future benefits and compensated absences	2,251,403	294,627	2,546,031	2,625,742
Benefits Expense:	-	-	-	-

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:

	Severance and Removal	Compensated Absences	Total
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
2025	125,812	24,552	150,364
Next 5 years	580,159	103,966	684,125
Thereafter	-	-	-
Total	$ 1,388,970	$ 271,123	$ 1,660,093

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

NOTE 20 PREPAID EXPENSES

	2020	2019
LAS Holdings - R Ranking	1,500	-
LAS Holdings - S Timothy	1,500	-
Canadian Association of School System Administrators	-	1,797
VISA charges	-	2,719
	3,000	4,516

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	Cost	Accumulated Amortization	2020 Net Book Value	2019 Net Book Value
BBDEC Student Housing Inuvik	$ 182,650	$ 182,650	$ -	$ -
East Three Secondary School Carpentry shop	461,563	461,563	-	-
East Three Secondary School Auto Shop	1,308,100	532,320	775,780	42,427
Moose Kerr School	8,123,452	5,853,383	2,270,069	2,529,505
Aklavik Portable Classrooms	62,052	62,052	-	-
Chief Julius School	10,064,072	5,023,394	5,040,678	5,199,439
Mangilaluk School	7,146,891	5,110,403	2,036,488	2,245,359
Inualthuyak School	2,750,507	1,728,618	1,021,889	857,864
Helen Kalvak School	8,864,887	7,447,940	1,416,947	1,715,252
Angik School	3,871,297	2,369,638	1,501,659	1,557,722
Chief Paul Nitdchie School	2,467,762	984,020	1,483,742	1,554,961
Moose Kerr Foundation Replacement	753,546	174,289	579,257	598,095
Tsiigehtchic Gym	1	-	1	1
Moose Kerr School - Ventilation	173,505	91,477	82,028	93,609
Angik School Retrofit	123,278	65,745	57,533	57,533
Helen Kalvak School Vent & DDC Retrofit	354,896	214,416	140,480	170,054
East Three New Inuvik School	108,222,857	21,062,238	87,160,619	90,000,465
Tsiigehtchic Gym Pilings	205,668	36,420	169,248	174,389
Aklavik Community Library	234,794	121,804	112,990	118,860
Moose Kerr School - Playscape	250,904	12,365	238,539	-
East Three Carpentry Shop	734,188	21,414	712,774	-
Chief P. Niditchie - Playscape	208,874	6,962	201,912	-
E3 Elementary School - Platscape	347,809	11,594	336,215	-
	$156,913,553	$ 51,574,705	$105,338,848	$106,915,535

NOTE 22 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2020:

	Expiry Date	2021	2022	2023	Total
Equipment Leases	2022	$ 45,147	$ 45,147	$ 45,147	$ 135,441
Commercial Leases	2022	146,100	146,100	73,050	365,250
Total		$ 191,247	$ 191,247	$ 118,197	$ 500,691

NOTE 23 CONTINGENCIES

Before the year end, there was a global outbreak of a novel coronavirus known as COVID-19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID-19 outbreak may have on the Organization will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The Organization's activities have not been significantly impacted thus far, however, the Organization continues to assess the impact COVID-19 will have on its operations.

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.

	2020	2019
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Education, Culture & Employment	$ 2,500	$ 25,525
Department of Municipal & Community Affairs	5,318	5,318
Department of Finance	46,335	153,410
Petroleum Products Division	-	1,100
Government of the Northwest Territories	54,153	185,353
Other Related Parties:		
Various BDEC Schools	383,966	324,573
Total Accounts Payable	438,119	509,926
Due to Related Parties	$ 438,119	$ 509,926

	Accounts Receivable	Allowance	Net 2020	2019
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Health and Social Services	$ 33,473	$ -	$ 33,473	$ 54,384
Government of the Northwest Territories	33,473	-	33,473	54,384
Due from Related Parties	$ 33,473	$ -	$ 33,473	$ 54,384

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.

NOTE 28 EXPENSES BY OBJECT

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
Compensation	$ 31,803,314	$ 34,281,161	$ 31,418,156
Other	4,726,588	4,255,371	4,920,174
	$ 36,529,902	$ 38,536,532	$ 36,338,330

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

NOTE 31 ECE OTHER CONTRIBUTIONS

	2020	2019
French Program	$ 75,000	$ 75,000
eLearning	-	1,051,638
NWT Literacy Program (Aklavik)	8,000	-
NWT Literacy Council (Ft McPherson)	8,588	-
Library (Aklavik)	47,374	56,745
Public Library Services (Ft McPherson)	27,035	30,925
Community Literacy Projects (Ft McPherson)	8,744	33,654
Literacy (Ulukhaktok)	7,350	13,329
Library (Ulukhaktok)	27,069	40,833
Northern Distance Learning	1,052,276	-
	$ 1,261,436	$ 1,302,124

NOTE 32 GNWT OTHER CONTRIBUTIONS

	2020	2019
Encounters with Canada	(3,578)	8,000
Mentorship	5,938	-
SCES - Snack Program	-	3,851
Self Regulation & Action Research (ECE)	2,502	6,498
Ivvavik	10,000	10,000
Others (Finance)	-	22,110
Regular Youth Sports Programs	4,665	-
RYS - Basketball (MACA)	-	2,493
RYS - Soccer (MACA)	-	2,250
NGDG Summit (MACA)	31,000	29,852
RYS - Volleyball (MACA)	-	500
GNWT - RYS Hockey (MACA)	-	4,904
Drop the Pop (H & SS)	18,533	21,794
Under 100 Club	-	1,676
TAKT	39,523	44,687
Experience Exchange Program	1,296	-
After School Physical Activity (MACA)	63,667	122,400
Enhancing Students (MACA)	2,480	-
Volleyball ISSR	4,744	-
Track and Field ISSR	6,000	-
Badminton ISSR	1,400	-
Keepers (MACA)	7,541	23,554
GNWT - Others	9,594	-
GSA Club	5,000	-
TGC - On The Land Program (Ft McPherson)	7,252	-
Misc revenue (Ulukhaktok)	469	200
	218,026	293,836

NOTE 33 CONTINGENT ASSETS

(Not applicable)

NOTE 34 CONTRACTUAL RIGHTS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 1

CONSOLIDATED DETAILS OF EXPENSES

For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	$ 1,291,373	$ -	$ 2,893,158	$ 11,733,796	$ -	$ -	$ 15,918,327
Instruction Assistants	48,354	-	414,072	129,495	-	-	591,921
Non-instructional Staff	367,107	1,183,339	4,246,823	2,751,521	-	-	8,548,790
Board/Trustee Honoraria	133,255	70,989	-	12,173	-	-	216,417
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	591,030	348,102	3,001,741	4,853,912	-	274,923	9,069,708
Leave and Termination	-	-	-	(64,004)	-	-	(64,004)
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	72,355	77,882	-	-	-	150,237
Postage/Communication	638	31,864	-	98,775	1,980	-	133,257
Utilities & Leases	-	-	-	3,136	-	-	3,136
Travel	59,824	103,597	70,237	280,212	4,372	-	518,242
Student Travel	19,868	1,080	-	90,247	97,864	-	209,059
Advertising/Printing/Publishing	497	2,676	-	-	-	-	3,173
Maintenance/Repair	11,989	69,795	-	42,987	-	-	124,771
Rentals/Leases	9,145	17,680	-	158,888	-	153,579	339,292
Others	5,500	136,092	-	30,047	-	428,894	600,533
Contracted Services	17,690	61,170	26,525	328,817	-	-	434,202
MATERIALS/SUPPLIES/FREIGHT							
Materials	161,726	151,561	67,470	784,995	-	-	1,165,752
Furniture and Equipment	60,628	117,920	259,637	177,399	-	-	615,584
Freight	4,042	13,594	3,556	68,284	-	-	89,476
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	-	-	(131,341)	-	-	-	(131,341)
Total	$ 2,782,666	$ 2,381,814	$ 10,929,760	$ 21,480,680	$ 104,216	$ 857,396	$ 38,536,532

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 2

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INCLUSIVE SCHOOLING EXPENSES
For the Year Ended June 30, 2020

FUNCTION	General Inclusive Schooling	Staff Development	Assistive Technology	Student Resources	Total
SALARIES					
Program Support Teachers	$ 1,544,920	$ -	$ -	$ -	$ 1,544,920
Consultants	136,027	-	-	-	136,027
Support Assistants	1,160,586	-	-	-	1,160,586
Non Instructional Staff	4,205	-	56,288	-	60,493
EMPLOYEE BENEFITS					
Employee Benefits/Allowances	1,097,623	-	-	-	1,097,623
SERVICES PURCHASED/ CONTRACTED					
Travel	31,098	39,137	-	-	70,235
Other Contracted Services	77,882	26,525	-	-	104,407
MATERIAL/SUPPLIES/FREIGHT					
Materials	21,089	-	243,252	-	264,341
Furniture and Equipment	7,315	-	-	-	7,315
Freight	2,810	-	746	-	3,556
TOTAL	$ 4,083,555	$ 65,662	$ 300,286	$ -	$ 4,449,503

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 3

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION EXPENSES
For the Year Ended June 30, 2020

FUNCTION	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
SALARIES					
ALCBE Teachers	$ 1,291,374	$ -	$ -	$ -	$ 1,291,374
Language Consultants	193,710	-	-	159,414	353,124
Honoraria	49,816	530	5,016	-	55,362
EMPLOYEE BENEFITS					
Employee Benefits/Allowances	538,838	-	-	114,710	653,549
SERVICES PURCHASED/ CONTRACTED					
Professional/Technical Services	-	-	-	5,500	5,500
Travel	26,229	8,317	9,251	27,834	71,181
Student Transportation (bussing)	300	-	-	7,401	7,401
Advertising/Printing/Publishing	-	-	-	414	414
Rentals/Leases	300	-	750	8,095	9,145
Other Contracted Services	1,538	2,000	9,080	4,420	17,038
MATERIAL/SUPPLIES/FREIGHT					
Materials	43,906	80,110	17,033	69,591	210,640
Furniture and Equipment	6,827	-	-	-	6,827
Freight	1,623	1,589	230	600	4,042
TOTAL	$ 2,154,461	$ 92,546	$ 41,360	$ 397,230	$ 2,685,597

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 4

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION (CONTRIBUTIONS)
For the Year Ended June 30, 2020

Contibution Agreement Indigenous Languages	Budget	July 1 to March 31	April 1 to June 30	Total
Revenue				
	-	2,228,476	660,621	2,889,097
Expenses				
Salaries	-	1,552,063	811,196	2,363,259
Other - O & M	-	277,375	45,263	322,638
Moose Kerr	-	-	353,124	353,124
Chief Julius plus $20K	-	-	653,548	653,548
Chief Paul Niditchie	-	-	55,363	55,363
Mangilaluk plus $20K	-	-	5,500	5,500
Inualthuyak	-	-	414	414
Helen Kalvak	-	-	9,145	9,145
Angik	-	-	17,038	17,038
TLC - Gwich'in	-	-	210,639	210,639
TLC - Inuvialuit	-	-	6,827	6,827
	-	-	4,042	4,042
Total Expenses	-	1,829,438	2,172,099	4,001,537
Net Surplus (Deficit)				(1,112,440)

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 5

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
FRENCH LANGUAGE PROGRAM
For the Year Ended June 30, 2020

	ECE Contributions July 1 to June 30	Commitment from Beaufort Delta Education Council	Total Expenses July 1 to June 30
Bilateral Agreement Funding			
Special Projects:			
Teacher's Assistant Salary	$ 60,000	$ 21,420	$ 81,420
French Monitor - Wage	-	33,260	33,260
French Monitor - Travel	-	5,373	5,373
French Monitor - Housing	-	11,181	11,181
French Resources	5,000	(1,589)	3,411
Cultural Activities	5,000	(5,000)	-
Professional Development	5,000	(228)	4,772
Mentorship with YCS on Immersion Program	15,000	-	15,000
Total	$ 90,000	$ 64,417	$ 154,417
Regular GNWT Funding			
Immersion Program	$ 75,000		
Mentorship YCS	$ 15,000		
CMEC Odyssel Program	$ -		
GNWT - ECE - Food Allowance	29,076		
Total	$ 119,076		

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 6

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
JORDAN'S PRINCIPLE
For the Year Ended June 30, 2020

	Full Year Total			9 and 3 Month Split	
	June 30, 2020 Budget Unaudited	June 30, 2020 Actual	June 30, 2019 Actual	July 1, 2019 - March 31, 2020 Actual	April 1, 2020 - June 30, 2020 Actual
Revenue					
Government of Canada	$ 3,344,449	$ 6,000,568	$ 3,442,807	$ 5,406,505	$ 594,063
Carry Forward from Previous Year	1,055,551	1,055,551	-	1,055,551	2,451,557
Total Revenue	4,400,000	7,056,119	3,442,807	6,462,056	3,045,620
Expenses					
Administration	-	86,479	94,982	64,859	21,620
Personnel	4,400,000	6,061,479	2,215,184	3,651,575	2,409,904
Transportation	-	66,371	20,582	66,371	-
Materials and Supplies	-	168,853	54,602	168,524	329
Other	-	218,702	1,906	59,170	159,532
Total Expenses	4,400,000	6,601,884	2,387,256	4,010,499	2,591,385
Net Surplus (Deficit)	$ -	$ 454,235	$ 1,055,551	$ 2,451,557	$ 454,235

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 7

NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2020

Contibution Agreement Northern Distance Learning (NDL)	Budget	July 1 to March 31	April 1 to June 30	Total
Revenue				
Government of the NWT	929,408	663,127	389,149	1,052,276
	929,408	663,127	389,149	1,052,276
Expenses				
- 3 OBL teachers and support	457,595	420,106	228,284	648,390
- DL coordinator	155,000	105,994	57,523	163,517
- IT coordinator & support	-	67,313	37,297	104,610
- Coordinator Travel (15 schools)	40,750	30,673	-	30,673
Co-ordinator telephone	3,000	894	381	1,275
- Substitute costs (In-service/sick days)	11,263	6,824	(3,125)	3,699
Coordinator proefssional development	2,500	4,161	-	4,161
Inclass support persom (person, phone, doc cam)	31,300	144,423	44,139	188,562
NYA coordination (1-Gr.12 trip)	23,500	74,650	45,553	120,203
- Inuvik Hardware/software	189,000	1,111	920	2,031
Surface Pros, Wireless Splitter	15,500	-	-	-
Total Expenses	929,408	856,149	410,972	1,267,121
Net Surplus (Deficit)	-	(193,022)	(21,823)	(214,845)

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 7 cont'd

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2020

	Inuvik	Total
REVENUE:		
Education, Culture and Employment	$ 928,408	$ 928,408
Other	929,408	929,408
EXPENSES		
Salaries/Wages		
Instructional Staff		
- 3 OBL teachers and support	457,595	457,595
- DL coordinator	155,000	155,000
Non-Instructional Staff		
- IT coordinator & support	40,750	40,750
- Substitute costs (In-service/sick days)	11,263	11,263
Coordinator proefssional development	2,500	2,500
Services Purchased/ Contracted		
Inclass support persom (person, phone, doc cam)	31,300	31,300
NYA coordination (1-Gr.12 trip)	23,500	23,500
Hardware and software		
Computer Equipment		
- Inuvik Hardware/software	189,000	189,000
- Telephone	3,000	3,000
- Wireless Adapters and Splitter	15,500	15,500
Total Expenses	929,408	929,408
Net Surplus/(Deficit)	$ 928,408	$ 928,408

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 8

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
For the Year Ended June 30, 2020

NWT Student Success Initiative
Professional Development Initiative
Title of Project: Ongoing Development of Collaborative Teams and Response to Intervention

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
	130,000	132,850	101,660
Expenses:			
Salaries/Wages			
Facilitator Fees	25,500	44,050	40,473
Travel			
Air Charter	76,500	37,629	102,110
Accommodation	25,500	43,049	75,117
Daily Per Diems	8,500	26,005	47,454
Workshop Expenses			
Room Rental	-	-	1,000
Refreshments	25,500	14,861	23,584
Miscellaneous	8,500	8,994	24,032
Total Expenses	170,000	174,588	313,770
Net Surplus (Deficit)	(40,000)	(41,738)	(212,110)

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 9

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
For the Year Ended June 30, 2020

NWT Student Success Initiative
Title of Project: eLearning Development/Implementation - Year 3 of 3

	2020
Revenue	
Expenses	
Internet/Telephone	$ 1,275
Classroom Materials	4,161
Education Assistants	188,562
Computer Software	120,203
Duty Travel	3,699
coordinator travell	30,673
Teachers	916,517
Freight	2,031
Total Expenses	1,267,121
Net Surplus (Deficit)	$ (1,267,121)

Schedule 10

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 6,295	$ 18,178
Due from Related Parties	1,060	4,238
Accounts Receivable	14,869	-
	22,224	22,416
LIABILITIES		
Due to Related Parties	4,391	-
Payroll Liabilities	867	607
Deferred Revenue	175	7,755
	5,433	8,362
ACCUMULATED SURPLUS	$ 16,791	$ 14,054

Schedule 11

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 64,742	$ 60,389	$ 68,747
Other ECE contributions	49,000	55,374	56,745
Other	10,000	13,025	14,532
TOTAL REVENUE	123,742	128,788	140,024
EXPENSES			
Aboriginal Languages/Cultural Programs	-	9,656	4,623
Administration	25,032	35,413	27,682
School Programs	98,710	80,983	143,463
TOTAL EXPENSES	123,742	126,052	175,768
OPERATING SURPLUS	-	2,736	(35,744)
OPENING ACCUMULATED SURPLUS	14,053	14,053	49,797
CLOSING ACCUMULATED SURPLUS	$ 14,053	$ 16,789	$ 14,053

AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	$ -	$ 16,866	$ 43,577	$ 60,443
Board/Trustee Honoraria	-	4,503	-	4,503
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	-	4,722	4,722
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	617	-	617
Student Travel	8,300	-	2,500	10,800
Rentals/Leases	-	-	16,500	16,500
Others	-	4,519	-	4,519
MATERIALS/SUPPLIES/FREIGHT				
Materials	1,356	8,698	13,441	23,495
Furniture and Equipment	-	-	243	243
Freight	-	210	-	210
Total	$ 9,656	$ 35,413	$ 80,983	$ 126,052

Schedule 13

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 70,243	$ 35,729
Due from Related Parties	12,331	2,394
Accounts Receivable	2,736	56,027
	85,310	94,150
LIABILITIES		
Accounts Payable and Accrued Liabilities	50,112	32,458
Due to Related Parties	4,517	8,224
Payroll Liabilities	(178)	1,449
Deferred Revenue	37,054	53,793
	91,505	95,924
ACCUMULATED DEFICIT	$ (6,195)	$ (1,774)

Schedule 14

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 55,892	$ 51,375	$ 58,874
Other ECE contributions	49,500	44,367	64,579
Other contributions	-	7,252	-
Other	12,000	55,385	42,065
TOTAL REVENUE	117,392	158,379	165,518
EXPENSES			
Aboriginal Languages/Cultural Programs	-	24,252	19,669
Administration	36,492	61,981	61,134
School Programs	80,900	76,568	93,759
TOTAL EXPENSES	117,392	162,801	174,562
OPERATING DEFICIT	-	(4,422)	(9,044)
OPENING ACCUMULATED DEFICIT	(1,777)	(1,777)	7,267
CLOSING ACCUMULATED DEFICIT	$ (1,777)	$ (6,199)	$ (1,777)

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	$ -	$ -	$ 25,051	$ 25,051
Non-instructional Staff	8,969	25,722	-	34,691
Board/Trustee Honoraria	-	5,075	-	5,075
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	614	1,760	1,720	4,094
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	2,669	-	2,669
Postage/Communication	-	1,854	-	1,854
Student Travel	-	-	1,127	1,127
Rentals/Leases	-	-	14,640	14,640
Others	-	5,075	10,575	15,650
Contracted Services	1,290	-	-	1,290
MATERIALS/SUPPLIES/FREIGHT				
Materials	13,379	19,826	21,773	54,978
Freight	-	-	1,682	1,682
Total	$ 24,252	$ 61,981	$ 76,568	$ 162,801

Schedule 16

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 43,470	$ 73,865
Due from Related Parties	29,801	24,521
Accounts Receivable	11,740	11,103
	85,011	109,489
LIABILITIES		
Accounts Payable and Accrued Liabilities	5,225	83,978
Payroll Liabilities	4,824	2,000
Deferred Revenue	3,502	6,708
	13,551	92,686
ACCUMULATED SURPLUS	$ 71,460	$ 16,803

Schedule 17

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 99,337	$ 99,337	$ 110,056
Other	34,208	67,013	113,694
TOTAL REVENUE	133,545	166,350	223,750
EXPENSES			
Aboriginal Languages/Cultural Programs	-	50,465	50,014
Administration	121,917	85,552	90,892
Inclusive Schooling	-	11,930	-
School Programs	11,628	(36,255)	85,867
TOTAL EXPENSES	133,545	111,692	226,773
OPERATING SURPLUS	-	54,658	(3,023)
OPENING ACCUMULATED SURPLUS	16,806	16,806	19,829
CLOSING ACCUMULATED SURPLUS	$ 16,806	$ 71,464	$ 16,806

INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Total
SALARIES:					
Instruction Assistants	$ 46,183	$ -	$ -	$ -	$ 46,183
Non-instructional Staff	-	67,945	-	13,002	80,947
Board/Trustee Honoraria	-	7,900	-	-	7,900
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	4,199	6,181	-	1,283	11,663
SERVICES PURCHASED/ CONTRACTED					
Postage/Communication	-	1,924	-	-	1,924
Advertising/Printing/Publishing	83	-	-	-	83
Rentals/Leases	-	-	-	1,397	1,397
Others	-	515	-	4,380	4,895
Contracted Services	-	422	-	5,940	6,362
MATERIALS/SUPPLIES/FREIGHT					
Materials	-	665	-	(62,257)	(61,592)
Furniture and Equipment	-	-	11,930	-	11,930
Total	$ 50,465	$ 85,552	$ 11,930	$ (36,255)	$ 111,692

Schedule 19

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 17,483	$ 3,846
Due from Related Parties	7,559	2,637
	25,042	6,483
LIABILITIES		
Due to Related Parties	7,485	-
Payroll Liabilities	1,330	2,260
Deferred Revenue	7,042	2,069
	15,857	4,329
ACCUMULATED SURPLUS	$ 9,185	$ 2,154

Schedule 20

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 15,117	$ 31,642	$ 26,365
Other	13,500	8,399	12,607
TOTAL REVENUE	28,617	40,041	38,972
EXPENSES			
Administration	17,917	11,705	28,749
School Programs	10,700	21,305	9,847
TOTAL EXPENSES	28,617	33,010	38,596
OPERATING SURPLUS	-	7,031	376
OPENING ACCUMULATED SURPLUS	2,155	2,155	1,779
CLOSING ACCUMULATED SURPLUS	$ 2,155	$ 9,186	$ 2,155

PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Administration	School Programs	Total
SALARIES:			
Non-instructional Staff	$ 6,453	$ 4,610	$ 11,063
Board/Trustee Honoraria	4,650	-	4,650
EMPLOYEE BENEFITS			
Employee Benefit/Allowance	360	170	530
SERVICES PURCHASED/ CONTRACTED			
Others	132	-	132
Contracted Services	110	16,525	16,635
Total	$ 11,705	$ 21,305	$ 33,010

Schedule 22

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 34,656	$ 18,220
Due from Related Parties	2,550	10,550
	37,206	28,770
LIABILITIES		
Accounts Payable and Accrued Liabilities	15	66
Payroll Liabilities	459	459
Deferred Revenue	9,457	-
	9,931	525
ACCUMULATED SURPLUS	$ 27,275	$ 28,245

Schedule 23

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 6,376	$ 6,376	$ 30,972
Other	-	1,017	-
TOTAL REVENUE	6,376	7,393	30,972
EXPENSES			
Administration	5,376	1,863	9,023
School Programs	1,000	6,500	21,208
TOTAL EXPENSES	6,376	8,363	30,231
OPERATING DEFICIT	-	(970)	741
OPENING ACCUMULATED SURPLUS	28,251	28,251	27,510
CLOSING ACCUMULATED SURPLUS	$ 28,251	$ 27,281	$ 28,251

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Administration	School Programs	Total
SALARIES:			
Non-instructional Staff	$ 543	$ -	$ 543
Board/Trustee Honoraria	1,075	-	1,075
EMPLOYEE BENEFITS			
Employee Benefit/Allowance	216	-	216
SERVICES PURCHASED/ CONTRACTED			
Student Travel	-	6,500	6,500
Others	29	-	29
Total	$ 1,863	$ 6,500	$ 8,363

Schedule 25

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 29,239	$ 28,317
Due from Related Parties	2,532	857
Accounts Receivable	-	2,700
	31,771	31,874
LIABILITIES		
Payroll Liabilities	178	54
	178	54
ACCUMULATED SURPLUS	$ 31,593	$ 31,820

Schedule 26

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 8,440	$ 8,440	$ 8,569
Rentals	2,000	17,154	5,850
TOTAL REVENUE	10,440	25,594	14,419
EXPENSES			
Aboriginal Languages/Cultural Programs	-	9,399	11,045
Administration	5,250	12,945	10,508
School Programs	5,190	3,476	12,629
TOTAL EXPENSES	10,440	25,820	34,182
OPERATING DEFICIT	-	(226)	(19,763)
OPENING ACCUMULATED SURPLUS	31,811	31,811	51,574
CLOSING ACCUMULATED SURPLUS	$ 31,811	$ 31,585	$ 31,811

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	$ 2,171	$ -	$ -	$ 2,171
Non-instructional Staff	5,014	-	-	5,014
Board/Trustee Honoraria	-	5,235	-	5,235
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	714	-	-	714
SERVICES PURCHASED/ CONTRACTED				
Student Travel	1,500	-	-	1,500
Others	-	412	-	412
Contracted Services	-	600	-	600
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	1,649	3,476	5,125
Furniture and Equipment	-	5,049	-	5,049
Total	$ 9,399	$ 12,945	$ 3,476	$ 25,820

Schedule 28

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 36,152	$ 32,508
Due from Related Parties	42,848	35,612
Accounts Receivable	15,139	20,265
	94,139	88,385
LIABILITIES		
Accounts Payable and Accrued Liabilities	43,134	49,808
Due to Related Parties	10,933	8,394
Payroll Liabilities	1,097	1,988
Deferred Revenue	2,084	6,010
	57,248	66,200
ACCUMULATED SURPLUS	$ 36,891	$ 22,185

Schedule 29

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 68,355	$ 67,113	$ 141,489
Regular contributions	-	36,404	29,636
Other Government of Canada	38,500	17,425	38,835
Other	27,000	36,156	69,852
TOTAL REVENUE	133,855	157,098	279,812
EXPENSES			
Aboriginal Languages/Cultural Programs	-	3,000	3,853
Administration	36,300	24,942	93,995
School Programs	97,555	114,447	218,344
TOTAL EXPENSES	133,855	142,389	316,192
OPERATING SURPLUS	-	14,709	(36,380)
OPENING ACCUMULATED SURPLUS	22,174	22,174	58,554
CLOSING ACCUMULATED SURPLUS	$ 22,174	$ 36,883	$ 22,174

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	$ -	$ 1,300	$ 47,271	$ 48,571
Board/Trustee Honoraria	-	3,400	-	3,400
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	2,192	6,863	9,055
SERVICES PURCHASED/ CONTRACTED				
Utilities & Leases	-	-	3,136	3,136
Travel	3,000	-	3,000	6,000
Student Travel	-	1,080	5,840	6,920
Rentals/Leases	-	2,500	18,000	20,500
Others	-	1,446	-	1,446
Contracted Services	-	-	4,510	4,510
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	12,924	25,827	38,751
Freight	-	100	-	100
Total	$ 3,000	$ 24,942	$ 114,447	$ 142,389

Schedule 31

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 39,197	$ 19,551
Due from Related Parties	13,905	2,178
Accounts Receivable	1,940	(364)
	55,042	21,365
LIABILITIES		
Accounts Payable and Accrued Liabilities	250	719
Due to Related Parties	11,335	-
Payroll Liabilities	441	611
Deferred Revenue	21,972	13,518
	33,998	14,848
ACCUMULATED SURPLUS	$ 21,044	$ 6,517

Schedule 32

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Contributions from Divisional Council	$ 43,748	$ 46,021	$ 42,861
Other ECE contributions	49,500	34,419	54,162
Other contributions	-	469	200
Rentals	-	(90)	384
Other	13,134	17,870	13,676
TOTAL REVENUE	106,382	98,689	111,283
EXPENSES			
Aboriginal Languages/Cultural Programs	-	-	3,586
Administration	18,379	14,054	15,963
School Programs	88,003	70,110	99,517
TOTAL EXPENSES	106,382	84,164	119,066
OPERATING SURPLUS	-	14,525	(7,783)
OPENING ACCUMULATED SURPLUS	6,518	6,518	14,301
CLOSING ACCUMULATED SURPLUS	$ 6,518	$ 21,043	$ 6,518

Schedule 33

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Administration	School Programs	Total
SALARIES:			
Non-instructional Staff	$ 3,646	$ 57,325	$ 60,971
Board/Trustee Honoraria	5,600	1,664	7,264
EMPLOYEE BENEFITS			
Employee Benefit/Allowance	236	2,120	2,356
SERVICES PURCHASED/ CONTRACTED			
Student Travel	-	230	230
Others	1,564	3,000	4,564
MATERIALS/SUPPLIES/FREIGHT			
Materials	3,008	5,771	8,779
Total	$ 14,054	$ 70,110	$ 84,164

Schedule 34

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and Cash Equivalents	$ 10,174,054	$ 10,658,739
Accounts Receivable	410,008	191,385
Restricted Assets	293,124	282,512
	10,877,186	11,132,636
LIABILITIES		
Accounts Payable and Accrued Liabilities	795,046	809,560
Due to Related Parties	73,925	66,369
Payroll Liabilities	4,009,154	4,896,824
Employee Deductions Payable	1,681	1,970
Deferred Revenue	774,720	1,170,826
Post-Employment Benefits	2,704,647	2,808,281
Trust Liabilities	293,124	282,511
	8,652,297	10,036,341
NET FINANCIAL RESOURCES	2,224,889	1,096,295
NON-FINANCIAL ASSETS		
Prepaid Expenses	3,000	4,516
ACCUMULATED SURPLUS	$ 2,227,889	$ 1,100,811

Schedule 35

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
REVENUE			
Government of the NWT			
Regular contributions	$ 30,149,241	$ 30,874,907	$ 30,073,557
Other ECE contributions	1,140,000	1,127,276	1,126,638
Other contributions	50,000	210,305	293,636
Total Government of the NWT	31,339,241	32,212,488	31,493,831
Government of Canada			
Jordan Prinicpal	4,400,000	6,601,884	2,387,257
Other Government of Canada	-	8,020	8,200
Total Government of Canada	4,400,000	6,609,904	2,395,457
Board Generated Funds			
Investment Income	130,000	113,234	162,271
Other	797,575	404,397	548,342
Total Board Generated Funds	927,575	517,631	710,613
TOTAL REVENUE	36,666,816	39,340,023	34,599,901
EXPENSES			
Aboriginal Languages/Cultural Programs	2,878,189	2,694,288	2,527,492
Administration	3,084,003	2,329,762	2,298,969
Inclusive Schooling	9,438,661	11,049,171	7,441,929
School Programs	20,163,129	21,178,101	22,431,632
Student Accommodations	140,920	104,216	169,103
Operations & Maintenance	825,000	857,396	841,768
TOTAL EXPENSES	36,529,902	38,212,934	35,710,893
OPERATING SURPLUS	136,914	1,127,089	(1,110,992)
OPENING ACCUMULATED SURPLUS	1,100,785	1,100,785	2,211,777
CLOSING ACCUMULATED SURPLUS	$ 1,237,699	$ 2,227,874	$ 1,100,785

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
DETAILS OF EXPENSES
For the Year Ended June 30, 2020

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	$ 1,291,373	$ -	$ 2,893,158	$ 11,733,796	$ -	$ -	$ 15,918,327
Instruction Assistants	-	-	414,072	104,444	-	-	518,516
Non-instructional Staff	353,124	1,060,864	4,246,823	2,585,736	-	-	8,246,547
Board/Trustee Honoraria	133,255	33,551	-	10,509	-	-	177,315
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	585,503	337,157	3,001,741	4,837,034	-	274,923	9,036,358
Leave and Termination	-	-	-	(64,004)	-	-	(64,004)
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	69,686	77,882	-	-	-	147,568
Postage/Communication	638	27,469	-	98,775	1,980	-	128,862
Travel	56,824	103,597	70,237	277,212	4,372	-	512,242
Student Travel	10,068	-	-	74,050	97,864	-	181,982
Advertising/Printing/Publishing	414	2,676	-	-	-	-	3,090
Maintenance/Repair	11,989	69,795	-	42,987	-	-	124,771
Rentals/Leases	9,145	15,180	-	108,351	-	153,579	286,255
Others	5,500	122,400	-	12,092	-	428,894	568,886
Contracted Services	16,400	60,038	26,525	301,842	-	-	404,805
MATERIALS/SUPPLIES/FREIGHT							
Materials	146,991	104,791	67,470	776,964	-	-	1,096,216
Furniture and Equipment	60,628	112,871	247,707	177,156	-	-	598,362
Freight	4,042	13,284	3,556	66,602	-	-	87,484
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	8,394	196,403	-	34,555	-	-	239,352
Total	$ 2,694,288	$ 2,329,762	$ 11,049,171	$ 21,178,101	$ 104,216	$ 857,396	$ 38,212,934

Commission scolaire francophone
Territoires du Nord-Ouest

Financial Statements

June 30, 2020

Commission scolaire francophone Territoires du Nord-Ouest

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Généralités

L'objectif du rapport de gestion consiste à expliquer, du point de vue du bureau central, la situation financière et les perspectives d'avenir de la Commission scolaire francophone TNO. Le rapport de gestion est la responsabilité de la direction générale et du Conseil des commissaires de la Commission scolaire francophone TNO et sert à promouvoir la transparence et la reddition de comptes.

Les objectifs de la gestion financière de la Commission scolaire francophone TNO se résument en deux objectifs :

1) Fournir les meilleurs programmes d'éducation possibles selon les ressources financières allouées.

2) Gérer les ressources financières avec compétence et être redevable de ces ressources financières devant le ministère de l'Éducation, de la Culture et de la Formation des Territoires du Nord-Ouest et le gouvernement du Canada.

La vision de la Commission scolaire francophone TNO est de permettre à l'élève de développer ses compétences et de cultiver ses talents, selon ses besoins spécifiques, dans une perspective de développement global de sa personne et de son identité francophone.

Selon la *Loi sur l'Éducation des Territoires du Nord-Ouest*, la Commission scolaire francophone compte six sièges de commissaires élus, trois à Yellowknife et trois à Hay River.

Ce sont les commissaires qui supervisent la gestion de la Commission scolaire et des écoles. En fait, ils constituent le lien entre les élèves, les parents, les écoles et les deux paliers de gouvernement.

Les commissaires au titre de l'exercice fiscal 2019-20 sont comme suit :

Nom	Titre
Simon Cloutier	Président
Sarah Poitras	Vice-présidente
Jean De Dieu Tuyishime	Commissaire
Nicole Fournier	Commissaire
Marie-Eve Martel	Commissaire
Michael St-Amour	Commissaire

La commissaire Nicole Fournier a quitté ses fonctions le 31 mai 2020 à la suite d'un déménagement qui la rendait de facto inéligible.

La commissaire Sarah Poitras a quitté ses fonctions le 25 août 2020 en citant des raisons personnelles et familiales.

La Commission scolaire francophone TNO gère deux écoles publiques en français langue première de la prématernelle à la 12^{e} année :

- l'école Allain St-Cyr à Yellowknife; et
- l'école Boréale à Hay River.

Personnel de la Commission scolaire francophone

En 2019-20, le personnel (en termes de FTE) de la CSFTNO se chiffrait à 43.9 FTE et se présente comme suit :

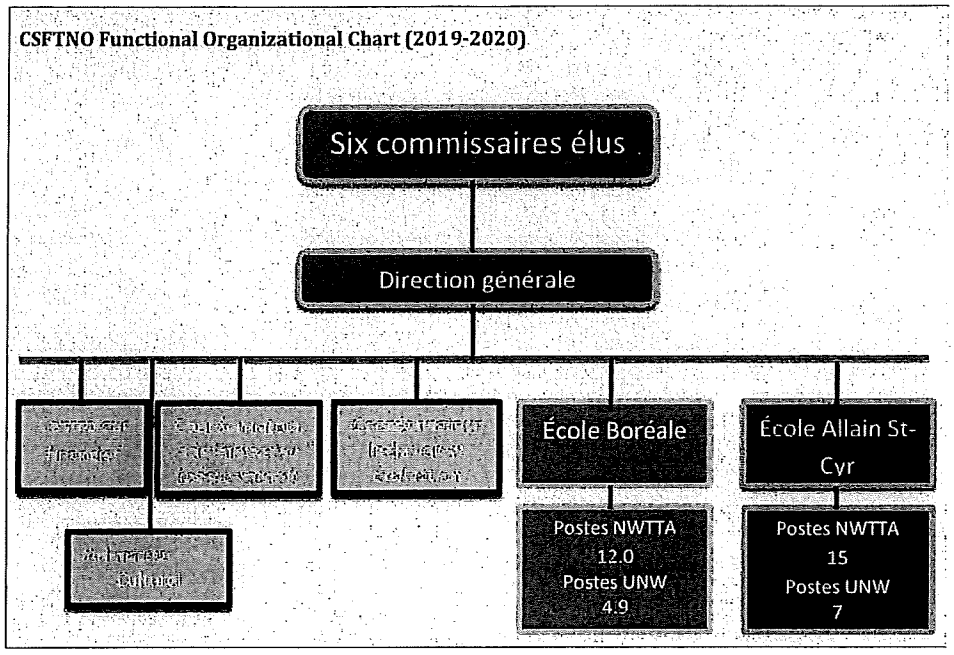
- Bureau central : 5 FTE
- École Allain St-Cyr (EASC) : 15 NWTTA et 7 UNW
- École Boréale : 12 NWTTA et 4.9 UNW

Effectif des élèves

Au 30 septembre 2019, 149.5 élèves fréquentaient l'école Allain St-Cyr et 85.0 l'école Boréale.

Organigramme de la Commission scolaire francophone

L'organigramme de la Commission scolaire francophone des TNO pour l'année 2019-2020 se présente comme suit :



Plan stratégique 2020-2025

La Commission scolaire a exécuté et achevé avec succès son plan stratégique 2015-2020 et a initié l'élaboration de son plan pour la période 2020-2025. L'avènement du COVID-19 a interrompu la poursuite de l'opération qui va reprendre en 2020. Le Conseil des commissaires a passé une résolution faisant extension du Plan stratégique jusqu'en 2021. Le plan stratégique, pour rappel, 2015-2020 comprenait les 5 priorités suivantes:

- La réussite et le bien-être de chaque élève;
- Espace francophone et communautaire;
- Engagement des parents et des familles;
- L'école francophone, le premier choix des parents; et
- Gestion et gouvernance efficaces.

À défaut du nouveau plan stratégique 2020-2025, les cinq priorités définies dans le plan stratégique sont détaillées de nouveau dans le présent rapport aux paragraphes suivants.

Priorité : La réussite et le bien-être de chaque élève

- Développer les compétences à l'ère numérique chez nos élèves de la maternelle à la 12e année;
- Appuyer nos élèves à partir d'une compréhension commune de « la réussite » et du « bien-être »;
- Améliorer la diversité et la qualité des programmes et des services offerts dans nos écoles;
- Entretenir un climat sain, inclusif et sécuritaire dans nos écoles;
- Assurer l'utilisation efficace et judicieuse des technologies informatiques et de communication pour améliorer l'expérience d'apprentissage;
- Maintenir un personnel engagé et compétent;
- Assurer le développement professionnel continu et l'échange de pratiques qui favorisent la réussite et le bien-être des élèves; et
- Favoriser le développement de l'autonomie chez les élèves tout au long de leur parcours scolaire.

Priorité : Espace francophone et communautaire

- Favoriser le développement de la construction identitaire chez nos élèves;
- Renforcer les partenariats avec la communauté pour appuyer l'apprentissage de chaque élève; et
- Promouvoir la valeur ajoutée de l'éducation en français langue première et de la dualité linguistique canadienne.

Priorité : Engagement des parents et des familles

- Impliquer nos parents comme partenaires dans l'apprentissage et l'épanouissement de leur enfant;
- Aider nos parents afin qu'ils puissent accompagner leur enfant; et
- Assurer une communication ouverte et soutenue avec les parents.

Priorité : L'école francophone, le premier choix des parents

- Assurer la pérennité et la vitalité de nos écoles; et
- Favoriser la rétention et le recrutement des élèves.

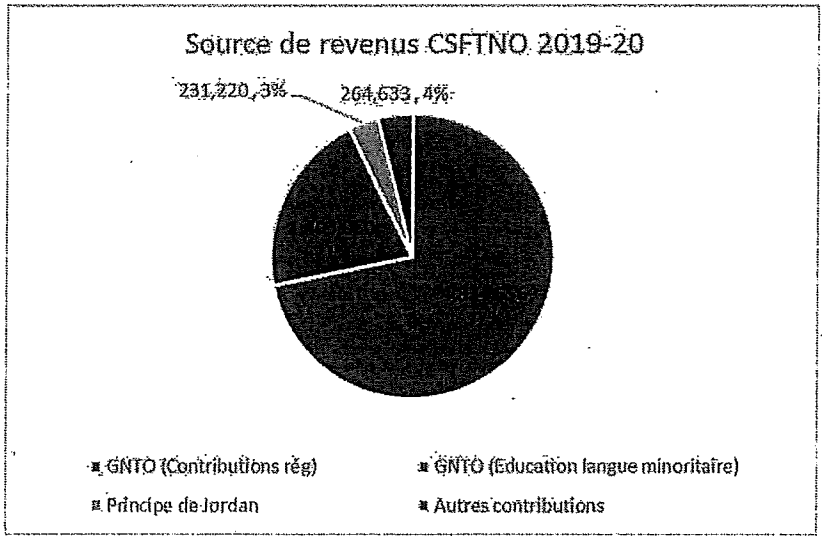
Priorité : Gestion et gouvernance efficaces

- Mettre à jour les politiques de gouvernance de la CSFTNO;
- Renforcer les capacités de leadership au sein de la CSFTNO; et
- Améliorer la communication et la diffusion d'information auprès des parents et des membres de la communauté.

Revenus

La source principale de revenu provient du Gouvernement des Territoires du Nord-Ouest. Cette source de revenu est majoritairement divisée en 3 catégories :

- Les contributions régulières calculées par le Cadre de financement scolaire des Territoires du Nord-Ouest (4.835 M$);
- La contribution provenant de l'entente *Enseignement en français langue de la minorité* de Patrimoine canadien (1.403 M);
- Les autres revenus provenant essentiellement des autres contributions du gouvernement (GTNO) et du Principe de Jordan s'élèvent à 496 k$



En 2019-2020, la Commission scolaire francophone TNO a enregistré des revenus d'une somme de 6.734 M$ comparativement à un montant budgété de 6.488 M$. Cette variance de 246 k$ s'explique principalement par les facteurs suivants :

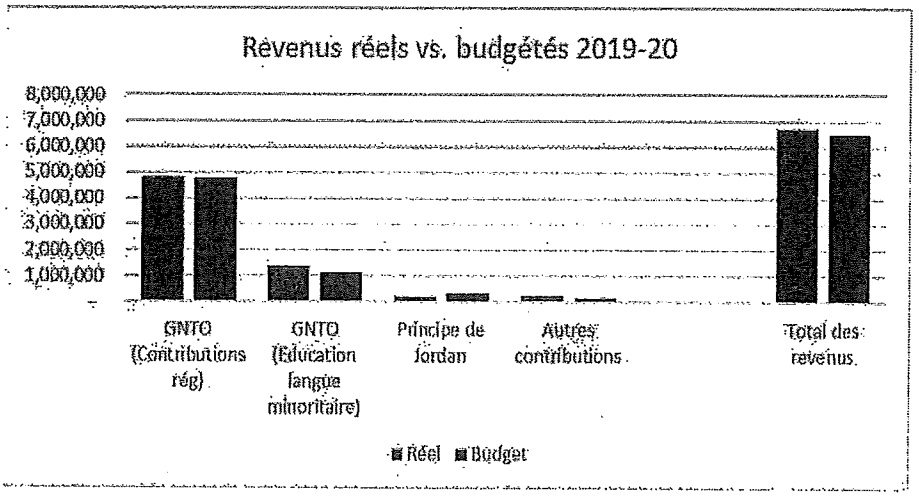
- Une hausse des contributions régulières de 49.085 k$, notamment liée à la variance positive du nombre d'élèves. Il faut cependant noter que l'avènement de la pandémie (COVID-19) a quelque peu ralenti les activités. Cette situation a conduit au report sur l'exercice fiscal 2020-2021 d'une

partie des subventions reçues du programme Intégration scolaire (93 k$) et du programme Langues autochtones et éducation (35 k$)

- Une baisse de 120 k$ du montant du programme « Principe de Jordan » à la suite du départ de deux élèves en bénéficiant de l'École Allain St-Cyr (EASC). Il est à noter que pour l'année 2020-2021, une réaffectation de ces deux élèves à l'EASC a été initiée et une nouvelle demande a été introduite. La décision finale n'était pas disponible au moment de la rédaction de ce rapport.

- Une hausse du montant du programme « Français – Langue première » de 250.2 k$ qui a surtout permis d'embaucher un animateur culturel et un spécialiste de la communication pour accroître la visibilité de la CSFTNO et de ses écoles.

Voici un tableau illustrant les revenus réels comparativement aux revenus budgétés :



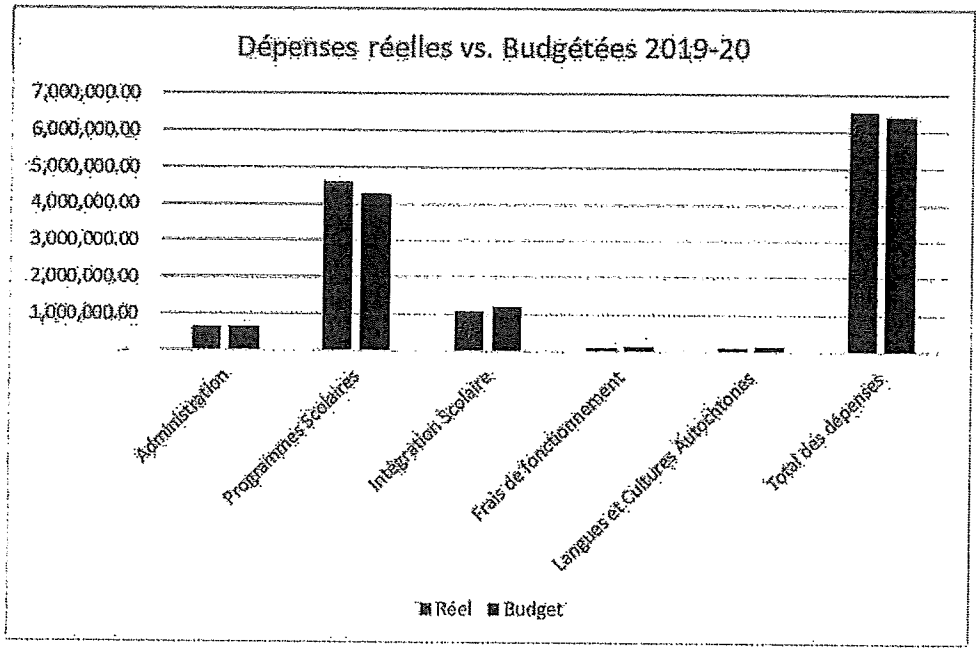
Dépenses

Le total des dépenses de la Commission scolaire francophone TNO au 30 juin 2020 se chiffre à 6.544 M$ comparativement à un budget approuvé de 6.410 M$, soit un dépassement de 134 k$.

Ce dépassement s'explique essentiellement par les facteurs suivants :

- Une hausse des frais d'administration de 14 k$;
- Une hausse des dépenses de salaires de 313 k$ compensée partiellement par le financement obtenu du Principe de Jordan et du financement exceptionnel obtenu (*Extraordinary Enrolment Fund*);
- Une réduction des dépenses d'intégration scolaire de 118 k$;
- Une réduction des frais de maintenance et opérations de 41 k$;
- Une réduction des dépenses autochtones de 36 k$ qui ont été reportées sur 2020-2021.

Voici un tableau illustrant les dépenses réelles comparativement (hors dépense extraordinaire) aux dépenses budgétées par programme :



Programmes

Administration

La section administration comprend les dépenses pour les salaires et bénéfices des employés au bureau central, les honoraires du Conseil d'administration, les honoraires des différents consultants (incluant les frais d'avocat) et les dépenses administratives de la Commission scolaire francophone TNO. Le total des dépenses réelles (hors dépense extraordinaire) s'élève à 0.647 M$ versus un budget de 0.633 M$. Le programme de contestation judiciaire a permis à la CSFTNO de réduire ses dépenses de 125M$.

Programmes scolaires

Cette section inclut les dépenses opérationnelles des écoles telles que les salaires et bénéfices des enseignants, aide-enseignants, consultants, secrétaires et concierges. Les programmes scolaires comprennent également les frais de développement professionnel, le transport par autobus, les matériaux scolaires et les fournitures scolaires dans les écoles. Les dépenses encourues et réalisées se chiffrent à 4.614 M$ contre un budget de 4.300 M$.

Intégration Scolaire

Les dépenses pour l'intégration scolaire permettent aux écoles d'inclure tous les élèves et d'assurer leur participation dans les classes régulières. Cette section inclut les salaires et avantages sociaux des enseignants au soutien des élèves, les adjoint(e)s au programme de soutien, le développement professionnel, les frais associés au Principe de Jordan, et les matériaux et fournitures de classe associés au programme d'intégration scolaire. Les dépenses réelles sont restées en-dessous du montant budgété et s'élèvent à 1.088 M$ contre un montant budgété de 1.205 M$.

Frais de fonctionnement

Les frais de fonctionnement se sont élevés à .098 M$ versus un budget de .139 M$.

Langue et cultures autochtones

Ce programme comprend les salaires et avantages sociaux du coordonnateur, ainsi que les matériaux et les fournitures reliés au programme de Langue et culture autochtones. L'exercice fiscal 2019-2020 s'est soldé par des dépenses réelles de 0.975 M$ contre un budget de 0.133 M$.

Perspectives 2020-2021

L'année 2019-2020 a été marquée par l'avènement de la pandémie COVID-19 au niveau mondial qui a bouleversé la société dans son ensemble. De nouvelles façons de vivre et de travailler avec des défis nouveaux sont apparues. Cela a inéluctablement un impact à la hausse sur les dépenses dont l'estimation à l'heure actuelle se révélerait hasardeuse.

Malgré ce défi, la CSFTNO et toutes les parties prenantes ont énormément travaillé pour offrir quasiment le même niveau de services à leurs clients. Et la CSFTNO s'engage à toujours offrir ce même niveau de services quel que soit le coût supplémentaire que cela a entraîné et continue d'entraîner.

Enfin, la CSFTNO expérimente une augmentation de l'effectif des élèves à l'École Allain St-Cyr (164.5 espérés contre 149.5 l'année dernière, soit une hausse de 15 ou 9%) qui ouvrirait droit pour la deuxième année consécutive à l'obtention d'un financement extraordinaire dont le montant n'est pas encore connu.

Sommaire

En 2020-2021, la Commission scolaire francophone TNO a approuvé un surplus opérationnel (hors évaluation actuarielle des retraites, hors dépense extraordinaire et hors honoraires d'avocat) de 189,652$ contre un surplus budgété de 77,604$.

La prise en compte de tous les éléments non opérationnels aboutit à un déficit de 1.244 M$ créant ainsi un déficit cumulé de 1.055 M$.

Malgré ce déficit, les fonds budgétés pour l'année fiscale 2020-2021 s'enlignent avec le Plan stratégique à venir dans le but de continuer à offrir un excellent programme d'éducation en français langue première dans nos deux écoles.

Nous souhaitons une bonne rentrée scolaire à tous les élèves et employés de la Commission scolaire francophone TNO.

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2020

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

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

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

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

Approved and confirmed on behalf of the Commission

Yvonne Careen — **Directrice générale**

Marc Akpoe, MBA, CIA, CPA, CMA, FRM — **Contrôleur financier**

September 21, 2020

Crowe

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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 Financial Statements

Opinion

We have audited the accompanying financial statements of Commission Scolaire Francophone Territoires du Nord-Ouest ("the Commission") which comprise the statement of financial position as at June 30, 2020 and the statements of operations, changes in net financial asset, and its cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the *Basis of Qualified Opinion* paragraph, these financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2020 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

School generated funds controlled by the Commission are not reported nor presented in the accompanying financial statements. School generated funds represent fundraising activities for the benefit of student life enhancement and are controlled through the Commission due to the nature of these activities, which must be approved at the Commission level. This represents a departure from Canadian public accounting standards because school generated funds are determined to be under the control of the Commission, and as such are required to be included under the government reporting entity. Accordingly, school generated funds revenues, expenses, assets, and surplus for the year ended June 30, 2020 are not recognized nor audited in the accompanying financial statements.

Salaries and benefits paid to management and employees of the Commission are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we did not audit the components of salaries and benefits expenses and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenses, employee deductions payable, vacation payable, salaries and wages payable, post-employment benefits payable and accumulated surplus (deficit).

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section our report. We are independent of the Commission in accordance with the ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Information

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

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

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

Crowe

Independent Auditors' Report (continued)

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

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

Those charged with governance are responsible for overseeing the Commission'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 auditors' 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 Commission'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 Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Commission 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.

Crowe

Independent Auditors' Report (continued)

Report on Other Legal and Regulatory Requirements

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

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

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

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

Crowe Mackay LLP

Yellowknife, Northwest Territories
September 21, 2020

Chartered Professional Accountants

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Financial Position

As at June 30,	**2020**	2019
Financial Assets		
Cash (Note 5)	$ 1,514,581	$ 1,474,672
Accounts receivable (Note 9)	93,906	131,704
	1,608,487	1,606,376
Liabilities		
Accounts payable and accrued liabilities (Note 11)	373,403	680,835
Payroll liabilities (Note 11)	524,336	466,387
Repayment to GNWT (Note 12)	1,269,573	1,269,573
Deferred revenue (Note 13)	132,315	3,500
Post-employment benefits (Note 19)	374,954	438,004
	2,674,581	2,858,299
Net financial liabilities	**(1,066,094)**	(1,251,923)
Non-financial assets		
Prepaid expenses (Note 22)	**11,544**	7,721
Accumulated deficit	**$ (1,054,550)**	$ (1,244,202)
Represented By:		
Operating deficit	**$ (1,054,550)**	$ (1,244,202)

Contractual obligations and contigencies (Note 24 and 25)

Approved on behalf of the Board:

Trustee **Trustee**

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Operations

For the year ended June 30,	2020 Budget	2020 Actual	2019 Actual
Revenues			
Government of the NWT			
ECE Regular contributions	$ 4,785,571	$ 4,834,656	$ 4,494,258
French language instruction	1,152,850	1,403,050	1,152,850
ECE Other contributions (Note 32)	498,369	144,127	92,449
Total GNWT ECE	6,436,790	6,381,833	5,739,557
GNWT Other contributions (Note 33)	-	44,111	40,711
Total GNWT	6,436,790	6,425,944	5,780,268
Government of Canada			
Jordan's Principle	-	231,220	156,209
Education body generated funds			
Northwest Territories Teachers' Association Contributions	-	12,237	24,397
Interest	25,000	32,000	32,050
Other revenues	26,200	32,158	930
	51,200	76,395	57,377
	6,487,990	**6,733,559**	5,993,854
Expenses (Schedule 1)			
Administration	632,798	649,878	727,344
School programs	4,300,211	4,613,500	4,011,034
Inclusive schooling	1,205,072	1,087,688	1,064,475
Operations and maintenance	139,000	98,360	60,096
Aboriginal languages	133,305	97,453	130,792
	6,410,386	**6,546,879**	5,993,741
Operating deficit before other items	**77,604**	**186,680**	113
Other items			
Post-employment benefit recovery (Note 19)	**-**	**2,972**	13,942
Grant in-kind - Assets provided at no cost (Note 23)	**-**	**1,064,949**	813,376
Rent expense - Assets provided at no cost (Note 23)	**-**	**(1,064,949)**	(813,376)
Repayment to GNWT (Note 24)	**-**	**-**	(1,269,573)
Special purpose fund - fundraising revenue (Note 5)	**-**	**-**	104,997
Special purpose fund - fundraising expense (Note 5)	**-**	**-**	(111,227)
Adjusted operating surplus (deficit)	**77,604**	**189,652**	(1,261,748)
Opening accumulated surplus (deficit)	**(1,244,202)**	**(1,244,202)**	17,546
Closing accumulated deficit	**$ (1,166,598)**	**$ (1,054,550)**	$ (1,244,202)

See accompanying notes and schedules

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Changes in Net Financial Assets (Liabilities)

For the year ended June 30,	2020 Budget	2020 Actual	2019 Actual
Adjusted operating surplus (deficit)	$ **77,604**	$ **189,652**	$(1,261,748)
Use (acquisition) of prepaid expenses and deposits	-	(3,823)	2,700
Increase (decrease) in net financial assets	**77,604**	**185,829**	(1,259,048)
Net financial assets (liabilities), beginning of year	**(1,251,923)**	**(1,251,923)**	7,125
Net financial assets (liabilities), end of year	$ **(1,174,319)**	$ **(1,066,094)**	$(1,251,923)

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Cash Flows

For the year ended June 30,	2020	2019
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	$ 189,652	$ (1,261,748)
Changes in non-cash assets and liabilities		
Decrease (increase) in accounts receivable	37,798	(15,133)
Decrease in accounts payable and accrued liabilities	(307,431)	(89,695)
Increase in payroll liabilities	57,949	40,692
Increase in repayment to GNWT	-	1,269,573
Increase (decrease) in deferred revenue	128,815	(33,865)
Decrease in post-employment benefits	(63,050)	(101,722)
Decrease (increase) in prepaid expenses and deposits	(3,824)	2,700
Increase (decrease) in cash	**39,909**	(189,198)
Cash at beginning of year	**1,474,672**	1,663,870
Cash at end of year	**$ 1,514,581**	$ 1,474,672

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 1
Details of Expenses

For the year ended June 30, 2019

	School Programs	Inclusive Schooling (schedule 4)	Operations and Maintenance	Administration	Aboriginal Languages (schedule 2)	**Total 2020**	Budget 2020	Total 2019
Salaries								
Teacher salaries	$ 3,347,871	$ 323,591	$ -	$ -	$ 41,398	**$ 3,712,860**	$ 3,652,092	$ 3,436,620
Honoraria	(1,226)	-	-	-	-	**(1,226)**	5,500	10,125
Instruction assistants	160,237	546,533	-	-	-	**706,770**	794,473	629,346
Non-instruction staff	512,544	162,537	-	430,261	-	**1,105,342**	923,825	870,986
Board/trustee honoraria	-	-	-	32,037	17,224	**49,261**	55,000	50,601
	4,019,426	1,032,661	-	462,298	58,622	**5,573,007**	**5,430,890**	4,997,678
Employee Benefits								
Employee benefit	-	-	47,019	-	-	**47,019**	41,000	33,111
Leave and termination	-	-	51,341	-	-	**51,341**	98,000	26,985
	-	-	98,360	-	-	**98,360**	**139,000**	60,096
Services Purchased/Contracted								
Advertising/Publishing	4,547	-	-	29,740	-	**34,287**	49,629	43,409
Communication	13,433	-	-	11,899	-	**25,332**	24,578	26,780
Contracted services	165,230	21,975	-	59,686	-	**246,891**	175,448	273,403
Maintenance and repairs	30,360	-	-	-	-	**30,360**	35,581	40,530
Other	22,245	3,408	-	22,930	-	**48,583**	116,980	89,184
Rental/leases	21,206	-	-	7,769	-	**28,975**	2,925	39,261
Student travel	66,721	-	-	-	-	**66,721**	65,000	58,793
Travel	20,428	14,415	-	25,765	10,471	**71,079**	82,850	81,454
	344,170	39,798	-	157,789	10,471	**552,228**	**552,991**	652,814
Supplies and Materials								
Freight	3,470	-	-	-	-	**3,470**	-	2,736
Materials	246,434	15,229	-	29,791	28,360	**319,814**	287,505	280,417
	249,904	15,229	-	29,791	28,360	**323,284**	**287,505**	283,153
Total	$ 4,613,500	$ 1,087,688	$ 98,360	$ 649,878	$ 97,453	**$ 6,546,879**	**$ 6,410,386**	$ 5,993,741

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2
Details of Aboriginal Language and Culture Expenses

For the year ended June 30, 2020

	Student Instructions	School Activities & Integrated Community Programs	Total
Salaries			
ALCBE teachers	$ 41,398	$ -	$ 41,398
Honoraria	-	17,224	17,224
	41,398	**17,224**	**58,622**
Services Purchased/Contracted			
Travel	-	10,471	10,471
	-	**10,471**	**10,471**
Materials/Supplies/Freight			
Materials	-	**28,360**	**28,360**
	$ 41,398	**$ 56,055**	**$ 97,453**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3
Aboriginal Languages

For the year ended June 30, 2020

Contribution agreement	July 1 to March 31	April 1 to June 30	Total
Revenues			
Funding received	$ 80,407	$ 52,745	$ 133,152
Expenses			
Salaries	39,243	19,379	58,622
Other	21,055	17,776	38,831
	60,298	**37,155**	**97,453**
Net surplus	**$ 20,109**	**$ 15,590**	**$ 35,699**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4
Details of Inclusive Schooling Expenses

For the year ended June 30, 2020

	Staff Development	Student Resources	General Inclusive Schooling	Total
Salaries				
Non-Instructional Staff	$ -	$ -	$ 162,537	$ 162,537
Program support teachers	-	-	323,591	323,591
Support assistants	-	-	546,533	546,533
		-	**1,032,661**	**1,032,661**
Services Purchased/Contracted				
Contracted services	-	-	21,975	21,975
Other	3,408	-	-	3,408
Travel	-	-	14,415	14,415
	3,408	**-**	**36,390**	**39,798**
Materials/Supplies/Freight				
Materials	-	15,229	-	15,229
	$ 3,408	**$ 15,229**	**$ 1,069,051**	**$ 1,087,688**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5
French Language Funding

For the year ended June 30, 2020

	Contributions from ECE	Commitments from Commission	Expenses	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	$ 327,666	$ 43,000	$ 326,139	$ 44,527
Retention bursaries	12,000	-	(1,500)	13,500
2 grade level per class (salary)	454,108	1,805,542	2,791,528	(531,878)
2 secretaries / librarian (salary)	50,000	65,000	220,874	(105,874)
Recruitment and retention	75,000	-	45,453	29,547
Promotion	35,000	-	28,970	6,030
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	94,727	68,854	136,545	27,036
Technology resources	72,500	-	91,922	(19,422)
PROGRAM ENRICHMENT				
Partnership early childhood	25,000	-	25,000	-
Teacher assistants for francization (salary)	110,000	84,374	216,991	(22,617)
Art program	46,549	-	50,145	(3,596)
Cultural activities	40,000	-	50,188	(10,188)
French resource purchase	25,000	5,000	69,378	(39,378)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Professional development	35,500	5,000	26,617	13,883
Total	**$ 1,403,050**	**$ 2,076,770**	**$ 4,078,250**	**$ (598,430)**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6
Student Success Initiative

For the year ended June 30, 2020

	Total
Revenue - Government of the NWT Education, Culture, & Employment	**$ 15,000**
Expenses	
Workshop expenses	
Resources	31,920
Deficit	**$ (16,920)**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 7
Jordan's Principle

For the year ended June 30, 2020

	Budget 2020	Actual 2020	Actual 2019
Revenue			
Government of Canada			
- First Nations and Inuit Health Branch			
Other funding	$ 351,042	$ 231,220	$ 156,209
Expenses			
Personnel	327,826	240,813	141,816
Contracted services	23,216	1,860	2,940
Total expenses	351,042	242,673	**144,756**
Net surplus (deficit)	**$ -**	**$ (11,453)**	**$ 11,453**
Deferred revenue	**$ -**	**$ 4,204**	**$ 3,500**

1. Nature of the Organization

The Commission scolaire francophone Territoires du Nord-Ouest ("Commission") was established under the *Education Act* of the Government of the Northwest Territories ("GNWT") by order of the Minister dated November 7, 2000. A full range of instructional programs ranging from pre-kindergarten through Grade 12 is offered by the Commission in both Yellowknife and Hay River.

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

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

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

2. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic of the novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19, governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations, resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal, provincial and territorial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Commission and its operations in future periods.

3. Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Commission have been prepared in accordance with Canadian public sector accounting standards. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality. The financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity, which is composed of all organizations, two schools, which are controlled by the Commission.

The basis of accounting refers to the timing of when revenue and expense items are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is utilized. Under the basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

3. Significant Accounting Policies (continued)

(b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

(c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial 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 and accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities, repayment to GNWT and post-employment benefits.

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

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver services that may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets of the Commission include prepaid expenses and deposits.

(e) Tangible Capital Assets

All tangible capital assets used by the Commission are purchased by and are the property of the GNWT. The Minister grants to the Commission the full occupancy and use of such facilities and equipment where required for the administration and delivery of education system programs. Tangible 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. Tangible capital assets with a value of less than $50,000 are recorded as a current expense.

3. Significant Accounting Policies (continued)

(e) Tangible Capital Assets (continued)

The fair value of the use of the building and office space is estimated at its fair value and recognized as assets provided at no cost in the statement of operations.

(f) Revenue Recognition

Government Transfers

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

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

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

GNWT - Regular contributions

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

GNWT - French minority language

The French minority language contributions from the GNWT are determined by additional costs related to French minority language, and are received in one payment. The contribution revenue is recognized when received or receivable.

Other contributions

The Commission follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reliably estimated and its collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Funds received that are not expended at year-end are recorded as either deferred revenue or contributions repayable depending upon the terms of the contribution agreement.

3. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Deferred revenue

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

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

Student activity funds which are controlled by students or parties other than the Commission are not included even if custody of the funds is held by the Commission. Examples of excluded funds might be student clubs or associations for which the Commission has no ongoing responsibility of liability for losses. See Note 5.

The distinctions between the treatment of School and Student activity funds are under review. See Note 4.

(g) Budget Data

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

The final priorities and funding allocations are determined by the Trustees of the Commission at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions or deletions and adopting the proposed budget. The budget is legally adopted by a motion of the Board 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 net operating surplus (deficit). Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Commission.

The budget may be amended within a given fiscal year in accordance with the Commission's policy, regulations and approved budget procedures. The budget data presented in the financial statements reflects the budget for the fiscal year. The budget has not been audited.

3. Significant Accounting Policies (continued)

(h) Measurement Uncertainty

The preparation of these financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the period. Management makes accounting estimates when determining significant accrued liabilities, post-employment benefits liabilities and the related costs charged to the statement of operations. Actual results could differ from these estimates, the impact of which would be recorded in future periods.

(i) Inventories Including Materials and Supplies

Materials and supplies are considered a cost of operations and are expensed to the applicable program when received.

(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 as a liability.

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 Commission determines the start dates of their UNW employees and accrues the related payroll liability as appropriate.

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

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

Under the terms and conditions of employment, 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.

3. Significant Accounting Policies (continued)

(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.

(m) Foreign Currency Translation

The Commission only transacts in Canadian dollars. As such there is no foreign currency translation.

(n) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organize or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exits; contamination exceeds the environmental standard; The Commission is directly responsible and accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2020.

At each financial reporting date, management reviews the carrying amounts of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. Management at the Commission has concluded that there is no contamination that exceeds environmental standards and as a result there are no liabilities for contaminated sites.

(o) Donated Goods and Services

The school buildings occupied by the Commission are the property of the GNWT. The lease of the office space occupied by the Commission is paid for by the GNWT. The fair value of the use of the building and office space is estimated at its fair value and recognized as assets provided at no cost in the statement of operations.

(p) Segment disclosure

The Schedule of Details of Expenses has been prepared in accordance with PS Handbook Section PS 2700 – Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major expense activities of the Board. For each reported segment, expenses represent amounts directly attributable to each segment. Segments include:

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

3. Significant Accounting Policies (continued)

(p) Segment disclosure (continued)

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

Operations and Maintenance: pertains to the daily operation and maintenance of the Commission.

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

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

4. Future Accounting Changes

Revenue, Section PS 3400

Effective July 1, 2022, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenues. Specifically, it differentiates between revenues arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the financial statements is currently being assessed.

5. Cash

	2020	2019
Cash	$ **1,514,581**	$ 1,474,672

The cash is held in a bank account with Royal Bank of Canada (RBC).

6. Special Purpose Funds

The Commission did not report any special purpose funds in 2019-20 fiscal year.

In previous years, the Commission has held several events in order to raise funds for the purchase of various equipment and accessories for the gymnasium. All of the expenses were incurred in 2018-19 fiscal year, totaling $111,227. As of June 30, 2019, the Commission recognized fundraising revenue of $104,997.

7. Restricted Assets

The Commission does not have any restricted assets.

8. Portfolio Investments

The Commission does not have any portfolio investments.

9. Accounts Receivable

	Accounts Receivable 2020	Allowance for doubtful accounts 2020	Net 2020	Net 2019
Due from related parties	$ -	$ -	$ -	$ 15,770
Due from GNWT	31,304	-	31,304	35,947
Trade and other receivables	62,932	330	62,602	79,987
	$ 94,236	**$ 330**	**$ 93,906**	$ 131,704

10. Inventory

The Commission does not have inventory.

11. Accounts Payable and Accrued Liabilities

	2020	2019
Due to GNWT	$ 200,041	$ 394,273
Due to related parties	-	22,036
Due to Workers' Safety and Compensation Commission	-	(134)
Trade payable	173,362	264,660
	$ 373,403	$ 680,835

Payroll Liabilities

	2020	2019
NWTTA	$ 329,710	$ 307,311
UNW	70,024	39,718
Other	124,602	119,358
	$ 524,336	$ 466,387

12. Repayment to GNWT

In early June 2012, a judgment was decreed in the legal action brought by the Commission against the GNWT to provide additional classroom space in Hay River and to assert the right to enrol students in both schools, and in a second legal action brought against the GNWT by L'Association des Parents Ayants Droit, with the support of the Commission, to provide additional classroom space in Yellowknife. In this judgment the GNWT was ordered by the Supreme Court of the Northwest Territories to reimburse $1,127,287 to the Commission. Payment was received during the fiscal year ended June 30, 2014.

During the fiscal year ended June 30, 2015, the GNWT submitted an appeal and was successful. The Commission then submitted an appeal to the Supreme Court of Canada which was refused to be heard.

During this fiscal year, the GNWT has determined the costs owed by the Commission resulting from the appeal to be $1,269,573. As such, this amount is recognized as a liability in current year. While the terms of repayment is to be determined, it is planned to commence in the fiscal year 2020-21.

13. Deferred Revenue

Deferred revenue consists of funding received for expenses not yet incurred at year end.

	2020	2019
Government of the Northwest Territories		
ECE - Inclusive Schooling	$ 92,947	$ -
ECE - Indigenous Language Education	35,164	-
Government of Canada		
Indigenous Services Canada - Jordan's Principle	4,204	3,500
Other		
	$ 132,315	$ 3,500

14. Contributions Repayable

The Commission does not have any contributions repayable.

15. Due From and To the Government of Canada

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

16. Capital Lease Obligations

The Commission does not have capital lease obligations.

17. Pensions

The Commission does not have pensions.

18. Long-Term Debt

The Commission does not have long-term debt.

19. Post-Employment Benefits

Under the conditions of employment, employees earn severance remuneration based on the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. The payment of these benefits is dependent on employees leaving the Commission.

These liabilities are to be funded in the year they become due through regular annual budget allocations that are received from the GNWT.

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

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

Valuation results

The actuarial valuation was completed as at March 31, 2020. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2020 and the results extrapolated to June 30, 2020. The values presented below are for all of the benefits under the post-employment benefits for the Commission.

19. Post-Employment Benefits (continued)

Changes in Obligation	Severance and Removal	Compensated Absences	2020	2019
Accrued benefit obligation beginning of year	$ 201,848	$ 69,048	$ 270,896	$ 240,690
Current period benefit cost	17,541	6,377	23,918	22,676
Interest accrued	6,617	2,293	8,910	9,518
Benefits payments	(41,077)	(19,000)	(60,077)	(87,779)
Actuarial loss	25,121	14,133	39,254	85,791
Accrued benefit obligation end of year	**210,050**	**72,851**	**282,901**	270,896
Unamortized net actuarial gain	96,876	(4,823)	92,053	167,108
Total accrued liability	**$ 306,926**	**$ 68,028**	**$ 374,954**	$ 438,004
Benefits Expense				
Current period benefit cost	$ 17,541	$ 6,377	$ 23,918	$ 22,676
Interest accrued	6,617	2,293	8,910	9,518
Amortization of gains	(29,550)	(6,250)	(35,800)	(46,136)
Total benefits recovery	**$ (5,392)**	**$ 2,420**	**$ (2,972)**	$ (13,942)

The discount rate used in the 2020 fiscal year to determine the accrued benefit obligation was an average of 2.7% (2019 - 3.2%).

The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	$	$	$
2021	25,837	8,090	**33,927**
2022	22,325	7,281	**29,606**
2023	19,702	6,357	**26,059**
2024	15,142	4,278	**19,420**
2025	13,637	3,507	**17,144**
Next 5 years	81,796	26,319	**108,115**
Total	**178,439**	**55,832**	**234,271**

20. Trust Assets Under Administration

The Commission does not have trust assets under administration.

21. Tangible Capital Assets

The Commission does not have tangible capital assets.

22. Prepaid Expenses

	2020	2019
Prepaid expenses	$ **11,544**	$ 7,721

23. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	**2020 Net Book Value**	2019 Net Book Value
Ecole Allain St-Cyr	$ 17,310,964	$ 2,927,213	$ 14,383,751	$ 14,956,471
Ecole Boreale	3,960,439	1,329,684	2,630,755	2,732,591
Ecole Allain St-Cyr Phase 1	4,490,598	1,460,797	3,029,801	3,159,650
Ecole Boreale Modular Units	1,189,060	334,179	854,881	887,447
Ecole Boreale Pellet Boiler	86,115	44,134	41,981	46,287
Ecole Boreale Biomass System	90,649	5,036	85,613	-
Ecole Boreale JK Playscape	223,658	14,911	208,747	-
Ecole Allain St-Cyr JK Playscape	135,490	15,054	120,436	-
	$ 27,486,973	$ 6,131,008	**$ 21,355,965**	$ 21,782,446

Rent expense of $1,064,949 (2019 - $813,376) was offset by a grant in-kind.

24. Contractual Obligations

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2020.

The future minimum payments are as follows:

	Expires in fiscal year	2021	2020-2023	Total
Equipment leases				
Xerox B8055 MONO MFP	2024	$ 3,109	$ 10,882	$ 13,991
Xerox C8045 COLOUR MFP	2024	4,011	14,040	18,051
Aficio MP C4502	2022	2,052	3,078	5,130
First Canada ULC	2021	64,040		64,040
		$ 73,212	**$ 28,000**	**$ 101,212**

25. Contingencies

The Commission does not have any contingencies.

26. Related Parties

The Commission is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Commission enters into transactions with these entities in the normal course of business. These transactions have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties. The Commission is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance, and utilities and maintenance by Public Works and Services. Transactions with related parties and balances at year-end disclosed in the financial statements are summarized in this note as follows:

26. Related Parties (continued)

Due from related parties:

		2020		2019
Government of Northwest Territories:				
Department of Education, Culture and Employment	$	31,304	$	35,947
Yellowknife Education District No. 1		-		15,700
	$	**31,304**	$	35,947

Due to related parties:

		2020		2019
Government of Northwest Territories:				
Department of Education, Culture and Employment	$	-	$	4,072
Department of Finance		724,377		2,126,161
		724,377		2,130,233
Other related parties:				
Hay River District Education Authority		-		22,036
	$	**724,377**	$	2,152,269

Revenues from related parties:

		2020		2019
Government of Northwest Territories:				
Department of Education, Cultural and Employment	$	6,381,833	$	5,739,557
Department of Environment and Natural Resources		8,000		8,000
Department of Municipal and Community Affairs		30,600		27,600
Department of Health and Social Services		5,511		5,111
	$	**6,425,944**	$	5,780,268

Expenses paid to related parties:

		2020		2019
Dehcho Divisional Education Council	$	300	$	300
Hay River District Education Authority		48,933		48,228
Yellowknife Education District No.1		-		19,713
	$	**49,233**	$	68,241

27. Budget Data

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

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

The budget figures presented are those approved by the Department of ECE on September 17, 2019 and have not been audited.

28. Economic Dependence

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

29. Financial Instruments

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

a) Credit risk

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

The Commission's maximum exposure to credit risk is represented by the financial assets balance comprised of:

	2020	2019
Cash	$ 1,514,581	$ 1,474,672
Accounts receivable	93,906	131,704
Maximum credit exposure	**$ 1,608,487**	$ 1,606,376

The is a concentration of credit risk in cash as the majority of the deposits are held in one Canadian chartered bank and the balance is in excess of the insurable limit.

29. Financial Instruments (continued)

At June 30, 2020, the following accounts receivable were past due but not impaired:

	30 Days	60 Days	90 Days	Total
Accounts receivable	$ 3,157	$ -	$ 28,093	$ 31,250

There is also a concentration risk in accounts receivable as more than 10% of the total balance is from the Government of the Northwest Territories. At June 30, 2020, receivables from the GNWT comprised approximately 58% (2019 - 28%) of the total balance. The amounts represent a low credit risk as the debtors are reputable governments and government organizations with a good credit score. The Commission reduces its risk exposure by following up on old account receivables for collection.

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

b) Liquidity risk

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

The Commission's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, and payroll liabilities for a total $897,739 (2019 - $1,147,222).

The financial assets including cash and accounts receivable, mature within 6 months. The financial liabilities including accounts payable and accrued liabilities, and payroll liabilities mature within 6 months.

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

30. Expenses By Object

	2020 Budget	2020 Actual	2019 Actual
Compensation	$ 5,569,890	$ 5,671,367	$ 5,057,774
Supplies and materials	287,505	323,284	283,153
Services purchased/contracted	552,991	552,228	652,814
	$ 6,410,386	**$ 6,546,879**	$ 5,993,741

31. Comparative Figures

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

32. ECE Other Contributions

	2020	2019
Government of the Northwest Territories		
Department of Education, Culture and Employment		
Fonds de Tiroir	$ 28,600	$ -
Frais Orthophonie	2,100	-
English Languages Communication & Services	15,000	10,000
Self-Regulation	7,741	7,000
Other	90,686	75,449
	$ 144,127	$ 92,449

33. GNWT Other Contributions

	2020	2019
Government of the Northwest Territories		
Department of Environment and Natural Resources	$ 8,000	$ 8,000
Department of Health and Social Services	5,511	5,111
Department of Municipal and Community Affairs	30,600	27,600
	$ 44,111	$ 40,711

34. Contingent Assets

The Commission does not have any contingent assets.

35. Contractual Rights

The Commission does not have any contractual rights.

Consolidated Financial Statements of

DEHCHO DIVISIONAL EDUCATION COUNCIL

June 30, 2020

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2020

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

The Management Discussion and Analysis (MD&A) is a go-forward responsibility of management and the Council Members to promote transparency and accountability.

Vision and Core Strategy

The Dehcho Divisional Education Council mission is to provide quality education based on the cultures of its students and partnerships with the communities it serves.
The vision and core strategy for the Dehcho Divisional Education include a variety of goals and objectives, which include:

- Promote excellence in student performance.
- Deliver school programs and activities that support the intellectual, physical, emotional, social, and spiritual development of students.
- Deliver school programs and activities in a manner that integrates traditional and contemporary education practices.
- Provide programs that result in completion of secondary school graduation requirements so that students can pursue post-secondary education, skills, training and/or employment.
- Involve students in identification of learning needs and planning school programs.
- Build partnerships with community and regional agencies to meet student needs and strengthen wellness.
- Provide training to trustees, other educational leaders in schools and communities so that they may effectively exercise their roles and responsibilities.
- Promote and encourage the wellness of educational personnel (Trustees, Council staff and school staff).

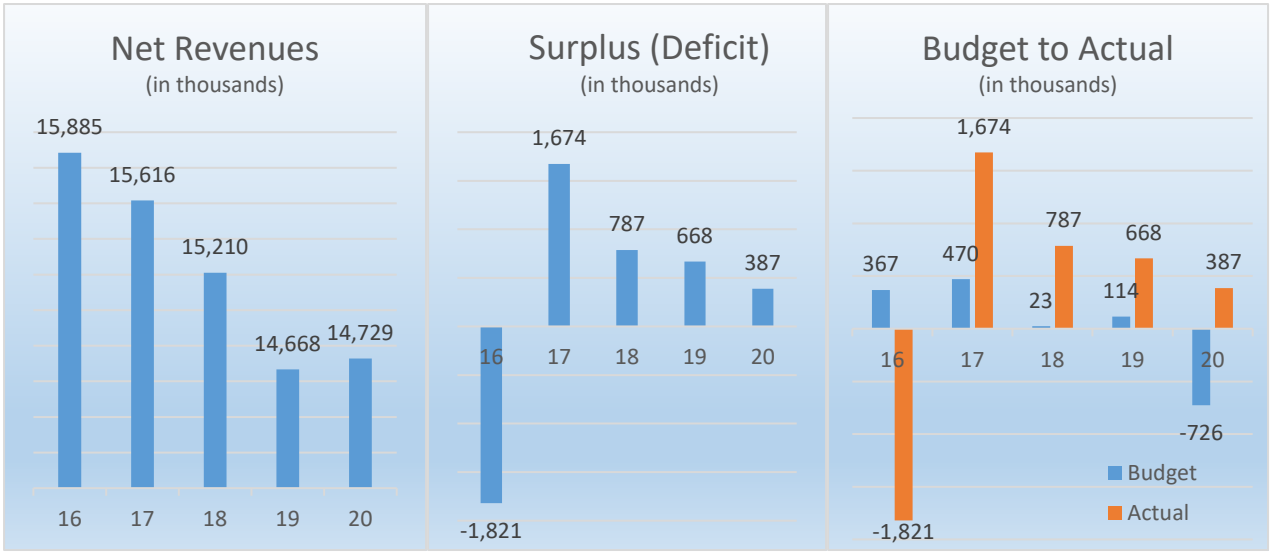
Governance, Trustees and Key Management

Presently, the Council is represented by trustees from eight communities in the Dehcho region. The Council Members are as follows:

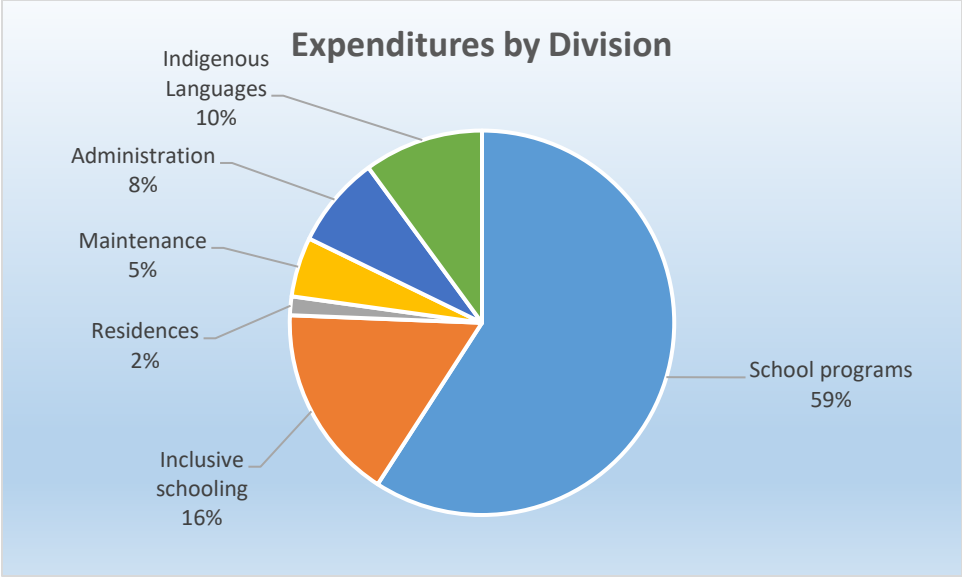
- Fort Providence- Albertine Canadien
- Fort Liard- Sylvia Sassie
- Fort Simpson- Renalyn Pascua-Matte- Chairperson
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot
- Samba K'e- Carielyn Jumbo
- Wrigley- Lisa Moses
- Nahanni Butte- Jayne Konisenta

The management staff include Philippe Brulot, who performs the duties of the Superintendent during the fiscal year and was responsible for school operations and overall operations of the Council and David Fiebelkorn who manages the financial and business affairs of the Council.

Key Financial Highlights



Revenue has seen a steady declines for the past four years, but in 2020 the decline finally ended with a slight increase in revenue. Due to a significant expenditure reductions due to falling revenue and careful financial planning, the Council has recorded surpluses over the past four years, following a large deficit in 2016. Actual surpluses have been favorable over original budgets in four of the past five years as Council tries to operate in the most financial responsible manner, taking advantage of cost saving measures wherever possible and maximizing other sources of income wherever possible. The exception to this trend was in 2016 where Senior Small Schools Secondary funding claw back due to decreased enrollment, larger than budgeted retirement and leave payouts, larger than funded personnel infrastructure costs all contributed to a much larger than budgeted deficit. During the current fiscal year, the Council recorded a favorable surplus for the fourth consecutive year, which offset the larger deficit recorded in 2016. Much of this surplus resulted from additional sources of outside funding as well as prudent fiscal management.



School programs continue to comprise the largest component of expenditures for the Council, with a strong emphasis on Inclusive Schooling and Aboriginal Language programs. The Council has constantly strived to maintain Administration cost at below 10% of total funding.

Total Student and Teacher Populations

COMMUNITY	FORT SIMPSON	FORT SIMPSON	FORT PROVIDENCE	JEAN MARIE RIVER	KAKISA LAKE	SAMBAA KE	WRIGLEY	FT LIARD	NAHANNI BUTTE	
SCHOOL	Liidli Ke High	Liidli Ke Elem	Deh Gah School	Louie Norwegian	Kakisa L School	Charles Tetcho School	Chief J Yendo School	Echo Dene School	Charles Yohin School	TOTAL
STUDENTS										
Beginning of Year Enrollment	89.5	100	99.5	3	4	16.5	18.0	103	4	437.5
End of Year Enrollment	81.5	103	105.5	5.5	4	20.5	21.5	97.5	5	444
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR		184.5	105.5	5.5	4	20.5	21.5	97.5	5	444

TEACHING STAFF										
Beginning of Year Teachers	7.5	6	9	1	1	2	1.5	8	1	37
End of Year Teachers	6.5	6	8	1	1	2	1.5	7	1	34
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		12.5	8	1	1	2	1.5	7	1	34

Operating Environment

The Dehcho Divisional Education Council has been strengthened by sound fiscal and operation management over its history. The Council has enjoyed consistency in key management positions which has allowed for solid financial and administrative decision making. It also has been fortunate in attracting and retaining personnel in key positions. It has developed strong partnership with local groups and organizations and has developed relationships that have benefited the Council and schools. In addition, Council development and training has been a key area of strength in recent years. The Council has experienced some turnover in Principal and teaching staff in recent years which has weakened the consistency in student learning and achievement. The Council sees opportunities in the Education Renewal and Innovation to offer more dynamic education initiatives throughout the region and, with its partnerships with local and First Nations, it has opportunities to improve and develop language and cultural emphasis in education. Declining enrollment and related funding reductions represent a significant risk as well as retention of senior staff members over the next several years. However, the addition of significant funding from the new federal government Jordan Principal program has had a major positive impact on funding programs and providing much needed additional support. Since 2018-2019, new initiatives in innovation, technology upgrades and restructuring has begun to show positive results with the introduction of positive new programs and initiatives in literacy and program enhancements.

Financial Conditions

During the fiscal year ending June 30, 2020, the Council budgeted for an operating deficit to maintain a high level of programs and services of $ 726,419. At the same time, it attempted to initiate new programs and services in the schools and communities. During the year, the Council managed to incorporate several significant sources of additional program funds as well as prudent fiscal management, to record a non-consolidated surplus of $373,706 and a consolidated surplus of $387,193. A significant portion of the surplus was also due to the reduced program activity due to the Covid-19 closures. This surplus for the 2020 year brought the overall accumulated book surplus up to $1,875,577 (DEC - $1,585,065; DEA - $290,512) after several years of declining enrollment. The accumulated surplus is now in excess of the limits under the Surplus Retention Policy, so a plan will be developed in the coming month to reduce this during the 2020-21 fiscal year by additional expenditures combined with a planned budgeted deficit for the year of $777,150. Despite the budget deficit planned for 2020-21 of $777,150, the current cash balance of $4,345,089 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. The Council's budgeted deficit of $777,150 for the 2020-21 fiscal year in order to maintain a stable level of service as well as implement several new initiatives for the Council.

Summary and Outlook

During the past two years, the Council was fortunate to add to the surplus from the prior year after recovering from a large deficit in 2016 to return the Council to previous accumulated surplus levels. Despite being affected by several unanticipated and unbudgeted cost and funding reductions due to declining enrollment which reduced its accumulated financial position in a period of declining or stagnant enrollment, the Council was able to combine some cost recoveries along with strong fiscal management to reverse the fiscal trend. It was able to be successful in continuing many new initiatives including distance learning courses, resiliency programs, self-regulation and a new revitalized indigenous language program, judo and music. Several programs such as literacy development and Council governance training and development continued. Moving forward, the Council's goals for the upcoming year are to increase student achievement through continuing to provide staff and Council training and to provide programs that meet the needs of our 21st century learners and the goals of Education Renewal. Literacy, distance learning, self-regulation, Indigenous Language revitalization programs and training for Language teachers will continue. New initiatives include: programs in literacy training, and trades introduction, judo, sports and music programs. Finally, Council plans to continue upgrade aging technology and bandwidth issues and provide ongoing training for education applications including PowerSchool.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

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

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

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

Approved and confirmed on behalf of the Dehcho Divisional Education Council

P. Brulot — Sept 19/2020

Philippe Brulot
Superintendent
Dehcho Divisional Education Council

Date

D Fiebelkorn — Sept 19/2020

David Fiebelkorn, CGA
Comptroller
Dehcho Divisional Education Council

Date

ASHTON
Chartered Accountants
Business Advisors

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INDEPENDENT AUDITOR'S REPORT

To the Minister of Education, Culture and Employment of the GNWT

To the Board of Trustees of the Dehcho Divisional Education Council

Opinion

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2020, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Dehcho Divisional Education Council as at June 30, 2020, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Qualified Opinion

The Government of the Northwest Territories is responsible for the calculation and distribution of the Education Body's wages and benefits expenditure for public service employees, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Education Body's records. As a result, we were not able to determine whether any adjustments might be necessary to expenditure, liabilities or accumulated surplus. Our audit opinion on the financial statements for the year ended June 30, 2020 has been modified because of the effects of this limitation.

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

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

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

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

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

Auditor's 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 Education Body'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 Education Body'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 Education Body 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.

Report on Other Legal and Regulatory Requirements

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

Ashton

ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 18, 2020

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2020

	2020	*2019
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	$ 4,345,089	$ 4,241,148
Special purpose funds, Note 5	283,777	291,672
Due from the Government of Canada, Note 13	-	63,225
Accounts receivable, Note 8	107,766	116,019
	$ 4,736,632	$ 4,712,064
LIABILITIES		
Accounts payable and accrued liabilities, Note 10	$ 90,595	$ 137,884
Payroll liabilities, Note 10	888,545	1,222,353
Due to the Government of Canada, Note 13	-	-
Deferred revenue, Note 11	380,147	173,900
Other employee future benefits and compensated absences, Note 17	1,399,435	1,578,625
Trust Liabilities, Note 18	122,333	130,918
	2,881,055	3,243,680
Net Assets (Deficit)	$ 1,855,577	$ 1,468,384
NON-FINANCIAL ASSETS		
Prepaid expenses, Note 20	$ 20,000	$ 20,000
ACCUMULATED SURPLUS (DEFICIT)	$ 1,875,577	$ 1,488,384

* Reclassified for comparative purposes

Represented by:

Accumulated Operating surplus (deficit)		
Divisional Education Council	$ 1,585,065	$ 1,211,359
District Education Authorities	290,512	277,025
	$ 1,875,577	$ 1,488,384

Contractual obligations, Note 22

Contingencies, Note 23

Approved: _____ Chair

_____ Superintendent

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2020

		2020		*2019
FINANCIAL ASSETS				
Cash and cash equivalents, Note 4	$	**4,345,089**	$	4,241,148
Special purpose funds, Note 5		**283,777**		291,672
Due from the Government of Canada, Note 13		**-**		63,225
Accounts receivable, Note 8		**107,766**		116,019
	$	**4,736,632**	$	4,712,064
LIABILITIES				
Accounts payable and accrued liabilities, Note 10	$	**90,595**	$	137,884
Payroll liabilities, Note 10		**888,545**		1,222,353
Due to the Government of Canada, Note 13		**-**		-
Deferred revenue, Note 11		**380,147**		173,900
Other employee future benefits and compensated absences, Note 17		**1,399,435**		1,578,625
Trust Liabilities, Note 18		**122,333**		130,918
		2,881,055		3,243,680
Net Assets (Deficit)	$	**1,855,577**	$	1,468,384
NON-FINANCIAL ASSETS				
Prepaid expenses, Note 20	$	**20,000**	$	20,000
ACCUMULATED SURPLUS (DEFICIT)	$	**1,875,577**	$	1,488,384
Represented by:				
Accumulated Operating surplus (deficit)				
Divisional Education Council	$	**1,585,065**	$	1,211,359
District Education Authorities		**290,512**		277,025
	$	**1,875,577**	$	1,488,384

* Reclassified for comparative purposes

Contractual obligations, Note 22
Contingencies, Note 23

Approved:

_____ Chair

_____ Superintendent

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2020

	Budget 2020	**Actual 2020**	Actual *2019
Revenue			
Government of the NWT			
ECE regular contribution	$ 11,977,108	$ **12,470,230**	$ 13,301,091
Indigenous Languages and Education, Schedule B	-	**-**	124,000
French language program, Schedule D	50,000	**50,000**	50,000
ECE other contributions, Note 31	300,000	**85,750**	92,901
Deferred revenues - SSI program	-	**(7,438)**	-
Total ECE contributions	12,327,108	**12,598,542**	13,567,992
GNWT other contributions, Note 32	400,000	**235,349**	300,635
Total GNWT	12,727,108	**12,833,891**	13,868,627
Jordan's Principle, Schedule E	280,000	**1,283,563**	235,387
Government of Canada - other contributions	-	**185,865**	-
Total Government of Canada contributions	280,000	**1,469,428**	235,387
	13,007,108	**14,303,319**	14,104,014
Self-Generated Funds			
Rentals	36,000	**73,800**	41,200
Investment income	20,000	**66,811**	77,377
Contract and other	137,000	**165,706**	185,571
	193,000	**306,317**	304,148
Education Authority self-generated funds, Schedule H-1	-	**57,058**	117,088
GNWT contributions to Education Authorities, Schedule H-1	-	**62,254**	142,501
	-	**119,312**	259,589
	13,200,108	**14,728,948**	14,667,751
Expenses			
School programs	8,989,221	**8,477,875**	8,311,151
Inclusive schooling	2,383,294	**2,365,445**	2,187,116
Student accommodation	190,950	**225,766**	209,201
Operations and maintenance	-	**718,916**	730,148
Administration	832,569	**1,107,913**	1,095,371
Aboriginal language/cultural programs	1,530,493	**1,441,863**	1,502,254
	13,926,527	**14,337,778**	14,035,241
Operating surplus (deficit) before other item	(726,419)	**391,170**	632,510
Other item:			
Other Employee Future Benefits and Compensated Absences recovery (expense), Note 17	-	**(3,977)**	35,248
Operating surplus (deficit)	**$ (726,419)**	**$ 387,193**	**$ 667,758**
Accumulated surplus (deficit), beginning of year		**1,488,384**	820,626
Accumulated surplus (deficit), end of year		$ **1,875,577**	$ 1,488,384

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2020

		2020		2019
Operating Surplus (Deficit)	$	**387,193**	$	667,758
Amortization of tangible assets		**-**		-
Net change in prepaids		**-**		706
(Increase) Decrease in net debt		**387,193**		668,464
Net assets (debt) beginning of the year		**1,468,384**		799,920
Net assets (debt) end of year	$	**1,855,577**	$	1,468,384

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2020

		2020		2019
Operating Activities				
Operating Surplus (Deficit)	$	**387,193**	$	667,758
Items not affecting cash:				
Amortization		**-**		-
		-		-
Changes in non-cash assets and liabilities				
Decrease (increase) in due from the Government of Canada		**63,225**		(63,225)
Decrease (increase) in trust assets		**-**		-
Decrease (increase) in accounts receivable		**8,253**		35,400
Increase (decrease) in accounts payable		**(47,289)**		91,258
Increase (decrease) in payroll liabilities		**(333,808)**		313,313
Increase (decrease) in contributions repayable		**-**		-
Increase (decrease) in due to the Government of Canada		**-**		-
Increase (decrease) in deferred revenues		**206,247**		34,962
Increase (decrease) in Other Employee Future Benefits and Compensated Absence		**(179,190)**		(467,488)
Increase (decrease) in trust liabilities		**(8,585)**		(4,699)
Decrease (increase) in prepaids		**-**		706
		(291,147)		(59,773)
Cash provided by operating transactions		**96,046**		607,985
Financing Activities				
Repayment of capital lease obligation		**-**		-
Proceeds from capital lease obligation		**-**		-
Cash provided by financing activities		**-**		-
Investing Activities				
Disposition of portfolio investments		**-**		-
Acquisition of portfolio investments		**-**		-
Cash provided by investing transactions		**-**		-
Capital transactions				
Acquisition of tangible capital assets		**-**		-
Proceeds of disposition of tangible capital assets		**-**		-
Cash provided by capital transactions		**-**		-
Increase (Decrease) in cash and cash equivalents		**96,046**		607,985
Cash and cash equivalents, beginning of year		**4,532,820**		3,924,835
Cash and cash equivalents, end of year	$	**4,628,866**	$	4,532,820
Cash consists of :				
Cash and cash equivalents, Note 4	$	**4,345,089**	$	4,241,148
Special purpose funds, Note 5		**283,777**		291,672
	$	**4,628,866**	$	4,532,820

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	**2020 Total**	2020 Budget	2019 Total
Salaries									
Teachers' salaries	$ 5,751,350	$ 942,556	$ -	$ -	$ -	$ 814,456	**$ 7,508,362**	$ 7,033,128	$ 6,692,708
Instruction assistants	-	1,063,853	-	-	-	-	**1,063,853**	1,517,532	1,749,642
Non-instructional staff	929,281	237,756	-	660,177	699,580	309,570	**2,836,364**	1,974,973	2,451,329
Board/Trustee Honoraria	2,475	-	-	-	57,158	7,944	**67,577**	52,800	157,028
	6,683,106	2,244,165	-	660,177	756,738	1,131,970	**11,476,156**	10,578,433	11,050,707
Employee Benefits									
Employee benefits and allowances	181,222	62,305	-	18,169	19,200	29,459	**310,355**	369,267	379,399
Leave and termination	76,420	12,737	-	-	-	12,736	**101,893**	346,987	345,202
	257,642	75,042	-	18,169	19,200	42,195	**412,248**	716,254	724,601
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	25,175	7,083	**32,258**	35,000	23,171
Postage/Communication	49,104	-	2,135	-	67,366	-	**118,605**	40,000	100,219
Utilities	-	-	-	-	-	-	**-**	40,000	-
Travel	391,169	38,010	19,348	-	95,906	61,858	**606,291**	658,000	471,568
Student Travel (Bussing)	57,930	-	-	-	-	5,218	**63,148**	62,000	122,484
Advertising/Printing/Publishing	17,011	-	-	-	-	26,595	**43,606**	190,000	68,184
Maintenance/Repair	-	-	-	27,370	47,710	1,800	**76,880**	25,000	117,827
Rentals/Leases	25,150	-	-	13,200	24,272	-	**62,622**	78,000	70,449
Other - Contracted Services	25,939	1,800	175,330	-	11,374	25,995	**240,438**	407,950	337,198
	566,303	39,810	196,813	40,570	271,803	128,549	**1,243,848**	1,535,950	1,311,100
Materials, Supplies and Freight									
Materials	953,125	6,397	28,660	-	59,976	136,655	**1,184,813**	770,062	924,581
Freight	17,699	31	293	-	196	2,494	**20,713**	45,828	24,252
	970,824	6,428	28,953	-	60,172	139,149	**1,205,526**	815,890	948,833
Contributions and Transfers									
Transfers	-	-	-	-	-	-	**-**	-	-
Amortization	-	-	-	-	-	-	**-**	-	-
Total	$ 8,477,875	$ 2,365,445	$ 225,766	$ 718,916	$ 1,107,913	$ 1,441,863	**$ 14,337,778**	$ 13,646,527	$ 14,035,241

Note 1. **Dehcho Divisional Education Council**

The Dehcho Divisional Education Council (formerly known as the Divisional Board of Education) was established on March 30, 1990. The Dehcho Division encompasses an area which includes the communities of Wrigley (Chief Julian Yendo School), Nahanni Butte (Charles Yohin School) , Sambaa K'e (Charles Tetcho School), Fort Simpson (Liidlii Kue Elementary and Regional High Schools), Fort Liard (Echo-Dene School), Fort Providence (Deh Gah Elementary and Secondary School), Jean Marie River (Louie Norwegian School) and Kakisa Lake (Territorial School - Kakisa Lake School).

The Education Body's purpose is to administer and manage the educational affairs of the Division in accordance with the Education Act and the Financial Administration Act of the Northwest Territories and the regulations of the Order establishing the Education Division.

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

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

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

Note 2. **Summary of Significant Accounting Policies**

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial 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, accrued salaries, deferred revenue, post-employment benefits and accountable funds.

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

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT – Regular Contributions:

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

Other Contributions:

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

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

(f) Revenue Recognition - (Continued)

Deferred Revenue:

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

Investment Income:

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

Special Purpose Funds

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

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

(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 Education Body and the budget is legally adopted by a motion of the Board in accordance with Section 135(3) of the Education Act.

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

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

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

(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 financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(i) Inventories Including Materials and Supplies

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

(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.

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

(j) Payroll Liabilities (continued)

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

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

(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 reasons 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 services. Termination benefits are 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 services, 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 grant and contributions and are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

Note 3. **Future Accounting Changes**

Revenues - Section PS 3400

PSAB has approved Section PS 3400, Revenues. This Section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. This Section applies to fiscal years beginning on or after April 1, 2022, but earlier adoption is permitted. This Section may be applied retroactively or prospectively. Management is currently assessing the impact of the standard.

Financial Instruments - Section PS 3450

The Public Sector Accounting Board (PSAB) issued PS 3450 Financial Instruments effective for fiscal years beginning on or after April 1, 2021. Items within the scope of the standard are assigned to one of two measurement categories: fair value, or cost or amortized cost. Fair value measurement will apply to derivatives and portfolio investments in equity instruments that are quoted in an active market. Also, when groups of financial assets and financial liabilities are managed on a fair value basis they may be reported on that basis. Other financial assets and financial liabilities will generally be measured at cost or amortized cost. Until an item is derecognized, gains and losses arising due to fair value remeasurement will be reported in the Statement of Remeasurement of Gains and Losses. Management is currently assessing the impact of the standard.

Note 3. **Future Accounting Changes (continued)**

Other New Standards

Effective July 1, 2021, Education Bodies will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, PS 3280 Asset Retirement Obligations, and PS 3041 Portfolio Investments in the same fiscal period. There are no significant impacts on the financial statements as a result of these applications.

Note 4. **Cash and Cash Equivalents**

		2020		2019
Cash	$	**4,345,089**	$	4,241,148
Short term investments		-		-
	$	**4,345,089**	$	4,241,148

Note 5. **Special Purpose Funds**

Special purpose funds consist of account balances held by each of the individual District Education Authorities for which the Education Body has control of when and how the funds are disbursed.

		2020		2019
Fort Simpson (Liidlii Kue Elementary and Regional High Schools)	$	**51,284**	$	55,348
Fort Providence (Deh Gah Elementary/Secondary Schools)		**(6,185)**		77,952
Fort Liard (Echo-Dene School)		**83,785**		52,429
Jean Marie River (Louie Norwegian School)		**13,680**		9,852
Wrigley (Chief Julian Yendo School)		**80,677**		63,934
Nahanni Butte (Charles Yohin School)		**39,646**		24,362
Sambaa K'e (Charles Tetcho School)		**3,494**		8,101
Kakisa Lake (Territorial School - Kakisa Lake School)		**17,396**		(306)
	$	**283,777**	$	291,672

Note 6. **Restricted Assets - Nil Report**

Note 7. **Portfolio Investments - Nil Report**

Note 8. **Accounts Receivable**

	Receivables 2020	AFDA 2020	**Net 2020**	Net 2019
GNWT - ECE	$ 28,120	$ -	$ **28,120**	$ 17,361
GNWT - FSS	26,928	-	**26,928**	9,611
Aurora College	-	-	**-**	2,298
Tli Cho Community Services Agency	-		**-**	300
Yellowknife Catholic Schools	600	-	**600**	-
Total Due from GNWT	55,648	-	**55,648**	29,570
WSCC	-	-	-	-
Other	52,118	-	**52,118**	86,449
Total receivables before amounts due from Government of Canada	107,766	-	**107,766**	116,019
Government of Canada	-	-	**-**	63,225
	$ 107,766	$ -	$ **107,766**	$ 179,244

Note 9. **Inventories - Not Applicable**

Note 10. **Accounts Payable and Accrued Liabilities**

	2020	2019
GNWT - MACA	$ **-**	$ 13,636
Due to NWT Power Corp	**1,751**	-
WSCC	**-**	-
Employee source deductions	**224**	-
Accounts payable and accrued liabilities	**88,620**	124,248
	90,595	137,884
Payroll liabilities		
To GNWT (A)	**-**	413,742
To Employees (B)	**836,554**	780,346
Annual Leave	**47,596**	20,540
Lieu	**4,395**	7,725
	888,545	1,222,353
	$ **979,140**	$ 1,360,237

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

Note B: Amount accrued by the education board for salaries and wages to be paid in July and August.

Note 11. **Deferred Revenue**

		2020		2019
GNWT - ECE				
Student Success Initiative	$	**7,438**	$	-
GNWT - MACA				
Active After School		**17,850**		13,850
Youth Contributions		**-**		17,540
Physical Literacy		**-**		9,558
		17,850		40,948
Government of Canada				
Jordan's Principle		**320,095**		72,952
Judo		**34,764**		-
Tides Canada Foundation				
NWT on the Land Collaborative		**-**		60,000
	$	**380,147**	$	173,900

Note 12. **Contribution Repayable - Nil Report**

Note 13. **Due From and To the Government of Canada**

		2020		2019
Receivables - Jordan's Principle	$	**-**	$	63,225
Payables	$	**-**	$	-

Note 14. **Capital Lease Obligations - Nil Report**

Note 15. **Pension - Not Applicable**

Note 16. **Long-term Debt - Nil Report**

Note 17. **Other Employee Future Benefits and Compensated Absences**

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

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

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

Note 17. **Other Employee Future Benefits and Compensated Absences (continued)**

Valuation Results

The actuarial valuation was completed as at March 31, 2019. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at February 15, 2019 and the results extrapolated to June 30, 2020. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and removal	Compensated Absences	2020	2019
Changes in Obligation				
Accrued benefit obligations beginning of the year	$ 935,663	$ 200,207	$ 1,135,870	$ 1,046,243
Current period benefit cost	39,865	19,577	59,442	67,301
Interest accrued	28,455	6,427	34,882	37,988
Benefits payments	(70,199)	(112,968)	(183,167)	(432,240)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	(252,110)	60,527	(191,583)	416,578
Accrued benefit obligation, end of year	681,674	173,770	855,444	1,135,870
Unamortized net actuarial gain	624,064	(80,073)	543,991	442,755
Net future obligation	$ 1,305,738	$ 93,697	$ 1,399,435	$ 1,578,625
Benefits Expense				
Current period benefit cost	$ 39,865	$ 19,577	$ 59,442	$ 67,301
Interest cost	28,455	6,427	34,882	37,988
Plan amendments	-	-	-	-
Amortization of actuarial gains	(92,281)	1,934	(90,347)	(140,537)
	$ (23,961)	$ 27,938	$ 3,977	$ (35,248)

The discount rate used to determine the accrued benefit obligation is an average of 2.7%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	2019
2021	$ 119,726	$ 28,189	$ 147,915
2022	99,117	25,593	124,710
2023	85,166	22,185	107,351
2024	59,697	18,863	78,560
2025	49,014	16,751	65,765
	$ 412,720	$ 111,581	$ 524,301

Note 18. **Trust Assets and Liabilities under Administration**

Superintendent's Association Fund: The balance is held on behalf of the Superintendent's Association. The fund increases by dues paid by Superintendents and funds are spent at the discretion of the Association.

Steve Rowan Memorial Scholarship Fund: The balance is held to provide scholarships to qualifying students.

Mercedes Benz Scholarship Fund: The balance is held to provide scholarships to qualifying students.

		2020		2019
Superintendent Fund	$	**9,205**	$	12,753
Steve Rowan Memorial Scholarship Fund		**100,492**		105,767
Mercedes Benz Scholarship Fund		**12,636**		12,398
	$	**122,333**	$	130,918

Note 19. **Tangible Capital Asset - Nil Report**

Note 20. **Prepaid Expenses**

		2020		2019
CIBC Visa Deposit	$	**20,000**	$	20,000
Prepaid service contracts		**-**		-
CIBC Visa Deposit	$	**20,000**	$	20,000

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

		Cost		Accumulated Amortization		**2020 Net Book Value**		2019 Net Book Value
Buildings								
Schools and colleges	$	34,219,484	$	20,145,560	$	**14,073,924**	$	9,263,599
Residences		1,032,376		583,595		**448,781**		290,008
Staff Housing		287,453		230,741		**56,712**		63,896
	$	35,539,313	$	20,959,896	$	**14,579,417**	$	9,617,503

Note 22. **Contractual Obligations**

The Education Body has a contractual obligation for the lease of office equipment and with a contractor for the operation of the student accommodations. This commitment requires payments as shown below:

	Expires in Fiscal Year*		2021		2022 and thereafter		Total
Equipment leases	2024	$	37,615	$	41,596	$	79,211
Operational leases	2020		-		-		-
		$	37,615	$	41,596	$	79,211

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

Note 23. **Contingencies**

With any employer, especially those with a union there are always risks of employee grievances. At the end of the fiscal year there was no grievances that were outstanding from a prior period. In the opinion of management should any losses result from an occurance prior to the financial statement date, such loss will be charged to operations in the year in which there the loss is measurable and likely to occur.

Note 24. **Related Parties**

The Education Body is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Education Body enters into transactions with these entities in the normal course of operations. The Education Body is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by Public Works and Services.

Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note:

	2020	2019
Accounts payable, Note 10		
Government of the Northwest Territories		
Municipal and Community Affairs	$ **-**	$ 13,636
Other related parties		
NWT Power Corporation	**1,751**	-
	$ **1,751**	$ 13,636
Payroll liabilities, Note 10		
Government of the Northwest Territories	$ **-**	$ 413,742
Deferred Revenues, Note 11		
Government of the Northwest Territories		
Municipal and Community Affairs	$ **17,850**	$ 40,948

Accounts receivable, Note 8	AR 2020	AFDA	**Net AR 2020**	Net AR 2019
Government of the Northwest Territories				
Education, Culture and Employment	$ 28,120	$ -	$ **28,120**	$ 17,361
Financial Shared Services	26,928	-	**26,928**	9,611
Total GNWT	55,048	-	**55,048**	26,972
Other related parties				
Aurora College	-	-	**-**	2,298
Tli Cho Community Services Agency	-	-	**-**	300
Yellowknife Catholic Schools	600	-	**600**	-
	$ 55,648	$ -	$ **55,648**	$ 29,570

Note 24. **Related Parties (continued)**

		2020		2019
Revenues				
Government of the Northwest Territories				
ECE - Core contribution	$	**12,470,230**	$	13,301,091
ECE - Indigenous languages and education contributions, Schedule B		**-**		124,000
ECE - French language program, Schedule D		**50,000**		50,000
ECE - other contributions, Note 31		**85,750**		92,901
MACA - GNWT other Contributions, Note 32		**214,074**		224,980
ENR - GNWT other Contributions, Note 32		**7,500**		56,937
DHSS - GNWT other Contributions, Note 32		**13,775**		18,718
GNWT contributions to Education Authorities, Schedule H-1		**62,254**		142,501
Department of Finance - rent and custodian		**18,120**		18,120
Deferred revenues - SSI program		**(7,438)**		-
Total GNWT		**12,914,265**		14,029,248
Other related parties				
Aurora College		**33,921**		33,921
	$	**12,948,186**	$	14,063,169

Note 25. **Budget**

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on September 24, 2019 and have not been audited.

Note 26. **Economic Dependence**

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

Note 27. **Financial Instruments**

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2020.

Credit risk

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

Liquidity

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

Note 27. **Financial Instruments (continued)**

Market risk

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

Currency risk

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

Interest rate risk

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

Note 28. **Expenses by Object**

	2020 Budget	**2020 Actual**	2019 Actual
Compensation	$ 11,294,687	**$ 11,888,404**	$ 11,775,308
Professional/Technical Services	35,000	**32,258**	23,171
Postage/Communication	40,000	**118,605**	100,219
Utilities	40,000	**-**	-
Travel	658,000	**606,291**	471,568
Student Travel (Bussing)	62,000	**63,148**	122,484
Advertising/Printing/Publishing	190,000	**43,606**	68,184
Maintenance/Repair	25,000	**76,880**	117,827
Rentals/Leases	78,000	**62,622**	70,449
Other - Contracted Services	407,950	**240,438**	337,198
Materials, Supplies and Freight	815,890	**1,205,526**	948,833
Amortization	-	**-**	-
	$ 13,646,527	**$ 14,337,778**	$ 14,035,241

Note 29. **Subsequent Events - Nil Report**

Note 30. **Comparative Figures**

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

Note 31. **ECE Other Contributions**

	2020	2019
Distance education	$ **85,750**	$ 63,415
Labour market agreement for persons with disabilities	**-**	12,500
Health and wellness	**-**	9,010
Special services	**-**	7,976
	$ **85,750**	$ 92,901

Note 32. **GNWT Other Contributions**

		2020		2019
Municipal and Community Affairs				
Sports and youth programs	$	**7,050**	$	47,000
Sport strategy		**127,140**		127,140
Children and youth resiliency		**13,636**		13,636
Active after school		**33,150**		17,850
Trades		**10,000**		-
Other		**-**		20,000
Environment and Natural Resources				
Take a kid trapping		**7,500**		56,937
Health and Social Services				
Drop the pop		**13,775**		17,018
Breakfast for learning		**-**		1,700
Youth conference		**-**		-
Contributions repaid		**-**		(13,636)
Deferred revenue - GNWT, opening		**40,948**		53,938
Deferred revenue - GNWT, closing		**(17,850)**		(40,948)
	$	**235,349**	$	300,635

Note 33. **Contingent Assets - Nil Report**

Note 34. **Contractual Rights - Nil Report**

DEHCHO DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

Schedule A

For the year ended June 30, 2020

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	**2020 Total**
Salaries					
ALCBE teachers	$ 814,456	$ -	$ -	$ -	$ **814,456**
Language consultants	-	143,575	-	-	**143,575**
Instruction assistants	-	-	-	-	**-**
Non-instructional staff	-	127,197	-	-	**127,197**
Honoraria	-	7,944	-	-	**7,944**
Elders in schools	-	-	-	38,798	**38,798**
	814,456	278,716	-	38,798	**1,131,970**
Employee Benefits					
Employee benefits and allowances	29,459	12,736	-	-	**42,195**
	29,459	12,736	-	-	**42,195**
Services Purchased/Contracted					
Professional services	-	7,083	-	-	**7,083**
Travel	-	61,858	-	-	**61,858**
Student transportation	-	-	-	5,218	**5,218**
Advertising, printing and publishing	-	26,595	-	-	**26,595**
Maintenance and repairs	-	1,800	-	-	**1,800**
Rentals and leases	-	-	-	-	**-**
Other contracted services	-	740	-	25,255	**25,995**
	-	98,076	-	30,473	**128,549**
Materials, Supplies and Freight					
Materials	-	136,655	-	-	**136,655**
Freight	-	2,494	-	-	**2,494**
	-	139,149	-	-	**139,149**
Total	$ 843,915	$ 528,677	$ -	$ 69,271	$ **1,441,863**

DEHCHO DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education (Contribution Agreement)

Schedule B

For the year ended June 30, 2020

	July 1, 2019 to March 31, 2020	April 1, 2020 to June 30, 2020	**Total Fiscal Year 2019/2020**
Contribution Agreement			
Indigenous Languages			
Revenue			
Funding received	$ -	$ -	$ **-**
Expenditure			
Salaries	-	-	**-**
Other O & M	-	-	**-**
	-	-	**-**
Surplus (Deficit), March 31, 2020	$ -		
Surplus (Deficit), June 30, 2020		$ -	
Surplus (Deficit) - Total			$ **-**

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

Schedule C

For the year ended June 30, 2020

Function	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	$ 237,756	$ -	$ -	$ -	$ 237,756
Program Support Teachers	942,376	-	-	-	942,376
Support Assistants	1,064,033	-	-	-	1,064,033
Honoraria	-	-	-	-	-
	2,244,165	-	-	-	2,244,165
Employee Benefits					
Employee benefits and allowances	75,042	-	-	-	75,042
	75,042	-	-	-	75,042
Services Purchased/Contracted					
Professional and technical services	-	-	-	-	-
Travel	-	38,010	-	-	38,010
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	1,800	-	-	1,800
	-	39,810	-	-	39,810
Materials, Supplies and Freight					
Materials	-	-	6,397	-	6,397
Freight	-	-	31	-	31
	-	-	6,428	-	6,428
Total	$ 2,319,207	$ 39,810	$ 6,428	$ -	$ 2,365,445

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule D

For the year ended June 30, 2020

	Contributions from GNWT July 1 to June 30	Commitment from Dehcho July 1 to June 30	Expenses July 1 to June 30	Over/Under Funding
Special projects:				
Core French 1-12 (salary)	$ 50,000	$ 50,000	$ 129,448	$ (29,448)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Jordan's Principle

Schedule E

For the year ended June 30, 2020

	2020 Budget	**2020 Actual**	2019 Actual	July 1'19 - March 31'20	April 1'20 - June 30'20
Revenue					
Government of Canada	$ 280,000	$ **1,530,706**	$ 308,339	$ 1,236,201	$ 294,505
Carry forward from previous year	-	**72,952**	-	72,952	0
	280,000	1,603,658	308,339	1,309,153	294,505
Expenses					
Administration	-	**-**	-		
Personnel	280,000	**670,225**	211,388	406,466	263,759
Transportation	-	**17,555**	-	17,555	-
Materials and supplies	-	**566,533**	23,999	522,089	44,444
Rent and utilities	-	**-**	-	-	-
Evaluation	-	**8,250**	-	-	8,250
Other	-	**21,000**	-	21,000	-
	280,000	**1,283,563**	235,387	967,110	316,453
Surplus (Deficit)	$ **-**	$ **320,095**	$ 72,952	$ 342,043	$ (21,948)
Deferred Revenue	$ **-**	$ **(320,095)**	$ (72,952)		

DEHCHO DIVISIONAL EDUCATION COUNCIL

Northern Distance Learning

Schedule F

For the year ended June 30, 2020

	Budget	Fort Liard	Fort Simpson	Fort Providence	**Total**	March 31	June 30	**Total**
Revenue								
Education, Culture and Employment	$ 85,750	$ 29,250	$ 28,250	$ 28,250	$ **85,750**	$ 57,452	$ 28,298	$ **85,750**
Other	-	-	-	-	**-**	-	-	**-**
	85,750	29,250	28,250	28,250	**85,750**	57,452	28,298	**85,750**
Expenses								
Salaries/Wages								
Instructional Staff	-	-	-	-	**-**	-	-	**-**
Teachers	-	10,879	26,307	27,503	**64,689**	-	-	**-**
On-site support person	81,750	23,969	28,870	9,900	**62,739**	64,689	62,739	**127,428**
Non-Instructional Staff	-	-	-	-	**-**	-	-	**-**
Moodle (Online strategy)	-	-	-	-	**-**	-	-	**-**
DL Coordinator	-	-	-	-	**-**	-	-	**-**
PD - online learning field	-	-	-	-	**-**	-	-	**-**
Other	-	-	-	-	**-**	-	-	**-**
Services Purchased/Contracted								
Network	-	-	-	-	**-**	-	-	**-**
Travel	-	-	-	-	**-**	-	-	**-**
Coordinator travel	-	-	-	-	**-**	-	-	**-**
Professional Development	-	-	-	-	**-**	-	-	**-**
Communication	-	-	-	-	**-**	-	-	**-**
In-service release	-	-	-	-	**-**	-	-	**-**
Other	-	-	-	-	**-**	-	-	**-**
IT support	-	-	-	-	**-**	-	-	**-**
Materials, Supplies and Freight								
Computer Equipment	-	-	-	-	**-**	-	-	**-**
Document cameras	1,000	-	-	-	**-**	-	-	**-**
Phone	3,000	-	-	-	**-**	-	-	**-**
Laptop	-	-	-	-	**-**	-	-	**-**
Video (Monopad)	-	-	-	-	**-**	-	-	**-**
Wireless adapters and splitter	-	-	-	-	**-**	-	-	**-**
Freight	-	-	-	-	**-**	-	-	**-**
Other	-	839	1,931	1,581	**4,351**	4,351	-	**4,351**
Total expenses	85,750	35,687	57,108	38,984	**131,779**	69,040	62,739	**131,779**
Net surplus/(deficit)	$ -	$ (6,437)	$ (28,858)	$ (10,734)	$ **(46,029)**	$ (11,588)	$ (34,441)	$ **(46,029)**

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule G

For the year ended June 30, 2020

		2020		2019
Revenue				
GNWT - Education, Culture & Employment	$	**55,000**	$	55,000
NWT Teachers Association		**-**		33,771
		55,000		88,771
Carry forward from previous year		**-**		-
		55,000		88,771
Expenses				
Salaries and wages				
Facilitator fees		**-**		-
Substitute teacher wages		**-**		-
Staff		**45,000**		45,000
Travel				
Facilitator travel		**-**		-
Airfare		**-**		-
Staff travel		**-**		4,096
Accommodations		**-**		-
Per diems		**-**		-
Other expenses		**-**		-
Student resources				
Room rental		**-**		-
Refreshments		**-**		-
Resources		**2,562**		34,856
Stationary printing		**-**		4,819
		47,562		88,771
Surplus (Deficit)	$	**7,438**	$	**-**
Deferred Revenue	$	**(7,438)**	$	-

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Schedule H-1

For the year ended June 30, 2020

	2020 Budget	**2020 Actual**	2019 Actual
Revenue			
Government of the NWT			
ECE regular contributions	$ 11,977,108	$ **12,470,230**	$ 13,301,091
Indigenous Languages and Education, Schedule B	-	**-**	124,000
French language instruction, Schedule D	50,000	**50,000**	50,000
ECE other contributions, Note 31	300,000	**85,750**	92,901
Deferred revenues - SSI program	-	**(7,438)**	-
	12,327,108	**12,598,542**	13,567,992
GNWT - other contributions, Note 32	400,000	**235,349**	300,635
Total GNWT	12,727,108	12,833,891	13,868,627
Jordan's Principle	280,000	**1,283,563**	235,387
Government of Canada - other contributions	-	**185,865**	-
Total Government of Canada	280,000	1,469,428	235,387
Self-Generated Funds			
Rentals	36,000	**73,800**	41,200
Investment income	20,000	**66,811**	77,377
Contract and other	137,000	**165,706**	185,571
	193,000	**306,317**	304,148
	13,200,108	14,609,636	14,408,162
Expenditure			
School programs	8,989,221	**8,333,763**	7,993,295
Inclusive schooling	2,383,294	**2,365,625**	2,187,116
Student accommodations	190,950	**225,766**	209,201
Operations and maintenance	-	**906,935**	722,031
Administration	832,569	**1,019,737**	975,983
Aboriginal language/cultural programs	1,530,493	**1,380,127**	1,609,345
	13,926,527	**14,231,953**	13,696,971
Excess of Revenue over Expenditure before other items	$ (726,419)	$ **377,683**	$ 711,191
Other Items:			
Other Employee Future Benefits and Compensated Absences recovery (expense), Note 17		**(3,977)**	35,248
Payroll Expenses, Note 17		**-**	-
Excess (Deficiency) of Revenue over Expenditure		$ **373,706**	$ 746,439
Accumulated surplus (deficit), beginning of year		**1,211,359**	464,920
Accumulated surplus (deficit), end of year		$ **1,585,065**	$ 1,211,359

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule H-2

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	**2020 Total**	2020 Budget	*2019 Total
Salaries									
Teachers' salaries	$ 5,871,345	$ 942,556	$ -	$ -	$ -	$ 814,456	$ **7,628,357**	$ 7,033,128	$ 6,939,168
Instruction Assistant	-	1,064,033	-	-	-	-	**1,064,033**	1,517,532	1,749,642
Non Instructional Staff	648,947	237,756	-	654,127	667,926	280,505	**2,489,261**	1,974,973	2,114,853
Board/Trustee Honoraria	-	-	-	-	23,308	4,394	**27,702**	52,800	99,137
	6,520,292	2,244,345	-	654,127	691,234	1,099,355	**11,209,353**	10,578,433	10,902,800
Employee Benefits									
Employee benefits and allowances	181,222	62,305	-	18,169	19,200	29,459	**310,355**	369,267	378,937
Leave and termination	76,420	12,737	-	-	-	12,736	**101,893**	346,987	345,202
	257,642	75,042	-	18,169	19,200	42,195	**412,248**	716,254	724,139
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	25,175	7,083	**32,258**	35,000	23,171
Postage/Communication	49,104	-	2,135	-	67,366	-	**118,605**	40,000	99,107
Utilities	-	-	-	-	-	-	**-**	40,000	-
Travel	420,488	38,010	19,348	-	95,906	61,858	**635,610**	658,000	450,475
Student Travel (Bussing)	61,599	-	-	-	-	-	**61,599**	62,000	43,871
Advertising/Printing/Publishing	17,011	-	-	-	-	26,595	**43,606**	190,000	68,184
Maintenance/Repair	-	-	-	27,700	47,710	-	**75,410**	25,000	115,230
Rentals/Leases	25,370	-	-	13,200	24,272	-	**62,842**	78,000	58,441
Other - Contracted Services	-	1,800	175,330	-	8,395	740	**186,265**	407,950	213,595
	573,572	39,810	196,813	40,900	268,824	96,276	**1,216,195**	1,535,950	1,072,074
Materials, Supplies and Freight									
Materials	964,558	6,397	28,660	-	40,479	139,807	**1,179,901**	770,062	774,515
Freight	17,699	31	293	-	-	2,494	**20,517**	45,828	23,654
	982,257	6,428	28,953	-	40,479	142,301	**1,200,418**	815,890	798,169
Contributions and Transfers									
Transfers to DEA	-	-	-	193,739	-	-	**193,739**	280,000	199,789
Amortization	-	-	-	-	-	-	**-**	-	-
Total	$ 8,333,763	$ 2,365,625	$ 225,766	$ 906,935	$ 1,019,737	$ 1,380,127	$ **14,231,953**	$ 13,926,527	$ 13,696,971

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary
Non-Consolidated
For the year ended June 30, 2020

Schedule I-1

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Sambaa K'e	Kakisa Lake	Total
Revenue									
Operating contributions from Divisional Council	$ 44,392	$ 40,417	$ 26,168	$ 15,670	$ 18,810	$ 15,877	$ 17,006	$ 15,399	$ 193,739
Other contributions from Divisional Council	76,160	196,279	35,890	-	13,100	9,625	-	11,220	342,274
Contributions from GNWT	1,568	49,936	-	-	2,750	-	-	8,000	62,254
Self-generated funds	33,076	8,660	5,960	516	8,690	-	-	156	57,058
	155,196	295,292	68,018	16,186	43,350	25,502	17,006	34,775	655,325
Expenditure									
School programs	115,536	301,934	14,637	4,915	5,550	7,050	3,465	5,150	458,237
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	6,050	6,050
Administration	15,687	34,576	5,700	7,496	4,052	718	11,640	8,927	88,796
Aboriginal language/cultural programs	5,069	27,514	16,325	8,634	17,005	2,450	6,508	5,250	88,755
	136,292	364,024	36,662	21,045	26,607	10,218	21,613	25,377	641,838
Excess (Deficiency) of Revenue over Expenditure	18,904	(68,732)	31,356	(4,859)	16,743	15,284	(4,607)	9,398	13,487
Accumulated surplus, beginning of year	28,680	72,982	52,429	18,539	63,934	24,362	8,101	7,998	277,025
Accumulated surplus, end of year	$ 47,584	$ 4,250	$ 83,785	$ 13,680	$ 80,677	$ 39,646	$ 3,494	$ 17,396	$ 290,512
Composition of Ending Accumulated Surplus									
Cash	$ 51,284	$ (6,185)	$ 62,389	$ 13,680	$ 80,677	$ 39,646	$ 3,494	$ 17,396	$ 262,381
Investment in GIC	-	-	21,396	-	-	-	-	-	21,396
Accounts receivable	1,920	19,802	-	-	-	-	-	-	21,722
Accounts payable	(5,620)	(9,367)	-	-	-	-	-	-	(14,987)
	$ 47,584	$ 4,250	$ 83,785	$ 13,680	$ 80,677	$ 39,646	$ 3,494	$ 17,396	$ 290,512

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary
Non-Consolidated
For the year ended June 30, 2020

Schedule I-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	290,895	-	-	6,050	31,654	29,065	357,664
Board/Trustee Honorarium	2,475	-	-	-	33,850	3,550	39,875
	293,370	-	-	6,050	65,504	32,615	397,539
Employee Benefits							
Employee Benefits and Allowances	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
	- -	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	9,126	-	-	-	-	-	9,126
Student Travel (Bussing)	57,930	-	-	-	-	5,218	63,148
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	1,800	1,800
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	5,689	-	-	-	-	550	6,239
Other - Contracted Services	-	-	-	-	2,979	-	2,979
Other - School Programs	20,250	-	-	-	-	24,705	44,955
	92,995	-	-	-	2,979	32,273	128,247
Materials/Supplies/Freight							
Materials	71,872	-	-	-	20,117	23,867	115,856
Freight	-	-	-	-	196	-	196
	71,872	-	-	-	20,313	23,867	116,052
Total	$ 458,237	$ -	$ -	$ 6,050	$ 88,796	$ 88,755	641,838

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenues			
Contributions from Divisional Council	$ 44,392	$ 44,392	$ 46,152
Other - Dehcho DEC	-	76,160	98,708
Other - Contributions from GNWT	-	1,568	8,190
Other	-	33,076	84,555
	44,392	155,196	237,605
Expenses			
School programs	27,892	115,536	227,521
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,500	15,687	33,571
Aboriginal language/cultural programs	4,000	5,069	8,975
	44,392	136,292	270,067
Surplus (Deficit)	$ -	18,904	(32,462)
Opening equity		28,680	61,142
Closing equity		$ 47,584	$ 28,680
Composition of Closing Equity			
Cash		$ 51,284	$ 55,348
Accounts receivable		1,920	-
Accounts payable		(5,620)	(26,668)
		$ 47,584	$ 28,680

FORT SIMPSON

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	50,128	-	-	-		-	50,128
Board/Trustee Honoraria	-	-	-	-	8,342	-	8,342
	50,128	-	-	-	8,342	-	58,470
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	55,307	-	-	-	-	-	55,307
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	3,229	-	-	-	-	-	3,229
Other - Contracted Services	-	-	-	-	226	-	226
Other - School programs	1,375	-	-	-	-	-	1,375
	59,911	-	-	-	226	-	60,137
Materials/Supplies/Freight							
Materials	5,497	-	-	-	6,923	5,069	17,489
Freight	-	-	-	-	196	-	196
	5,497	-	-	-	7,119	5,069	17,685
Total	$ 115,536	$ -	$ -	$ -	$ 15,687	$ 5,069	$ 136,292

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 40,417	$ 40,417	$ 43,277
Other - Dehcho DEC	-	196,279	253,527
Other - Contributions from GNWT	-	49,936	124,936
Other	-	8,660	11,316
	40,417	295,292	433,056
Expenses			
School programs	17,142	301,934	381,392
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	21,275	34,576	33,991
Aboriginal language/cultural programs	2,000	27,514	65,070
	40,417	364,024	480,453
Surplus (Deficit)	$ -	(68,732)	(47,397)
Opening equity		72,982	120,379
Closing equity		$ 4,250	$ 72,982
Composition of Closing Equity			
Cash		$ (6,185)	$ 77,952
Accounts receivable		19,802	4,774
Accounts payable		(9,367)	(9,744)
		$ 4,250	$ 72,982

FORT PROVIDENCE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	240,767	-	-	-	13,876	9,162	263,805
Board/Trustee Honoraria	-	-	-	-	7,452	3,550	11,002
	240,767	-	-	-	21,328	12,712	274,807
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	9,126	-	-	-	-	-	9,126
Student Travel (Bussing)	2,623	-		-	-	5,218	7,841
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	1,800	1,800
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards/Gifts	1,344	-	-	-	-	550	1,894
Other - Contracted Services	-	-	-	-	2,500	-	2,500
Other - School programs	4,575	-	-	-	-	-	4,575
	17,668	-	-	-	2,500	7,568	27,736
Materials/Supplies/Freight							
Materials	43,499	-	-	-	10,748	7,234	61,481
Freight	-	-	-	-	-	-	-
	43,499	-	-	-	10,748	7,234	61,481
Total	$ 301,934	$ -	$ -	$ -	$ 34,576	$ 27,514	$ 364,024

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 26,168	$ 26,168	$ 26,498
Other - Dehcho DEC	-	35,890	38,571
Other - Contributions from GNWT	-	-	-
Other	-	5,960	5,973
	26,168	68,018	71,042
Expenses			
School programs	14,918	14,637	35,940
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	9,250	5,700	6,575
Aboriginal language/cultural programs	2,000	16,325	17,036
	26,168	36,662	59,551
Surplus (Deficit)	$ -	31,356	11,491
Opening equity		52,429	40,938
Closing equity		$ 83,785	$ 52,429
Composition of Closing Equity			
Cash		$ 62,389	$ 34,647
Investment in GIC		21,396	17,782
Accounts receivable		-	-
Accounts payable		-	-
		$ 83,785	$ 52,429

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	12,595	12,595
Board/Trustee Honoraria	-	-	-	-	4,866	-	4,866
	-	-	-	-	4,866	12,595	17,461
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	1,116	-	-	-	-	-	1,116
Other - Contracted Services	-	-	-	-	-	-	-
Other - Local Programs	-	-	-	-	-	-	-
	1,116	-	-	-	-	-	1,116
Materials/Supplies/Freight							
Materials	13,521	-	-	-	834	3,730	18,085
Freight	-	-	-	-	-	-	-
	13,521	-	-	-	834	3,730	18,085
Total	$ 14,637	$ -	$ -	$ -	$ 5,700	$ 16,325	$ 36,662

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenues			
Contributions from Divisional Council	$ 15,670	$ 15,670	$ 15,615
Other - Dehcho DEC	-	-	6,298
Other - Contributions from GNWT	-	-	-
Other	-	516	8,687
	15,670	16,186	30,600
Expenses			
School programs	2,720	4,915	9,905
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	7,496	9,268
Aboriginal language/cultural programs	2,000	8,634	7,981
	15,670	21,045	27,154
Surplus (Deficit)	$ -	(4,859)	3,446
Opening equity		18,539	15,093
Closing equity		$ 13,680	$ 18,539
Composition of Closing Equity			
Cash		$ 13,680	$ 9,852
Accounts receivable		-	8,687
Accounts payable		-	-
		$ 13,680	$ 18,539

JEAN MARIE RIVER

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	3,467	1,750	5,217
Board/Trustee Honoraria	2,475	-	-	-	3,705	-	6,180
	2,475	-	-	-	7,172	1,750	11,397
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - School Programs	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Materials/Supplies/Freight							
Materials	2,440	-	-	-	324	6,884	9,648
Freight	-	-	-	-	-	-	-
	2,440	-	-	-	324	6,884	9,648
Total	$ 4,915	$ -	$ -	$ -	$ 7,496	$ 8,634	$ 21,045

WRIGLEY

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 18,810	$ 18,810	$ 18,920
Other - Dehcho DEC	-	13,100	4,000
Other - Contributions from GNWT	-	2,750	1,375
Other	-	8,690	2,557
	18,810	43,350	26,852
Expenses			
School programs	4,760	5,550	35,909
Inclusive schooling	-	-	-
Student accomodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,050	4,052	7,691
Aboriginal language/cultural programs	2,000	17,005	-
	18,810	26,607	43,600
Surplus (Deficit)	$ -	16,743	(16,748)
Opening equity		63,934	80,682
Closing equity		$ 80,677	$ 63,934
Composition of Closing Equity			
Cash		$ 80,677	$ 63,934
Accounts receivable		-	-
Accounts payable		-	-
		$ 80,677	$ 63,934

WRIGLEY

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	800	-	800
Board/Trustee Honoraria	-	-	-	-	2,800	-	2,800
	-	-	-	-	3,600	-	3,600
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Local programs	4,000	-	-	-	-	17,005	21,005
	4,000	-	-	-	-	17,005	21,005
Materials/Supplies/Freight							
Materials	1,550	-	-	-	452	-	2,002
Freight	-	-	-	-	-	-	-
	1,550	-	-	-	452	-	2,002
Total	$ 5,550	$ -	$ -	$ -	$ 4,052	$ 17,005	$ 26,607

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenues			
Contributions from Divisional Council	$ 15,877	$ 15,877	$ 15,877
Other - Dehcho DEC	-	9,625	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	15,877	25,502	15,877
Expenses			
School programs	2,927	7,050	14,958
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	718	1,065
Aboriginal language/cultural programs	2,000	2,450	-
	15,877	10,218	16,023
Surplus (Deficit)	$ -	15,284	(146)
Opening equity		24,362	24,508
Closing equity		$ 39,646	$ 24,362
Composition of Closing Equity			
Cash		$ 39,646	$ 24,362
Accounts receivable		-	-
Accounts payable		-	-
		$ 39,646	$ 24,362

NAHANNI BUTTE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	325	-	325
	-	-	-	-	325	-	325
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	253	-	253
Other - School Programs	7,050	-	-	-	-	2,450	9,500
	7,050	-	-	-	253	- 2,450	9,753
Materials/Supplies/Freight							
Materials	-	-	-	-	140	-	140
Freight	-	-	-	-	-	-	-
	-	-	-	-	140	-	140
Total	$ 7,050	$ -	$ -	$ -	$ 718	$ 2,450	$ 10,218

Sambaa K'e (formerly Trout Lake)

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 17,006	$ 17,006	$ 17,501
Other - Dehcho DEC	-	-	9,982
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	17,006	17,006	27,483
Expenses			
School programs	4,056	3,465	946
Inclusive schooling	-	-	-
Student accomodations	-	-	-
Operations and maintenance	-	-	8,117
Administration	10,950	11,640	12,245
Aboriginal language/cultural programs	2,000	6,508	5,500
	17,006	21,613	26,808
Surplus (Deficit)	$ -	(4,607)	675
Opening equity		8,101	7,426
Closing equity		$ 3,494	$ 8,101
Composition of Closing Equity			
Cash		$ 3,494	$ 8,101
Accounts receivable		-	-
Accounts payable		-	-
		$ 3,494	$ 8,101

Sambaa K'e (formerly Trout Lake)

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	8,611	5,558	14,169
Board/Trustee Honoraria	-	-	-	-	2,876	-	2,876
	-	-	-	-	11,487	5,558	17,045
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - School Programs	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Materials/Supplies/Freight							
Materials	3,465	-	-	-	153	950	4,568
Freight	-	-	-	-	-	-	-
	3,465	-	-	-	153	950	4,568
Total	$ 3,465	$ -	$ -	$ -	$ 11,640	$ 6,508	$ 21,613

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenues			
Contributions from Divisional Council	$ 15,399	$ 15,399	$ 15,949
Other - Dehcho DEC	-	11,220	15,949
Other - Contributions from GNWT	-	8,000	8,000
Other	-	156	4,000
	15,399	34,775	43,898
Expenditure			
School programs	2,449	5,150	26,456
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	6,050	-
Administration	10,950	8,927	14,982
Aboriginal language/cultural programs	2,000	5,250	-
	15,399	25,377	41,438
Surplus (Deficit)	$ -	9,398	2,460
Opening equity		7,998	5,538
Closing equity		$ 17,396	$ 7,998
Composition of Closing Equity			
Cash		$ 17,396	$ (306)
Accounts receivable		-	8,304
Accounts payable		-	-
		$ 17,396	$ 7,998

KAKISA LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	6,050	4,900	-	10,950
Board/Trustee Honoraria	-	-	-	-	3,484	-	3,484
	-	-	-	6,050	8,384	-	14,434
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-		-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - School Programs	3,250	-	-	-	-	5,250	8,500
	3,250	-	-	-	-	5,250	8,500
Materials/Supplies/Freight							
Materials	1,900	-	-	-	543	-	2,443
Freight	-	-	-	-	-	-	-
	1,900	-	-	-	543	-	2,443
Total	$ 5,150	$ -	$ -	$ 6,050	$ 8,927	$ 5,250	$ 25,377

Dettah District Education Authority

Financial Statements

June 30, 2020

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Management Discussion and Analysis

Introduction

Dettah District Education Administration:
Ed Lippert – Superintendent of Yellowknife Education District #1
Lea Lamoureux – Principal of Kaw Tay Whee School
Sally Ann Drygeese – Administration/Language
Neil Penney-Program Support Teacher
Current DDEA Members:
Rebecca Plotner – Chairperson
Charlene Liske – Vice Chairperson
Beatrice Sangris – Member
James Sanderson – Member
Marie Hardisty – Member
Jessica DeLeary – Member
Mary Liske – Member

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

Vision Statement:

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

Mission Statement:

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

Core Strategies:

- Develop, build, and maintain strong and respectful working relationships between the Dettah District Education Authority and Kaw Tay Whee School management/administration, staff and other stakeholders to best serve students and families
- Provide daily instruction in the Wiiliideh language and frequent opportunities for students to learn traditional ways of the community
- Recruit, train, and retain high quality, and highly qualified teaching and support staff to best serve current and future students; ensuring opportunities to engage in the local language and cultural practices and learning
- Support school staff team to provide a while-child educational experience and to provide a "wrap-around" services model to better support families in the community

- Actively engage in ensuring that students from the community from junior kindergarten to grade twelve attend and engage in educational opportunities; and work with extended families to promote the importance of school attendance and graduation providing students and families with guidance and support to navigate larger school settings and systems as needed
- Offer opportunities for pre-school aged children (0-5) to be involved in the wider life of the school to ease the transition when it is time for these children to register for school
- Support school management in their advocacy for services to be offered in the community school so as to ease challenges with system navigability; including but not limited to health services
- Plan for the future of a healthy thriving school and the possible provision of needed early intervention by networking and supporting new families and new parents
- Carefully ensure maximum fiscal responsibility to best meet the specific needs of students in and out of school
- Support school staff team in their quest to provide ample opportunities for students to have a wide variety of learning experiences so as to broaden their general knowledge base, and have a positive impact on personal health, well-being, confidence, and strong personal cultural identity.
- Support school staff team in their quest to improve access to mental health services in the school setting, and to build their own knowledge and skillset in this area.

Active Committees:

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

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

School Staff Equivalents:

In 2017-2018, the DDEA began a small alternative high school program that continued on during the 2019-2020 school year.

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

The school employed 3.0 full time teachers, 1.0 language teacher/EA, 1.0 PST, and 1.0 teaching principal, who also encompassed the role of Regional Inclusive Schooling Coordinator (RISC) and Regional Indigenous Languages in Education (RILE).

When considering school population and staffing, it is important to note that the teaching principal/RISC/RILE position includes a variety of responsibilities, not normally required in this role, due

to the unique position of the Dettah District Education Authority. The Dettah District Education Authority contracts superintendency services from Yellowknife Education District Number One.

- The DDEA is site-based-managed for funding, and is also independently audited. The day-to-day responsibilities and management of these tasks is part of the principal's job; as are any responsibilities that are designated to him/her by the DEA Chair
- The principal therefore is responsible to ensure that documentation is ready for the annual financial audited statements
- The principal is responsible for working with contractors, the GNWT, and many other bodies directly, as opposed to being filtered through school-board level coordinators
- The principal is also responsible for all pieces of the complete Operating Plan (Accountability Framework), Annual Report, and the Inclusive Schooling Compliance Tool
- The principal also acts as the ATIP coordinator for the DDEA and fulfills other roles and completes other responsibilities as required

Operating Environment

Strengths and Opportunities:

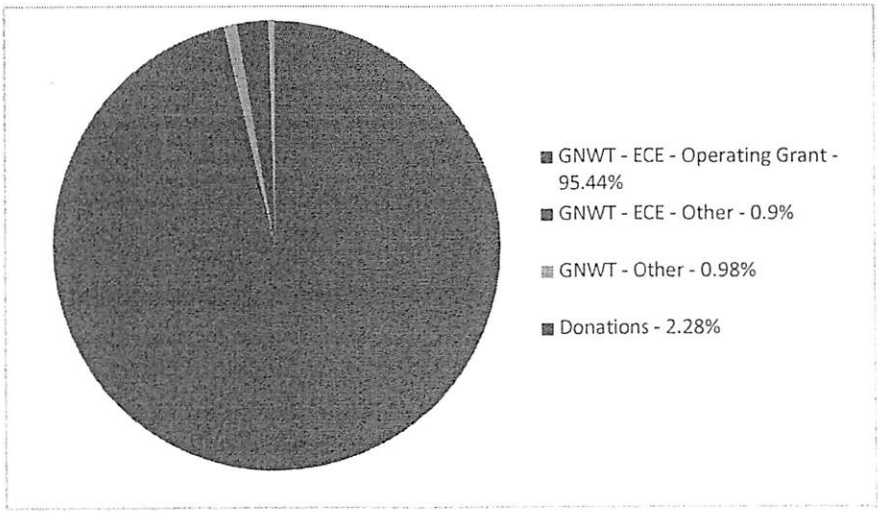
- Consistently positive working relationship between Dettah District Education Authority and Kaw Tay Whee School Staff; maximizing the potential for a positive learning environment for students and support for families
- An increase in the amount and quality of instruction in the local Wiiliideh language,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

Challenges and Threats:

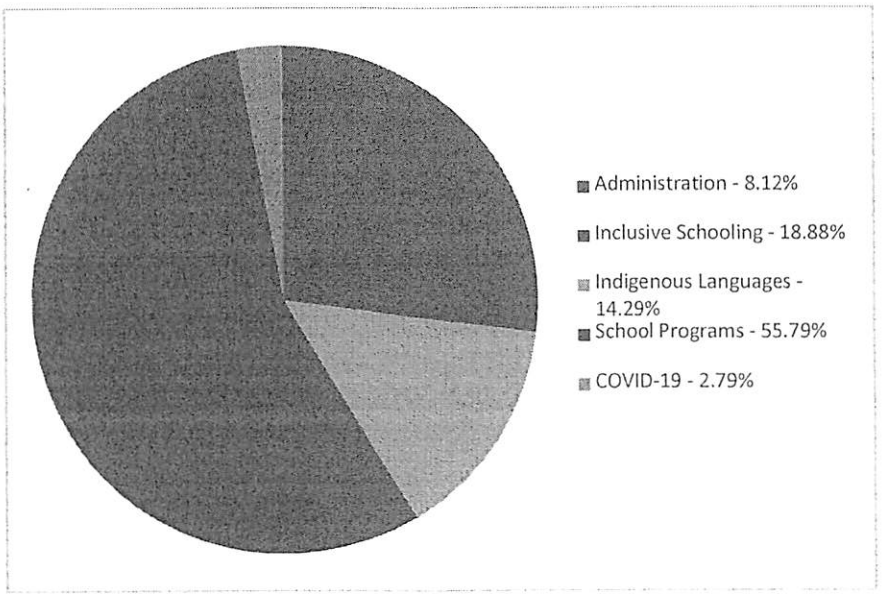
- This year the DEA continued to face financial challenges as many positions or services have either been cut in the funding, or do not receive any funding; examples include a cut to the custodian position, bus funding that does not provide for the actual cost amount, the fee for superintendency services,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

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

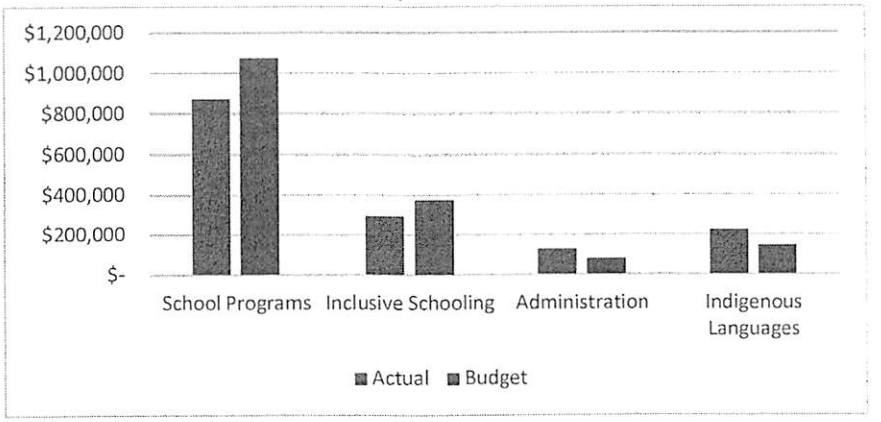
Operating Revenue for the DDEA in 2019-2020



Expenditures by program for the DDEA in 2019-2020



Operating expenditure actual compared to budget for DDEA in 2019-2020



Financial Condition

The Authority's financial assets decreased from $745,322 to $680,283. This year the net financial assets (financial assets less liabilities) were $538,458 compared to $618,059 in the prior year, indicating a weaker financial position.

The Authority had an operating surplus of $99,579 for the year compared to an operating surplus of $141,322 in the prior year. The decrease in 2019-20 surplus compared to 2018-19 can be attributed to the decrease in ECE contributions due to decreased enrolment. The accumulated surplus at year end is $538,453.

Accounts payable and accrued liabilities have increased from $39,535 to $53,928 due to the timing of payments at year end.

The Yellowknife Education District #1 Payable decreased from $179,187 to nil. The decrease is due to the Authority having paid the July and August 2020 by June 30, 2020. As such, there is no outstanding payable balance for the year.

Dettah DEA received 99% (2019 – 98%) of its funding from the GNWT. The core funding decreased from $1,640,745 to $1,586,622 in the current year. Other revenue in the current year mainly consists of donations from Dominion Diamond Corporation of $30,000.

Summary and Outlook

Achievements and Successes:

- Students in need of speech support has continued to grow; yet students received on-on-one support on a daily basis to improve their skills
- School staff remained consistent; with over 50% of employees being employed at the school for five years or longer
- Attendance of community members and family members at school events continued to increase

Top Priority Challenges for the Coming Year:

- The COVID-19 Global Pandemic offers an unpredictable impact on enrolment
- In order to minimize the impact on school programming, and experiences, school management will continue to work with outside stakeholders and partners to provide opportunities for students without impacting current allocations

Management's Responsibility for Financial Reporting

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2020

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

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

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

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

Approved and confirmed on behalf of the Dettah District Education Authority

Principal
Dettah District Education Authority

September 25, 2020

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Independent Auditors' Report

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

Report on the Financial Statements

Opinion
We have audited the accompanying financial statements of Dettah District Education Authority (the "Authority") which comprise the Statement of Financial Position as at June 30, 2020 and the Statement of Changes in Net Assets, Statements of Operations and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dettah District Education Authority as at June 30, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

Independent Auditors' Report (continued)

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

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

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

Auditors' Responsibilities for the Audit of the 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 Fund'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 Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Fund 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 (continued)

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

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

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

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

Yellowknife, Northwest Territories
September 25, 2020

Chartered Professional Accountants

Dettah District Education Authority

Statement of Financial Position

As at June 30,	2020	2019
Financial Assets		
Cash and cash equivalents (Note 5)	$ 678,743	$ 745,322
Accounts receivable (Note 9)	1,540	-
	680,283	745,322
Liabilities		
Payroll liabilities (Note 11)	796	3,233
Accounts payable and accrued liabilities (Note 11)	53,928	39,353
Deferred revenue (Note 12)	-	52,400
Contributions repayable (Note 13)	54,400	2,000
Leave and termination benefits (Note 17)	32,706	30,277
Due to Yellowknife Education District #1 (Note 25)	-	179,187
	141,830	306,450
Accumulated Surplus and Net Financial Assets	**$ 538,453**	$ 438,872

Contractual obligations and contingencies (Note 22 and 23)

Approved on behalf of the Education Authority

Chairperson

Principal

Dettah District Education Authority

Statement of Operations

For the year ended June 30,	2020 Budget (unaudited)	2020 Actual	2019 Actual
Revenues			
Government of the NWT			
ECE Regular Contributions	$ 1,624,744	$ 1,586,622	$ 1,640,745
ECE Other Contributions (Note 31)	-	15,000	2,000
Total ECE	1,624,744	1,601,622	1,642,745
Other GNWT Contributions (Note 32)	25,000	16,279	18,667
Total GNWT	1,649,744	1,617,901	1,661,412
Government of Canada			Type text here
Jordan's Principle (Schedule 5)	-	-	52,400
Transfer to deferred revenue	-	-	(52,400)
Education Body Generated Funds			
Donations	-	37,925	37,308
Investment Income	-	6,527	4,263
Total Generated Funds	-	44,452	41,571
Total Revenues	**$ 1,649,744**	**$ 1,662,353**	$ 1,702,983
Expenditures (Schedule 1)			
Administration	80,500	126,973	133,254
School Programs	1,073,759	871,811	853,050
Inclusive Schooling	376,770	295,111	329,340
Operations and Maintenance	37,424	-	-
Indigenous Languages	270,190	223,273	246,017
COVID-19	-	43,625	-
President's Choice Children's Charity	-	1,981	-
	$ 1,838,643	**$ 1,562,774**	$ 1,561,661
Operating Surplus (deficit) before other items	**(188,899)**	**99,579**	141,322
Other Items			
Grant in-kind - Assets provided at no cost (Note 22)	-	**42,111**	**42,111**
Rent expense - Assets provided at no cost (Note 22)	-	**(42,111)**	**(42,111)**
Operating Surplus (deficit)	**(188,899)**	**99,579**	141,322
Opening Accumulated Surplus	**438,874**	**438,874**	297,552
Closing Accumulated Surplus	**$ 249,975**	**$ 538,453**	$ 438,874

Dettah District Education Authority

Statement of Changes in Net Assets

For the year ended June 30,	2019	2019
Operating surplus	**$ 99,579**	$ 141,322
Net assets, beginning of year	**438,872**	297,552
Net assets, end of year	**$ 538,451**	$ 438,874

Dettah District Education Authority

Statement of Cash Flows

For the year ended June 30,	2020	2019
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	**$ 99,579**	$ 141,322
Changes in non-cash assets and liabilities		
Decrease (increase) accounts receivable	(1,540)	-
Increase (decrease) accounts payable	14,576	(5,443)
Increase (decrease) payroll liabilities	(2,436)	184
Increase (decrease) due to Yellowknife District Education #1	(179,187)	96,488
Increase (decrease) contribution repayable	54,400	2,000
Increase (decrease) deferred revenue	(54,400)	52,400
Increase (decrease) post employment benefits	2,429	2,015
	(166,158)	**147,644**
Cash provided by (used in) operating transactions	**(66,579)**	288,966
Cash and cash equivalents at beginning of year	**745,322**	456,356
Cash and cash equivalents at end of year (Note 4)	**$ 678,743**	$ 745,322

1. Nature of Operations

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

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

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

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

2. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic of the novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19, governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations, resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal, provincial and territorial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Authority and its operations in future periods

During the year, the Education Authority closed the school in late March 2020 to comply with the directives from the GNWT. The Education Authority plans to incure additional expenses to address the pandemic in the future periods. The funding for the upcoming school year is not expected to be negatively affected by the pandemic.

3. Significant Accounting Policies

(a) Basis of Accounting

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

3. Significant Accounting Policies (continued)

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

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

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

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

(d) Non-Financial Assets

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

3. Significant Accounting Policies (continued)

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular Contributions:

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

Other contributions

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

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

3. Significant Accounting Policies (continued)

Deferred revenue

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

Investment income

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

Donations

Donations are recognized in the period they are received.

(f) Revenue recognition (continued)

Special Purpose Funds

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

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

(g) Budget Data

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

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

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

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

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

3. Significant Accounting Policies (continued)

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

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

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

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

(k) Expenditures

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

3. Significant Accounting Policies (continued)

(l) Segment Disclosures

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

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

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

Administration: pertains to the provision of board governance and central office administration, operation and maintenance.

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

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

COVID-19 Expenses: pertains to expenses incurred during the year to address issues caused by the COVID-19 pandemic.

During the year the segments; Operations and Maintenance and Administration were combined to comprise the segment above titled Administration.

4. Future Accounting Changes

Revenue, Proposed Section PS 3400
This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

The impact of the transition to this proposed accounting standard, if any, has not yet been determined.

5. Cash and Cash Equivalents

	2020	2019
Cash and cash equivalents	**$ 678,743**	$ 745,322

6. Special Purpose Funds

The Education Authority does not have special purpose funds.

7. Restricted Assets

The Education Authority does not have restricted assets.

8. Portfolio Investments

The Education Authority does not have any portfolio investments.

9. Accounts Receivable

The Education Authority has accounts receivable from the following customer:

	2020	2019
Breakfast club of Canada	$ 1,540	$ -

10. Inventory

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

11. Accounts Payable and Payroll Liabilities

	2020	2019
Trade payable	$ 53,928	$ 39,353
Payroll liabilities	796	3,233
	$ 54,724	$ 42,586

12. Deferred Revenue

	2020	2019
Government of Canada		
Jordan's Principle	$ -	$ 52,400

13. Contributions Repayable

	2020	2019
Government of the Northwest Territories		
Department of Education, Culture and Employment	$ 2,000	2,000
Government Canada		
Jordan's Principle	52,400	-
Total	$ 54,400	2,000

14. Due From and To the Government of Canada

The Education Authority does not have amounts due from and due to the Government of Canada other than the contribution repayable amount related to Jordan's Principle..

15. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

16. Pensions

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

The amount contributed to the NEBS pension was $3,505,159. The contributions are calculated at a rate of 8% of earning and allowances employee and employer contribution for a total of 16%. The maximum pensionable earnings is $175,156 for January 2020, and $171,368 for January 2019. The maximum monthly contributions is $3,093 for January 2020, and $3,026 for January 2019.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3202 Employee Members and 111 Employer Members (total active, disabled and on leave 1,930).

As of January 1, 2020, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be $31,200,000 - funded ratio 113% (2019 - $25,200,000 and 112%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of $142,700,000 and a solvency ratio of 66%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund. For the period ending December 31, 2018, the NEBS Pension plan Trust Fund balance of $15,123,613.

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

17. Long-Term Debt

The Education Authority does not have long-term debt.

18. Post Employment Benefits and Compensated Absences and Termination Benefits

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

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

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

18 Post Employment Benefits and Compensated Absences and Termination Benefits (continued)

Valuation results

The actuarial valuation was completed as at March 31, 2020. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2020 and the results extrapolated to June 30, 2020 The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.

Changes in Obligations	Severance and Removal	Compensated Absences	2020
Accrued benefit obligation, beginning of year	$ 18,902	$ 7,814	$ 26,716
Current period benefit cost	1,882	563	2,445
Interest accrued	587	235	822
Benefits payments	-	(332)	(332)
Actuarial (gain)/loss	(3,724)	(1,231)	(4,955)
Accrued benefit obligations end of year	**(17,647)**	**(7,049)**	**(24,696)**
Unamortized net actuarial loss	(7,195)	(815)	(8,010)
Accrued benefit liability	**(24,842)**	**(7,864)**	**(32,706)**
Benefit expenses			
Current service costs	1,882	563	2,445
Interest costs	587	235	822
Amortization of actuarial gains	(593)	87	(506)
	$ 1,876	**$ 885**	**$ 2,761**

The discount rate used to determine the accrued benefit obligation was an average of 2.70%, (2019 - 3.20%). The expected payments during the next five fiscal years are

	Severance and removal	Compensated absences	Total
2021	$ 3,015	$ 1,132	$ 4,147
2022	2,007	612	2,619
2023	1,576	332	1,908
2024	1,335	197	1,532
2025	1,171	132	1,303
2024 - 2028	4,685	1,065	5,750
Total	**$ 13,789**	**$ 3,470**	**$ 17,259**

19. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

20. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

21. Prepaid Expenses and Deposits

The Education Authority does not have prepaid expenses and deposits.

22. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2020 Net Book Value	2019 Net Book Value
Kaw Tay Whee	$ 895,327	$ 568,973	**$ 326,354**	$ 368,465

Rent expense of $42,111 (2019 - $42,111) was offset by a grant in-kind.

23. Contractual Obligations

The Education Authority does not have any contractual obligations.

24. Contingencies

The Education Authority does not have any contingencies.

25. Related Parties

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

	2020	2019
Due to Related Party		
Yellowknife Education District #1	$ -	$ 179,187

	2020	2019
Revenues from Related Parties		
Government of the Northwest Territories		
Department of Education, Cultural and Employment	$ 1,601,622	$ 1,642,745
Department of Municipal and Community Affairs	15,675	16,400
Department of Health and Social Services	604	2,267
Total revenues from related parties	**$ 1,617,901**	**$ 1,661,412**

25 Related Parties (continued)

	2020	2019
Expenses Paid to Related Parties		
Yellowknife Catholic Schools	$ 250,256	$ 287,827
Yellowknife Education District #1	41,497	46,327
Total expenses to related parties	**$ 291,753**	**$ 334,154**

26. Budget Data

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on June 24, 2019 and have not been audited.

27. Economic Dependence

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

28. Financial Instruments

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

a) Credit risk

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

The Authority's maximum exposure to credit risk is represented by the financial assets balance for a total of $680,283 (2019 - $745,322).

27.Financial Instruments (continued)

b) Liquidity risk

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

The Authority's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, payroll liabilities, contributions repayable and amounts due to Yellowknife Education District #1 for a total $162,728 (2019 - $95,753).

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

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

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	$ 680,283	$ -	$ -	$ -
Total financial assets	**$ 680,283**	**$ -**	**$ -**	**$ -**
Total financial assets - prior year	$ 745,322	$ -	$ -	$ -

Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	$ 53,928	$ -	$ -	$ -
Due to Yellowknife Education District #1	54,400	-	-	-
Contributions Repayable	54,400	-	-	-
Deferred Revenue	54,400	-	-	-
Accrued payroll liabilities	796	-	-	-
Total financial liabilities	**$ 217,924**	**$ -**	**$ -**	**$ -**
Total financial liabilities - prior year	$ 93,753	$ -	$ -	$ -
Net total	**$ 462,359**	**$ -**	**$ -**	**$ -**
Net total - prior year	$ 651,569	$ -	$ -	$ -

29. Expenditures By Object

	2020 Budget	2020 Actual	2019 Actual
Compensation	$ 1,023,046	$ 844,665	$ 836,396
Materials and freight	302,815	243,357	178,792
Services purchased or contracted	512,482	474,752	546,473
	$ 1,838,343	**$ 1,562,774**	$ 1,561,661

30. Subsequent Events

There were no material subsequent events that have taken place between June 30, 2019 and the audit report date.

31. ECE Other Contributions

	2020	2019
Government of the Northwest Territories - Department of Education, Culture and Employment		
Health and Wellness Support	$ -	$ 2,000
Student School Initiative	15,000	-
	$ 15,000	$ 2,000

32. GNWT Other Contributions

	2020	2019
Government of the Northwest Territories		
Department of Health and Social Services - Drop the pop	$ 604	$ 2,267
Department of Municipal and Community Affairs- After School Physical Activity Program	15,675	16,400
	$ 16,279	$ 18,667

33. Contingent Assets

The Education Authority does not have any contingent assets.

34. Contractual Rights

The Education Authority does not have any contractual rights.

Dettah District Education Authority

Schedule 1 - Details of Expenditures

For the year ended June 30,

	School Programs	Operations and Maintenance	Administration	Indigenous Language and Culture (schedule 2)	Inclusive Schooling (schedule 4)	COVID-19	President's Choice Children's Charity	Total 2020	Budget 2020	Total 2019
								Total	Total	Total
Salaries										
Teachers	$ 209,574	$ -	$ 23,624	$ -	$ 236,314	$ -	$ -	$ 469,512	512,508	466,798
Instructional assistant	3,744	-	-	-	-	-	-	3,744	423,246	4,397
YK1 superintendent	-	-	27,500	-	-	-	-	27,500	-	27,500
Non-instructional staff	27,994	-	-	175,385	-	-	-	203,379	37,424	220,839
Board/Trustee honoraria	-	-	14,973	-	-	-	-	14,973	13,000	16,660
School secretary	1,000	-	-	-	-	-	-	1,000	-	-
Total salaries	242,:	-	66,09	175,38	236,31	-	-	720,108	986,	736,
Employee benefits										
Employee benefits and allowances	51,404	-	8,882	22,870	38,972	-	-	122,128	36,868	98,186
Leave and termination benefits	1,284	-	64	393	688	-	-	2,429	-	2,016
Total employee benefits	52,6	-	8,94	23,26	39,66	-	-	124,557	36,8	100,2
Services Purchased or Contracted										
Advertising	26,424	-	210	562	-	-	-	27,196	18,000	29,793
Contracted services	260,909	-	31,957	-	-	2,518	-	295,384	297,282	328,189
Maintenance and upgrades	315	-	-	-	6,481	-	-	6,796	-	3,314
Other	23,899	-	18,146	320	-	-	1,981	44,346	-	52,349
Professional and technical services	37,414	-	-	-	858	56	-	38,328	112,500	57,327
Student transportation (busing)	62,702	-	-	-	-	-	-	62,702	85,000	75,501
Total Services Purchased or Contracted	411,663	-	50,313	882	7,339	2,574	1,981	474,752	512,782	546,473
Materials and Freight										
Freight	731	-	-	-	-	-	-	731	-	955
Materials	164,417	-	1,617	23,743	11,798	41,051	-	242,626	302,815	177,837
Total Materials and freight	165,148	-	1,617	23,743	11,79	41,051	-	243,357	302,815	178,792
Total Expenditures	$ 871,811	$ -	$ 126,973	$ 223,273	$ 295,111	$ 43,625	$ 1,981	$ 1,562,774	1,838,643	1,561,661

Dettah District Education Authority

Schedule 2
Details of Indigenous Language and Culture Program Expenditures

For the year ended June 30, **2020**

Function	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
Non-instructional staff	$ 175,385	$ -	$ -	$ -	$ 175,385
Employee Benefits					
Employee benefits and allowances	22,870	-	-	-	22,870
Leave and termination benefits	393	-	-	-	393
	23,263				23,263
Services Purchased or Contracted					
Advertising	562	-	-	-	562
Other contracted services	320	-	-	-	320
Professional/technical services	-	-	-	-	-
Student transportation (bussing)	-	-	-	-	-
	882				882
Materials/Supplies/Freight					
Materials	23,743	-	-	-	23,743
Total	**$ 223,273**	**$ -**	**$ -**	**$ -**	**$ 223,273**

Dettah District Education Authority

Schedule 3
Indigenous Languages and Education Program

	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total
Revenue			
GNWT ECE funding	**$ 128,428**	**$ 74,670**	**$ 203,098**
Expenses			
Salaries	120,380	64,535	184,915
Employee benefits	7,810	5,923	13,733
Services Purchased or Contracted	19,970	4,655	24,625
	148,160	**75,113**	**223,273**
Net Deficit	**$ (19,732)**	**$ (443)**	**$ (20,175)**

Dettah District Education Authority

Schedule 4
Details of Inclusive Schooling Expenditures

For the year ended June 30, **2020**

	Staff Development	Assistive Technology	Jordan's Principle (schedule 5)	General Inclusive Schooling	Total
Salaries					
Program support teachers	$ -	$ -	$ -	$ 236,314	$ 236,314
Employee Benefits					
Employee benefits and allowances	-	-	-	38,972	38,972
Leave and termination benefits	-	-	-	688	688
	-	-	-	39,660	39,660
Services Purchased or Contracted					
Professional and technical services	-	-	-	858	858
Other contracted services	-	-	-	6,481	6,481
				48,545	48,545
Materials/Supplies/Freight					
Materials	-	-	-	11,798	11,798
Total	**$ -**	**$ -**	**$ -**	**$ 295,111**	**$ 295,111**

Dettah District Education Authority

Schedule 5
Jordan's Principle

For the year ended June 30, Total	Budget 2020	Actual 2020	Actual 2019
Revenue			
Government of Canada	$ -	$ -	$ 52,400
Expenses			
Salaries	-	-	-
Employee benefits	-	-	-
Services Purchased or Contracted	-	-	-
	-	-	-
Surplus	$ -	$ -	$ 52,400
Transfer to deferred revenue		$ -	$ (52,400)

K'alemi Dene School
(Ndilo District Education Authority)

Financial Statements

June 30, 2020

K'alemi Dene School
(Ndilo District Education Authority)

Financial Statements

June 30, 2020 **Page**

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Management Discussion and Analysis

Introduction

This Management Discussion and Analysis is prepared for the Ndilo District Education Authority (NDEA) to promote transparency and accountability.

NDEA Vision: "Building our children's future by teaching and learning the Dene way."

Mission Statement: K'alemi Dene School is committed to providing quality education for our students by concentrating on the 4 components of learning:

- Language and culture
- Academics and technology
- Dene Laws and Virtues
- Physical and Active Living

Through the development of skills in these areas, students will grow and develop into respectful, healthy, diligent and strong Dene who will give back to their families, community and the North.

The vision and mission statement were developed during a community meeting in the Spring of 2010. Each year, the NDEA hosts a community meeting, where the vision and mission statements are discussed and community input is gathered. Both of these statements and input from NDEA and community meetings shape the learning priorities and planning for the K'alemi Dene School as reflected in the NDEA Operating Plan for the 2019-20 school year.

The NDEA is an independent legal and accounting entity with an elected Education Authority as stipulated in Section 82 of the Education Act. The Education Authority has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters. Members serve a three-year term. The NDEA is responsible for one school, K'alemi Dene School (KDS). All members serve on the financial committee.

Current NDEA Board Members:

Lila Erasmus	Chair Person
Sarah Erasmus	Vice Chair Person
Cecilie Beaulieu	Trustee
Theresa Black	Trustee
Roberta Campbell	Trustee
Myra Conrad	Trustee
Nyra Mackenzie	Trustee

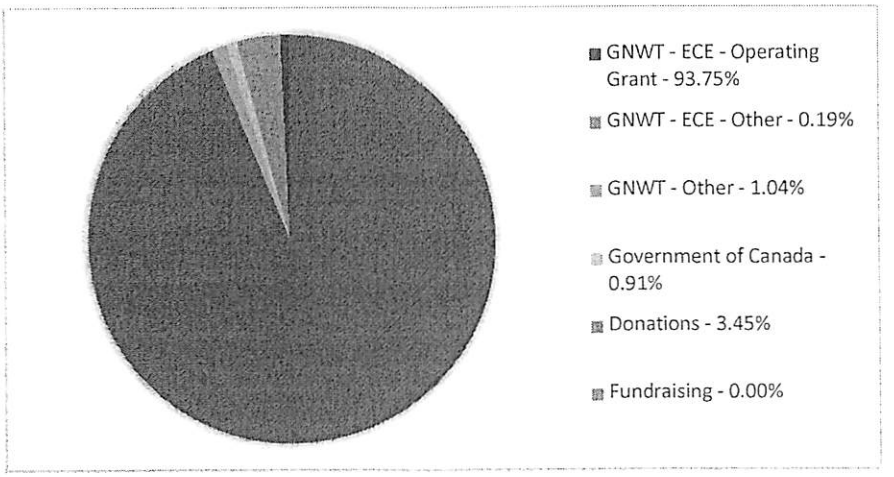
Ndilo District Education Authority Administration:

Metro Huculak	Former Superintendent of Yellowknife Education District No. 1
Ed Lippert	Current Superintendent of Yellowknife Education District No. 1
Meagan Wowk	Principal of K'alemi Dene School

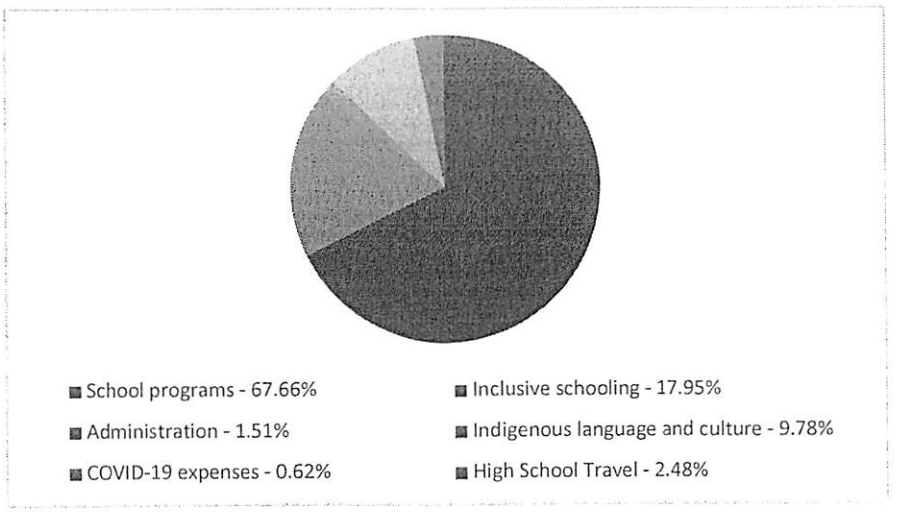
Key Financial Highlights

- In 2019-20, KDS had an enrollment of 113 full time students from junior kindergarten to grade 12. For the past 3 years enrollment has increased by approximately 10 students/year.
- The NDEA has an accumulated surplus of $1,180,960. This increased from $1,030,611 in 2019. A healthy surplus is required to manage upcoming maternity leaves, fluctuating enrolment and the prospect of upcoming complex needs students.
- The NDEA is able to maintain a staff of approximately 20 full time employees. Most positions are funding by ECE's school funding formula, but the NDEA feels there are other positions required to deliver quality programming like the Food Service Assistant, and additional Education Assistants.
- Due to Covid-19, KDS has expanded to nine classrooms to meet all the requirements from the Office of the Chief Public Health Officer. In order to do this, we converted the Culture Room into a classroom. The Language and Culture Instructor now conducts lessons by moving each classroom. All classrooms are multi-grade splits.

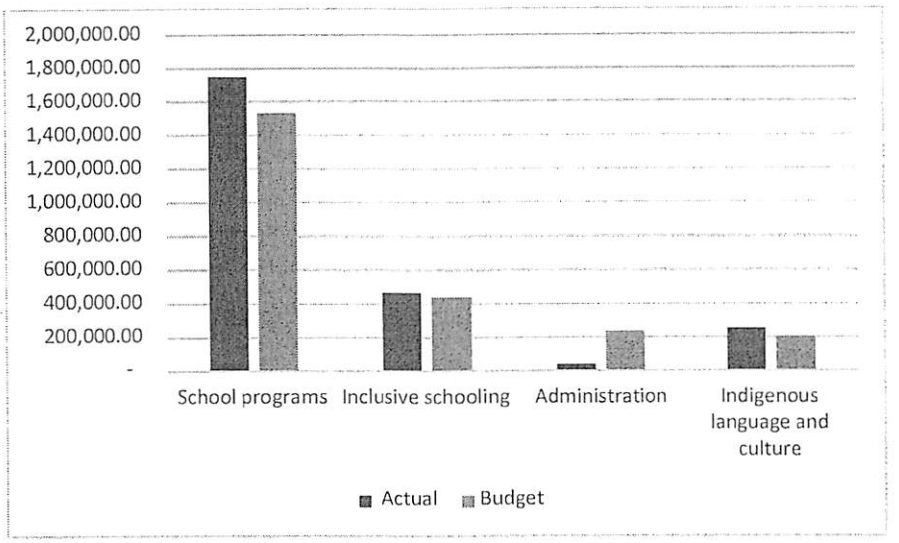
Operating Revenue for the NDEA in 2020



Expenses by program for the NDEA in 2020



Operating expenditure actuals compared to budget for NDEA in 2020



NDEA Enrolment (FTE) by school and by grade as of September 30, 2019

	Grades													
School	**JK**	**K**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
KDS	8	7	9	12	9	8	6	6	8	7	8	14	6	5
DEA Total	8	7	9	12	9	8	6	6	8	7	8	14	6	5

During the 2019-20 school year, the NDEA employed:

Positions	Number of staff
Classroom Teachers	9
Language Instructor/Elder*	0.5
Indigenous Language and Culture Coordinator	1
PST	1
Educational Assistants	5
Food Service Assistant*	0.7
Custodian*	0.8
Principal/Regional Inclusive Coordinator	1
Total NDEA Staff	18.9

Please note the NDEA contracts superintendent services from Yellowknife Education District No. 1 (YK1). All instructional staff are employees of YK1 and follow the YK1 Collective Agreement. YK1 invoices the NDEA for salaries and benefits. The employees with asterisks are employees of the Yellowknives Dene First Nation (YKDFN). YKDFN invoices the NDEA for these salaries and benefits.

Operating Environment

Strengths and Opportunities

KDS is a small community school that serves students and families from junior kindergarten to grade 12. We have a comprehensive culture program that includes an Elder, Wìlìideh Yatìi Instructor and Indigenous Language and Culture Coordinator. Language classes follow the new curriculum *Our Languages* developed by the Department of Education, Culture and Employment (ECE). The culture camps are planned using the seasonal Yellowknives Dene First Nation calendar. Enhancing our language and culture program remains a priority to the NDEA and we continue to seek opportunities to expand our programming and capacity for delivering quality programming.

We provide an inclusive education environment that many families from Yellowknife seek out. We also ensure all of our families have access to transportation, a food program and integrated services in the school. It is the priority of the NDEA to maintain small classroom sizes. This ensures that classroom teachers have the time required to meet individual needs.

At this time, KDS has received additional funding to support an Alternative High School program for students who have not been successful in the traditional model. We feel it is important to

meet these students needs by providing flexible scheduling and other supports to help them complete courses and provide supports for healthy living.

Weaknesses and Threats
As identified by the Early Development Instrument (EDI) and Middle Development Instrument (MDI), many of our students enter school with vulnerabilities in their different areas of their development. Both the EDI and MDI are assessments mandated by ECE and administered in kindergarten, grade four and grade seven.

There are also a number of poverty, addictions and mental health issues facing our students and families. It is critical that interagency partnerships are established so that proactive supports can be put into place.

As well, the lack of gymnasium continues to threaten KDS programming and enrollment. The NDEA is grateful to YKDFN for the use of the Ndılǫ Community Gym. Unfortunately, this space is frequently used for meetings, funerals and other community events. The community gym is also small and not adequate for older students. This often hinders skill development because students do not have the space to run drills or multiple games. KDS often loses students to other Yellowknife schools due to inadequate gymnasium space.

Lack of classroom space continues to provide challenges to the types of programming we can offer and hinders opportunities for growth. To accommodate programming changes, the activity room and computer room have been converted to classrooms. We are often at loss for space for counselling and health services.

Fluctuating enrollment has the potential to threaten funding and the programs offered. When one or two families move away, students switch schools or a low birth year, these factors can dramatically affect enrollment, thus funding.

Financial Condition

The Authority's financial assets decreased from $1,678,281 to $1,263,600. A large portion of this decrease relates to lower balance of cash at the end of the year. This year the net financial assets (financial assets less liabilities) were $1,177,871 compared to $1,026,835 in the prior year.

The Authority had an operating surplus of $150,349 for the year. This surplus is mainly attributed to higher amount of funding received from ECE during the year. The accumulated surplus at year end is $1,180,960.

Accounts payable and accrued liabilities have decreased from $46,091 to $38,587 due to decrease in amounts owing on VISA at year-end.

The Yellowknife Education District No. 1 payable is zero in 2020, contrasting with the amount of $429,132 in 2019, which represents payroll costs for June, July, and August 2019. In 2020, the

June, July, and August wages were paid before year-end. As such, there is no outstanding payable balance.

In 2020, the NDEA received 95% of its funding from the GNWT. The core funding increased from $2,440,179 to $2,569,751 in the current year. The NDEA received funding from the Government of Canada from the Jordan's Principle program to subsidize the cost of transportation in 2020. Other revenue in the current year of funding mainly consists of donations for high school travel in 2020.

Management Responsibility for Financial Reporting

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2020

The Management Discussion and 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 K'alemi Dene School ("the Education Authority") in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) as well as the Financial Administration Manual (FAM) and the Financial Administration Manual for Education Authorities (FAMEA) of the Government of the Northwest Territories.

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

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

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

Approved and confirmed on behalf of the Education Authority

Superintendent
Ed Lippert

September 24, 2020

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Independent Auditors' Report

To the Minister of Education, Culture and Employment
Government of Northwest Territories
and to the Members of K'alemi Dene School

Report on the Financial Statements
We have audited the accompanying financial statements of K'alemi Dene School (the "Authority") which comprise the Statement of Financial Position as at June 30, 2020 and the Statement of Changes in Net Assets, Statements of Operations and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the *Basis of Qualified Opinion* paragraph, these financial statements present fairly, in all material respects, the financial position of K'alemi Dene School as at June 30, 2020 and the restful of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion
During the year, the Authority generated a significant amount of revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Authority. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, operating deficits, cash flows from operations, current assets and accumulated deficit for the year ended June 30, 2020. Our audit opinion on the financial statements for the year ended June 30, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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

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

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

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

Independent Auditors' Report (continued)

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

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

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

Auditors' Responsibilities for the Audit of the 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 professoinal 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 Authority's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Crowe

Independent Auditors' Report (continued)

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

Report on Compliance with Specified Authorities
In conjuction with the audit of the financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the Government of the Northwest Territories - Department of Education, Culture and Employment.

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

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

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

Crowe MacKay LLP

Chartered Professional Accountants

Yellowknife, Northwest Territories
September 24, 2020

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Financial Position

As at June 30,	2020	2019
Financial Assets		
Cash and cash equivalents (Note 5)	$ 1,175,400	$ 1,579,957
Portfolio investments (Note 8)	77,649	76,883
Due from the Government of Canada (Note 14)	10,076	18,225
Accounts receivable (Note 9)	475	3,216
	1,263,600	1,678,281
Liabilities		
Accounts payable and accrued liabilities (Note 11)	38,587	46,091
Payroll liabilities (Note 11)	-	445,389
Deferred revenue (Note 12)	-	114,215
Leave and termination benefits (Note 18)	47,142	45,751
	85,729	651,446
Net Financial Assets	**1,177,871**	1,026,835
Non-Financial Assets		
Prepaid expenses (Note 21)	**3,089**	3,776
Accumulated Surplus (Note 36)	**$ 1,180,960**	$ 1,030,611
Represented By:		
Operating Fund	$ 1,150,763	$ 1,030,611
High School Travel Fund	30,197	-
	$ 1,180,960	$ 1,030,611

Contractual obligations and contingencies (Notes 23 and 24)

Approved on behalf of the Education Authority

_____ **Chairperson**

Nya MacKenzie **Trustee**

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Operations

For the year ended June 30,	2020 Budget (unaudited)	2020 Actual	2019 Actual
Revenue			
Government of the Northwest Territories (GNWT)			
ECE Regular contributions	$2,369,463	$2,569,751	$2,440,179
ECE Other contributions (Note 32)	-	5,345	2,000
Total ECE	2,369,463	**2,575,096**	2,442,179
GNWT Other contributions (Note 33)	17,500	**28,555**	43,175
Government of Canada			
Jordan's Principle (Schedule 5)	106,241	25,000	333,180
Transfer to deferred revenue (Note 12)	-	-	(114,215)
Total Government of Canada	106,241	**25,000**	218,965
Education authority generated funds			
Donations - general	36,500	56,195	159,171
Donations - High School Travel	-	38,325	-
Transfers from other education authorities	-	17,225	19,159
Investment income	-	767	383
	2,529,704	**2,741,163**	2,883,032
Expenses (Schedule 1)			
School programs	1,534,229	1,750,999	1,884,274
Inclusive schooling	438,805	467,477	559,355
Administration	235,427	39,052	48,573
Indigenous Language and Culture	267,243	252,979	211,959
COVID-19 Expenses	-	16,019	-
High School Travel	-	64,288	-
	2,475,704	**2,590,814**	2,704,161
Operating surplus before other items	54,000	**150,349**	178,871
Other items			
Grant in-kind - GNWT assets provided at no cost (Note 22)	-	226,653	226,653
Rent expense - GNWT assets provided at no cost (Note 22)	-	(226,653)	(226,653)
	-	-	-
Operating surplus	54,000	**150,349**	178,871
Opening accumulated surplus	1,030,611	**1,030,611**	851,740
Closing accumulated surplus	$1,084,611	**$1,180,960**	$1,030,611

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Changes in Net Financial Assets

For the year ended June 30,	2020	2019
Operating surplus	**$ 150,349**	$ 178,871
Change in prepaid expenses	**687**	520
Increase in net financial assets	**151,036**	179,391
Net financial assets, beginning of year	**1,026,835**	847,444
Net financial assets, end of year	**$ 1,177,871**	$ 1,026,835

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Cash Flows

For the year ended June 30,	2020	2019
Cash provided by (used in):		
Operating Activities		
Operating surplus	**$ 150,349**	$ 178,871
Change in non-cash assets and liabilities		
Decrease (increase) in accounts receivable	2,741	(2,741)
Increase (decrease) in deferred revenue	(114,215)	114,215
Decrease in accounts payable and accrued liabilities	(7,503)	(4,408)
Decrease in payroll liabilities	(445,389)	(4,515)
Increase in leave and termination benefits	1,391	5,826
Decrease (increase) in amounts due from Government of Canada	8,149	(13,109)
Decrease in prepaid expenses	687	526
	(554,139)	95,794
Cash provided by (used in) operating transactions	**(403,790)**	274,665
Investing Activity		
Re-invested interest	**(767)**	(383)
Increase (decrease) in cash and cash equivalents	**(404,557)**	274,282
Cash and cash equivalents, beginning of year (Note 5)	**1,579,957**	1,305,675
Cash and cash equivalents, end of year (Note 5)	**$ 1,175,400**	$ 1,579,957

K'alemi Dene School

Schedule 1
Details of Expenses

For the year ended June 30,	School Programs	Inclusive Schooling (schedule 2)	Administration	Indigenous Language and Culture Programs (schedule 3)	COVID-19 Expenses	High School Travel	2020 Total	2020 Budget (unaudited)	2019 Total
Salaries									
Teachers' salaries	$ 990,254	$ 210,172	$ -	$ 138,938	$ -	$ -	$ 1,339,364	$ 1,222,768	$ 1,268,697
Instruction assistants	56,691	144,224	-	-	-	-	200,915	128,596	259,389
Non-Instructional staff	123,553	5,377	-	73,710	-	-	202,640	145,207	197,758
Board/Trustee honoraria	-	-	11,959	-	-	-	11,959	15,000	13,050
Other	-	-	-	-	-	-	-	629,048	-
Total Salaries	**1,170,498**	**359,773**	**11,959**	**212,648**	**-**	**-**	**1,754,878**	**2,140,619**	1,738,894
Employee Benefits									
Employee benefits and allowances	232,658	62,063	-	30,414	-	-	325,135	-	285,765
Leave and termination benefits	850	309	-	232	-	-	1,391	-	5,826
Total Employee Benefits	**233,508**	**62,372**	**-**	**30,646**	**-**	**-**	**326,526**	**-**	291,591
Services Purchased or Contracted									
Advertising/printing/publishing	-	-	-	-	-	-	-	1,000	-
Insurance and permits	5,742	-	-	-	87	-	5,829	-	4,971
Interest and bank charges	-	-	50	-	-	-	50	-	648
Maintenance and repairs	38,878	-	-	652	-	-	39,530	20,000	41,349
Postage/communication	13,626	-	-	-	208	-	13,834	15,000	12,398
Professional/technical services	50,346	13,904	26,598	7,422	-	-	98,270	96,000	135,807
Rentals/leases	26,206	-	-	-	-	-	26,206	1,000	8,634
Student transportation (busing)	37,233	25,093	-	-	-	447	62,773	58,810	71,520
Travel	17,356	2,364	-	-	-	29,672	49,392	15,000	75,488
Utilities	3,089	-	-	-	-	-	3,089	-	2,329
Total Services Purchased or Contracted	**192,476**	**41,361**	**26,648**	**8,074**	**295**	**30,119**	**298,973**	**206,810**	353,144
Total Materials/Supplies/Freight	**154,517**	**3,971**	**445**	**1,611**	**15,724**	**34,169**	**210,437**	**128,275**	320,532
Total Expenses	**$ 1,750,999**	**$ 467,477**	**$ 39,052**	**$ 252,979**	**$ 16,019**	**$ 64,288**	**$ 2,590,814**	**$ 2,475,704**	$ 2,704,161

K'alemi Dene School

Schedule 2
Details of Inclusive Schooling Expenses

For the year ended June 30, **2020**

	Jordan's Principle	General Inclusive Schooling	Total
Salaries			
Teachers' salaries	$ -	$ 210,172	$ 210,172
Instruction assistants	-	144,224	144,224
Non-Instructional staff	-	5,377	5,377
Total Salaries	-	359,773	359,773
Employee Benefits	$ -	$ 62,372	62,372
Services Purchased or Contracted			
Professional/technical services	-	13,904	13,904
Student transportation (busing)	25,000	93	25,093
Travel	-	2,364	2,364
Total Services Purchased or Contracted	25,000	16,361	41,361
Total Materials/Supplies/Freight	-	3,971	3,971
Total Expenses	$ 25,000	$ 442,477	$ 467,477

K'alemi Dene School

Schedule 3
Details of Indigenous Language and Education Program Expenses

For the year ended June 30, 2020

	Student Instruction	Total
Salaries		
Teachers' salaries	$ 138,938	$ 138,938
Language consultants	-	-
Instruction assistants	73,710	73,710
	212,648	**212,648**
Employee Benefits	**30,646**	**30,646**
Services Purchased/Contracted		
Maintenance and repairs	652	652
Professional/technical services	7,422	7,422
	8,074	**8,074**
Materials/Supplies/Freight	**1,611**	**1,611**
Total	**$ 252,979**	**$ 252,979**

K'alemi Dene School

Schedule 4
Indigenous Language and Education

For the year ended June 30, 2020

	July 1, 2019 to March 31, 2020	April 1, 2020 to June 30, 2020	Total
Revenue			
GNWT Education, Culture and Employment	$ 169,168	$ 98,075	$ 267,243
Expenses			
Salaries	154,018	58,630	212,648
Employee benefits	20,425	10,221	30,646
Services purchased/contracted	11,027	(2,953)	8,074
Materials/supplies/freight	4,377	(2,766)	1,611
	189,847	**63,132**	**252,979**
Surplus (deficit)	**$ (20,679)**	**$ 34,943**	**$ 14,264**

K'alemi Dene School

Schedule 5
Jordan's Principle

	June 30, 2020 Actual	June 30, 2019 Actual	July 1, 2019 - March 31, 2020 Actual	April 1, 2020 - June 30, 2020 Actual
Revenue				
Government of Canada	$ 25,000	$ 333,180	$ 25,000	$ -
Transferred from deferred revenue	114,215	-	114,215	-
Contribution repaid	(114,215)	-	(114,215)	-
Total Revenue	**25,000**	333,180	25,000	-
Expenses				
Personnel	-	152,674	-	-
Transportation	25,000	65,808	-	25,000
Materials and Supplies	-	483	-	-
Total Expenses	**25,000**	218,965	-	25,000
Surplus/(Deficit)	$ -	$ 114,215	$ 25,000	$ (25,000)
Deferred Revenue	$ -	$ 114,215	$ -	$ -

1. Nature of Operations

K'alemi Dene School (the "Education Authority") was established on June 25, 2013 under the *Education Act* of the Northwest Territories by order of the Minister of the Government of Northwest Territories (the "GNWT"). Its purpose is to administer and maintain the standards of educational programs in N'Dilo as defined under the Act. A full range of instructional programs ranging from kindergarten through grade 12 are offered by the Education Authority.

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

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

2. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic of the novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19, governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing, and business and organization closures. These measures have caused material disruptions to businesses, governments, and other organizations, resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal, provincial, and territorial governments have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Education Authority and its operations in future periods.

During the year, the Education Authority closed the school in late March 2020 to comply with the directives from the GNWT. The Education Authority plans to incur additional expenses to address the pandemic in the future periods. The funding for the upcoming school year is not expected to be negatively affected by the pandemic.

3. Significant Accounting Policies

(a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

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

3. Significant Accounting Policies (continued)

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial 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 and cash equivalents, portfolio investments, due to the Government of Canada, and accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, and payroll liabilities.

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

All buildings and works, furniture, equipment, and vehicles are the property of the GNWT. The Minister grants to the Education Authority full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the community. Tangible capital assets with a value in excess of $50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines of the GNWT and they are not disclosed on the statement of financial position. Capital assets with a value of less than $50,000 are recorded as a current expense.

3. Significant Accounting Policies (continued)

(f) Revenue Recognition

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

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

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

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

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

Other Revenue - Donations
Donations are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured.

Contributed Services
The Education Authority receives catering (2019 - catering and cleaning) services provided by school volunteers. The fair value of these services is recognized as an expense and a corresponding donation revenue is recorded. The fair value of these services is $25,910 (2019 - $77,764).

The school bus used by the Education Authority is the property of the Yellowknives Dene First Nation. The fair value of the use of the bus is estimated to be equivalent to the cost of bus passes that the Education Authority would have had to purchase. As such, a bus pass expense and corresponding revenue has been reported in the Statement of Operations. The fair value of these services is $5,250 (2019 - $27,860).

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

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

3. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

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

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

High School Travel Fund: This fund is set up for the delivery of student trips. It has been recognized as a special purpose fund.

(g) Budget Data

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

The priorities and funding allocations are determined by the Board of Trustees and the budget is legally adopted by a motion of the Board of 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*.

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

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

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

3. Significant Accounting Policies (continued)

(j) Payroll Liabilities

Teacher payrolls for July and August 2020 were recognized as of June 30, 2020. As such, they are not accrued as year-end.

(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 of 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 expensed. Transfers include grants and contributions and are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

(m) Foreign Currency Translation

The Education Authority only transacts in Canadian dollars. As such, there is no foreign currency translation.

(n) Donated Goods and Services

Volunteer time or donated services are recorded as revenue with offsetting expenses at their fair values in the period received, when the services would otherwise be purchased and their fair values have been objectively determined.

(o) GNWT Tangible Capital Assets Provided At No Cost

The school buildings occupied by the Education Authority are the property of the GNWT. The fair value of the use of the building is estimated to be equivalent to the current year amortization of the building as such a rent expense and corresponding grant in-kind has been reported in the Statement of Operations.

(p) Net Financial Assets (Debt)

The Education Authority's financial statements are presented so as to highlight net financial assets (debt) as the measurement of financial position. The net financial assets (debt) of the Education Authority is determined by its financial assets less its liabilities. Net financial assets (debt) combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

3. Significant Accounting Policies (continued)

(q) Segment Disclosure

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

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

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

Administration: pertains to the delivery of board governance and central office administration and maintenance.

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

COVID-19 Expenses: pertains to expenses incurred during the year to address issues caused by the COVID-19 pandemic.

High School Travel: pertains to the delivery of student trips.

(r) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exits; contamination exceeds the environmental standard; the Education Authority is directly responsible or accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2020.

At each financial reporting date, management reviews the carrying amounts of the liability. Any revisions required to the amount previously recognized are accounted for in the period revisions are made. Management of the Education Authority has concluded that there is no contamination that exceeds environmental standards and as a result, there are no liabilities for contaminated sites.

4. Future Accounting Changes

Revenue, Proposed Section PS 3400

Effective, July 1, 2022, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

5. Cash and Cash Equivalents

Cash and cash equivalents represent cash held in a bank account with the Royal Bank of Canada (RBC).

6. Special Purpose Funds

The Education Authority does not have special purpose funds.

7. Restricted Assets

The Education Authority does not have restricted assets.

8. Portfolio Investments

The Education Authority has a $77,649 one-year guaranteed investment certificate (GIC) with the Royal Bank of Canada (RBC). The GIC has an interest rate of 0.500% (2019 - 0.500%) per annum and matures on July 26, 2020.

9. Accounts Receivable

	Accounts Receivable 2020	Allowance 2020	**Net 2020**	Net 2019
Accounts receivable	$ -	$ -	$ -	$ 2,741
Due from GNWT	475	-	475	475
	$ 475	$ -	**$ 475**	$ 3,216

10. Inventories

The Education Authority does not have inventories.

11. Accounts Payable and Accrued Liabilities

	2020	2019
Trade	$ 38,587	$ 46,091
Payroll liabilities	-	445,389
	$ 38,587	$ 491,480

12. Deferred Revenue

	2020	2019
Government of Canada		
Jordan's Principle	**$ -**	$ 114,215

13. Contribution Repayable

The Education Authority does not have contribution repayable.

14. Due from the Government of Canada

	2020	2019
Goods and Services Tax receivable	**$ 10,076**	$ 18,225

15. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

16. Pensions

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

The amount contributed to the NEBS pension was $3,595,159. The contributions are calculated at a rate of 8% of earning and allowances (employee and employer contribution for a total of 16%). The maximum pensionable earnings is $171,156 for January 2020, and $171,368 for January 2019. The maximum monthly contributions is $3,092 for January 2020, and $3,026 for January 2019.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3,364 Employee Members and 116 Employer Members (total active, disabled and on leave 1,992).

As of January 1, 2020, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be $31,200,000 - funded ratio 113% (2019 - $25,200,000 and 112%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of $142,700,000 and a solvency ratio of 66.0%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund.

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

During the year ended June 30, 2020, the Education Authority contributed $120,965 (2019 - $113,311) to NEBS, and the employees contributed $120,965 (2019 - $113,311).

17. Long-Term Debt

The Education Authority does not have long-term debt.

18. Leave and termination benefits

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

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

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

Valuation results

The actuarial valuation was completed as at March 31, 2020. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2020 and the results extrapolated to June 30, 2020. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Education Authority.

	Severance and Removal	**Compensated Absences**	**2020**	2019
Changes in Obligation				
Accrued benefit obligation, beginning of year	$ 20,995	$ 8,420	$ 29,415	$ 39,374
Current period benefit cost	3,409	953	4,362	4,231
Interest accrued	737	282	1,019	1,603
Benefits payments	(2,000)	-	(2,000)	-
Actuarial (gains)/losses	1,064	(48)	1,016	(15,702)
Accrued benefit obligation, end of year	**(24,205)**	**(9,607)**	**(33,812)**	(29,506)
Unamortized net actuarial gain/(loss)	**(11,097)**	**(2,233)**	**(13,330)**	(16,245)
Accrued benefit liability	**$ (35,302)**	**$ (11,840)**	**$ (47,142)**	$ (45,751)

18. Leave and termination benefits (continued)

	Severance and Removal	Compensated Absences	2020	2019
Benefit expenses				
Current service cost	$ 3,409	$ 953	$ 4,362	$ 4,140
Interest costs	737	282	1,019	1,603
Amortization of actuarial gains	(1,596)	(303)	(1,899)	(7)
Total expense	**$ 2,550**	**$ 932**	**$ 3,482**	**$ 5,736**

The discount rate used in the 2020 fiscal year to determine the accrued benefit obligation was an average of 2.7% (2019 - 3.2%). The expected payments during the next ten fiscal years are:

	Severance and Removal	Compensated Absences	Total
	$	$	$
2020	2,819	994	3,813
2021	2,965	803	3,768
2022	3,013	664	3,677
2023	3,070	654	3,724
2024	3,240	908	4,148
2025+	12,485	3,211	15,696
	$ 27,592	**$ 7,234**	**$ 34,826**

19. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

20. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

21. Prepaid Expenses

	2020	2019
Vehicle licenses and insurance	**$ 3,089**	$ 3,776

22. GNWT Tangible Capital Assets Provided At No Cost

	Cost	Accumulated Amortization	**2020 Net Book Value**	2019 Net Book Value
Buildings	$ 9,066,125	$ 2,153,204	**$ 6,912,921**	$ 7,366,227

Rent expense of $226,653 (2019 - $226,653) equal to current year amortization of the tangible capital assets was offset by a grant in-kind.

23. Contractual Obligations

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

	Expires in Fiscal Year	2021
Equipment lease	2021	$ 6,719
Contract for superintendent services	2021	30,000
		$ 36,719

24. Contingencies

As of the audit report date, the Education Authority does not have contingencies.

25. Overexpenditure

During the year, the Education Authority exceed its operating budget by $34,894 (2019 - nil). The overexpenditure has been determined to be mainly due to extra funding, and higher amount of donations received by the Education Authority during the year. The extra funding and donations were then largely spent on the maintenance and repairs, travel, and supplies expenses, which led to the overexpenditure during the year.

26. Related Parties

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

	2020	2019
Due to related parties		
Payroll liabilities		
Yellowknife Education District #1	$ -	$ 429,132

	Accounts receivable 2020	Allowance 2020	**Net 2020**	Net 2019
Due from related parties				
Government of the Northwest Territories				
Health and Social Services	$ 475	-	**$ 475**	$ 475

	2020	2019
Revenue from related parties		
Government of the Northwest Territories		
Department of Education, Culture and Employment	$ 2,586,711	$ 2,442,179
Department of Environment and Natural Resources	11,200	8,000
Department of Municipal and Community Affairs	15,675	26,400
Department of Health and Social Services	1,680	6,775
Total revenues from related parties	**$ 2,615,266**	$ 2,483,354

	2020	2019
Expenses paid to related parties		
Aurora College	$ -	$ 500
South Slave Divisional Education Council	-	2,740
Government of the Northwest Territories	891	608
Yellowknife Education District #1	2,163,353	1,549,349
Yellowknife Catholic Schools	140	-
Total expenses to related parties	**$ 2,164,384**	$ 1,553,197

27. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Education Authority on May 22, 2019 and have not been audited.

28. Economic Dependence

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

29. Financial Instruments

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

a) Credit risk

Credit risk is the risk of financial loss to the Education Authority if a debtor fails to make payments of interest and principal when due. The Education Authority is exposed to this risk relating to its cash and accounts receivable.

The Authority holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

The Education Authority's maximum exposure to credit risk is as follows:

		2020
Cash and cash equivalents	$	1,175,400
Portfolio investments		77,649
Due from Government of Canada		10,076
Accounts receivable		475
Maximum credit risk exposure	**$**	**1,263,600**

At March 31, 2020, there were no accounts receivable past due and no impaired accounts receivable.

The Education Authority does have concentration of credit risk. Concentration of credit risk is the risk that a customer has more than 10 percent of the total accounts receivable and thus there is a higher risk to the Education Authority in the event of a default. At March 31, 2020 receivables from one (2019 - two) customers comprised 100% (2019 - 100%) of the total accounts receivable. The Education Authority reduces this risk by monitoring overdue accounts.

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

29. Financial Instruments (continued)

b) Liquidity risk

Liquidity risk is the risk that the Education Authority will not be able to meet all cash outflow obligations as they come due. The Education Authority has liquidity risk in accounts payable and accrued liabilities, and payroll liabilities of $85,729 (2019 - $651,446).

The Education Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise.

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

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	$ 1,175,400	$ -	$ -	$ -
Portfolio investments	77,649	-	-	-
Due from the government of Canada	10,076	-	-	-
Accounts receivable	475	-	-	-
Total financial assets	**$ 1,263,600**	**$ -**	**$ -**	**$ -**
Total financial assets - prior year	$ 1,678,281	$ -	$ -	$ -

Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	$ 38,587	$ -	$ -	$ -
Total financial liabilities	**$ 38,587**	**$ -**	**$ -**	**$ -**
Total financial liabilities - prior year	$ 605,695	$ -	$ -	$ -
Net total	**$ 1,225,013**	**$ -**	**$ -**	**$ -**
Net total - prior year	$ 1,072,586	$ -	$ -	$ -

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

29. Financial Instruments (continued)

c) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Education Authority has exposure to interest rate risk on its portfolio investments of $77,649 (2019 - $76,883). These investments may be adversely affected by a change in the interest rates.

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

30. Expenses by Object

	Budget 2019 (Unaudited)	**Actual 2020**	Actual 2019
Compensation	$ 2,140,619	$ 2,081,404	$ 2,030,485
Materials and freight	128,275	210,437	320,532
Services purchased/contracted	206,810	298,973	353,144
	$ 2,475,704	**$ 2,590,814**	$ 2,704,161

31. Comparative Figures

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

32. ECE Other Contributions

	2020	2019
Government of the Northwest Territories, Department of Education, Culture and Employment		
Self Regulation	$ -	$ 2,000
Other	5,345	-
	$ 5,345	$ 2,000

33. GNWT Other Contributions

	2020	2019
Department of Municipal and Community Affairs		
After School Activity Program	$ 15,675	$ 16,400
Youth Corp Program	-	10,000
Department of Environment and Natural Resources		
Take a Kid Trapping Program	8,000	8,000
On the Land Program	3,200	-
Department of Health and Social Services		
Drop the Pop Program	1,680	2,630
Health and Wellness	-	6,145
	$ 28,555	$ 43,175

34. Contingent Assets

The Education Authority does not have any contingent assets.

35. Contractual Rights

The Education Authority has entered into the following contracts that will become assets and revenues in future periods:

	2021	2022	Total
Jordan's Principle	$ 55,166	$ 23,642	**$ 78,808**
Drop the Pop	1,680	-	**1,680**
	$ 56,846	$ 23,642	**$ 80,488**

36. Accumulated Surplus

A statement of funds and surplus have been prepared as follows:

Details of Funds

For the year ended June 30,	2020	2019
OPERATING FUND		
Balance, beginning of year	$ 1,030,611	$ 851,740
Operating surplus	176,312	178,871
Transfer to High School Travel Fund	(56,160)	-
Balance, end of year	$ 1,150,763	$ 1,030,611
HIGH SCHOOL TRAVEL FUND		
Balance, beginning of year	$ -	$ -
Operating deficit	(25,963)	-
Transfer from Operating Fund	56,160	-
Balance, end of year	$ 30,197	$ -

Education Accountability Framework

Sahtú Divisional Education Council

Operating Plan and Annual Report

For the 2019-20 School Year



Operating Plan - Executive Summary

The Sahtú Divisional Education Council's Operating Plan for the 2019-2020 school year was prepared in compliance with the *Financial Administration Act* (FAA) that requires Northwest Territories (NWT) Education Bodies to plan for their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

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

The Sahtú Divisional Education Council is the Education Body that has, since 1988, been responsible for the delivery of all K- 12 programs in the five communities of the Sahtú region. Since 1998, grades 10 -12 have been introduced in all Sahtú communities.

The main challenges facing the board in delivering its programs are the fact that all of its schools are quite small, teacher turnover is quite high, and student attendance is disappointingly low.

For the upcoming school year, 2019 -20 we have the following goals:

Attendance

Each school will be asked to submit an Attendance Improvement Plan with a view to reducing student absenteeism by at least 20 %. Each school will receive a small amount of funds to support whatever plan they choose to implement.

School Learning Communities

Through ongoing work with an external consultant who we have contracted over the past year, each school and the principals as a group will implement the start-up of school learning communities. The goal of the learning community is to examine school-based practices to improve student achievement and success.

Literacy

In addition to our ongoing balanced literacy program that has been in place for several years now, we will be implementing a reading library program called Overdrive. With Overdrive, the students and staff of the Sahtú will have access to over 4200 titles. We started with just over 1900 two years ago. More titles are being added all of the time. Overdrive contains eBooks, audio books, graphic

novels and class sets of some titles. Recently, using some corporate funding, we were able to purchase a class set of Kindles for each school. These have been loaded with the Overdrive software and will be in all of our schools by September 2019.

Annual Report - Executive Summary

The Sahtú Divisional Education Council's Annual Report for the 2019-2020 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the NWT (GNWT) Mandate and the Minister of Education's direction.

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

The Sahtú region is successfully offering robust learning in reading, writing, and numeracy in Grades 1 - 9, with strong teacher learning in place to sustain improvements in these three core areas. Sahtú schools continue to work with both external literacy and numeracy consultants on improved practices for student learning. School-based and standardized assessment are in place to determine where interventions and enrichments are needed, and to maintain fidelity to curriculum standards. **Comprehensive literacy programming** is offered in all five schools, along with Levelled Literacy Intervention to assist struggling readers. Reading, writing and oral literacy continue to be a regional and school priority and part of school improvement planning. With a comprehensive literacy program, a strong focus on interventions to address learning gaps and promoting growth, and teacher learning, students in the Sahtú are experiencing an increase in achievement in the area of literacy.

Numeracy is an area of the curriculum where our students are struggling. We recognize the importance of delivering a strong numeracy program and the Sahtú has made significant improvements in this area over the past couple of years. We have contracted a numeracy consultant to provide professional support to our teachers in delivering a strong numeracy program as well as the implementation of numeracy assessments in Grades 1-8.

Teacher retention continues to be a challenge in the Sahtú region. While retaining quality teachers remains difficult, it is also difficult to ensure continuity and momentum of excellent programming. Gains made in the core curricular areas are consistently undermined by high teacher turnover. In an effort to address the challenges of teacher turnover and to build on the strengths of the teachers on strength, we continue to work on implementing school-based **Learning**

Communities. With our motto of *Growing Forward Together*, each school staff focused on developing a set of priorities that focus on student growth, success and well-being. Through the implementation of school-based Learning Communities, the Sahtú hopes to establish a strong core set of beliefs and priorities so that if teacher turnover is high, students and parents can expect the same level of education with minimal disruption.

Lastly, the Sahtú schools received a significant amount of in-service and support on the new **Our Languages curriculum**. This support was provided by both Education, Culture and Employment through the Language Secretariat and through in-house support. All five Sahtú schools are at the early stages of implementation of the new whole school approach to language and culture. Although each school fully embraced the new curriculum, each school is at a different stage of implementation, depending on the level of support that was needed. Land and culture programs continue to invite participation by Elders, land experts, and cultural leaders in our communities. School - community connections are strengthened by these programs and will continue to improve into the next school year.

1. Administration and School Services

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

- Governance structure;
- Functional Organizational Chart;
- Governance Training Plan;
- Meeting Schedule;
- School Profiles;
- Student Profiles; and
- Teacher Profiles.

Governance of Education Bodies

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

The Sahtú Divisional Education Council (SDEC) is a corporate body and an agency of the government of the Northwest Territories. It was created under the authority of the NWT Education Act and has a mandate to provide Junior Kindergarten to grade 12 education for all children in the Sahtú communities of Colville Lake, Fort Good Hope, Norman Wells, Tulita and Dél̨ne̹. In each of these communities, a District Education Authority (DEA) is elected every three years during the month of October. The most recent elections were held in October 2018 and the term for the current DEAs will run till October 2021.

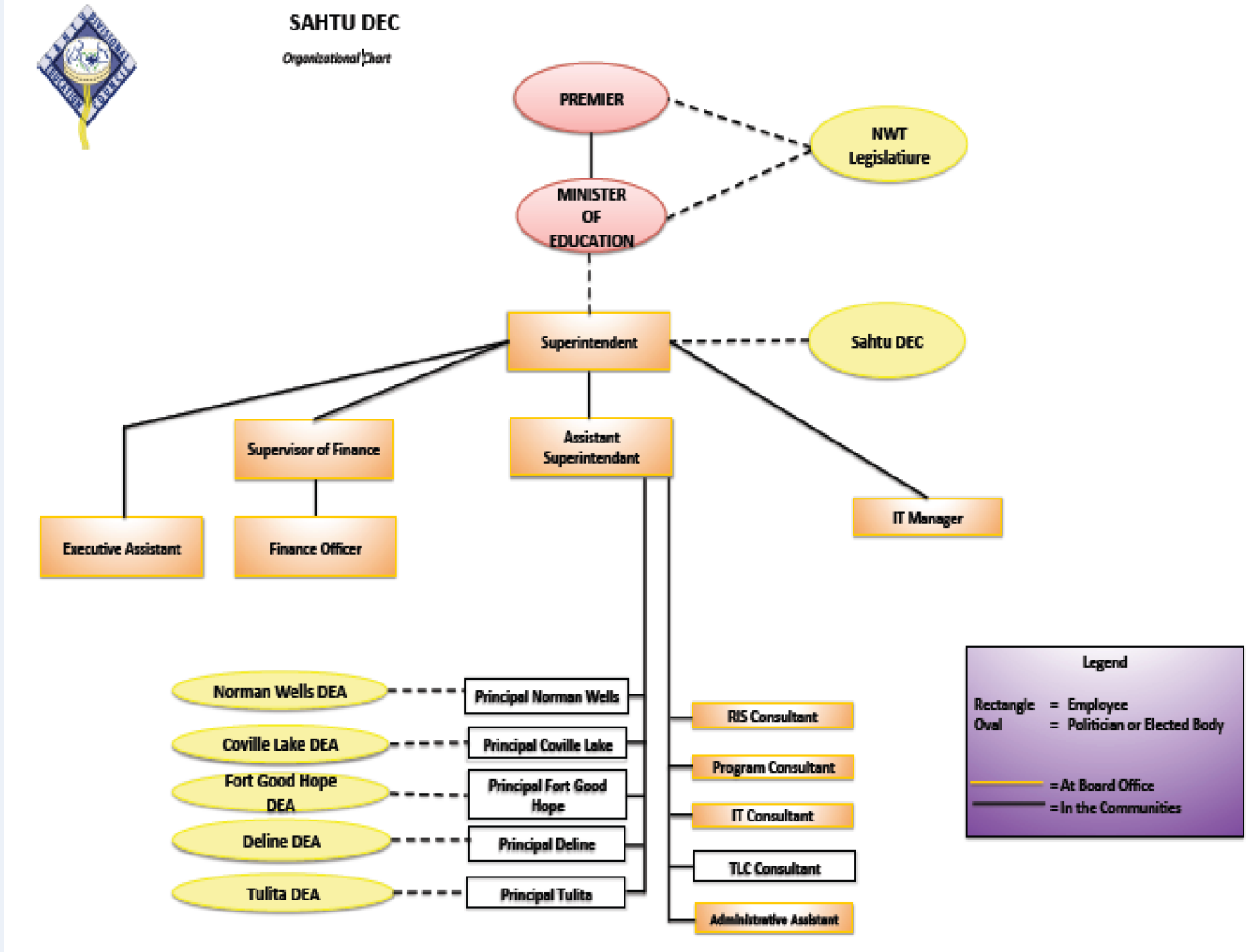
Each DEA selects a trustee representative to the Sahtú regional education body. At their first meeting in December of the election year, the SDEC selects a chair. At all subsequent meetings of that DEC, the Chair's community sends a second trustee as the Chair doesn't usually vote, and takes a more regional view on most questions.

The SDEC hires a superintendent who in turn, hires all of the professional staff at the board office and, indirectly, in the schools of each community. The DEC meets four times a year and provides educational governance by way of motions and policy creation.

Currently, the SDEC's membership is: Karea Peachey (Norman Wells) Chair; Jennifer Waterhouse (Norman Wells); Heather Bourassa (Fort Good Hope), Isabel Orlias (Colville Lake); David Little (Dél̨ne̹) and Sally Ann Horassi (Tulita).

Functional Organizational Chart

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



Governance Training

The following table details the governance training planned for Education Body members during the upcoming school year:

Type of Training	Audience Intended *(DEC/DEA)*	Planned Topic	Planned Date & Location	Was the training held as planned? *(Yes/No)*	If No, why not?
Goal-setting and strategic planning workshop	DEC	Goal-setting and strategic planning	December, 2019 in Norman Wells	Yes	Strategic planning took place in Norman Wells, in February 2020.
Attend Annual Canadian Congress of Rural School Boards	DEC	Various topics related to aboriginal education	March, 2020 in Saskatoon	No	Cancelled due to COVID-19

Education Body Meetings

According to section 109 of the *Education Act*, "Divisional Education Council shall meet at least three times a year and at any other times that it may decide". The following table details the schedule of Education Body meetings is planned for the upcoming school year:

Planned Date	Planned Location	Was the meeting held as planned? *(Yes/No)*	If No, why not?
September 25	Délįnę	Yes	The meeting was held, but flights to Délįnę were cancelled. The meeting was held in Norman Wells.
December 9	Norman Wells	Yes	Date moved to December 4
March 25	Virtual meeting	Yes	Date moved to February 12
May 25	Virtual meeting	Yes	Date moved to April 28
May 21	Virtual meeting	Yes	

June 4	Virtual meeting	Yes	
June 12	Virtual meeting	Yes	

School Profiles

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

Total Number of Schools in District	5	**Total Anticipated Student Headcount**	**Approximately 483 students**

School Name	Community	Grades Offered	Programming Highlights
Chief Albert Wright School (CAWS)	Tulita	JK - 12	• Piloting the language program • Integration of Slavey language and culture into all classes • Individualized targeted levels in English and Math • Skills Canada curriculum
Chief Tselehye School (CTS)	Fort Good Hope	JK – 12	• Reading Apprenticeship; • Guided reading block; • Nai?e?e 15 / 25, • Winter Camp; • Career and Education curriculum
Colville Lake School (CLS)	Colville Lake	JK – 12	• Extensive on the land program • Introduction of skating • Levelled Literacy Intervention
Mackenzie Mountain School (MMS)	Norman Wells	JK – 12	• Guided reading; • Offering -1, -2 and -3 HS courses • Math initiative

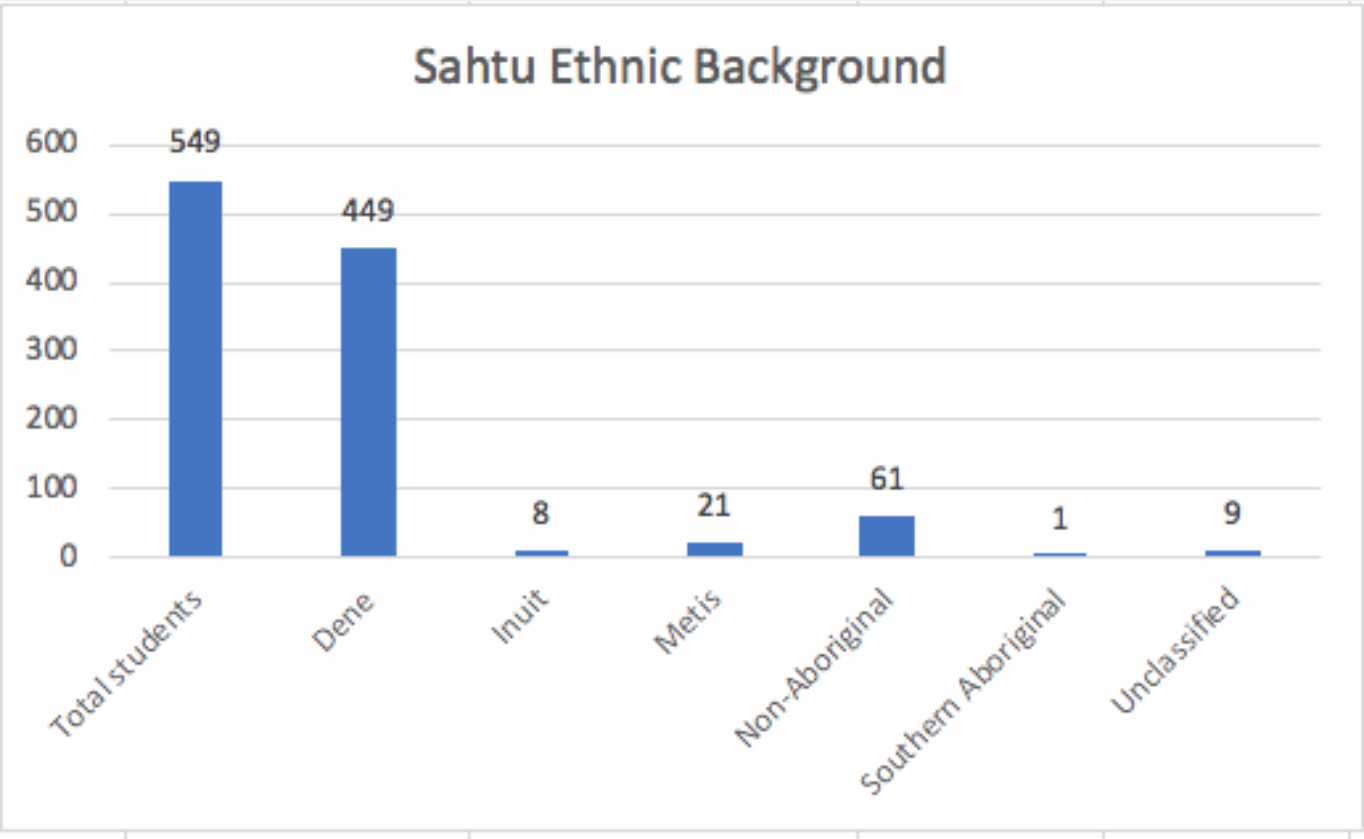
			• Increased electives in HS
ʔehtseo Ayha School (EAS)	Délı̨nę	JK – 12	• Enhanced North Slavey program • Exposing JK/K to local agencies • Differentiation in gr 1 – 3 • Gr 8 -12 on the land program

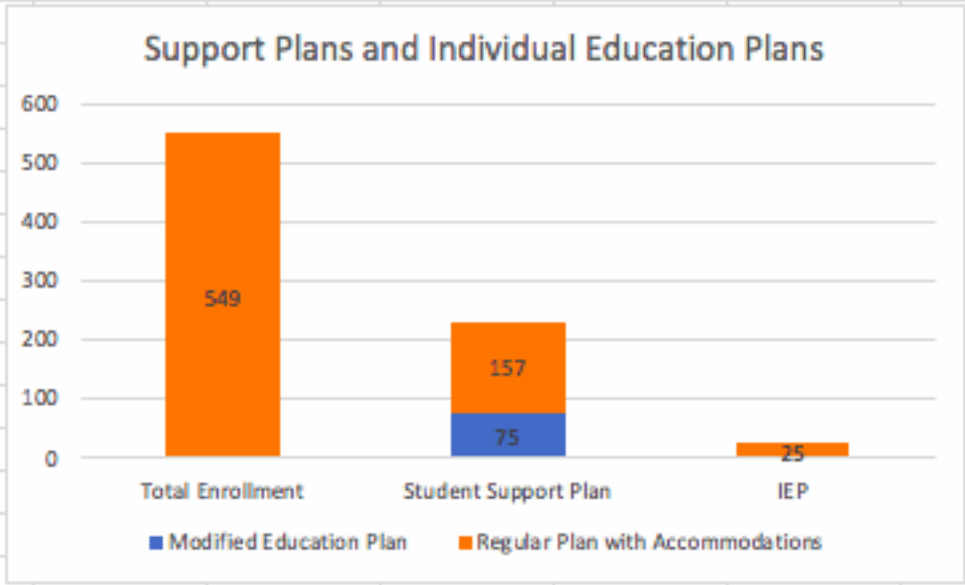
Student Profiles

The following table details general characteristics of the region's student population, including a description of student body ethnic backgrounds, description of regional/community culture, educational programming in terms of inclusion and student supports (% of students with Student Support Plans (SSPs) or Individual Education Plans (IEPs)), and other noteworthy demographics.

The Sahtú Divisional Education Council covers five schools in five communities. All five communities are fly-in communities except for a short period when the winter ice road is open. Participation in on the land activities are an important component of the culture in all five communities. Families will go out hunting, fishing, and trapping for days or weeks. Four of the communities are similar in size: Fort Good Hope, Norman Wells, Tulita and Délı̨nę. The fifth community is Colville Lake which is significantly smaller than the other four.

Approximately 20 % of the students in the SSP category are working from Modified Education Programs (MEPs).





Teacher Profiles

The following table details the characteristics of the teacher population, including average length of employment within the region, number of first year teachers expected, average number of teachers with full experience, number of teachers from the region or the NWT, and awareness of upcoming issues with teacher recruitment and retention.

The Sahtú employs approximately fifty teachers. They come from varying backgrounds and geographic regions of Canada. Fourteen of these (including language instructors) are from the Sahtú.

The remainder are from Southern Canada. The length of time a teacher remains with the SDEC varies from a low of one year to a high of twenty years, the average tenure being somewhere between two and three years.

We are expecting twelve teachers will be new to the Sahtú DEC during the 2019 – 20 school year.

Teacher recruitment has become increasingly challenging over the past few years. Twenty years ago, we would get between three and four hundred applications per year. Nowadays, we get around thirty.

Improved teacher retention would rank as one of the main drivers of improved quality of programming in our schools.

2. Territorial Schools

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

- Education Body Strategic Planning;
- School Improvement Planning;
- Annual School Reviews;
- Staff Evaluations;
- Regional Training and In-Service;
- Literacy Coordinators;
- Healthy Food for Learning;
- Student Success Initiative;
- Safe School Plans;
- Healthy Relationship Programming; and
- Second Language Education.

Education Body Strategic Planning

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

Regional priorities and goals:	There will be a focus on literacy and numeracy, language and culture, leadership development through professional development and PLCs, as well as attendance improvement. Our previous Strategic Plan came to its conclusion in June of 2017. It is anticipated that work will begin on a new strategic plan during the 2019 – 20 school year when a new leadership team will take over the administration of the SDE**C.**

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
Our Languages Curriculum (OLC): 100% of Sahtú schools will implement all facets of OLC, recognizing schools' implementation rates will vary.	100%	100%	This number represents implementation in the time frame August 2019 to the onset of pandemic school closures in March 2020. It represents expectations and targets and recognizes rates of implementation between schools vary. During Continuity of Learning, adaptations and modifications were made in each location as needed.
Literacy initiatives in reading and writing will be implemented and the effectiveness assessed in 100% of Sahtú schools.	100%	100%	This number represents implementation in the time frame August 2019 to the onset of pandemic school closures in March 2020. It represents expectations and targets and recognizes rates of implementation between schools vary. During Continuity of Learning,

			adaptations and modifications were made in each location as needed.
The Sahtú numeracy initiative in grades 1 – 8 will be implemented and monitored in 100% of Sahtu schools; the effectiveness of changes in numeracy teaching and learning will be assessed.	100%	100%	This number represents implementation in the time frame August 2019 to the onset of pandemic school closures in March 2020. It represents expectations and targets and recognizes rates of implementation between schools vary. During Continuity of Learning, adaptations and modifications were made in each location as needed.
School leadership in 100% of Sahtú schools will participate in leadership professional development and school staff will develop and implement school goals based on strategic visioning for education in each school. Professional Learning Communities will be established in 100% of Sahtú schools.	100%	100%	This number represents implementation in the time frame August 2019 to the onset of pandemic school closures in March 2020. It represents expectations and targets and recognizes rates of implementation between schools vary. During Continuity of Learning, adaptations and modifications were made in each location as needed.
Areas of Strength for the region	Implementation of OLC curriculum in five schools. Teacher in-service and professional development in all language/culture, literacy, numeracy and school leadership/improvement initiatives. Strategic Planning: development of a strategic plan underway for each community school and overall SDEC strategic plan under development. The Sahtú regional conference in February brought teachers and support assistants together for in-person professional development and training in the key areas targeted in the regional performance indicators. All Sahtú teaching and support staff received Residential Schools Awareness and Acts of Reconciliation training in February 2020 facilitated by ECE.		
Areas for Development for the region	Focus improved North Slavey oral language development, especially in early elementary grades.		

	Focus on Indigenization of content and pedagogy in teaching and learning. Effective use of data and evidence at the school level to guide improvement in teaching and learning. Evaluation of school improvement plans and meeting school improvement targets. Recognition and celebration of student achievements, for example, successful bridging to post-secondary and successful post-secondary completion. Effective use of technology for learning and teaching.
Additional Comments for the region	The Sahtú Region is advocating strongly for equity in access to effective digital learning as a means to strengthen students' achievement, adaptability and skills. Disparity in Internet access and bandwidth issues are impediments to digital learning.

School Improvement Planning

As per the *NWT School Improvement and Reporting Directive*, school improvement planning responds to student and community needs, addresses policy requirements, accommodates departmental directives, and engages all school staff. The School Improvement Plan is a public document that provides a direction-setting, strategic overview for the school. School plans are expected to be succinct but must include clear objectives, priorities, measurable improvement objectives, major strategies (particularly whole-school strategies), reference to systemic policies and directions, evaluation measures and a timeframe, including a provision for annual review.

The following table details regional priorities and goals, and connections to Departmental priorities, including regional performance indicators and targets set for the upcoming school year related to School Improvement Planning, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to **School Improvement Planning** and relevance to regional and departmental priorities, for the school year.	A school improvement plan is a road map that sets out the changes a school needs to make to improve the level of student achievement and shows how and when these changes will be made. Each school will develop a School Improvement Plan (SIP) that sets out the priorities for the 2019-2020 school year. These priorities will be developed collaboratively with the school administrator, teachers, support staff, and District Education Authority/community consultation.

	School priorities will directly align with the regional priorities set out by the Sahtú Divisional Education Council and Education, Culture, Employment.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
% of regional priorities and goals that align with ECE priorities and goals.	100%	100%	
% of schools in the region for which School Improvement Plans (SIPs) are developed in consultation with the community.	100%	100%	Strategic planning allowed for community engagement, but consistent annual community consultation in development of SIPs will be strengthened.
% of schools in the region for which School Improvement Plans are submitted.	100%	100%	
% of schools in the region for which final School Improvement Plans have been shared with the public.	100%	100%	While SIPs are available upon request, public access to SIPs will be strengthened by publishing plans annually on school websites.
Areas of Strength for the region	SIPs capture core regional literacy, numeracy and language/culture improvement targets. SIPs are developed collaboratively with school staff.		
Areas for Development for the region	Annual community consultation needs to become consistent. Similarly, collaboration with DEAs in the creation of SIPs needs to become regionally consistent. Evaluation of SIPs (whether targets are reached, shortfalls and measures of improvements) need to be developed.		
Additional Comments for the region	School leadership development will focus the use of evidence and data in fuelling school improvement growth. Links to SIPs and the evaluation of SIPs will be explicit during leadership development in 2020/21.		

Annual School Reviews

As per the *NWT School Improvement and Reporting Directive*, Annual School Reviews should focus on standards of learning outcomes - academic and non-academic, and require schools to present the analysis and evaluations of learning outcomes to their Superintendent of Education.

The following table details the region's approach to the completion of Annual School Reviews, including regional performance indicators and targets set for the upcoming school year related to Annual School Reviews, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to the completion of **Annual School Reviews**.	Based on the priorities schools have identified in the School Improvement Plan (SIP), an Annual School Review will be completed towards the end of the 2019-2020 school year. Schools will be asked to report on performance indicators targeting the priorities identified in the SIP. Schools will also be asked to provide an explanation for any difference between targets and results. Within this Review, schools will be asked to identify areas of strength and areas for development.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
% of schools in the region for which Annual Reviews are completed.	100%	0	Annual School Reviews will be initiated in April 2021.
% of schools where NWT approved curricula are being used with fidelity throughout all grades and subject areas.	100%	100%	
Areas of Strength for the region	School leadership development has been underway since 2018 to build staff capacity in leading school change. Strategic visioning and planning, begun in 2019/20, will focus areas for improvement in 2020/21.		
Areas for Development for the region	Establish annual school reviews as consistent practice in all five Sahtú communities. Continued staff development needed to build capacity in measuring whether school growth targets are met or not.		

	On-going teacher learning in NWT approved curricula is needed, along with teacher skills in differentiation and individualized learning goals for student growth.
Additional Comments for the region	Strategic planning, SIPs and annual school reviews are interconnected. Initial steps have begun, but the process and accountability features are in their infancy in the Sahtú and the new regional leadership team will develop these over the next five years.

Staff Evaluations

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

The following table details the region's approach to completing staff evaluations, including regional performance indicators and targets set for the upcoming school year related to staff evaluations, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to the completion of **Staff Evaluations**.	NWT teachers are on a cyclical professional growth plan. It is the school principal's responsibility to complete all performance reviews for teachers based on the cycle of evaluation. Similarly, the Assistant Superintendent is responsible for evaluating principals, using the same cycle of evaluation.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
Number of teachers and PSTs formally evaluated in the school year.	21	0	Evaluations for 21 teachers and PSTs began in October 2019 but ended prematurely in March 2020, due to COVID-19 requirements that schools close. These evaluations will resume in September 2020 and conclude by December 2020.

Number of principal and assistant principals formally evaluated in the school year.	4	0	Evaluations for four Principals began in October 2019 but ended prematurely in March 2020, due to COVID-19 requirements that schools close. These evaluations will resume in September 2020 and conclude by December 2020.
Number of Education Body School Support Consultants formally evaluated in the school year.	3	0	Evaluations for three consultants began in October 2019 but ended prematurely in March 2020, due to COVID-19 requirements that schools/offices close. These evaluations will resume in September 2020 and conclude by December 2020.
Number of Superintendents and Assistant Superintendents formally evaluated in the school year.	2	2	
Areas of Strength for the region	The NWT cycle of evaluations and growth plans is established and followed successfully each year. The 2019/20 school year was interrupted mid-March 2020 due to pandemic requirements that schools and offices close.		
Areas for Development for the region	Explicit connections between professional growth and improved practice needed. Closer alignment of regional and school priorities with focus for professional growth.		
Additional Comments for the region	Two cycles of evaluations will begin in September 2020: those incomplete evaluations from 2019/20 which will be completed by December 2020, and the scheduled 2020/21 evaluations which will be completed by May 2021.		

Regional Training and In-Service

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

The following table details the region's training and in-service plan, the relevance of the plan to regional and departmental priorities, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional **Training and In-Service** and relevance to regional and departmental priorities, for the upcoming school year.	**Teaching Staff** **Overdrive** – two school on site visits **Northern Studies Book Club** – twice a year electronically **Junior Kindergarten/Kindergarten team** – in conjunction with ECE, follow-up after ECE meetings and at least three on site coaching. **Inquiry-Based Learning** – for grades 1-4 twice a year electronically **PowerSchool** – one on one training as required **SMART Board** – one on one training as required **Technology training** – this year's focus is the Indigenous Language Educators **Leveled-Literacy Intervention** – goal to have at least one teacher trained in each school. **Go-To-Educator** - the goal is to have at least two schools with trained staff. **Applied Suicide Intervention Skills Training** – encouraged at least two teachers in each community **First Nations Mental Health First Aid** - encouraged at least two teachers in each community **Non-Violent Crisis Intervention** – have at least one teacher as a trainer for the region. **Program Support Teachers and Principals** **Program Support training** – three times a year face to face regional meeting with three on site meetings. Participation in the Northern Studies Book Club, Junior Kindergarten/ Kindergarten team meetings, Inquiry-Based

	Learning, and the Jordan's Principle meetings. PST participation in ECE training. **Principal Meetings -** three times a year face to face regional meeting with three on site meetings and regular teleconference calls. Principal participation in ECE training. **Third party funding** **Learning Communities (LC) with Tom Hierck** – three regional onsite visits with follow-up electronically with a primary focus on Data. Student Success Initiative funding. **Reading Apprenticeship** – two regional half days face to face meetings with at least two Go To meetings. Five teachers will complete Reading Apprenticeship training courses. ECE funding. **Numeracy** – With Liliane Gauthier. Grade 1-8 teachers will have one week in total face to face meeting. **Comprehensive Literacy -** with Daren Patterson – two on site visits. **Science, Technology, Engineering, Mathematics (STEM) -** with Tom Lademann – three school on site visits. **Mindfulness courses** – have at least one staff member in each school who have taken at least one Mindfulness course. **Speech and Language** – potential in-service and training as required with Jordan's Principle funding. **Hearing** – potential in-service and training as required with Jordan's Principle funding. **Autism** – potential in-service and training as required with Jordan's Principle funding. **Behaviour** – potential in-service and training as required with Jordan's Principle funding. **Visual** – potential in-service and training as required with Jordan's Principle funding.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference *(if applicable)*
% of Regional training and in-service focused on regional priorities	100%	100%	
% of Regional training and in-service focused on departmental priorities	100%	100%	
% of administration days dedicated to training and in-service.	50%	50%	
% of collaborative STIP time dedicated to regional priorities	50%	50%	
Areas of Strength for the region	Consistency in focus on key areas for teacher development and training, over 5 - 10 years. Consistency in contractors delivering training. On-site learning for the majority of training.		
Areas for Development for the region	Measurement of impact of teacher development and training on student improved achievement / growth / wellbeing. Greater use of virtual learning and training for educators and school staff. Need for teacher training in how to leverage IT for teaching, student learning, and teacher professional growth. Hybrid models that use classroom instruction and online learning consistently, need to be explored in grades 8-12. Additional focus on mental health and wellness topics and training needed.		
Additional Comments for the region	The Continuity of Learning Plan during pandemic school closures brought into sharp focus that Sahtú teachers need training in delivering online teaching and learning in ways that engage students holistically and creatively.		

Literacy Coordinators

Literacy and instructional coordinators collaborate with teachers to develop effective instructional approaches in literacy and literacy in the disciplines. They provide professional development for teachers and model effective routines, practices, and protocols, while developing a regional literacy action plan and supporting school administrators and teachers

to develop and use instructional practices, resources, and assessments associated with the plan.

The following table details the region's role of their Literacy Coordinator, the relevance of the position to regional and departmental priorities, and includes regional performance indicators and

targets set for the upcoming school year related to literacy, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional **Literacy Coordinator** role and relevance to regional and departmental priorities, for the upcoming school year.	Regional Literacy Coordinator oversees implementation of comprehensive literacy in JK-9, literacy in the disciplines in grades 5 -12, Levelled Literacy Intervention in reading, and Whole Region Writes in 100% of Sahtú schools. The Literacy Coordinator supports teachers, administrators and PSTs in implementing reading and writing assessments, and in collecting reading and writing data. The Literacy Coordinator facilitates and conducts teacher professional development in literacy and literacy assessments.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation for variance**
Number of Literacy or Instructional Coordinator roles in place for the school year.	1	1	
Regional Literacy Action Plan in place for the school year.	X Yes ❑ No	x Yes ❑ No	
Areas of Strength for the region	Sustained consistent training of staff in Balanced Literacy, Levelled Literacy Intervention, and NWT Literacy Across the Disciplines. Regional school-wide writing assessments three times per year. Teacher collaborative marking of student writing samples using Sahtu regional writing rubrics. Consistent collection of reading and writing student data.		
Areas for Development for the region	Next steps include using evidence and data to inform changes in teaching and learning. Literacy targets that span cross-curricular outcomes. Literacy in virtual environments and digital citizenship; and literacy targets embedded in inquiry-based learning are areas for development.		
Additional Comments for the region	Formal assessments in reading and writing ended in March 2020, due to pandemic school closures. Measures are in place to assist teachers establish early benchmarks in September 2020 so that reading and writing gaps can be effectively targeted and addressed in the early part of the school year.		

Healthy Food for Learning

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

The following table details the programs relevance to regional priorities and strategies including regional and school-based performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Relevance of **the Healthy Foods for Learning program** to regional priorities and strategies for program implementation:	The health of children affects their development, their ability to learn, and how they see themselves. Children need to have nutritious food in order to be prepared for learning. All five schools in the Sahtú region are accessing the Healthy Foods for Learning program during the 2019-2020 school year. A regional priority is for the five schools to be offering a breakfast program, five days per week for the ten months of the school year. In addition to the breakfast program, schools are strongly encouraged to offer morning and afternoon snacks where possible.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
% of schools offering healthy foods programming.	100%	100%	
% of schools following regional wide programming and guidelines, *if applicable*.	N/A		
Areas of Strength for the region	The Healthy Foods for Learning program is put to good use in the region. Schools use all the funds available and usually seek additional funding from other means. During COVID-19, the five schools continued with the Healthy Foods for Learning program by delivering food supplies to families.		
Areas for Development for the region	Schools are finding delivering the program through volunteers to be somewhat challenging. We are encouraging schools to seek additional funding through other means to support hiring a breakfast and snack coordinator.		

Additional Comments for the region	School closures due to COVID-19 highlighted the vital importance of food programming in Sahtú schools. In months where schools closed, it became clear to a great degree that communities depend on schools for daily breakfast and twice-daily snacks for school-aged children.

School Specific Performance Indicators	**School**	**School Planning**	**Achieved Results**	**Explanation for variance**
Type of food program(s) offered in each school. *(Breakfast, Lunch, Snack, Care Package, open cupboard, etc.)*	CAWS	Breakfast and morning/afternoon snacks	100%	
	CTS	Breakfast and morning snack	100%	
	CLS	Breakfast and morning/afternoon snacks	100%	
	MMS	Breakfast and morning/afternoon snacks	100%	
	EAS	Breakfast and morning/afternoon snacks	100%	
Total number of days and months program is offered in each school.	CAWS	5 days per week 10 months per year	5 days per week for 7 months	The school provided hampers to families during school closure due to COVID-19.
	CTS	5 days per week 10 months per year	5 days per week for 7 months	The school provided hampers to families during school closure due to COVID-19.
	CLS	5 days per week 10 months per year	5 days per week for 7 months	The school provided hampers to families during school closure due to COVID-19.
	MMS	5 days per week 10 months per year	5 days per week for 7 months	The school provided hampers to families during

				school closure due to COVID-19.
	EAS	5 days per week 10 months per year	5 days per week for 7 months	The school provided hampers to families during school closure due to COVID-19.
Approximate Total Number of children and youth served each day.	CAWS	97 students	97 students	
	CTS	130 students	130 students	
	CLS	64 students	40 students	Enrollment significantly decreased from the expected enrollment.
	MMS	150 students	150 students	
	EAS	102 students	102 students	
Criteria for participation per school. (Low income, fee, etc.)	CAWS	Open to all	Open to all	
	CTS	Open to all	Open to all	
	CLS	Open to all	Open to all	
	MMS	Open to all	Open to all	
	EAS	Open to all	Open to all	

Student Success Initiative

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

The following table details the SSI Project proposal summary including regional performance indicators and targets, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

SSI Project Proposal Summary	Based on the success of introducing PLCs in 2018/19, the objectives in 2019/20 are to build teachers', PSTs' and administrators' capacities to interpret student data and learning evidence to inform changes in teaching practice and student learning. Assessments in reading, writing and numeracy will inform the work of all staff in the PLCs.

SSI Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
% of teaching staff from across the region that participate in SSI PD activities.	100%	100%	
% of support staff from across the region that participate in SSI PD activities.	100%	100%	
Areas of Strength	Consistency in focus is allowing deeper learning to take place. For example, leadership work with principals in the second year is revealing traction of ideas about leading school change and aligning vision, purpose and actions at the school level. Professional Learning Communities (PLCs) are established and functioning consistently and effectively at the school leadership level with principals and senior management. PLCs are established in each school but with varying degrees of consistency and effectiveness. The consistent Sahtú focus on Indigenous language growth, numeracy and literacy allows for substantial teacher professional development in these areas, which in turn is connected to PLC development as the means teachers use to collaborate to focus changes in teaching and student learning. Contractors are consistent in approaches, methods and on-site visits for professional development; Sahtú teachers are familiar with the leadership, numeracy and literacy contractors and collaborative professional relationships exist.		
Areas for Development	While each school community's unique character is respected, the Sahtú needs to establish greater traction and effectiveness of training across all five schools. With greater alignment and accountability, strategic goals are		

	actionable and more likely to result in the improved regional changes sought in student outcomes. Growth in use of evidence and data to guide change has been slow. In 2019/20 we soon realized that we have to build capacity across all levels in the use of evidence to guide decisions. We are still in the infancy of this principal/teacher development in the Sahtú. In 2020/21 the focus is to use the Indigenous language, numeracy and literacy data we collect to understand how it can inform decisions about teaching and learning and how it can improve outcomes for students. The Sahtú prioritizes teacher retention; teacher turnover remains challenging because it undermines, year-over-year, gains made in building collective capacity in the region.
Additional Comments	Teacher turnover plays a pivotal role in whether substantial investment in teacher training results in sustained positive impact on student outcomes. Despite the challenges posed by the pandemic, only seven teachers left the Sahtú, reduced from 16 in 2018/19. The Sahtú acknowledges that building capacity and effective school change takes time. Growth in 2019/20 was slow (and interrupted by school closures in March 2020). However, at the school leadership level, we saw a deeper level of understanding for the need for growth, along with a growing understanding of how to get there. Our leadership contractor continues to guide this development with principals and teachers.

Safe School Plans

Safe Schools Regulations require Education Bodies to complete a Safe Schools Plan that includes bullying prevention, intervention and education strategies that integrate evidence-based healthy relationships programming into the school curriculum and daily classroom activities. Safe School Plans are submitted annually to the department to ensure that Safe Schools Regulations are in place across the territory. Plans are reviewed and regions are provided with feedback every three years.

The current cycle is:

2019-2020	2020-2021	2021-2022
TCSA YK1 YCS DDEA NDEA	BDEC SSDEC	CSFTNO DDEC SDEC

The following table details the regional performance indicators and targets related to Safe School Plans, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation of Difference *(if applicable)*
% of schools in which Safe Schools Plans are completed for the school year.	100%	100%	
% of schools which review Safe School Plans with school staff at the beginning of the school year.	100%	100%	
Areas of Strength for the region	The contractor has reviewed our Safe School Plans and has provided feedback.		
Areas for Development for the region	Due to COVID-19, we have not had the chance to review the revised Plans with the school principals. We will do this early Fall for implementation before the end of 2020.		
Additional Comments for the region			

Healthy Relationship Programming

Safe Schools Regulations require Education Bodies to include education strategies that integrate evidence-based healthy relationships programming into the school curriculum and daily classroom activities. Regions/Schools may offer evidence-based healthy relationships programs of their choice; however, ECE endorses the following evidence-based programs:

- Grades JK-3: *WITS* (Walk Away, Ignore, Talk it Out, & Seek Help);
- Grades 4-6: *LEADS* (Look & Listen, Explore Points of View, Act, Did it Work?, Seek Help);
- Grades 7-9: *The Fourth R - Health Physical Education (HPE) Program*; and
- Grades 10-12: *The Fourth R - Healthy Relationships Plus Program (HRPP)*.

The following table details the region's approach for the integration of evidence-based healthy relationship programming including regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to integration of evidence-	Schools need to be a positive, safe, and caring environment for everyone, including students, staff, parents, and community members. The schools

based **healthy relationship programming**.	will focus on developing healthy relationships that lead to everyone feeling welcome in the school environment.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation of Difference** *(if applicable)*
Number of schools offering WITS to JK–3 students.	5	5	
Number of schools offering LEADS to grade 4-6 students.	5	5	
Number of schools offering the Fourth R to grade 7-9 students.	5	4	Training was not available for Colville Lake School.
Number of schools offering HRPP to grade 10/11 students.	5	4	Training was not available for Colville Lake School as the teacher was not able to travel to Norman Wells for the training.
Areas of Strength for the region			
Areas for Development for the region	We were anticipating having a teacher from Colville Lake School participate in the Fourth R / HRPP training during 2019-2020, but weather caused travel cancellation.		
Additional Comments for the region			

School Specific Performance Indicators	**School**	**School Targets**	**Achieved Results**	**Explanation for variance**
Evidence-based healthy relationships programs being used, including	CAWS	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE	JK-3: WITS Gr4-6: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	

WITS, LEADS, 4thR, and HRPP, and the grades they are being used (if applicable).		Gr 10-12: Fourth R HRPP		
	CTS	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	
	CLS	JK-4: Second Step Gr 1-12: Tribes JK-12: Red Cross Youth Relationship Program	JK-4 Second Step Gr 1-12: Tribes JK-12: Red Cross Youth Relationship	
	MMS	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	
	EAS	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	JK-4: WITS Gr 1-12: LEADS Gr 7-9: Fourth R HPE Gr 10-12: Fourth R HRPP	

Second Language Education

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

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

School Name	***Language* of SL Instruction** *(Chipewyan, Cree, English, French, Gwich'in, Inuinnaqtun, Inuktitut, Inuvialuktun, North Slavey,*	**Type of SL Instruction** *(core, immersion, intensive)*	**Grades of SL Instruction**	**Frequency of SL Instruction** *(min/week)*	**Actual Frequency of SL Instruction** *(min/week)*	**Explanation for difference** *(if applicable)*

	South Slavey, or Tłı̨chǫ)					
CAWS	North Slavey	Core	JK-9	225	225	
CTS	North Slavey	Core	JK-9	225	225	
CLS	North Slavey	Core	JK-9	225	225	
MMS	North Slavey	Core	1-9	160	160	
	French	Core	1-11	225	225	
EAS	North Slavey	Core	JK-9	225	225	

** One row per Language/per school*

3. Inclusive Schooling

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

Regional Inclusive Schooling Coordinators

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

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

Allocated *(PY)*	**Budgeted** *(PY)*	**Explanation for Difference** *(if applicable)*	**Actual** *(PY)*	**Explanation for Difference** *(if applicable)*
1.00	1.00		1.00	

Program Support Teachers

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

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

School Name	**Allocated** *(PY)*	**Budgeted** *(PY)*	**Explanation for Difference** *(if applicable)*	**Actual** *(PY)*	**Explanation for Difference** *(if applicable)*
CAWS	1.00	1.00		1.00	
CTS	1.08	1.00		1.00	

CLS	1.00	1.00		1.00	
MMS	1.40	2.00		2.00	
EAS	1.00	1.00		1.00	
TOTAL	5.48	6.00		6.00	

Support Assistants

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

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

School Name	**Allocated** *(PY)*	**Budgeted** *(PY)*	**Explanation for Difference** *(if applicable)*	**Actual** *(PY)*	**Explanation for Difference** *(if applicable)*
CAWS	1.22	1.2		1.2	
CTS	2.01	2.8	Additional assistant for complex needs	2.8	
CLS	0.89	1.2	Shifted to meet needs in school	0.8	Shifted the additional 0.4 to another school
MMS	2.59	1.6	Shifted to meet needs in school	1.6	
EAS	1.64	2.4	Additional assistant for needs in school.	2.4	
TOTAL	8.36	10.4		8.8	

Inclusive Schooling - Staff Development

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

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

Allocated *($)*	**Budgeted** *($)*	**Explanation for Difference** *(if applicable)*	**Actual** *($)*	**Explanation for Difference** *(if applicable)*
$73,993	73,993		73,993	

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

Type of Training	**Audience Intended** *(PSTs / Educators / Support Assistants / Principals)*	**Planned Topic**	**Planned Date & Location**	**Was the training held as planned?** *(Yes/No)*	**If No, why not?**
Face to face	Principals/PSTs	SSP, IEP, and Tienet	TBD	YES	
Face to face and electronic	All staff members	Self-Regulation	TBD	YES	
Face to face and electronic	All staff members	Differentiation	TBD	YES	
Face to face and electronic	Educators, Support Assistants and PST	Speech and Language (Jordan's Principle funding)	TBD	YES	
Face to face and electronic	Educators, Support Assistants and	Hearing (Jordan's Principle	TBD	NO	timing/scheduling did not allow in some schools, followed by

	PST	funding)			school closures due to COVID-19
Face to face and electronic	Educators, Support Assistants and PST	Behaviour (Jordan's Principle funding)	TBD	YES	
Face to face and electronic	Educators, Support Assistants and PST	Braille and how to deliver courses to the Blind (Jordan's Principle funding)	TBD	NO	timing/scheduling

The following table details the region's approach to inclusive schooling Professional Development, the relevance of the plan to regional and departmental priorities, and includes regional performance indicators and targets set for the upcoming school year related to inclusive schooling professional development, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional approach to **Inclusive Schooling Professional Development** and relevance to regional and departmental priorities, for the school year.	Annually, at the beginning of the year, the Principals and PSTs have a face to face meeting with the Inclusive Schooling Coordinator to discuss Inclusive Schooling implementation. Two more face to face meetings during the rest of the school year are to review the implementation. Three school visits are made where Inclusive Schooling strategies are discussed. Principals and PSTs are able to request additional school visits where deemed necessary.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation for Difference** *(if applicable)*
% of educators that have been trained on developing and implementing IEPs this year.	100%	100%	
% of educators that have been trained on developing and implementing SSPs this year.	100%	100%	

% of educators that have been trained on the use of flexible strategies this year.	100%	100%	
% of educators that have been trained on the School-based Support Team process this year.	100%	100%	
% of principals that have been trained on their leadership role related to Inclusive Schooling this year.	100%	100%	
% of Support Assistants who have been trained on Inclusive Schooling this year.	100%	100%	
% of Program Support Teachers who have been trained on Inclusive Schooling this year.	100%	100%	
% of educators that have been trained on Assistive Technology this year.	100%	100%	
Areas of Strength for the region	Consistency in staffing for support assistant positions allows capacity to be built over time. Support assistants increasingly receive professional development based on the needs of students in their schools. School-based teams are functioning in all schools and increasingly provide timely effective interventions for students.		
Areas for Development for the region	Accountability in all aspects of inclusive schooling implementation needs improvement. Training, awareness and accountability measures are being steadily built, but are still needing much attention. Follow-up and follow-through on testing recommendations need to be enhanced at the classroom and school level. Greater inclusion of parents in decision-making processes around special education for their child(ren) is required. Allied to this is greater communication and conversations with parents about inclusive education to promote enhanced awareness and understandings.		
Additional Comments/Requests for Support for the region	Greater access to (equity in) services provided by professionals on-site in communities, for example, speech language pathologists, educational psychologists, autism / behaviour therapists, audiologists. Greater collaboration between (and synchronicity of services delivered by) Health and Social Services and Education authorities. Consistent and on-going training in all aspects of inclusive schooling, delivered on site where possible, and virtually if		

	necessary, especially for the classroom teachers and support assistants who daily meet complex needs of students. Education of and communication with parents about services available and the school-home partnership in addressing complex needs.

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

Name of Contractor	Type of Service	Reason for the Service	School(s) impacted by Service	Length of Contract	Total ($)
Children's Autism Services of Edmonton	Communication and behavior supports students, school, community.	Diagnosed student learners	EAS	Annual renewal	$115,000
Edmonton Down Syndrome Society	Communication and behavior	Diagnosed student learners	EAS	As and when scheduling	$12,000
Tiny EYE Therapy Services	Speech Language Development	Supporting targeted language development	MMS, CTS, EAS	As and when scheduling	$30,000
Dean Educational and Psychological Consulting	Ed-Psychology assessments	Providing guidance,	2019-20 CTS, MMS, 2020-21 EAS, CAWS, CLS	As and when scheduling	$30, 000

Assistive Technology

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

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

Allocated *($)*	**Actual** *($)*	**Assistive Technology Purchased**	**Total Over / Under Allocation** *($)*
$72,747			

Healing and Counselling

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

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

School Name	**Allocated** *($)*	**Budgeted** *($)*	**Explanation for Difference** *(if applicable)*	**Actual** *($)*	**Explanation for Difference** *(if applicable)*
CAWS	$19,711	$19,711			
CTS	$23,772	$23,772			
CLS	$23,403	$23,403			
MMS	$25,987	$25,987			
EAS	$21,882	$21,882			
TOTAL	$114,755	$114,755		$114,755	

Alignment of Student Supports

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

The following table details the region's approach to ensure that student supports aligned to the goals stated in their SSPs and/or IEPs, including regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that student supports are aligned to the goals stated in SSPs and IEPs.	Student Support Plans (SSP) are created at the beginning of the school year based on assessments. SSPs are reviewed at each reporting period and adjusted accordingly. F&P data collection occurs three times a year and formative Math assessments occur all year long.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for variance
% of SSPs and IEPs that will be finalized in Tienet by November 30 of the upcoming school year.	100%	100%	
% of IEPs that will be reviewed and revised (if necessary) at each reporting period.	100%	100%	
% of teachers implementing all required supports identified in SSP/IEPs by the first reporting period.	100%	100%	
Number of students not able to participate in the Common Learning Environment in their home community.	0	0	
% of teachers using Class Profiles (Class Reviews) in their lesson planning.	50%	25%	In-service will be held in 2020 to address this shortfall. COVID-19 interruptions will result in a rollover of funding.
% of schools using differentiated lesson plans that reflect the requirements of SSPs and IEPs.	100%	100%	

Number of students in temporary residency situations or homebound for whom education programs are provided.	1	1	
Number of times per month that the RISC meets with PSTs via video/phone conference?	Minimum times once per month	Minimum times once per month	
Number of times per year that the RISC meet with the PSTs in person	6	6	
Areas of Strength for the region	Consistent and thorough in-service of PSTs/RISCs occurs throughout the year at the regional and territorial level. Evidence/Data collection in reading, writing and numeracy is well-established in grades 1-9. Professional development for teachers is offered on-site and at the regional centre to build capacity in inclusive schooling approaches and strategies.		
Areas for Development for the region	Inconsistency in implementation across Sahtu schools. Follow-through and follow-up at the classroom and school level shows gaps that we will address through increased supports and monitoring. Creating a shared culture of accountability for implementation of inclusive schooling tenets at the classroom and school level requires support.		
Additional Comments for the region	The Sahtú is prioritizing strengthening accountability and providing support to be accountable for inclusive schooling implementation at the classroom and school level, as and where necessary.		

Flexible Instructional Strategies

Instructional strategies are techniques that teachers use to help students become independent, strategic learners. Principals are required to support teachers and support assistants in the use of flexible instructional strategies, such as scheduling allocation of resources, or leading staff development.

The following table details the region's approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that principals create conditions to support teachers in the use of flexible instructional strategies.	The Principal, Inclusive Schooling Coordinator, and the Assistant Supervisor will meet early in the school year to determine the needs of the school based on what was determined the year before and what is evident in the current school year. The Principal will request in-servicing from the board office staff when necessary.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for variance
% of teachers who receive support through equitable scheduled time with PST.	100%	100%	
% of support assistants who receive support through adequate scheduled time with PST.	100%	100%	
% of principals who ensure that a student's instruction is primarily provided by the classroom teacher within the common learning environment.	100%	100%	
% of classroom teachers who will meet with the PST at least once a month.	100%	100%	
% of support assistants who will meet with PST at least once a month.	100%	100%	
% of support assistants who have regularly scheduled meeting times with the teacher(s) they work with.	100%	100%	

% schools that ensure access to appropriate curricular activities that utilize flexible instructional strategies.	100%	100%	
% of schools that have a fair process for equitable access to extracurricular activities.	100%	100%	
Areas of Strength for the region	Expectations are clearly communicated from the RISC to the PSTs in schools and this is reflected in the 100% expectation for all schools. Expectations are clearly communicated from the Assistant Superintendent to principals and this is reflected in the 100% expectation for all schools. Supports are provided as and where needed; Principals and PSTs communicate needs identified at the classroom and school level.		
Areas for Development for the region	Implementation falters and there is inconsistency across schools**.** Expectations are made explicit but follow-through needs support at the school level to ensure consistency in approaches and fulfilling of expectations.		
Additional Comments for the region	The Sahtú identifies these areas that need consistent support to ensure we are fulfilling expectations for inclusive schooling.		

School-based Support Team

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

The following table details the region's approach to ensure that the SBST, under the leadership of the principal with co-leadership by PST(s), is involved to support teachers to meet the needs of all of their students. It includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that the SBST is in place in each school and is	The PSTs record in their monthly reports to the Inclusive Schooling Coordinator how many times the SBST met.

operating effectively as per the directive.	

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for variance
% of schools that have an established and operational SBST by the end of the first month of school.	100%	100%	
% of teachers who know how to access the SBST	100%	100%	
% of schools that are using a referral process to notify SBST about specific student needs.	100%	100%	
% of schools that keep written records of SBST meetings.	100%	100%	
Areas of Strength for the region	Principals and PSTs report monthly on the occurrence of school-based team meetings. Increasingly, the team-based school meetings address issues and find solutions that work within the individual classroom and school context. This creates increased likelihood that solutions will be implemented; supports are offered by a team.		
Areas for Development for the region	School - home and teacher - parent connections and communications about complex needs require support. Increased parent consultation and participation in school-based team meetings requires scaffolding. The role of the Support Assistant and the knowledge they bring to the table can be strengthened within the school-based team meetings.		
Additional Comments for the region	Territorial-based support in addressing complex needs has been greatly appreciated in all five schools. Professional development offered at the school and regional level has been very well received by teachers, support assistants and principals.		

School Specific Performance Indicators	School	School Targets	Achieved Results	Explanation for variance
Please list the frequency and duration of planned SBST meetings by school. *(month/minutes)*	CAWS	Once per week	once per month	time constraints 2020-2021 meetings required twice per month
	CTS	Once per week	once per month	time constraints 2020-2021 meetings required twice per month
	CLS	Once per week	once per month	time constraints 2020-2021 meetings required twice per month
	MMS	Once per week	once per month	time constraints 2020-2021 meetings required twice per month
	EAS	Once per week	once per month	time constraints 2020-2021 meetings required twice per month

Review of SSPs and IEPs

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

The following table details the region's approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.	IEPs and SSPs suggested review dates are indicated in the Important Dates calendar that are sent out to Principals and PSTs. PSTs record in the monthly reports sent to the Inclusive Schooling coordinator the type of meetings held with students, teachers, and others. The Inclusive Schooling Coordinator will follow up on any issue arising from these meetings.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for variance
% of teachers completing SSPs for students requiring them in consultation with parents.	100%	100%	
% of teachers completing IEPs for students requiring them in consultation with parents.	100%	100%	
% of parents participating in developing SSPs for those students requiring them.	100%	50%	Schools continue to support building trust so that these conversations can occur
% of parents given the opportunity to participate in developing IEPs for those students requiring them.	100%	100%	
% of students participating in developing their own SSPs, when required and appropriate.	100%	50%	Student agency in the creation of support plans is an area that needs development

% of students participating in developing their own IEP, when required and appropriate.	100%	100%	
Areas of Strength for the region	Increasingly, the parents' role in co-designing support plans is sought and valued. Ongoing in-service and knowledge-building for teachers in the intergenerational impacts of residential schooling and trauma have influenced perceptions and attitudes so that teachers are more inclined toward and more patient with the process of consulting with parents.		
Areas for Development for the region	Strengthening of school - community connections Strengthening of teacher - student - parent relationships to support needs Increase recognition of student voice, student agency and strengths-based approaches On-going professional development in trauma-informed teaching practices and strategies		
Additional Comments for the region	Due to COVID-19 required school closures, three Sahtú schools had principals and teachers in southern provinces for the period mid-March until the end of the school year. This absence from the community and school severely impeded the review and final completion of SSPs in three schools.		

PST Activities

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

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

The following table details the region's approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any variance between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that PSTs align their time use, to the best of their ability, to the PST Priority Time-Use targets.	The PSTs submits monthly reports that summarizes their duties to the Inclusive Schooling Coordinator. The Inclusive Schooling Coordinator provides feedback. The Inclusive Schooling Coordinator will consult with the Principal and Assistant Superintendent for any needed clarification.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation for variance**
% of PSTs meeting the 60% benchmark of their time directly supporting teachers.	100%	100%	
% of PSTs meeting the 25% benchmark of their time directly supporting students.	100%	100%	
% of PSTs spending no more than 15% of their time on planning and organizational duties	100%	100%	
Areas of Strength for the region	The Sahtú has made significant strides in adhering to the recommended time use benchmarks for PSTs.		
Areas for Development for the region	"Supporting teachers" in fulfilling directives of inclusive schooling: greater clarity, best practices, and shared understandings are needed.		
Additional Comments for the region	PST time benchmarks are respected however the reality of small schools requires ongoing flexibility and give and take.		

4. Indigenous Languages and Education

As set out in the Education Act, the NWT education system recognizes the relationship between languages, culture and learning, and that school programs must be based on the cultures of the NWT. The 2018 *NWT JK-12 Indigenous Languages and Education (ILE) Policy* highlights the ongoing commitment of ECE and Education Bodies in welcoming all students within learning environments that centre, respect, and promote Indigenous worldviews, cultures and languages of the community in which the school is located. The ILE Policy is supported annually by conditional funding that is allocated to Education Bodies to provide Indigenous language education and enhance cultural teaching and learning within NWT schools.

Regional Indigenous Language and Education Coordinators

The Regional Indigenous Language and Education (RILE) Coordinator provides a centralized leadership role in coordinating Indigenous Language instruction and Indigenous education programs and activities in the region.

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

Allocated *(PY)*	**Budgeted** *(PY)*	**Explanation for difference** *(if applicable)*	**Actual** *(PY)*	**Explanation for difference** *(if applicable)*
1.00	1.00		1.00	

Indigenous Language Instructors

Indigenous Language Instructors provide Indigenous languages instruction to JK-12 students in NWT schools. The following table details the number of allocated, budgeted and actual Indigenous Language Instructors in place to provide direct collaborative support to schools, and the explanation for any difference between each.

School Name	**Allocated** *(PY)*	**Budgeted** *(PY)*	**Explanation for difference** *(if applicable)*	**Actual** *(PY)*	**Explanation for difference** *(if applicable)*
CAWS	1.00	2.00	Retracted intention to retire of 1.0	2.00	
CTS	1.42	2.4		2.00	To align the budget with funding
CLS	1.00	1.4		1.00	To align the budget with funding
MMS	1.23	0.5	Reviewing for future	0.50	Will be increased to 1.0 for 2020-2021
EAS	1.19	2.0		2.0	
TOTAL	5.84	8.3		7.5	

Indigenous Education

Indigenous Education funding supports the operation and maintenance of Indigenous education programs and activities in NWT schools. All NWT schools are expected to work towards creating a welcoming environment in the school through building the school-community relationship, offering teacher training, and employing a whole-school approach to Indigenous language use, including Elders in Schools and Teacher Cultural Orientation; and Indigenizing education through Indigenizing teaching and learning practices, Indigenizing content of curricula and programming, and offering key cultural experiences.

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

School Name	**Allocated** *($)*	**Budgeted** *($)*	**Explanation for difference** *(if applicable)*	**Actual** *($)*	**Explanation for difference** *(if applicable)*
CAWS	40,200	40,200		40,200	
CTS	40,200	40,200		40,200	
CLS	43,500	43,500		43,500	
MMS	39,000	39,000		39,000	
EAS	40,200	40,200		40,200	
TOTAL	$203,100	203,100		203,100	

Building the School-Community Relationship

Building the School-Community Relationship depends on schools' recognition that communities have many assets and much to offer the education system. It is important for school staff to involve parents and community in school planning and activities, and to share with them the school goals wherever possible to create a welcoming environment.

The following table details the region's approach to ensure that schools make efforts to build the school community relationship, and includes regional and school level performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to build the school-community relationship in all schools.	100% of schools will instruct in Dene Laws and use Dene Laws as the foundation for building school-community relationships. In-school and school-community interactions implementing Dene Laws include: community feasts, cultural days inclusive of community, *On the Land* programming utilizing cultural experts and local lands-people, locally developed courses Naiɂeɂa 15, 25 (Naiɂeɂa 35 pending approval), on-going seasonal cultural camps, regional cultural events that bring youth and community together in the school e.g. Hand-games Tournaments, Elders in schools with active participation in programming e.g. Northern Studies 10 participation. Regional Sahtú Dene Council Terminology Workshop will include all Indigenous Language Educators and coordinators working with Elders and North Slavey language speakers. Establishment of Indigenous Language and Education Committees in 100% of schools, with monthly regional meetings via GoToMeeting. The Sahtú regional approach embraces holism and is relational, and learning is spiral and experiential.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference
% of schools with an Indigenous Language and Education (ILE) Committee	100%	100%	This percentage reflects the time period August 2019 - March 2020. Pandemic school closures and public health directives caused many cultural initiatives to be put on hold or adapted to meet CPHO guidelines and directives.

% of schools with Elders in Schools programming	100%	100%	This percentage reflects the time period August 2019 - March 2020. In-school programming with Elders ended, as recommended by the CPHO.
% of schools hosting community gatherings rooted in local cultures	100%	100%	This percentage reflects the time period August 2019 - March 2020. In-school community cultural gatherings ceased following the recommendations and directives of the CPHO.
Areas of Strength for the region	All schools have an active and effective Indigenous Language and Education Committee in place as of 2019/20, allowing that rates of effectiveness vary. The committees draw on community and school staff input and have taken control of the planning and implementation of cultural priorities and activities through the school. The Sahtú is seeing greater community involvement/integration in cultural activities in some schools as a result of the ILE Committee. All schools have programming that includes Elders' attendance for an activity or events, in school, or through on the land programming. School-hosted community cultural gatherings occur in all five schools, but inconsistency exists, with some schools hosting frequent gatherings and some schools seldom hosting community cultural gatherings.		
Areas for Development for the region **(as and when permitted by CPHO recommendations/guidelines in 2020/21)**	ILE Committees can be supported by sharing Sahtú best practices and effective strategies so that all ILE Committees in the Sahtú can function optimally to integrate and connect the community with school cultural priorities. Sahtú schools, where possible, can work to integrate Elders into programming as a consistent presence, rather than attendance only by activity or event. Enhance communication with Sahtú Elders to allay fears that work within the schools adversely affects receipt of pensions, or previous misdemeanours prevent passing criminal records checks. Sahtú ILES are working to develop clear consistent messaging to		

	answer Elders' questions, in consultation with Service Canada and RCMP. The Sahtú will target all five schools to offer frequent community cultural gatherings, when permitted by the CPHO, in the 2020/21 school year.
Additional Comments for the region	Based on the constraints of the pandemic and the requirements of the CPHO and WSCC, school-community relationships will be built safely, but creatively and in new ways in 2020/21. Historic trauma and intergenerational impacts, along with the new mental health demands of the pandemic are significant components in these relationships bridging into the new school year.

School Specific Performance Indicators	**School**	**School Targets**	**Achieved Results**	**Explanation for difference**
Type and frequency of involvement of Elders in each school *(i.e. Part-time/full-time/project or event specific)*	CAWS	Project or event specific Part-time	100%	Based on pre-pandemic closures, August 2019-March 2020.
	CTS	Project or event specific Part-time	100%	Based on pre-pandemic closures, August 2019-March 2020.
	CLS	Project or event specific Part-time	100%	Based on pre-pandemic closures, August 2019-March 2020.
	MMS	Project or event specific Part-time	100%	Based on pre-pandemic closures, August 2019-March 2020.
	EAS	Project or event specific Part-time	100%	Based on pre-pandemic closures, August 2019-March 2020.
Type of activities provided through Elders in Schools *(description/grades)*	CAWS	Locally developed course instruction / participation – grades 10-12. Indigenizing curriculum JK-12.	75%	Grades 10-12: Locally developed courses not offered in 2019/20 as credits were already achieved.

		Cultural events/activities for grades JK-12: Feeding fire Drum dances Moose hide tanning Sewing Drumming Hand-games instruction Dene games Tent setting Traditional cooking.		
	CTS	Locally developed course instruction / participation – grades 10-12. Indigenizing curriculum JK-12. Cultural events/activities for grades JK-12: Feeding fire Drum dances Moose hide tanning Sewing Drumming Hand-games instruction Dene games Tent setting Traditional cooking.	80%	Moose hide tanning was not offered.
	CLS	Locally developed course instruction / participation – grades 10-12. Indigenizing curriculum JK-12. Cultural events/activities	100%	Offered through on-the-land activities.

		for grades JK-12: Feeding fire Drum dances Moose hide tanning Sewing Drumming Hand-games instruction Dene games Tent setting Traditional cooking.		
	MMS	Locally developed course instruction / participation – grades 10-12. Indigenizing curriculum JK-12. Cultural events/activities for grades JK-12: Feeding fire Drum dances Moose hide tanning Sewing Drumming Hand-games instruction Dene games Tent setting Traditional cooking.	50%	Through the MMS ILE Committee and enhanced hours for the ILE, the school is better placed in 2020/21 to integrate substantially more cultural activities in school programming.
	EAS	Locally developed course instruction / participation – grades 10-12. Indigenizing curriculum JK-12. Cultural events/activities for grades JK-12: Feeding fire	80%	Moose hide tanning was not offered.

		Drum dances Moose hide tanning Sewing Drumming Hand-games instruction Dene games Tent setting Traditional cooking.		
Type and frequency of school-community gatherings (family fun nights, feasts, etc.) offered to build school-community relationships	CAWS	Minimum once a month, in addition to auspicious days / holidays /school celebrations e.g. feasts, family literacy events, mothers' day activities, awards ceremonies, celebration assemblies, family fun days, concerts.	100%	
	CTS	Minimum once a month, in addition to auspicious days / holidays /school celebrations e.g. feasts, family literacy events, mothers' day activities, awards ceremonies, celebration assemblies, family fun days, concerts.	100%	
	CLS	Minimum once a month, in addition to	50%	Space constraints / inadequate facilities are a factor in hosting school events.

		auspicious days / holidays /school celebrations e.g. feasts, family literacy events, mothers' day activities, awards ceremonies, celebration assemblies, family fun days, concerts.		
	MMS	Minimum once a month, in addition to auspicious days / holidays /school celebrations e.g. feasts, family literacy events, mothers' day activities, awards ceremonies, celebration assemblies, family fun days, concerts.	60%	School is very strong in community connections other than community cultural gatherings. Additional ILE time and focus of ILE Committee will address shortfalls.
	EAS	Minimum once a month, in addition to auspicious days / holidays /school celebrations e.g. feasts, family literacy events, mothers' day activities, awards ceremonies, celebration assemblies, family fun days, concerts.	100%	

Strengthening Training for Northern Educators

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

The following table details the region's approach to Strengthen Training for Northern Educators, and includes regional and school level performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to strengthen training for Northern Educators, including % of current teachers who have received Residential Schools Awareness training.	100% of Indigenous Language Educators will participate in the *Knowing our Spirits* conference in Edmonton, AB in November 2019. Focus will be: culture, community wellness, education, healing, motivation for wellness, intergenerational impacts of residential schools, and nurturing healthy youth in Sahtu communities. Ongoing in-service in: locally developed courses Naiʔeʔa 15/25/35; use of SMART boards and I-pads in Our Languages curriculum (OLC). In-service in: Introduction to Play-based learning in the OLC classroom 100% of Indigenous Language Educators participate in their community school's two cultural days, as a way to contribute to the ongoing development of positive relationships with students, parents, and the community. By February 2020, 100% of Sahtú educators will have received residential school awareness training.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation for difference**
Type of regional gatherings training provided to strengthen training for Northern educators, and % of staff that participated (Cultural Orientation Days, ILE workshops and in-services, etc.)	100% of ILEs and 100% of school staff participate in Cultural Orientation Days. 100% of ILEs participate in AB conference, regional in-services, and on-site embedded PD.	100%	
% of schools holding Teacher Cultural Orientation Days	100%	100%	

Type of Residential School Awareness Training provided and # of teachers/staff participants	*Knowing our Spirits Conference* (Edmonton, Nov 2019, ILES participated); *Sahtú Regional Teachers' Conference* (Feb 2020, all teachers and support assistants participated in ECE facilitated residential schools awareness training).	100%	
Areas of Strength for the region	100% of Sahtú teachers and support assistants received ECE facilitated training in residential schools awareness and acts of reconciliation in Feb 2020. All Sahtú schools have received ECE facilitated in-service in OLC and the OLC Handbook implementation over the past two years. Sahtú ILEs have received on-site technology in-service to assist with the delivery of OLC.		
Areas for Development for the region	Cultural days occur in all schools, but community involvement and integration in the learning should be enhanced. Enhanced planning of cultural days to ensure topics and activities are not repetitive and match the experience and needs of the learners. On-going in-service is needed for ILEs and classroom teachers in Indigenization of content and pedagogy; instruction in both the *why* and the *how* is needed. Teacher training through virtual and online means requires development.		
Additional Comments for the region	Due to teacher turnover, a continual cycle of ever-greening is needed in order to strengthen teacher instructional practices and allow all to share in foundational cultural training. Integration of technology and virtual learning for teachers: shortfalls in teacher knowledge of how to use technology for teaching and for personal professional growth has emerged from the Continuity of Learning period.		

School Specific Performance Indicators	School	School Targets	Achieved Results	Explanation for difference
Type of activities and % of school staff participating in school organized Cultural Orientation Days.	CAWS	School staff selects from: Indigenous language revitalization workshops, North Slavey language workshops, Elder storytelling, *On the land* visit to lake or culturally significant place, Indigenizing curriculum workshops, Dene Kede workshops, instruction in traditional plants and medicines, dry meat / fish making, Indigenous guest presenter, beading, drum-making, traditional food preparation, presentation and instruction by traditional artist, team-building activities, impact of residential schooling / intergenerational trauma workshop. 100% of school staff participate, with community members.	100%	
	CTS	School staff selects from: Participation in community	100%	

		hunt, Indigenous language revitalization workshops, North Slavey language workshops, Elder storytelling, *On the land* visit to lake or culturally significant place, Indigenizing curriculum workshops, Dene Kede workshops, instruction in traditional plants and medicines, dry meat / fish making, Indigenous guest presenter, beading, drum-making, traditional food preparation, presentation and instruction by traditional artist, team-building activities, impact of residential schooling / intergenerational trauma workshop. 100% of school staff participate, with community members.		
	CLS	School staff selects from: Participation in community hunt, Indigenous language revitalization workshops, North	100%	

		Slavey language workshops, Elder storytelling, *On the land* visit to lake or culturally significant place, Indigenizing curriculum workshops, Dene Kede workshops, instruction in traditional plants and medicines, dry meat / fish making, Indigenous guest presenter, beading, drum-making, traditional food preparation, presentation and instruction by traditional artist, team-building activities, impact of residential schooling / intergenerational trauma workshop. 100% of school staff participate, with community members.		
	MMS	School staff selects from: Indigenous language revitalization workshops, North Slavey language workshops, Elder storytelling, *On the land* visit to lake or culturally significant place,	100%	

		Indigenizing curriculum workshops, Dene Kede workshops, instruction in traditional plants and medicines, dry meat / fish making, Indigenous guest presenter, beading, drum-making, traditional food preparation, presentation and instruction by traditional artist, team-building activities, impact of residential schooling / intergenerational trauma workshop. 100% of school staff participate, with community members.		
	EAS	School staff selects from: Fishing in Great Bear Lake and traditional fish preparation, Indigenous language revitalization workshops, North Slavey language workshops, Elder storytelling, *On the land* visit to lake or culturally significant place, Indigenizing curriculum	100%	

		workshops, Dene Kede workshops, instruction in traditional plants and medicines, dry meat making, Indigenous guest presenter, beading, drum-making, traditional food preparation, presentation and instruction by traditional artist, team-building activities, impact of residential schooling / intergenerational trauma workshop. 100% of school staff participate, with community members.		
Number of local resource people involved in planning and delivering Cultural Orientation Days.	CAWS	10	5	Target area for growth in 2020/21. Advanced planning and enhanced community connections will address shortfalls.
	CTS	10	5	Target area for growth in 2020/21. Advanced planning and enhanced community connections will address shortfalls.
	CLS	10	3	Target area for growth in 2020/21. Advanced planning and enhanced community connections will address shortfalls.
	MMS	10	3	Target area for growth in 2020/21. Advanced planning and enhanced

				community connections will address shortfalls.
	EAS	10	5	Target area for growth in 2020/21. Advanced planning and enhanced community connections will address shortfalls.

Employing a Whole School Approach to Language Use

Employing a Whole-School Approach to Language Use takes steps to bridge a gap created by colonization. Whole-School use of the language of the community sets educators along the pathway to reconciliation, which begins with the recognition of the past and an acknowledgement of the valuable gifts of language and culture.

The following table details the region's approach to ensure that schools employ a Whole School Approach to Language Use, and includes regional and school level performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that all schools Employ a Whole School Approach to Language Use. (Required in 2021)	School Principal and school ILE Committee meet monthly to plan, implement, assess and celebrate the whole school approach to language use, in 100% of Sahtú schools. Whole School Approach to Language Rubric introduced to school staff & used as a tool to guide school growth, and to measure progress (self-assessment by school) in 100% of Sahtú schools. 100% of Sahtú schools' goals and improvement plans reflect some attention to the Whole School Approach to Language Use. 100% of Sahtú schools receive OLC handbook in-service by RILE Coordinator and ECE representative which includes Whole School Approach to Language Use. 100% of Sahtú schools celebrate Indigenous Languages Month with regional and school-wide events.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference
% of schools with Indigenous language signage throughout the school.	100%	100%	

% of schools with initiatives in place to promote a Whole School Approach to Language Use.	100%	100%	
% of schools offering Indigenous language training and support to all staff members.	100%	100%	
% of schools hosting activities and events that promote, use and celebrate Indigenous languages.	100%	100%	
Areas of Strength for the region	2019/20 saw all five schools employ a whole school approach to language use, albeit at different rates. North Slavey has increased visibility in schools through signage and increased oral use by staff members. North Slavey used in school announcements in four schools. Professional development has widened understanding of language loss and the need for revitalization.		
Areas for Development for the region	Integrate North Slavey fully and authentically in everyday school activities. Emphasize oral development and move beyond learning vocabulary in isolation to short conversations. Local fluent speakers included as much as possible in school routines and activities to coach spoken North Slavey. Develop and customize rubrics to monitor school growth and to encourage next steps in the whole school approach to language use.		
Additional Comments for the region	In 2020/21, Education Body to model integration of North Slavey in greetings and signage. Find ways to celebrate school successes and student accomplishments in language learning and use.		

School Specific Performance Indicators	School	School Targets	Achieved Results	Explanation for difference
Initiatives in place to promote a Whole School Approach to Language Use.	CAWS	School-based ILE Committee and principal monitor activities, growth and achievement. Shared	80%	Emergent level. Most targets introduced but greater depth in

		rubric to monitor school-wide growth. School Improvement Plans promote WSALU. Staff in-service in WSALU. Planned celebrations when milestones reached. Aboriginal Languages Month community-school engagement. Sample other activities include: staff learn a sentence of the week (oral fluency), weekly announcements in English / North Slavey, labels in the school reflect North Slavey words/phrases/sentences, Elders fluent in North Slavey promote oral language learning by visiting each class in the school at least once per month (greater frequency encouraged).		implementation needed.
	CTS	School-based ILE Committee and principal monitor activities, growth and achievement. Shared rubric to monitor school-wide growth. School Improvement Plans promote WSALU. Staff in-service in WSALU. Planned celebrations when milestones reached. Aboriginal Languages Month community-school engagement. Sample other activities include: staff learn a sentence of the week (oral fluency), weekly announcements in English / North Slavey,	80%	Emergent level. Most targets introduced but greater depth in implementation needed.

		labels in the school reflect North Slavey words/phrases/sentences, Elders fluent in North Slavey promote oral language learning by visiting each class in the school at least once per month (greater frequency encouraged).		
	CLS	School-based ILE Committee and principal monitor activities, growth and achievement. Shared rubric to monitor school-wide growth. School Improvement Plans promote WSALU. Staff in-service in WSALU. Planned celebrations when milestones reached. Aboriginal Languages Month community-school engagement. Sample other activities include: staff learn a sentence of the week (oral fluency), weekly announcements in English / North Slavey, labels in the school reflect North Slavey words/phrases/sentences, Elders fluent in North Slavey promote oral language learning by visiting each class in the school at least once per month (greater frequency encouraged).	50%	Emergent level. Some targets introduced but greater depth in implementation needed.
	MMS	School-based ILE Committee and principal monitor activities, growth and achievement. Shared	80%	Emergent level. Most targets introduced but greater depth in implementation needed.

		rubric to monitor school-wide growth. School Improvement Plans promote WSALU. Staff in-service in WSALU. Planned celebrations when milestones reached. Aboriginal Languages Month community-school engagement. Sample other activities include: staff learn a sentence of the week (oral fluency), weekly announcements in English / North Slavey / French, labels in the school reflect North Slavey words/phrases/sentences, Elders fluent in North Slavey promote oral language learning by visiting each class in the school at least once per month (greater frequency encouraged).		
	EAS	School-based ILE Committee and principal monitor activities, growth and achievement. Shared rubric to monitor school-wide growth. School Improvement Plans promote WSALU. Staff in-service in WSALU. Planned celebrations when milestones reached. Aboriginal Languages Month community-school engagement. Sample other activities include: staff learn a sentence of the week (oral fluency), weekly announcements in English / North Slavey,	80%	Emergent level. Most targets introduced but greater depth in implementation needed.

		labels in the school reflect North Slavey words/phrases/sentences, Elders fluent in North Slavey promote oral language learning by visiting each class in the school at least once per month (greater frequency encouraged).		

Indigenizing Teaching & Learning Practices

Indigenizing Teaching and Learning Practices involves bringing Indigenous teaching and learning concepts into all aspects of education, including Indigenous worldviews and ways of knowing, doing, being, and believing. Adopting teaching and learning practices that are holistic, relational, spiral, and experiential are the initial shifts towards bringing Indigenous teaching and learning concepts into all aspects of education.

The following table details the region's approach to Indigenize Teaching & Learning Practices, and includes regional and school level performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to ensure that schools and teachers Indigenize Teaching & Learning Practices. (required 2021)	100% of Sahtú schools include Indigenizing Teaching & Learning Practices within school improvement plans. 1 – 3 STIP or PD days focus teacher learning in school-wide Indigenous language use and/or Indigenizing teaching and learning practices. RILE, ILEs and/or guest presenters provide school-based in-service. Best practices are identified, shared and celebrated region-wide (teachers teaching teachers). Dene Kede and Dene Laws integrated in school culture. Locally developed courses offered in junior high / high school: Naiɂeʔa 15, 25 & 35. Cultural camps integrated in at least 3 out of 5 Sahtú schools. On the land trips in 100% of schools at least once per year. Elders in schools in 100% of schools working with principals, teachers and students to Indigenize teaching and learning practices. Celebrations shared such as feasts or drum dances when milestones are accomplished. The Sahtú regional approach embraces holism and is relational, and learning is spiral and experiential.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference
Professional development goal(s) related to developing Indigenizing teaching and learning practices by school.	PD goal in 100% of Sahtú schools (Year 1 – introductory, subsequent years learning will focus elements in depth): Each teacher will have at least introductory knowledge and experience with the concepts of *teaching and learning practices that are holistic, relational, spiral, and experiential.*		
% of schools planning to implement Indigenous Teaching and Learning Practices.	100%	100%	
Areas of Strength for the region	Professional Development in Indigenization provided to 1-2 representatives from each school. Representatives will provide assistance as needed at the school level for guidance and implementation. Some emergent understandings in some schools of "The Sahtú regional approach embraces holism and is relational, and learning is spiral and experiential".		

Areas for Development for the region	Wider professional development needed at each school. Establish school goal(s) based on Indigenization. Identify local champions of Indigenization and best practices to share region-wide. Modelling of everyday practices needed to enhance understanding of teaching and learning practices that are holistic, relational, spiral, and experiential
Additional Comments for the region	Extremely challenging to move beyond emergent understandings and one-off activities to systemic change.

School Specific Performance Indicators	**School**	**School Targets**	**Achieved Results**	**Explanation for difference**
Indigenous teaching and learning practices being focused on in each school (spiral, holistic, experiential and/or relational).	CAWS	Teacher learning (PD) in how to Indigenize teaching and learning (focusing the four elements: spiral, holistic, experiential and relational). Elders in schools work with principals, teachers and students explicitly to create a shared understanding of Indigenization of teaching and learning. Shared cultural activities that make explicit Indigenous worldviews and ways of knowing, doing, being, and believing e.g. drumming,	Introduction	Introductory level

		feeding of the fire, Dene games, songs and singing, drum dancing, spirituality, relationships with the land and animals.		
	CTS	Teacher learning (PD) in how to Indigenize teaching and learning (focusing the four elements: spiral, holistic, experiential and relational). Elders in schools work with principals, teachers and students explicitly to create a shared understanding of Indigenization of teaching and learning. Shared cultural activities that make explicit Indigenous worldviews and ways of knowing, doing, being, and believing e.g. drumming, feeding of the fire, Dene games, songs and singing, drum dancing, spirituality, relationships with the land and animals.	Introduction	Introductory level

	CLS	Teacher learning (PD) in how to Indigenize teaching and learning (focusing the four elements: spiral, holistic, experiential and relational). Elders in schools work with principals, teachers and students explicitly to create a shared understanding of Indigenization of teaching and learning. Shared cultural activities that make explicit Indigenous worldviews and ways of knowing, doing, being, and believing e.g. drumming, feeding of the fire, Dene games, songs and singing, drum dancing, spirituality, relationships with the land and animals.	Introduction	Introductory level
	MMS	Teacher learning (PD) in how to Indigenize teaching and learning (focusing the four elements: spiral, holistic, experiential and relational).	Introduction	Introductory level

		Elders in schools work with principals, teachers and students explicitly to create a shared understanding of Indigenization of teaching and learning. Shared cultural activities that make explicit Indigenous worldviews and ways of knowing, doing, being, and believing e.g. drumming, feeding of the fire, Dene games, songs and singing, drum dancing, spirituality, relationships with the land and animals.		
	EAS	Teacher learning (PD) in how to Indigenize teaching and learning (focusing the four elements: spiral, holistic, experiential and relational). Elders in schools work with principals, teachers and students explicitly to create a shared understanding of Indigenization of teaching and	Introduction	Introductory level

		learning. Shared cultural activities that make explicit Indigenous worldviews and ways of knowing, doing, being, and believing e.g. drumming, feeding of the fire, Dene games, songs and singing, drum dancing, spirituality, relationships with the land and animals.		

Indigenizing Content for Curricula & Programming

Indigenizing education refers to adapting what is taught to where it is taught, emphasizing that education needs to consider the history, culture and place of the original peoples when delivering curricular content in the NWT. Indigenizing the content used in curricula and programming can ensure that education is more relevant and authentic for learners.

The following table details the region's plan to, and includes regional and school level performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional plan to Indigenize Content for Curricula and Programming (required 2021)	Ample access to Indigenous authors and Indigenous content in reading materials in 100% of Sahtu schools, in hard copy and electronic formats, in grades JK-12. Writing encourages that reveals/builds/celebrates the culture, identity and affiliation with place of the author, JK-12. Building local northern writing exemplars aligned with standards, grades K-12. Integration of JK/K play-based learning with Our Languages Curriculum instructional practices: shared approaches, materials, and spaces in 100% of Sahtu schools. Inquiry-based cross-curricular learning and projects with northern focus e.g. STEM projects in 100% of Sahtu schools that integrate Traditional Knowledge with STEM.

	Locally developed courses Naiʔeʔa 15, 25, & 35 accessible to grades 7-12. Indigenous Language Educators professional development in connecting Our Languages Curriculum and Dene Kede.

Regional Performance Indicators	**Regional Targets**	**Achieved Results**	**Explanation for difference**
Type of actions taken to ensure that teachers are actively implementing Dene Kede & Inuuqatigiit.	Professional development. School-wide rubric for schools to self-assess growth/progress toward integration of Dene Kede in curriculum, content and programming Principal monthly reports account for school's growth/progress toward active implementation of Dene Kede	Professional Development provided	Introductory level
% of schools focused on Indigenizing content for curricula and programming.	100%	100%	100% of schools at introductory level.
Areas of Strength for the region	Indigenization has been introduced and each school has begun initial steps in the direction of Indigenization. The Sahtú Region values Indigenization and appreciates the difficulty most teachers encounter in changing the way they do things; hence steady supportive actions and		

	sufficient time are allowed for substantial change to occur. Best practices are recognized and increasingly shared. In Fort Good Hope, school-wide approaches use Dene Kede to guide positive behaviours and positive relationships; education strategic goals identify Dene Kede as guiding principles in education of young people.
Areas for Development for the region	Recognize best practice and share exemplars of Indigenized pedagogy and content. Establish a grass-roots cohort of teachers to share strategies, approaches and course content.
Additional Comments for the region	On-going support from ECE needed in this area: professional development, resources, exemplars.

School Specific Performance Indicators	School	School Targets	Achieved Results	Explanation for difference
% of teachers who are actively Indigenizing content for curricula and programming.	CAWS	100%	10%	Very challenging for teachers to significantly change pedagogy and practice, but small steps have begun.
	CTS	100%	30%	Very challenging for teachers to significantly change pedagogy and practice, but small steps have begun. School recognizes the central role of Dene Kede principles in education.
	CLS	100%	10%	Very challenging for teachers to significantly change pedagogy and practice, but small steps have begun.
	MMS	100%	10%	Very challenging for teachers to significantly

				change pedagogy and practice, but small steps have begun.
	EAS	100%	10%	Very challenging for teachers to significantly change pedagogy and practice, but small steps have begun.

Offering Key Cultural Experiences

Offering Key Cultural Experiences is the backbone to Indigenous education. Students learn best by doing. Key cultural experiences are authentic and relevant activities, which provide learning experiences that reflect, validate, and promote the worldviews, culture and languages of the Indigenous peoples of the NWT.

The following table details the region's approach to offer key cultural experiences and includes regional and school level performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to offer key cultural experiences	100% of Sahtú Schools responsible and accountable for offering key cultural experiences in teaching and learning

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference
% of schools with On-the-Land Key Cultural Experiences for students.	100%	100%	

% of schools with Key Cultural Experiences that include full staff participation.	100%	100%	This applies to cultural days.
Areas of Strength for the region	Cultural activities embedded in school activities. Strong attempts made to include community in cultural activities.		
Areas for Development for the region	On-the-land trips and learning while on the land has seen an overall decline in the region and efforts will be strengthened in this area. Cross-curricular connections with land-based learning can be strengthened; key cultural experiences can increasingly move from classrooms to authentic on the land learning.		
Additional Comments for the region			

School Specific Performance Indicators	School	School Targets	Achieved Results	Explanation for difference
Frequency of relevant and authentic key culture experiences. (grade(s)/daily or weekly or monthly etc.)	CAWS	JK-12, depending on season, exposure to daily or weekly key cultural experiences and linked to auspicious occasions.	100%	
	CTS	JK-12, depending on season, exposure to daily or weekly key	100%	

		cultural experiences and linked to auspicious occasions.		
	CLS	JK-12, depending on season, exposure to daily or weekly key cultural experiences and linked to auspicious occasions.	100%	
	MMS	Through Indigenous Language instruction in grades 1-9, daily and weekly, and the locally developed course for high school (Naiʔeʔa 15/25/35).	100%	
	EAS	JK-12, depending on season, exposure to daily or weekly key cultural experiences and linked to auspicious occasions.	100%	
Type of Key Cultural Experiences provided	CAWS	Multiple on the land trips e.g. seasonal hunting / fishing / duck-hunting, multiple ceremonies e.g. feeding the fire, drum dancing,	100%	

		circle time. Traditional crafts such as sewing / making drums. Activities such as drumming, singing, dancing. Seasonal activities such as moose hide tanning / berry picking / preserving foods. Winter land survival e.g. making shelter and fire.		
	CTS	Cultural camp joined by the community: access to all aspects of traditional camp life e.g. preparing animals for food, making fire, seasonal survival, crafts such as beading and drum making, traditional foods.	100%	
	CLS	Seasonal community hunts, Encouraging / supporting families who spend extended time on the land, feasts and feeding of the fire ceremonies, daily winter fish nets: students assist with setting and checking, trapping	100%	

		and snaring, Naiʔeʔa 15/25/35 for junior high and high school students to access on the land programming and school credits.		
	MMS	At least one on the land / hunting experience annually, crafts embedded in Indigenous language classroom e.g. beading/sewing, drum making; Naiʔeʔa 15/25/35 course offerings with embedded key cultural experiences; Teepee activities adjoining school.	100%	
	EAS	Multiple on the land trips e.g. seasonal hunting / fishing / duck-hunting, multiple ceremonies e.g. feeding the fire, drum dancing. Traditional crafts such as sewing / making drums / wood crafts. Activities such as drumming, singing, dancing. Seasonal activities such as drying fish/ berry picking /	100%	

		preserving foods. Winter land survival e.g. making shelter and fire.		
% of schools that involve community members who are not a part of regular school staff in Key Cultural Experiences.	CAWS	100%	100%	
	CTS	100%	100%	
	CLS	100%	100%	
	MMS	100%	100%	
	EAS	100%	100%	

Teaching and Learning Centres (TLCs)

TLCs provide support to Indigenous language instruction including the development and production of Indigenous language resources that support the delivery of the *Our Languages* curriculum, and training and development for Indigenous language instructors.

The following table details the region's approach to support the delivery of the *Our Languages* curriculum through the TLC, and includes regional performance indicators and targets set for the upcoming school year, along with the achieved results, the explanation for any difference between targets and results, noted areas of strength and areas for development.

Regional approach to support the delivery of the Our Languages curriculum through the TLC.	Funding through TLC has been used to develop resources and training in the development of resources. Resources have been developed in the integration of Dene Kede units into the OLC; technology training: resources developed for SMART Boards and I-pads which are integrated into OLC instruction and learning; professional development in play-based / inquiry-based teaching and learning and development of resources; translation of legends to reflect three Sahtú dialects.

Regional Performance Indicators	Regional Targets	Achieved Results	Explanation for difference
Type of Indigenous language resources being developed to support OLC.	Sahtu area legends translated into three Sahtu dialects; picture books for instruction in oral language; activities integrating SMART board and OLC.	50%	Some of the picture books are being translated. Legends not done yet.
Number of staff receiving training and support for development of Indigenous language resources.	10		10
Areas of Strength for the region	Thorough and frequent in-servicing of ILEs.		
Areas for Development for the region	Transference of knowledge gained in in-services to Indigenous language instruction in classrooms and schools; Sharing of knowledge with whole school staff, rather than keeping the knowledge isolated to ILEs and North Slavey instruction only. Database of resources so resources can be promoted and used more frequently.		
Additional Comments for the region			

Community Support

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

The following table details the amount of allocated, budgeted and actual funding spent on Community Support, and the explanation for any variance between each.

Community Name	**Allocated** *($)*	**Budgeted** *($)*	**Explanation for Difference** *(if applicable)*	**Actual** *($)*	**Project(s) supported**	**Explanation for Difference** *(if applicable)*
Tulita	$16,556	$20,000	additional funds available	$13,196.46	casual staff materials	COVID-19 interruption, remainder rolled over to 2020/21.
Fort Good Hope	$18,586	$20,000	additional funds available	$14,052.91	purchase on land equipment	COVID-19 interruption, remainder rolled over to 2020/21.
Colville Lake	$20,402	$15,000	Smaller school/ community population	$10,078.55	on land trip	COVID-19 interruption, remainder rolled over to 2020/21.
Norman Wells	$19,494	$20,000	additional funds available	$3,309.12	materials	COVID-19 interruption, remainder rolled over to 2020/21.
Délı̨nę	$17,641	$20,000	additional funds available	$2,483.19	materials	COVID-19 interruption, remainder rolled over to 2020/21.
TOTAL	$92,678	$95,000		$43,120.23		

Appendix B: Operating Plan - Operating Budget

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

Divisional Euducation Council/District Education Authority
Statement of Revenues and Expenses
Annual Budget - Consolidated

	2019-2020 Budget	2018-2019 Approved Budget	2018-2019 Projected Actual
OPERATING FUND			
REVENUES			
Government of the NWT			
ECE Regular Contribution	13,969,613	14,354,596	14,466,310
Indigeneous Languages Contributions		55,000	
French Language Contributions	55,000		55,000
ECE Other Contributions	55,000	55,000	589,298
Capital Contribution			
Sub-Total ECE	14,079,613	14,464,596	15,110,608
Federal Government Jordan's Principle			230,437
Federal Government Other			
Property Tax Requisitioned			
Other Education Bodies			
Education Body Generated Funds			
Rentals	10,000	12,000	
School Fees			
Investment Income	45,000		43,990
Donations			
Other		30,000	822,783
Total Generated Funds	55,000	42,000	1,097,210
TOTAL REVENUES	14,134,613	14,506,596	16,207,818
EXPENSES			
Administration	1,249,125	1,433,023	1,461,467
School Programs	9,054,998	9,120,292	10,591,036
Operations and Maintenance			
Inclusive Schooling	2,451,678	2,475,235	2,679,715
Indigenous Languages and Education	1,363,097	1,489,744	1,435,633
Student/Staff Accomodations	-		
Debt Services	-		
Other			
Sub-Total Expenses Before Amortization	14,118,898	14,518,294	16,167,851
Amortization			
SURPLUS (DEFICIT)	15,715	(11,698)	39,967
ACCUMULATED SURPLUS (DEFICIT)	55,682		39,967

Department of Education, Culture & Employment
Council Approved Budget

Divisional Education Council/District Education Authority
Details of Expenses - Consolidated (Schedule 2)
Annual Budget

	Administration	School Programs	Inclusive Schooling	Aboriginal Languages	Total
SALARIES					
Teachers' salaries		6,200,865			6,200,865
Instruction Assistants					-
Regional Coordinators		163,116	178,677	174,402	516,195
Program Support Teachers			1,191,456		1,191,456
Wellness Counsellors					-
Support Assistants			965,045		965,045
Indigenous Language Instruction				999,196	999,196
Cultural Resource Staff					-
Elders in Schools				51,000	51,000
Non Instructional Staff	753,673	1,250,487			2,004,160
Board/Trustee Honorarium	25,000	-	-	-	25,000
EMPLOYEE BENEFITS					
Employee Benefits/ Allowances	20,000	334,224	35,000		389,224
Leave And Termination Benefits	-		-		-
SERVICES PURCHASED/CONTRACTED					
Professional/Technical Services		-	30,000	-	30,000
Postage/Communication	6,000		-		6,000
Utilities	42,200	-	-	-	42,200
Heating	-		-	-	-
Electricity	-	-	-	-	-
Water/Sewage	-	-	-	-	-
Travel	77,000	146,000	35,000	5,000	263,000
Student Transportation (Busing)	-	150,536	-		150,536
Advertising/Printing/Publishing	-		-	2,000	2,000
Maintenance/Repair		-	-	-	-
Rentals/Leases	106,752	-	-	-	106,752
Other Contracted Services	-	-	-	-	-
MATERIALS/SUPPLIES/FREIGHT					
Assistive Technology					-
Materials	213,500	807,270	13,500	126,498	1,160,768
Freight	5,000	2,500	3,000	5,000	15,500
TRANSFERS TO CAPITAL					
TOTAL	**1,249,125**	**9,054,998**	**2,451,678**	**1,363,097**	**14,118,898**

Department of Education, Culture & Employment
Council Approved Budget

Divisional Education Council/District Education Authority
Details of Inclusive Schooling Expenses - (Schedule 3)
Annual Budget

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
SALARIES					
Regional Coordinator	178,677				178,677
Program Support Teachers	1,191,456				1,191,456
Wellness Counsellors					
Support Assistants	965,045				965,045
EMPLOYEE BENEFITS					
Employee Benefits/Allowances		35,000			35,000
SERVICES PURCHASED/CONTRACTED					
Professional/Technical Services	30,000				30,000
Travel	35,000				35,000
Other Contracted Services					0
MATERIALS/SUPPLIES/FREIGHT					
Materials	13,500				13,500
Freight	3,000				3,000
TOTAL	2,416,678	35,000	-	-	2,451,678

Department of Education, Culture & Employment
Council Approved Budget

Divisional Education Council/District Education Authority
Details of Indigenous Languages and Education Expenses - (Schedule 4)
Annual Budget

	General Indigenous Languages and Education	Our Languages Curriculum Resource Development (TLC's)	Community Support	Total
SALARIES				
Regional Coordinator	174,402			174,402
Language Instruction		999,196		999,196
Cultural Resource Staff				
Elders in Schools	51,000			51,000
EMPLOYEE BENEFITS				
Employee Benefits/Allowances				
SERVICES PURCHASED/CONTRACTED				
Professional/Technical Services				
Travel		5,000		5,000
Student Transportation (Bussing)				
Advertising/Printing/Publishing		2,000		2,000
Rentals/Leases				
Other Contracted Services				
MATERIALS/SUPPLIES/FREIGHT				
Materials		33,000	93,498	126,498
Freight		5,000		5,000
TOTAL	225,402	1,044,196	93,498	1,363,097

Department of Education, Culture & Employment
Council Approved Budget

Divisional Education Council/District Education Authority
Schedule of Approved Person Years
Annual Budget

	Person Years
Administration Staff	6.00
Territorial Schools:	
Teachers	39.50
Consultants	1.00
Classroom Assistants	-
Secretaries	4.00
Custodians	6.00
School Community Counsellors	-
Other - Specify	-
Inclusive Schooling:	
Regional Coordinators	1.00
Program Support Teachers	7.00
Wellness Counsellors	-
Support Assistants	8.40
Other - Specify	-
Indigenous Languages and Education	
Regional Coordinators	1
Indigenous Languages Instruction Staff	8.30
Other - Specify	
Total Person Years	**82.20**

Appendix C: Annual Report - Audited Financial Statements

Consolidated Financial Statements of

Sahtu Divisional Education Council

June 30, 2020

Management Discussion and Analysis (MD&A)

Introduction

The Management's Discussion and Analysis (MD&A) of the Sahtu Divisional Education Council (SDEC) financial performance provides an overall review of the Board's financial activities for the fiscal year ended June 30th 2020. The intent of this discussion and analysis is to attest on a go-forward basis the responsibility of management and the Council Members to promote transparency and accountability. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of the Sahtu Divisional Education Council financial performance.

What is the SDEC?

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

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

Mission

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

Council of Trustees

Chairperson
Karea Peachy – Norman Wells

Vice-Chairperson
Heather Bourassa – Fort Good Hope

Jennifer Waterhouse – Norman Wells
Isabel Orlias – Colville Lake
David Little – Deline
Sally-Ann Horassi - Tulita

The management team of the SDEC comprised of the following;
Superintendent – Renee Closs
Assistant Superintendent – Lorraine Kuer
Comptroller – Harry Cassie

Financial Condition

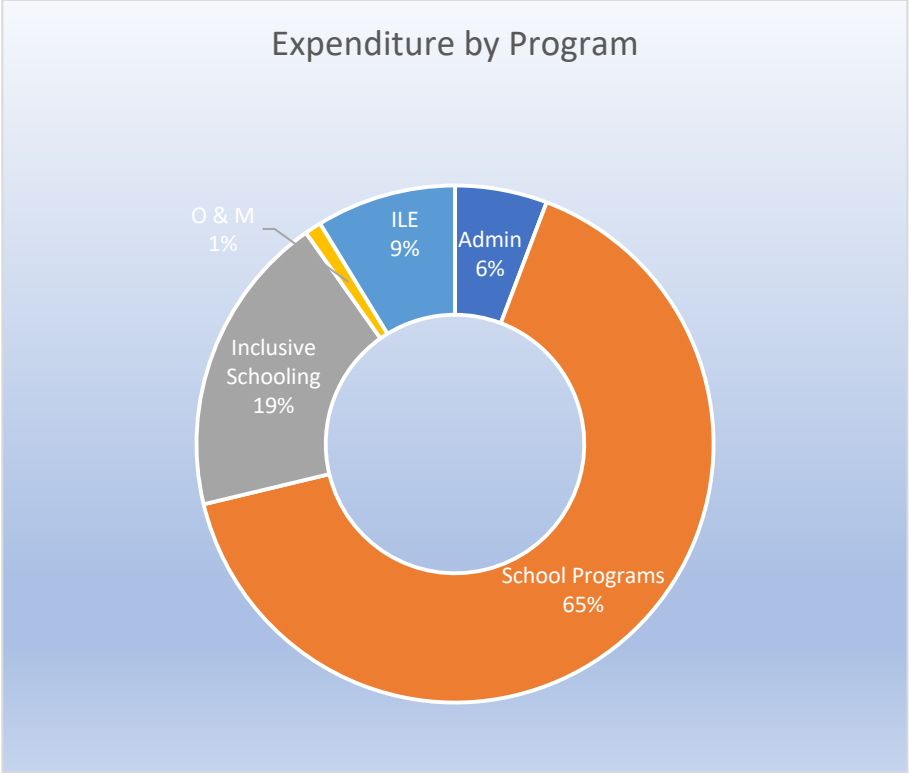
Revenues exceeded expenditures for a surplus of $416k, 2019 ($256k)), compared to budget $8k. This resulted in a surplus fund balance $682k, 2019 ($266k)) as at June 30th 2020. Additional revenues of $928k (2019-$1,032k) was received resulted in additional expenses incurred compared to budget.

Revenues have been trending positively compared to budget as a result of new initiatives, this is consistent year over year.

Accumulated surplus (deficit) is comprised of the following:

	2020	2019
Accumulated Surplus/ (Deficit), beginning of year	266,350	(95,014)
Operating Surplus / (Deficit)	237,677	256,262
Post - employment benefits	178,333	105,102
Accumulated Surplus/ Deficit, end of year	**$ 682,360**	**$ 266,350**

The current ratio, is a liquidity and efficiency ratio that measures an organization's ability to pay off its short-term liabilities with its current assets. Sahtu DEC current ratio as at June 30th 2020 is 1.7, (2019, 1.5).



Summary and Outlook

The SDEC's vision for education has been to provide excellence in teaching and learning within contexts that honour the culture and language of the community. Caring schools allow all students to achieve success, as defined by individual students' dreams, aspirations and abilities. Learning continues beyond

secondary school and students are equipped to meet the demands of changing times by having the skills of life-long learners.

In 2019-2020, *Growing Forward Together* captures the Sahtu schools' leadership goal to collaborate widely to find innovative solutions to historical challenges in education, while moving forward jointly with community leadership's vision for its children and what the community aspires to become. With the new school year, 2020-2021 underway, the Sahtu DEC looks move from visioning to implementation, a series of strategic planning meetings are scheduled for each community in coming months to determine community-specific next steps.

Priorities

The Sahtu region is successfully offering robust learning in reading, writing, and numeracy in Grades 1 - 9, with strong teacher learning in place to sustain improvements in these three core areas. Sahtu schools continue to work with both external literacy and numeracy consultants on improved practices for student learning. School-based and standardized assessment are in place to determine where interventions and enrichments are needed, and to maintain fidelity to curriculum standards. **Comprehensive literacy programming** is offered in all five schools, along with Levelled Literacy Intervention to assist struggling readers. Reading, writing and oral literacy continue to be a regional and school priority and part of school improvement planning. With a comprehensive literacy program, a strong focus on interventions to address learning gaps and promoting growth, and teacher learning, students in the Sahtu are experiencing an increase in achievement in the area of literacy.

Numeracy is an area of the curriculum where our students are struggling. We recognize the importance of delivering a strong numeracy program and the Sahtu has made significant improvements in this area over the past couple of years. We have contracted a numeracy consultant to provide professional support to our teachers in delivering a strong numeracy program as well as the implementation of numeracy assessments in Grades 1-8.

Teacher retention continues to be a challenge in the Sahtu region. While retaining quality teachers remains difficult, it is also difficult to ensure continuity and momentum of excellent programming. Gains made in the core curricular areas are consistently undermined by high teacher turnover. In an effort to address the challenges of teacher turnover and to build on the strengths of the teachers on strength, we continue to work on implementing school-based **Learning Communities**. With our motto of *Growing Forward Together*, each school staff focused on developing a set of priorities that focus on student growth, success and well-being. Through the implementation of school-based Learning Communities, the Sahtu hopes to establish a strong core set of beliefs and priorities so that if teacher turnover is high, students and parents can expect the same level of education with minimal disruption.

Lastly, the Sahtu schools received a significant amount of in-service and support on the new **Our Languages curriculum**. This support was provided by both Education, Culture and Employment through the Language Secretariat and through in-house support. All five Sahtu schools are at the early stages of implementation of the new whole school approach to language and culture. Although each school fully embraced the new curriculum, each school is at a different stage of implementation, depending on the level of support that was

needed. Land and culture programs continue to invite participation by Elders, land experts, and cultural leaders in our communities. School - community connections are strengthened by these programs and will continue to improve into the next school year.

Total Student/Teacher Population by Schools

2020	Students	Teachers
Mackenzie Mountain – Norman Wells	158	14.0
Chief Albert Wright - Tulita	80.25	9.5
Chief T'Selehye – Fort Good Hope	122.5	13.0
Ehtseo Ayha – Deline	85	12.0
Coville Lake – Colville Lake	38	6.5
Totals	**483.75**	**55**

Sahtu Divisional Education Council

Consolidated Financial Statements

June 30, 2020

Management Discussion and Analysis

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

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

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

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



08/19.2020

Renee Closs
Superintendent
Sahtu Divisional Education Council

Date



08/19/20

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

Date

ASHTON
Chartered Accountants
Business Advisors

Suite 8 - 6 Courtoreille Street
Hay River, NT X0E 1G2
PH: (867) 874-6775
FX: (867) 874-3775

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the consolidated financial statements of the Sahtu Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2020, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Sahtu Divisional Education Council as at June 30, 2020, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Qualified Opinion

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

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

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

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

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

Auditor's 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 Education Body'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 Education Body'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 Education Body 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.

Report on Other Legal and Regulatory Requirements

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

Ashton

ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
August 20, 2020

Sahtu Divisional Education Council

Consolidated Statement of Financial Position

June 30, 2020

	2020	2019
FINANCIAL ASSETS		
Cash, Note 4	$ 3,464,954	$ 3,260,052
Special purpose funds, Note 5	227,702	359,201
Accounts receivable, Note 8	949,886	1,266,598
	$ 4,642,542	$ 4,885,851
LIABILITIES		
Accounts payable and accrued liabilities, Note 10	$ 307,253	$ 203,003
Payroll liabilities, Note 10	1,478,983	2,016,816
Deferred revenue, Note 11	964,558	1,030,996
Other employee future benefits and compensated absences, Note 17	1,236,922	1,415,255
	3,987,716	4,666,070
Net Financial Assets (Deficit)	$ 654,826	$ 219,781
NON-FINANCIAL ASSETS		
Prepaid expenses, Note 20	$ 27,534	$ 46,569
ACCUMULATED SURPLUS (DEFICIT)	$ 682,360	$ 266,350

Contractual obligations, Note 22

Approved on behalf of council:

Karen Beaulieu Chair

Renee Cross Superintendent

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2020

	Budget 2020	Actual 2020	Actual 2019
Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	$ 13,969,613	$ 14,112,397	$ 14,503,310
Teaching and Learning Centres	55,000	-	120,000
French Language Instruction	55,000	55,000	55,000
ECE Other Contributions, Note 31	-	82,580	138,427
Total ECE	14,079,613	14,249,977	14,816,737
GNWT Other Contributions, Note 32	35,000	334,140	349,846
Total GNWT	$ 14,114,613	$ 14,584,117	$ 15,166,583
Jordan's Principle	80,600	408,159	96,483
Total Government of Canada	80,600	408,159	96,483
Education council generated funds			
Interest income	45,000	61,118	70,587
Other	10,000	125,276	205,853
	55,000	186,394	276,440
	14,250,213	15,178,670	15,539,506
Expenses			
Administration	848,687	861,973	1,177,310
School programs	9,322,313	9,783,931	10,088,184
Inclusive schooling	2,575,569	2,833,907	2,521,949
Operations and maintenance	148,952	155,382	139,973
Aboriginal languages	1,346,572	1,305,800	1,355,828
	14,242,093	14,940,993	15,283,244
Operating Surplus (Deficit) before other item	$ 8,120	$ 237,677	$ 256,262
Other item:			
Other employee future benefits and compensated absences, Note 17	-	178,333	105,102
	$ 8,120	$ 416,010	$ 361,364
Accumulated surplus (Deficit), beginning of year		$ 266,350	$ (95,014)
Accumulated surplus (deficit), end of year		$ 682,360	$ 266,350

Sahtu Divisional Education Council

Consolidated Statement of Changes in Net Assets (Debt)

For the year ended June 30, 2020

	2020	2019
Annual surplus (deficit)	$ 416,010	$ 361,364
Change in prepaid expenses	19,035	(27,209)
Increase (decrease) in net financial resources	435,045	334,155
Net financial resources, beginning of year	219,781	(114,374)
Net financial resources, end of year	$ 654,826	$ 219,781

Sahtu Divisional Education Council

Consolidated Statement of Cash Flow

For the year ended June 30, 2020

	2020	2019
Cash provided by (used in):		
Operating Transactions		
Operating Surplus (Deficit)	$ 416,010	$ 361,364
	416,010	361,364
Change in non-cash assets and liabilities:		
Accounts receivable	316,712	(686,740)
Accounts payable and accrued liabilities	104,250	(64,289)
Payroll liabilities	(537,833)	499,546
Deferred revenue	(66,438)	631,716
Post-employment benefits	(178,333)	(105,102)
Prepaid expenses	19,035	(27,209)
	(342,607)	247,922
Increase (Decrease) in cash and cash equivalents	73,403	609,286
Cash and cash equivalents, beginning of year	3,619,253	3,009,967
Cash and cash equivalents, end of year	$ 3,692,656	$ 3,619,253
Consists of:		
Cash	$ 3,464,954	$ 3,260,052
Special purpose funds	227,702	359,201
	$ 3,692,656	$ 3,619,253

Sahtu Divisional Education Council

Consolidated Detail of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accom.	Operations & Maintenance	Administration	Aboriginal Languages	2020 Total	2020 Budget	2019 Total
Salaries									
Teachers' salaries	$ 6,563,961	$ 1,141,799	$ -	$ -	$ -	$ 963,357	$ 8,669,117	$ 9,034,980	$ 9,150,484
Instruction assistants	5,773	896,031	-	-	-	161,165	1,062,969	1,043,325	937,915
Non-instructional staff	1,220,900	270,289	-	-	708,294	39,669	2,239,152	1,793,241	2,139,902
Board/Trustee honorarium	-	-	-	-	13,642	-	13,642	156,976	85,266
	7,790,634	2,308,119	-	-	721,936	1,164,191	11,984,880	12,028,522	12,313,567
Employee Benefits									
Employee benefits and allowances	9,022	-	-	-	-	-	9,022	26,000	7,298
Leave and termination benefits	430,856	-	-	-	-	-	430,856	435,224	436,608
	439,878	-	-	-	-	-	439,878	461,224	443,906
Services Purchased/Contracted									
Professional services	408,655	19,856	-	-	-	-	428,511	422,889	541,313
Postage and communication	41,370	-	-	-	28,066	-	69,436	36,000	75,049
Utilities					-				
Heating	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-	-
Travel	100,447	25,638	-	-	40,801	8,512	175,398	208,000	300,898
Student transportation (busing)	150,536	-	-	-	-	-	150,536	150,536	150,536
Advertising/printing/publishing	1,405	-	-	-	-	-	1,405	2,000	629
Maintenance and repair	38,099	-	-	7,200	-	-	45,299	148,952	40,748
Rentals and leases	-	-	-	148,182	-	-	148,182	-	135,773
Other contracted services	182,251	41,216	-	-	29,461	-	252,928	150,500	121,029
Other	14,499	25,050	-	-	11,122	-	50,671	102,500	157,055
	937,262	111,760	-	155,382	109,450	8,512	1,322,366	1,221,377	1,523,030
Materials, Supplies and Freight									
Materials	601,538	413,430	-	-	30,132	133,057	1,178,157	516,470	956,079
Freight	14,619	598	-	-	455	40	15,712	14,500	46,662
	616,157	414,028	-	-	30,587	133,097	1,193,869	530,970	1,002,741
Contributions/Transfers									
Transfers	-	-	-	-	-	-	-	-	-
Debt Services									
Other	-	-	-	-	-	-	-	-	-
Total	**$ 9,783,931**	**$ 2,833,907**	**$ -**	**$ 155,382**	**$ 861,973**	**$ 1,305,800**	**$ 14,940,993**	$ 14,242,093	$ 15,283,244

SAHTU DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

For the year ended June 30, 2020

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	**2020 Total**
Salaries					
ALCBE teachers	$ 963,357	$ -	$ -	$ -	$ **963,357**
Language consultants	-	-	-	-	**-**
Instruction assistants	161,165	-	-	-	**161,165**
Non-instructional staff	-	-	-	-	**-**
Honoraria	-	-	-	-	**-**
Elders in schools	39,669	-	-	-	**39,669**
	1,164,191	-	-	-	**1,164,191**
Employee Benefits					
Employee benefits and allowances	-	-	-	-	**-**
Services Purchased/Contracted					
Professional services	-	-	-	-	**-**
Postage and communication	-	-	-	-	**-**
Travel	-	-	-	8,512	**8,512**
Student transportation (busing)	-	-	-	-	**-**
Advertising, printing and publishing	-	-	-	-	**-**
Maintenance and repairs	-	-	-	-	**-**
Rentals and leases	-	-	-	-	**-**
Other contracted services	-	-	-	-	**-**
	-	-	-	8,512	**8,512**
Materials, Supplies and Freight					
Materials	-	75,251	-	57,806	**133,057**
Freight	-	-	-	40	**40**
	-	75,251	-	57,846	**133,097**
Total	$ 1,164,191	$ 75,251	$ -	$ 66,358	$ **1,305,800**

Sahtu Divisional Education Council

Indigenous Languages and Education (contributions)

For the year ended June 30, 2020

	July 1 to March 31	April 1 to June 30	Total
Contribution Agreement			
Aboriginal Languages			
Revenues			
Funding Received	$ 1,017,269	$ 384,286	$ 1,401,555
	1,017,269	384,286	1,401,555
Expenditure			
Salaries	658,535	304,822	963,357
Other O & M	281,675	60,768	342,443
	940,210	365,590	1,305,800
Net Surplus (Deficit)	$ 77,059	$ 18,696	$ 95,755

Sahtu Divisional Education Council

Inclusive Schooling Expenses

For the year ended June 30, 2020

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	**Total**
Salaries					
Program Support Teachers	$ 1,141,799	$ -	$ -	$ -	$ **1,141,799**
Support Assistants	896,031	-	-	-	**896,031**
Regional Coordinator	270,289	-	-	-	**270,289**
	2,308,119	-	-	-	**2,308,119**
Employee Benefits					
Employee benefits and allowances	-	-	-	-	**-**
Services Purchased/Contracted					
Professional/Technical Services	19,856	-	-	-	**19,856**
Travel	25,638	-	-	-	**25,638**
Student Transportation (Busing)	-	-	-	-	**-**
Advertising/Printing/Publishing	-	-	-	-	**-**
Maintence/Repair	-	-	-	-	**-**
Rentals/Leases	-	-	-	-	**-**
Other contracted services	66,266	-	-	-	**66,266**
	111,760	-	-	-	**111,760**
Materials, Supplies and Freight					
Materials	413,160	-	-	-	**413,160**
Freight	598	-	-	-	**598**
	413,758	-	-	-	**413,758**
Total	$ 2,833,637	$ -	$ -	$ -	$ **2,833,637**

Sahtu Divisional Education Council

French Language Programs

For the year ended June 30, 2020

	ECE Contributions July 1 to June 30	Commitment from Sahtu July 1 to June 30	Expenses July 1 to June 30
Special projects:			
Core French Instruction	$ 55,000	$ 80,999	$ 131,420

Sahtu Divisional Education Council

Jordan's Principal

For the year ended June 30, 2020

		Full Year Total		9 and 3 Month Split	
	June 30, 2020 Budget	June 30, 2020 Actual	June 30, 2019 Actual	July 1, 2019 - Mar 31, 2020 Actual	Apr 1, 2020 - Jun 30, 2020 Actual
Revenue					
Government of Canada					
FN and Inuit Health Branch	$ 80,600	$ 350,700	$ 768,277	$ -	$
Carry Forward from Previous Year	-	671,795	-	-	
Total Revenue	80,600	1,022,495	768,277	-	
Expenses					
Administration	-	-	-	-	-
Personnel	-	169,244	75,507	-	169,244
Transportation	-	103,577	5,611	-	103,577
Materials and Supplies	-	85,255	5,853	-	85,255
Rent and Utilities	-	-	-	-	-
Evaluation	-	50,083	9,511	-	50,083
Other	-	-	-	-	-
Total Expenses	-	408,159	96,482	-	408,159
Net Surplus/(Deficit)	80,600	$ 614,336	$ 671,795	$ -	$ -
Deferred revenue		$ 614,336	$ 671,795	$ 671,795	$ 671,795

Sahtu Divisional Education Council

Northern Distance Learning

For the year ended June 30, 2020

	Budget	Tulita	Fort Good Hope	Deline	**Total**	July 1 to March 31	April 1 to June 30	**Total**
Revenue								
Education, Culture and Employment	$ -	$ 33,500	$ 33,500	$ 33,500	$ **100,500**	$ -	$ -	$ **100,500**
Other	-	-	-	-	**-**	-	-	**-**
	-	33,500	33,500	33,500	100,500	-	-	**100,500**
Expenses								
Salaries/Wages								
Instructional Staff	-	-	-	-	**-**	-	-	**-**
Teachers	-	-	-	-	**-**	-	-	**-**
On-site support person	-	-	-	-	**-**	-	-	**-**
Non-Instructional Staff	-	-	-	-	**-**	-	-	**-**
Moodle (Online strategy)	-	-	-	-	**-**	-	-	**-**
DL Coordinator	-	13,599	8,436	17,598	**39,633**	2,882	36,751	**39,633**
PD - online learning field	-	-	-	-	**-**	-	-	**-**
Other	-	-	-	-	**-**	-	-	**-**
						-	-	**-**
Services Purchased/Contracted						-	-	**-**
Network	-	-	-	-	**-**	-	-	**-**
Travel	-	-	-	-	**-**	-	-	**-**
Coordinator travel	-	-	-	-	**-**	-	-	**-**
Professional Development	-	-	-	-	**-**	-	-	**-**
Communication	-	-	-	-	**-**	-	-	**-**
In-service release	-	-	-	-	**-**	-	-	**-**
Other	-	-	-	-	**-**	-	-	**-**
IT support	-	-	-	-	**-**	-	-	**-**
Materials, Supplies and Freight								
Computer Equipment	-	-	-	-	**-**	-	-	**-**
Document cameras	-	-	-	-	**-**	-	-	**-**
Phone	-	-	-	-	**-**	-	-	**-**
Laptop	-	-	-	-	**-**	-	-	**-**
Video (Monopad)	-	-	-	-	**-**	-	-	**-**
Wireless adapters and splitter	-	-	-	-	**-**	-	-	**-**
Freight	-	-	-	-	**-**	-	-	**-**
Other	-	-	-	-	**-**	-	-	**-**
Total expenses	-	13,599	8,436	17,598	39,633	2,882	36,751	**39,633**
Net surplus/(deficit)	$ -	$ 19,901	$ 25,064	$ 15,902	$ 60,867	$ (2,882)	$ (36,751)	$ **60,867**

Sahtu Divisional Education Council

Student Success Initiative Projects

For the year ended June 30, 2020

		School Year
Revenue		
Education, Culture and Employment	$	55,000
NWTTA		37,800
Total Revenue		92,800
Expenses		
Salaries and wages		
Facilitator fees (including per diems)		58,779
Substitute teacher wages		-
Staff (p/y)		-
Travel		
Facilitator travel		20,633
Air charter		-
Staff travel		6,210
Accommodations		17,923
Daily per diems		2,984
Workshop expenses		
Room rental		-
Refreshments		-
Resources		13,181
Miscellaneous (stationary/printing)		522
Total Expenses		120,232
Net Surplus (Deficit)	$	(27,432)

Note 1. **Nature of Organization**

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

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

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

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

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

Note 2. **Significant Accounting Policies**

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

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

Note 2. **Significant Accounting Policies (continued)**

(c) Financial Instruments

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

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

(d) Non-financial Assets

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

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

(f) Revenue Recognition - (Continued)

GNWT – Regular Contributions:

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

Other Contributions:

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

Deferred Revenue:

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

Investment Income:

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

(g) Infrastructure Funding

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

(h) Budget Data

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

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

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

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

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

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

(i) Measurement Uncertainty

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

(j) Inventories Including Materials and Supplies

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

(k) Payroll Liabilities

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

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

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

(l) Post-employment and Termination Benefits

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

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

(m) Special Purpose Funds

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

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

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

Future Accounting Changes

Revenues - Section PS 3400

PSAB has approved Section PS 3400, Revenues. This Section establishes standards on how to account for and report on revenue. This Section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. This Section may be applied retroactively or prospectively. Management is currently assessing the impact of the standard.

Student Activity/Fiduciary Funds Policy

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

Adoption of New Accounting Standards

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**

	2020	2019
Cash	$ 3,464,954	$ 3,260,052
Short term investments	-	-
	$ 3,464,954	$ 3,260,052

Note 5. **Special Purpose Funds**

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

	2020	2019
Colville Lake	$ -	$ 8,000
Deline	36,765	69,661
Fort Good Hope	48,181	113,549
Norman Wells	28,263	53,272
Tulita	38,994	64,815
SDEC (CJC)	75,499	49,904
	$ 227,702	$ 359,201

Note 6. **Restricted Assets - Not Applicable**

Note 7. **Portfolio Investments - Not Applicable**

Note 8. **Accounts Receivable**

	Receivables 2020	AFDA 2020	Net 2020	Net 2019
GNWT - ECE	$ 66,732	$ -	$ 66,732	$ 217,525
GNWT - HSS	-	-	-	925
GNWT - MACA	15,000	-	15,000	148,050
GNWT - Justice	28,000	-	28,000	30,000
GNWT - ENR	-	-	-	-
Total Due from GNWT	109,732	-	109,732	396,500
WSCC	-	-	-	-
Other	950,421	110,267	840,154	870,098
	$ 1,060,153	$ 110,267	$ 949,886	$ 1,266,598

Note 9. **Inventories - Not Applicable**

Note 10. **Accounts Payable and Accrued Liabilities**

	2020	2019
Accounts payable and accrued liabilities		
GNWT	$ 80,170	$ 297
WSCC	29,666	-
Trade payables	197,417	202,706
	307,253	203,003
Payroll liabilities		
To GNWT (A)	460,277	931,364
To Employees (B)	940,430	989,820
Annual Leave	69,853	86,172
Lieu	2,322	6,420
Other	6,101	3,040
	1,478,983	2,016,816
	$ 1,786,236	$ 2,219,819

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

Note B: Amount accrued by the education board for salaries and wages to be paid in July and August.

Note 11. **Deferred Revenue**

	2020	2019
MACA		
Active After School	$ -	$ 71,000
Youth Contribution	29,865	37,995
Regional Youth Sports	-	39,250
Encounters	-	4,000
Justice		
Community Justice	75,499	49,904
ECE		
Northern Distance Learning	60,867	49,915
Library	91,335	107,137
Indigenous Language Education	92,656	-
Government of Canada		
Jordan's Principle	614,336	671,795
	$ 964,558	$ 1,030,996

Note 12. **Contribution Repayable - Not Applicable**

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

Note 14. **Capital Lease Obligations - Not Applicable**

Note 15. **Pension - Not Applicable**

Note 16. **Long-term Debt - Not Applicable**

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

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

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

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

Valuation results

The actuarial valuation was completed as at March 31, 2020. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at February 15, 2020 and the results extrapolated to June 30, 2020. The values presented below are for all of the benefits under the Compensated Absences and Terminations Benefits for the consolidated Government.

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

	Severance and removal	Compensated Absences	2020	2019
Changes in Obligation				
Accrued benefit obligations beginning of the year	$ 806,576	$ 147,283	$ 953,859	$ 781,082
Current period benefit cost	54,416	13,395	67,811	69,045
Interest accrued	25,335	4,794	30,129	29,666
Benefits payments	(161,178)	(25,541)	(186,719)	(94,009)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	5,049	5,272	10,321	168,075
Accrued benefit obligation end of year	730,198	145,203	875,401	953,859
Unamortized net actuarial gain	345,684	15,837	361,521	461,396
Net future obligation	1,075,882	161,040	1,236,922	1,415,255
Benefits Expense				
Current period benefit cost	54,416	13,395	67,811	69,045
Interest accrued	25,335	4,794	30,129	29,666
Plan amendments	-	-	-	-
Amortization of actuarial gains	(80,292)	(9,262)	(89,554)	(109,804)
	(541)	8,927	8,386	(11,093)

The discount rate used to determine the accrued benefit obligation is an average of 2.7%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	Total
2021	$ 107,876	$ 18,545	$ 126,421
2022	83,301	15,626	98,927
2023	64,606	13,156	77,762
2024	56,737	11,904	68,641
2025	301,067	65,287	366,354
	$ 613,587	$ 124,518	$ 738,105

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

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

Note 20. **Prepaid Expenses**

	2020	2019
Prepaid expenses	$ 27,534	$ 46,569

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

	Cost	Accumulated Amortization	Net Book Value 2020	2019
Buildings				
Schools and colleges	$ 66,998,568	$ 24,625,773	$ 42,372,795	$ 43,392,562
Staff Housing	275,800	125,641	150,159	162,501
	$ 67,274,368	$ 24,751,414	$ 42,522,954	$ 43,555,063

Note 22. **Contractual Obligations**

The Education Body has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2020.

	Expires in Fiscal Year *	2021	2022 and thereafter	Total
Commercial and residential leases	2023	$ 231,732	$ 240,805	$ 472,537

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

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

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

Note 23. **Contingencies - Not applicable**

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

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

Note 25. **Budget**

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

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

The budget figures presented are those approved by the Minister of #ducation, Culture and Employment on June 5, 2019 and have not been audited.

Note 26. **Economic Dependence**

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

Note 27. **Financial Instruments**

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2020.

Credit risk

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

Note 27. **Financial Instruments (continued)**

Liquidity

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

Market risk

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

Currency risk

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

Interest rate risk

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

Note 28. **Expenses by Object**

	2020 Budget	2020 Actual	2019 Actual
Salaries	$ 12,028,522	$ 11,984,880	$ 12,313,567
Employee Benefits	461,224	439,878	443,906
Services Purchased/Contracted	1,221,377	1,322,366	1,523,030
Materials, Supplies and Freight	530,970	1,193,869	1,002,741
Debt Services	-	-	-
	$ 14,242,093	$ 14,940,993	$ 15,283,244

Note 29. **Subsequent Events - Not Applicable**

Note 30. **Comparative Figures**

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

Note 31. **Other ECE Revenue**

	2020	2019
Library	$ 140,000	$ 140,000
Health and wellness	11,660	11,660
Youth with disabilities	-	12,500
Self regulation	-	7,000
Distance learning	100,500	60,670
Less: Deferred revenue & contributions repaid	(169,580)	(93,403)
	$ 82,580	$ 138,427

Note 32. **GNWT - Other Contributions**

	2020	2019
MACA		
Active After School	$ 73,599	$ 98,950
Youth Contribution	-	17,450
Regional Youth Sports	-	39,250
On the land	-	7,200
Youth Corps Rainbow United GSA	-	38,050
Keepers of the land	-	22,500
Kelly lake	-	5,000
Model Rocket	-	1,135
TAKT	8,000	19,450
Fiddle	2,500	-
HSS		
Drop The Pop	8,850	8,850
Nutrition North	28,000	-
ITI		
Growing Resistance: Northern Agriculture Program	-	48,050
Justice		
Community Justice	56,000	56,000
Less: Deferred revenue & contributions repaid	157,191	(12,039)
	$ 334,140	$ 349,846

Note 33. **Contingent Assets - Not Applicable**

Note 34. **Contractual Rights - Not Applicable**

Note 35. **Statement of Remeasurement Gains and Losses - Not Applicable**

Sahtu Divisional Education Council

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

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Government of the Northwest Territories	$ 14,114,613	$ 14,584,117	$ 15,166,583
Other education body generated funds	55,000	186,394	276,440
	14,169,613	14,770,511	15,443,023
Expenditure			
Administration	848,687	861,973	1,012,430
School programs	9,322,313	9,406,835	9,681,725
Inclusive schooling	2,575,569	2,833,907	2,521,949
Operations and maintenance	148,952	155,382	139,973
Aboriginal languages	1,346,572	1,305,800	1,355,828
	14,242,093	14,563,897	14,711,905
Excess (Deficiency) of Revenue over Expenditure	$ (72,480)	$ 206,614	$ 731,118
Accumulated surplus (deficit), beginning of year		3,798,773	3,067,655
Accumulated surplus (deficit), end of year		$ 4,005,387	$ 3,798,773

SATHU DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	**2020 Total**
Salaries								
Teachers' salaries	$ 6,563,961	$ 1,141,799	$ -	$ -	$ -	$ 963,357	$ -	$ **8,669,117**
Instruction Assistant	5,773	896,031	-	-	-	161,165	-	**1,062,969**
Non Instructional Staff	1,043,017	270,289	-	-	708,294	39,669	-	**2,061,269**
Board/Trustee Honoraria	-	-	-	-	13,642	-	-	**13,642**
	7,612,751	2,308,119	-	-	721,936	1,164,191	-	**11,806,997**
Employee Benefits								
Employee benefits and allowances	9,022	-	-	-	-	-	-	**9,022**
Leave and termination benefits	430,856	-	-	-	-	-	-	**430,856**
	439,878	-	-	-	-	-	-	**439,878**
Services Purchased/Contracted								
Professional/Technical Services	408,655	19,856	-	-	-	-	-	**428,511**
Postage/Communication	41,370	-	-	-	28,066	-	-	**69,436**
Utilities					-			
Heating	-	-	-	-	-	-	-	**-**
Electricity	-	-	-	-	-	-	-	**-**
Water/Sewage	-	-	-	-	-	-	-	**-**
Travel	67,099	25,638	-	-	40,801	8,512	-	**142,050**
Student Travel (busing)	150,536	-	-	-	-	-	-	**150,536**
Advertising/Printing/Publishing	1,405	-	-	-	-	-	-	**1,405**
Maintenance/Repair	38,099	-	-	7,200	-	-	-	**45,299**
Rentals/Leases	-	-	-	148,182	-	-	-	**148,182**
Other - Contracted Services	182,251	41,216	-	-	29,461	-	-	**252,928**
Other - Miscellaneous	14,499	25,050	-	-	11,122	-	-	**50,671**
	903,914	111,760	-	155,382	109,450	8,512	-	**1,289,018**
Materials, Supplies and Freight								
Materials	446,269	413,430	-	-	30,132	133,057	-	**1,022,888**
Freight	4,023	598	-	-	455	40	-	**5,116**
	450,292	414,028	-	-	30,587	133,097	-	**1,028,004**
Contributions and Transfers								
Transfers to DEAs	-	-	-	-	-	-	-	**-**
Transfers to Capital	-	-	-	-	-	-	-	**-**
Amortization	-	-	-	-	-	-	-	**-**
Debt Services	-	-	-	-	-	-	-	**-**
Total	$ 9,406,835	$ 2,833,907	$ -	$ 155,382	$ 861,973	$ 1,305,800	$ -	$ **14,563,897**

SAHTU DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 126,000	126,000	126,000
GNWT	-	529,299	715,756
Other	3,500	-	-
Deferred Revenue	16,100	(152,203)	(262,867)
Contributions Repaid	-	-	(46,430)
	19,600	377,096	406,459
Total revenue	145,600	503,096	532,459
Expenditure			
Administration	111,400	87,508	164,880
School programs	30,700	377,096	406,459
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	$ 142,100	464,604	571,339
Surplus (Deficit)	3,500	38,492	(38,880)
Opening equity		40,570	79,450
Closing equity		$ 79,062	$ 40,570
Composition of Ending Accumulated Surplus			
Cash		$ -	$ -
Accounts receivable		79,062	40,570
Accounts payable		-	-
		$ 79,062	$ 40,570

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses
Non-Consolidated
For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accom.	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	177,883	-	-	-	34,940	-	212,823
Board/Trustee Honorarium	-	-	-	-	16,190	-	16,190
	177,883	-	-	-	51,130	-	229,013
Employee Benefits							
Employee Benefits and Allowances	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
	- -	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities							
Heating	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-
Travel	33,348	-	-	-	-	-	33,348
Student Transportation (busing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	849	-	849
Rentals/Leases	-	-	-	-	-	-	-
Other - Fees	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	32,723	-	32,723
	33,348	-	-	-	33,572	-	66,920
Materials/Supplies/Freight							
Materials	155,269	-	-	-	2,806	-	158,075
Freight	10,596	-	-	-	-	-	10,596
	165,865	-	-	-	2,806	-	168,671
Total	$ 377,096	$ -	$ -	$ -	$ 87,508	$ -	464,604

COLVILE LAKE

District Education Authority
Statement of Operations

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 17,000	$ 17,000	$ 17,000
GNWT	-	9,597	29,261
Other	-	-	-
Deferred Revenue	9,138	-	(7,634)
Contributions Repaid	-	-	(366)
	26,138	26,597	38,261
Expenses			
Administration	17,438	12,065	27,077
School programs	8,700	9,597	21,261
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	26,138	21,662	48,338
Surplus (Deficit)	-	4,935	(10,077)
Opening equity		12,671	22,748
Closing equity		$ 17,606	$ 12,671
Composition of Closing Equity			
Cash		$ -	$ -
Accounts Receivable		17,606	12,671
Accounts Payable		-	-
		$ 17,606	$ 12,671

COLVILLE LAKE

District Education Authority
Details of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	5,666	-	5,666
	-	-	-	-	5,666	-	5,666
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	6,399	-	6,399
	-	-	-	-	6,399	-	6,399
Materials/Supplies/Freight							
Materials	9,597	-	-	-	-	-	9,597
Freight	-	-	-	-	-	-	-
	9,597	-	-	-	-	-	9,597
Total	$ 9,597	$ -	$ -	$ -	$ 12,065	$ -	$ 21,662

NORMAN WELLS

District Education Authority
Statement of Operations

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 30,000	$ 30,000	$ 30,000
GNWT	-	123,398	180,048
Other	3,500	-	-
Deferred Revenue	-	(28,264)	(52,029)
Contributions Repaid	-	-	(1,243)
	33,500	125,134	156,776
Expenses			
Administration	17,500	18,303	39,921
School programs	16,000	95,134	126,776
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	33,500	113,437	166,697
Surplus (Deficit)	-	11,697	(9,921)
Opening equity		4,076	13,997
Closing equity		$ 15,773	$ 4,076
Composition of Closing Equity			
Cash		$ -	$ -
Accounts Receivable		15,773	4,076
Accounts Payable		-	-
		$ 15,773	$ 4,076

NORMAN WELLS

District Education Authority
Details of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	25,801	-	-	-	10,716	-	36,517
Board/Trustee Honoraria	-	-	-	-	-	-	-
	25,801	-	-	-	10,716	-	36,517
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	4,041	-	-	-	-	-	4,041
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-		-		-	-	-
Maintenance/Repair	-	-	-	-	549	-	549
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	7,038	-	7,038
	4,041	-	-	-	7,587	-	11,628
Materials/Supplies/Freight							
Materials	64,906	-	-	-	-	-	64,906
Freight	386	-	-	-	-	-	386
	65,292	-	-	-	-	-	65,292
Total	$ 95,134	$ -	$ -	$ -	$ 18,303	$ -	$ 113,437

DELINE

District Education Authority
Statement of Operations

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 26,000	$ 26,000	$ 26,000
GNWT	-	124,347	143,610
Other	-	-	-
Deferred Revenue	-	(36,764)	(69,528)
Contributions Repaid	-	-	(134)
	26,000	113,583	99,948
Expenses			
Administration	26,000	10,419	30,995
School programs	-	87,583	73,949
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	26,000	98,002	104,944
Surplus (Deficit)	-	15,581	(4,996)
Opening equity		4,717	9,713
Closing equity		$ 20,298	$ 4,717
Composition of Closing Equity			
Cash		$ -	$ -
Accounts Receivable		20,298	4,717
Accounts Payable		-	-
		$ 20,298	$ 4,717

DELINE

District Education Authority
Details of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	42,549	-	-	-	1,766	-	44,315
Board/Trustee Honoraria	-	-	-	-	5,575	-	5,575
	42,549	-	-	-	7,341	-	49,890
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	12,586	-	-	-	-	-	12,586
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-		-		-	-	-
Maintenance/Repair	-	-	-	-	300	-	300
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	-	-	-
	12,586	-	-	-	300	-	12,886
Materials/Supplies/Freight							
Materials	27,225	-	-	-	2,778	-	30,003
Freight	5,223	-	-	-	-	-	5,223
	32,448	-	-	-	2,778	-	35,226
Total	$ 87,583	$ -	$ -	$ -	$ 10,419	$ -	$ 98,002

FORT GOOD HOPE

District Education Authority
Statement of Operations

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 26,000	$ 26,000	$ 26,000
GNWT	-	165,207	259,211
Other	-	-	-
Deferred Revenue	3,462	(48,181)	(94,757)
Contributions Repaid	-	-	(18,791)
	29,462	143,026	171,663
Expenses			
Administration	23,462	20,459	25,793
School programs	6,000	117,026	145,663
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	29,462	137,485	171,456
Surplus (Deficit)	-	5,541	207
Opening equity		8,870	8,663
Closing equity		$ 14,411	$ 8,870
Composition of Closing Equity			
Cash		$ -	$ -
Accounts Receivable		14,411	8,870
Accounts Payable		-	-
		$ 14,411	$ 8,870

FORT GOOD HOPE

District Education Authority
Details of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	74,169	-	-	-	11,301	-	85,470
Board/Trustee Honoraria	-	-	-	-	4,156	-	4,156
	74,169	-	-	-	15,457	-	89,626
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	16,721	-	-	-	-	-	16,721
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-		-		-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	5,002	-	5,002
	16,721	-	-	-	5,002	-	21,723
Materials/Supplies/Freight							
Materials	21,149	-	-	-	-	-	21,149
Freight	4,987	-	-	-	-	-	4,987
	26,136	-	-	-	-	-	26,136
Total	$ 117,026	$ -	$ -	$ -	$ 20,459	$ -	$ 137,485

TULITA

District Education Authority
Statement of Operations

For the year ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
Revenue			
Contributions from Divisional Council	$ 27,000	$ 27,000	$ 27,000
GNWT	-	106,750	103,626
Other	-	-	-
Deferred Revenue	-	(38,994)	(38,919)
Contribution Repayable	-	-	(25,896)
	27,000	94,756	65,811
Expenses			
Administration	27,000	26,262	41,094
School programs	-	67,756	38,810
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	27,000	94,018	79,904
Surplus (Deficit)	-	738	(14,093)
Opening equity		10,236	24,329
Closing equity		$ 10,974	$ 10,236
Composition of Closing Equity			
Cash		$ -	$ -
Accounts Receivable		10,974	10,236
Accounts Payable		-	-
		$ 10,974	$ 10,236

TULITA

District Education Authority
Details of Expenses

For the year ended June 30, 2020

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	35,364	-	-	-	11,157	-	46,521
Board/Trustee Honoraria	-	-	-	-	793	-	793
	35,364	-	-	-	11,950	-	47,314
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	14,284	-	14,284
	-	-	-	-	14,284	-	14,284
Materials/Supplies/Freight							
Materials	32,392	-	-	-	28	-	32,420
Freight	-	-	-	-	-	-	-
	32,392	-	-	-	28	-	32,420
Total	$ 67,756	$ -	$ -	$ -	$ 26,262	$ -	$ 94,018

Approvals

Operating Plan

Karen Peachey
Education Body Chair

June 7/19
Date

S. Quigley
Superintendent

June 7/2019
Date

Annual Report

Karen Peachey
Education Body Chair

September 22/20
Date

Renee Clark
Superintendent

Sept 22/20
Date

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

FORT SMITH, NT.

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

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Management Discussion and Analysis
For the year ended June 30, 2020

Introduction

This management discussion and analysis is prepared as part of the responsibility of management and the *South Slave Divisional Education Council* (SSDEC) to promote transparency and accountability in its financial reporting.

The SSDEC was established in 1991 with a mandate to provide a quality pre-kindergarten (4 yr olds) to grade twelve education to approximately 1,200 students in the communities of Hay River, Fort Smith, K'atlodeeche, Fort Resolution and Lutsel K'e. The SSDEC is comprised of one representative from each of the five community-based District Education Authorities (DEAs). DEAs are elected or appointed at the community level, and each DEA chooses one of its members to represent them at the regional SSDEC meetings. The 2019/20 representatives were as follows:

Fort Smith – Ann Pischinger (Chairperson)
Fort Resolution – Bess Ann McKay (Vice-Chairperson)
Hay River – Pennie Pokiak
K'atlodeeche – Julia Fabian
Lutsel K'e – Thomas Lafferty

Key senior management positions were as follows:

Superintendent – Dr. Curtis Brown
Division Principals – Alan Karasiuk/Dorie Hanson
Comptroller – James Watts, CPA

The SSDEC and its DEAs are committed to a philosophy of education which is built upon a foundation of enabling communities, DEAs, schools, staff members, and parents to help students reach their potential. Student achievement is at the heart of everyone's work at the SSDEC and is the common thread connecting the Council's vision, mission, beliefs and values.

VISION
All individuals reach their educational potential
MISSION
The South Slave Divisional Education Council strives to prepare students to create their futures by ensuring high levels of learning for ALL.

The SSDEC is committed to improving student *literacy*, *numeracy* and *social responsibility* as the key priorities for student success in school and in life.

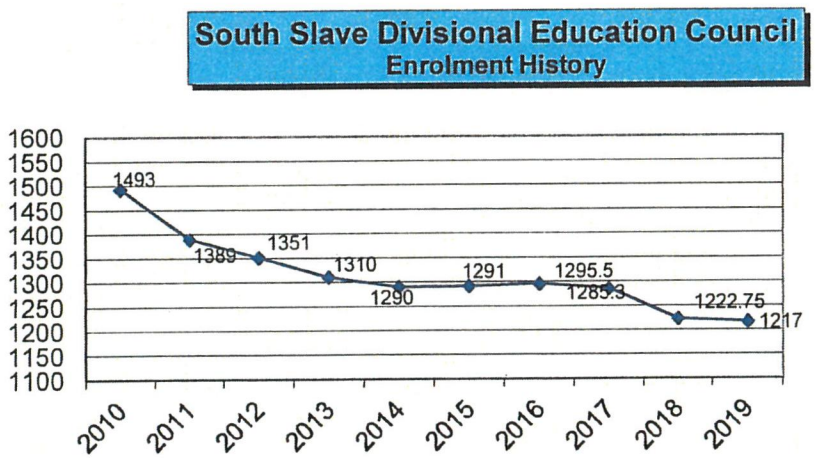
Operating Environment

The SSDEC receives the financial resources for the entire division on an annual basis, largely through a funding formula established by the *GNWT Department of Education, Culture and Employment (ECE).* Unfortunately, there are a number of unfunded and underfunded areas in the formula. For example:

- school boards are funded based on prior year teacher salaries yet collective agreement provisions provide annual salary increments to staff which school boards must pay. ECE also underfunds school boards for salaries of long term UNW, Excluded, and Managers
- ECE confirms that they are underfunding school boards more than $1 million per year for the hiring of casuals resulting from staff leave provisions in the collective agreements
- some of the funding formula line items are not indexed to keep up with inflation and have not increased in over 15 years

Per student ECE allocations for inclusive schooling has decreased over the past several years as well.

Shrinking enrolment has also brought significant challenges over the last several years. South Slave student enrolment is now almost two thirds what it was fifteen years ago (approx. 1200 now vs. over 1800 previously).



Fewer students means less funding and less flexibility for the Council to allocate the resources necessary to continue to fund its priorities and a diversity of program offerings. We seem to have plateaued at around 1200-1300 students for the last few years. Whether this stability continues into the future is an uncertainty that we deal with by allowing schools to maintain staffing surpluses. These surpluses allow schools to smooth out any potential wrinkles caused by sudden drops in enrolment and make for an easier transition to having fewer students going forward.

Finalization of the GNWT's policy on surpluses provides clarity on what Education Bodies are allowed to retain. The policy encourages and allows a surplus of up to 7% of the last audited figure for overall revenue. This is inclusive of any school and DEA surpluses. The results from the 2019/20 financial audit, inclusive of the revised GNWT actuarial calculations, leave the

SSDEC above the maximum allowable surplus. The planned deficit for 2020/21 will address that overage.

The SSDEC continues to address the funding challenges by annually reviewing and applying their budget assumptions and priorities:

1. Approve a regional budget each year that prioritizes funding for the Council priorities.
2. Approve a budget each year that maintains an accumulated fund balance of at least $500,000 after taking into account school staffing surpluses.
3. Ensure fair and equitable distribution of funds to schools and DEAs and minimize conflict between Council reps/DEAs.
4. Provide for significant community-based priority setting and related budgeting.
5. Provide transparency in budget process and allocations, and
6. Consider expenditures against a Council surplus over $500,000, after taking into account school staffing surpluses, each year.

Each year the SSDEC determines the key priorities as well as the unfunded and underfunded areas that simply can't be overlooked, and budgets for those costs first. Upon notification of resulting allocations, staffing plans are developed by school principals for approval of their respective DEAs and the superintendent (prior to March 15th) so that the majority of teacher staffing for the next year can occur while quality applicants are still available. The SSDEC and schools have also been very successful in identifying, applying for and obtaining third party funding in order to supplement program offerings.

Another challenge for the Council is the low levels of readiness of many young children entering the school system, poor attendance by many students, and disengaged parents, probably related to the intergenerational effects of residential schooling. These varying levels and engagement can make it difficult to catch up and retain these students so that they progress and reach their potential. The recent disruption to schooling resulting from the COVID-19 pandemic has exacerbated the equity of access and engagement issues.

In an effort to improve the life chances of more and more children, since 2007 the SSDEC has focused on a few key priorities, with carefully chosen research based strategies, and a long term and relentless commitment to results:

To improve student success in *literacy*	To increase the percentage of students meeting or exceeding expectations for literacy proficiency
To improve student success in *numeracy*	To increase the percentage of students meeting or exceeding expectations for numeracy proficiency
To increase understanding and practice of *socially responsible behaviour* by all members of the school community	To increase the percentage of trustees, staff and students demonstrating responsible behaviour

Accordingly, Council has remained committed to funding the *Leadership for Literacy* initiative that places and trains experienced teachers in instructional coach roles in their respective schools. These coaches provide training and in-classroom support to other teachers and support staff so that more students will achieve success in literacy and math, the essential skills required for success in school and in life.

In *Literacy* we saw a growth in the percentage of students reading at or above acceptable levels (from 64% to 67%). Each school continued to maintain a full-time Literacy Coach who in turn is supported by our Regional Literacy Coordinator. Our *Numeracy* project also has each school with an identified Math Lead who worked closely with our Regional Coordinator. Overall, the number of students meeting an acceptable standard in math also increased from 70-73% from the previous year. In the area of *Social Responsibility*, the targets for 2019-20 (student attendance, parent participation, and social-emotional learning) were not able to be assessed effectively given the school closures in the spring.

Much has been accomplished as evidenced by improving student achievement results over the past several years. Further indicative of the SSDEC's success are the various awards received including the three *Ministerial Literacy Awards* for the *SSDEC Literacy Project*, the *Premier's Award of Excellence* for the *Trades Awareness Program* partnership, and the *Premier's Award for Collaboration* for the *South Slave Healthy Communities Partnership.*

Further, the SSDEC's Leadership for Literacy initiative has been recognized nationally as well, being awarded *Indspire's (aka National Aboriginal Achievement Awards) Indigenous Education Organization Award* in 2016, the *Canadian Education Association* (CEA) *and Reader's Digest Canadian Innovators in Education Award* 2015, and runner up for the CEA's *"Innovation that Sticks" Award and Case Study Program.* This is on the heals of the SSDEC becoming the first school board in Canada to win Gold in the education category of the *Public Sector Leadership Awards*, as selected by the *Institute of Public Administration of Canada* (IPAC) and Deloitte in 2014.

South Slave staff and students are excelling and benefitting accordingly as well. Aside from the recognition of the Council and the impressive recipients of the *SSDEC Excellence in Education Awards*, five of the South Slave school principals have now been selected to the exclusive National Academy of *Canada's Outstanding Principals* (*The Learning Partnership*), and the SSDEC Superintendent was the first northern recipient of the *Canadian Superintendent of the Year* award (*Canadian Association of School System Administrators (CASSA) & American Association of School Administrators (AASA)*. Two of the five SSDEC trustees received the *Queen's Diamond Jubilee* medals for exemplary service to their communities. The South Slave DEC also has 12 inductees into the NWT Education Hall of Fame.

Three of the South Slave's educators have also received *Indspire Indigenous Educator Awards* and another Indigenous teacher received the *Prime Minister's Award for Teaching Excellence.* These awards are examples of how effective literacy efforts are being encouraged and supported in our Indigenous language programs in Cree, Slavey and Chipewyan; in addition to English and French. The SSDEC recently had an Indigenous Language educator receive the *Premier's Award of Excellence* while another received the *NWTTA Indigenous Educator Award.*

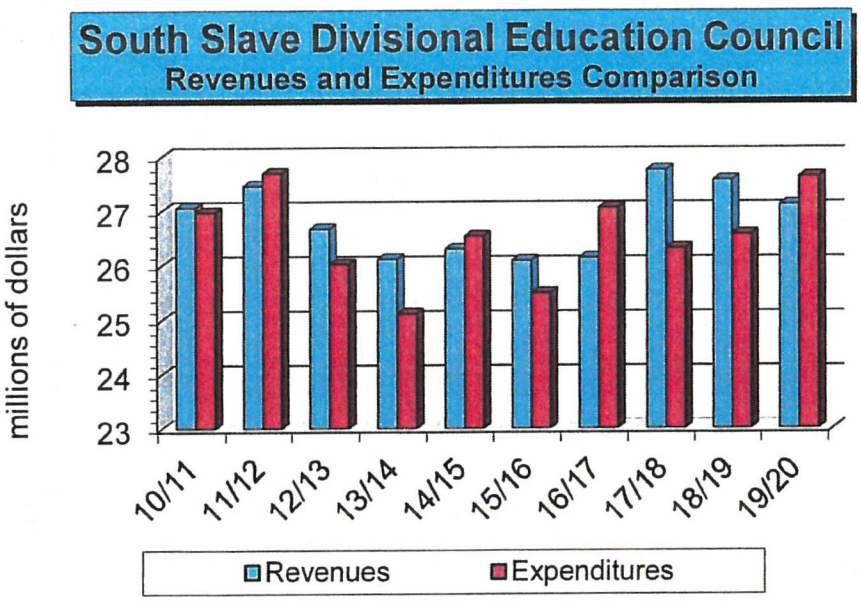
There has also been an increase in staff use of long-term leave requests due to mental health issues. As we are unsure when staff will be able to return to their classrooms, we increasingly find ourselves hiring unqualified substitutes for repeated one and two month periods. This is not only disruptive to classroom routine, but compromises the quality of students' education and is costly for the SSDEC.

Teacher turnover, compounded by the shortage of suitable applicants, means there is a need to engage in more formalized transition planning. Specialist positions are continuing to be difficult to fill, in particular; Indigenous Language teachers, French Immersion and senior Math/Science. We were proactive in finding and funding 4 Indigenous Language interns last year.

ECE's *Education Renewal and Innovation* initiative also includes aspects that look to help educate and provide support for mental health and wellness of both staff and students. Recent SSDEC strategies and targets are also intended to improve student attendance, ownership for their learning (inquiry-based, 21st century learning), pride and resiliency as part of its academic and social responsibility priorities.

Financial Condition

The bar chart below provides a historical comparison of revenues and expenditures over the past ten years.



For the year ended June 30, 2020 the Council had an operating deficit of $434,054 inclusive of DEA surpluses and deficits. This was lower than the projected deficit of $1,523,443 due to an adjustment to the Council's employee future benefits liability amount 373,002). Other reasons for the lower than expected deficit include, but are not limited to, COVID-19 shutting down schools in mid-March resulting in lower casual wages costs, no duty travel, and general expenditures being lower over those three and a half months.

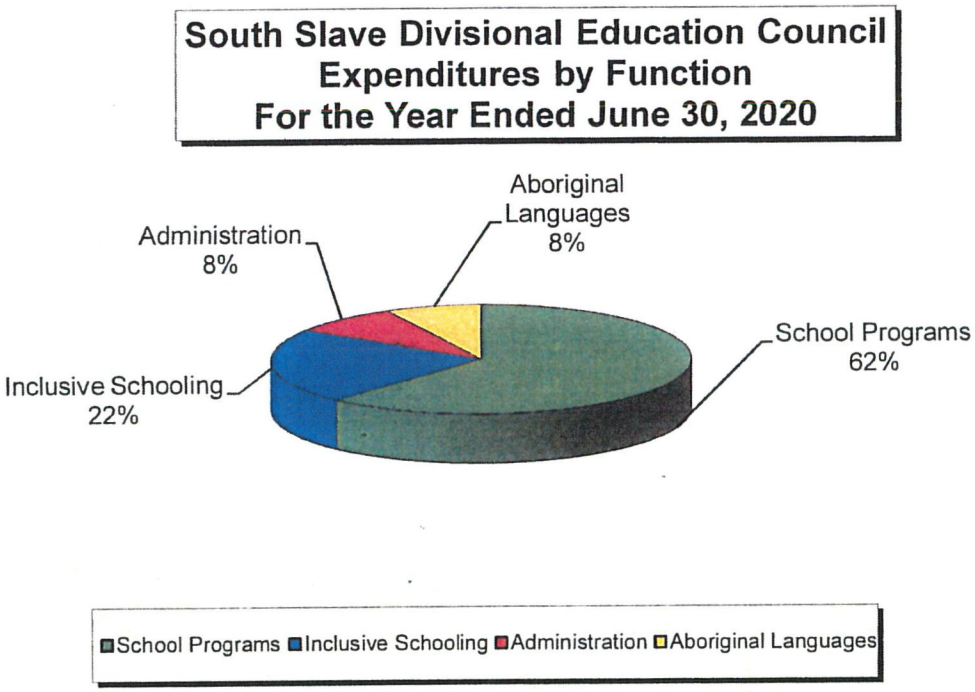
The accumulated uncommitted fund balance for the Council now sits at $2,756,047 (see chart below) which is $852,679 above the Council's maximum fund balance of $1,903,368 spelled out in policy DFAA – Financial Surplus. The Council's budget for 2020/21 is a deficit budget of $1,366,653 that, if realized, would bring the Council's accumulated fund balance down to $1,389,394.

	2020	2019
Accumulated Fund Balance at beginning of year	$4,342,476	$3,344,330
Operating Surplus/(Deficit) for year	(434,054)	998,146
Accumulated Fund Balance at end of year	$3,908,422	$4,342,476
Commitments against Fund Balance (incl. bus purchase)	(1,152,375)	(896,534)
Uncommitted Fund Balance at end of year	$2,756,047	$3,445,942

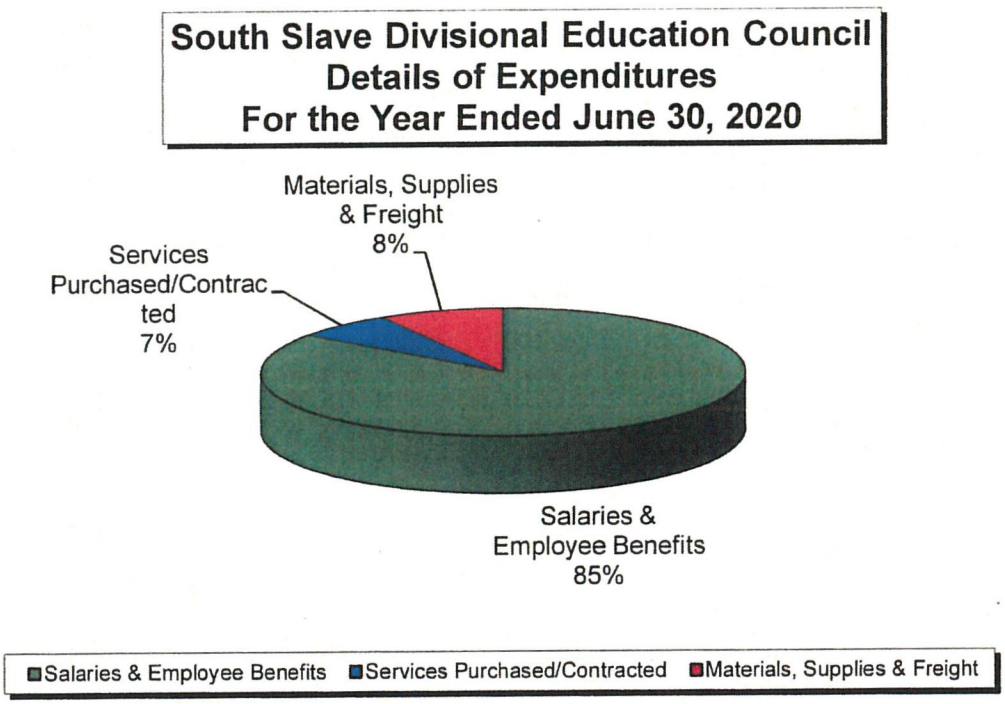
Currently the Council's liquidity position is good but, given the back-end loading of allocations to school boards by ECE, there is still the concern that funds could be short around the end of March. Given that about 85% (see second chart below) of the SSDEC's expenditures are for staffing payroll and benefits, any unanticipated reductions in allocations from ECE, or unexpected expenditures, would be difficult to adjust for until the following school year.

The chart below breaks down the Council's expenditures according to the functions identified. ECE mandates that 15% of the Council's expenditures be in Inclusive Schooling. Inclusive Schooling made up 22% of the Council's expenditures in 2019/20. Indigenous Languages Education expenditures was also above what was funded by ECE.

During the 2019/20 year the Council was reimbursed a total of $332,348 for termination costs related to the 2018/19 fiscal year covering 6 retirements/resignations (all NWTTA).



The chart below breaks down the Council's expenditures into three main categories: Salaries and Employee Benefits, Materials/Supplies and Freight and Purchased/Contracted Services.



Summary and Outlook

In summary, the SSDEC is currently in a positive financial position although, due to the inclusion of school and DEA surpluses in the calculation, we are currently above the maximum surplus allowed under the new GNWT policy as detailed earlier. Our deficit budget for 2020/21 is planned to address that excess.

It should also be noted that in the last three years our surplus has increased by almost $1.4 million due to a reduction in the Council's post-employment benefits liability (a number provided by the GNWT in July, after our fiscal year spending is complete, and after our next year budget and staffing has been finalized as well). This reduction is not a result of operations but artificially increases our surplus without adding anything to our cash balances. It is expected that this will be taken into consideration when applying the GNWT's surplus policy to Education Bodies.

COVID-19 will present challenges for the re-opening of schools in September but appropriate plans are being developed and approved by the applicable officials and will be ready for implementation in the Fall. These plans, of course, are based on the current situation and recommendations. An increase in positive tests, or a further outbreak, in the NWT could change plans significantly. We continue to hope for the best while preparing for the worst.

We are also seeing an increase in the number of students entering the system with complex needs and vulnerabilities at the same time our core Inclusive Schooling funding has decreased. Our schools have been proactive in applying for and receiving over $4 million in additional funding through the Jordan's Principle initiative. It is hoped that initiatives like Jordan's Principle will continue to provide supplemental funding for psychological testing for students and increased supports in the classroom that will help address some of the causes and impacts of mental health issues in students, including attendance and behavioural issues.

Council is concerned that the significant progress that has been made in the South Slave in the past several years could be undone with any further efforts to reduce local input and centralize, combined with any further reductions in allocations, compounded by existing unfunded and underfunded expenses (salary increments, casual costs, etc.) and cost increases (several formula funding lines not indexed to keep up with inflation), resulting in a decrease in the quality and quantity of education programs and services that can be offered.

Creating Futures

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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 South Slave Divisional Education Council have been conducted within the statutory powers of the South Slave Divisional Education Council. The operations and administration of the South Slave Divisional 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, FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the South Slave Divisional 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 South Slave Divisional Education Council

Dr. Curtis Brown
Superintendent

Jamie Watts CPA, CMA
Comptroller

August 14, 2020

AVERY COOPER & CO. LTD.
Chartered Professional Accountants

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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 South Slave Divisional Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2020 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 South Slave Divisional Education Council as at June 30, 2020 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 South Slave Divisional 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 23 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 subsequent to year-end and its effect on the global economy. Our opinion is not modified in respect of this matter.

Other matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of South Slave Divisional 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

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.

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.

INDEPENDENT AUDITORS' REPORT - cont'd.

- 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.

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 South Slave Divisional 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 14, 2020

Statement I

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents (Note 4)	$8,928,547	$10,588,171
Trust Assets (Note 18)	77,857	77,852
Due from the GNWT (Note 8)	201,344	171,677
Due from the Government of Canada (Note 13)	0	21,218
Other Accounts Receivable (Note 8)	162,916	169,284
Total Financial Assets	**$9,370,665**	**$11,028,201**
Liabilities		
Bank Indebtedness	$2,718	$22,612
Accounts Payable and Accrued Liabilities (Note 10)	25,219	43,067
Trust Liabilites (Note 18)	77,857	77,852
Due to the GNWT (Note 10)	57,554	(13,510)
Payroll Liabilities (Note 10)	2,077,817	2,939,618
Deferred Revenue (Note 11)	833,935	593,587
Post-Employment Benefits (Note 17)	2,650,694	3,023,696
Total Liabilities	**$5,725,794**	**$6,686,921**
Net Financial Resources	**$3,644,871**	**$4,341,279**
Non-Financial Assets		
Prepaid Expenses (Note 20)	$0	$0
Tangiblle Capital Assets (Note 19)	262,356	0
Total Non-Finanical Resources	**$262,356**	**$0**
Accumulated Fund Balance	**$3,907,227**	**$4,341,279**
Represented By:		
Operating Fund Balance	$2,376,403	$3,149,054
DEA Fund Balances	$378,449	$295,690
Capital Asset Depreciation	$262,356	$0
School Staffing Surpluses (Note 35)	$890,019	$896,534
Accumulated Fund Balance	**$3,907,227**	**$4,341,279**

Approved:

Chairperson

Comptroller

See attached notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
For the Year Ended June 30, 2020

	Unaudited 2020 Budget	2020	2019
Operating Surplus/(Deficit) (Statement III)	($926,944)	($434,052)	$998,146
Prior Year Adjustments			(1,197)
Increase/(Decrease) in Net Financial Resources	**($926,944)**	**($434,052)**	**$996,949**
Opening Net Financial Resouorces	4,341,279	4,341,279	3,344,330
Closing Net Financial Resources	$3,414,335	$3,907,227	$4,341,279

See attached notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	(Note 25) (unaudited) 2020 Budget	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
ECE Regular Contributions	$23,611,029	$24,117,729	$25,510,429
Other ECE Contributions	683,000	664,455	822,725
Total ECE Contributions	**$24,294,029**	**$24,782,184**	**$26,333,153**
Other GNWT Contributions	$15,000	$267,846	$199,174
Total GNWT Contributions	**$24,309,029**	**$25,050,030**	**$26,532,328**
Other Education Bodies	**$0**	**$0**	**$0**
Government of Canada			
Jordan's Principle	$0	$1,277,028	$409,384
Other Government of Canada	0	1,000	0
Total Government of Canada	**$0**	**$1,278,028**	**$409,384**
Generated Funds			
Investment Income	$150,300	$143,968	$167,464
Non-GNWT Contributions	70,000	101,991	81,176
Donations	0	12,265	48,615
Other	85,900	294,062	322,298
Total Generated Funds	**$306,200**	**$552,287**	**$619,555**
Total Revenues	**$24,615,229**	**$26,880,345**	**$27,561,266**
EXPENSES (Schedule 1)			
Administration	$2,438,441	$2,302,243	$2,293,716
School Programs	16,599,565	16,830,283	16,266,063
Inclusive Schooling	4,727,659	6,138,230	5,848,196
Indigenous Language and Education	1,776,508	2,043,640	2,155,145
Total Expenses	**$25,542,173**	**$27,314,398**	**$26,563,121**
OPERATING SURPLUS/(DEFICIT)	**($926,944)**	**($434,052)**	**$998,146**
Opening Fund Balance		**4,341,279**	**3,344,330**
Closing Fund Balance		**$3,907,227**	**$4,341,279**

See attached notes and schedules.

Statement IV

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF CASH FLOW
For the Year Ended June 30, 2020

	2020	2019
Cash Provided By (Used In):		
Operating Surplus/(Deficit)	($434,052)	$999,342
Changes in Non-cash Assets and Liabilities		
Decrease (increase) due from Government of Canada	$21,218	($21,218)
Decrease (increase) in accounts receivable	(23,299)	(119,442)
Decrease (incease) in capital assets	(262,356)	-
Increase (decrease) in acc. payroll/emp.deductions	(861,801)	1,950,070
Increase (decrease) in accounts payable	53,216	(83,888)
Increase (decrease) in trust liability	5	(2,178)
Increase (decrease) in deferred revenue	240,348	565,037
Increase (decrease) in post-employment benefits	(373,002)	($537,375)
Decrease (increase) in prepaid expenses	0	0
Cash Provided by (Used In) Operating Transactions	($1,639,723)	$2,750,348
Increase/(Decrease) in Cash and Cash Equivalents	($1,639,723)	$2,750,348
Cash and Cash Equivalents at Beginning of Year	$10,644,607	$7,896,651
Cash and Cash Equivalents at End of Year *	$9,003,688	$10,644,607

* Cash and cash equivalents are represented by cash and short-term investments.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2020

Note 1. Nature of the Organization

The Council was formerly known as the South Slave Divisional Board of Education. With the adoption of the new Education Act, its legal name is now the South Slave Divisional Education Council (Council).

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister of Education dated July 1, 1991. Its purpose is to administer and maintain standards of educational programs defined under the Act in the member communities of the South Slave region.

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

Note 2. Significant Accounting Policies

a) Basis of Accounting

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

b) Cash and Cash Equivalents

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

c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently 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 costs 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, accrued salaries, deferred revenue, post-employment benefits and accountable funds.

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication or 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 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 Council.

e) Tangible Capital Assets

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

f) Revenue Recognition

Government Transfers:

Revenues are recognized in the period in which the transactions or events occur that give 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 in 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.

GNWT – Regular Contributions:

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

Other Contributions:

The 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 expenses are incurred.

Investment income:

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

Special Purpose Funds:

School activity funds which are fully controlled by the Council with respect to when and how the funds available can be disbursed are included in these financial statements. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising and/or 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 Council are not included in these financial statements even if custody of the funds is held by the Council. Examples might include student clubs or associations for which the Council has no on-going responsibility or liability for losses.

g) Budget Data

The *Education Act* of the NWT requires that the Council prepare an annual budget, as outlined in Sections 128 and 129.

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

Council 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*.

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

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

h) Measurement Uncertainty

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

i) Inventories Including Materials and Supplies

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

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 of each year which provides for continued payment during the summer. GNWT payroll for NWTTA staff 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 (usually 26). The pay periods that fall within the month of July therefore have to be accrued.

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

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

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

Under the terms and conditions of employment, Council 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 is 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 parental and maternity leave) has been prepared using data provided by the GNWT 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 expensed. Transfers include grants and contributions and are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

Note 3. Future Accounting Changes

a) Student Activity/Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.
b) Asset Retirement Obligations (PS3280 – April 1, 2021
c) Revenue (PS3400 – April 1, 2022)

Note 4. Cash and Cash Equivalents

	2020	2019
Cash	$8,928,547	$10,588,171
Trust Assets	77,857	77,852
Bank Indebtedness	(2,718)	(22,612)
Total	$9,003,686	$10,643,411

Note 5. Special Purpose Funds

Nothing to report.

Note 6. Restricted Assets

Nothing to report.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2020

Note 7. Portfolio Investments

Security	June 30 balance	Interest for year	March 31 balance	Date Purchased	Term	Maturity	Interest Rate
T-Bill (FR)	$18,373.89	$209.88	$18,124.49	Unknown	n/a	n/a	n/a
GIC (FS)	$177,276.77	$1,136.23	$177,276.77	2020/04/22	1 yr.	2021/04/20	2.7%
GIC (KFN)	$5877.66	$2.93	$5,877.66	2020/06/27	2 mos. 30 days	2020/09/26	0.05%

Note 8. Accounts Receivable

	2020 Net	2019 Net
GNWT – Finance	$ 39,892	$ 20,605
GNWT – MACA	0	20,000
Aurora College	0	9,849
Fort Smith DEA	22,114	0
GNWT – HSS	12,337	0
GNWT – ITI	0	30,000
GNWT – ECE	127,950	91,223
Total due from GNWT	$202,293	$171,677
Due from Government of Canada	0	21,218
Other	162,916	169,284
Total Receivables	$365,209	$362,179

Note 9. Inventories
Not applicable.

Note 10. Accounts Payable and Accrued Liabilities

	2020	2019
Deninu School	$ 0	$ 5,000
Diamond Jenness	0	1,703
Joseph Burr Tyrrell	0	1,500
Paul William Kaeser	0	1,425
GNWT – Dept. of Education, Culture & Employment	10,822	0
Payroll Liabilities		
To GNWT (Finance)	$1,992,240	2,858,909
Government of Canada	0	1,329
Annual/Lieu	85,577	56,235
WSCC	46,732	0
Total Due to GNWT	$2,135,371	$2,926,101
Other	25,219	29,478
Total Accounts Payable	$2,160,590	$2,955,579

Note 11. Deferred Revenue

	2020	2019
Take a Kid Gardening - K'atlodeeche (ITI)	0	3,512
Take a Kid Gardening – Lutsel K'e (ITI)	0	4,750
Library Funding – Deninu (ECE)	0	2,397
Total GNWT	$ 0	$ 10,659
Jordan's Principle	833,935	582,928
Total Deferred Revenue	$ 833,935	$ 593,587

Note 12. Contribution Repayable

Nothing to report.

Note 13. Due To/From the Government of Canada

Nothing to report.

14. Capital Lease Obligations

Nothing to report.

15. Pensions

Nothing to report.

16. Long-term Debt

Nothing to report

17. Post-Employment Benefits, Compensated Absences and Termination Benefits

In addition to pension benefits the Council provides severance (resignation and retirement), removal and compensated absences (sick, special, parental and maternity 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 Council employees based on the type of termination (resignation vs. 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 dependant 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 result

The actuarial valuation was completed as at March 31, 2020. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at February 2020 and the results extrapolated the June 30, 2020. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and Removal $	**Compensated Absences $**	**2020 $**	**2019 $**
Changes in Obligation				
Accrued benefit obligations at beginning of year	$1,794,133	$507,680	$2,301,813	$2,133,979
Current period benefit cost	$86,527	$31,699	$118,227	$117,599
Interest accrued	$55,324	$16,070	$71,393	$77,774
Benefits payments	($323,337)	($81,722)	($405,059)	($516,298)
Plan amendments	$0	$0	$0	$0
Actuarial (gains)/losses	($48,958)	$874	($48,083)	$488,759

Accrued benefit obligations at end of year	**$1,563,689**	**$474,601**	**$2,038,921**	**$2,301,813**
Surplus/(deficit) at end of year	($1,563,689)	($474,601)	($2,038,921)	($2,301,813)
Unamortized net actuarial (gain)/loss	($668,678)	$56,277	($612,403)	($721,883)
Net future obligation	**($2,232,367)**	**($418,324)**	**($2,650,694)**	**($3,023,696)**
Other employee future benefits	$0	$0	$0	$0
Other compensated absences	$0	$0	$0	$0
Total employee future benefits and compensated absences	**($2,573,289)**	**($450,406)**	**($3,023,696)**	**($3,561,071)**
Benefits Expense				
Current period benefit cost	$86,527	$31,699	$118,227	$117,599
Interest accrued	$55,324	$16,070	$71,393	$77,774
Plan amendments	$0	$0	$0	$0
Amortization of actuarial gains	($159,436)	($1,871)	($157,563)	($216,450)
Total Expense	**($17,585)**	**$49,640**	**$32,057**	**($21,077)**

The discount rate used to determine the accrued benefit obligation is an average of 2.70%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance & Removal $	**Compensated Absences $**	**Total $**
2021	$244,467	$63,578	$308,045
2022	$218,438	$57,746	$276,184
2023	$189,095	$52,675	$241,770
2024	$150,129	$47,609	$197,738
2025	$128,637	$45,829	$174,466
	$930,766	**$267,437**	**$1,198,203**

18. Trust Assets Under Administration

	2020	2019
Andrew John Piche Scholarship Fund	$77,857	$77,852

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2020

19. Tangible Capital Assets

	Cost	Additions	Deletions	Opening Acc. Amortization	Amortization	Closing Acc. Amortization	2020 NBV	2019 NBV
Equipment								
Buses	$262,356	$0	$0	$0	$0	$0	$262,356	$0
Total	$262,356	$0	$0	$0	$0	$0	$262,356	$0

20. Prepaid Expenses

Nothing to report.

21. GNWT Assests Provided at no Cost.

	Cost	Acc. Amort.	2020 NBV	2019 NBV
Joseph Burr Tyrrell School	$9,748,971	$5,585,803	$4,163,168	$4,186,868
Paul William Kaeser School	$8,070,058	$5,660.602	$2,409,456	$2,657,321
Deninu School	$5,197,266	$5,197,266	$0	$0
Lutsel K'e Dene School	$16,791,305	$2,739.817	$14,051,488	$14,619,225
Princess Alexandra School	$7,762,885	$5,792,646	$1,970,239	$2,161,916
Diamond Jenness School	$27,714,622	$7,119,394	$20,595,228	$21,467,884
Harry Camsell School	$6,680,495	$4,224,096	$2,456,399	$2,279,737
Chief Sunrise Education Ctr.	$2,666,518	$1,253,123	$,413,395	$1,269,617
DJSS Trades Building	$2,423,804	$587,438	$1836,367	$1,896,906
PWK High School Seacan	$687,229	$412,338	$274,892	$309,253
PWK Welding Shop	$389,368	$52,727	$336,642	$343,942
	$88,132,520	$38,625,250	$49,507,270	$51,192,670

22. Contractual Obligations

	2021	2022	2023	2024	2025	Total
Equipment						
Xerox WC7845i	$5,874					$5,784
Pitney Bowes	$1,592	$1,592	$272			$3,456
Altalink B8065	$2,453	$2,453	$1,227			$6,133
Commercial Lease						
Fort Smith Constr.	$163,615	$163,615	$163,615	$54,538		$545,384
Total	$173,534	$167.660	$165,114	$54,538		$560,847

23. Contingencies

Before the year end, there was a global outbreak of a novel coronavirus known as COVID-19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID-19 outbreak may have on the Organization will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The Organization's activities have not been significantly impacted thus far, however, the Organization continues to assess the impact COVID-19 will have on its operations.

24. Related Parties and Inter-Entity Transactions

The 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 business. The Council is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance and utilities and maintenance by Public Works and Services. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note.

Accounts Payable

	2020	2019
Dept. of Finance	$2,077,817	$2,858,909
Dept. of Education, Culture and Employment	10,822	0
Deninu School	0	5,000
Diamond Jenness Secondary School	0	1,703
Joseph Burr Tyrrell School	0	1,500
Paul William Kaeser School	0	1,425
WSCC	46,732	0

Accounts Receivable

Fort Smith DEA	$ 22,114	21,602
Princess Alexandra School	0	156
Joseph Burr Tyrrell School	0	2,249
Dept. of Finance	39,892	20,605
Dept. of ITI	0	30,000
Dept. of Education, Culture and Employment	127,950	91,223
Dept. of MACA	0	20,000
Aurora College	0	9,849
GNWT – HSS	12,337	0

25. Budget Data

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget as outlined in Section 117, Duties of Education Body. The budget is legally adopted by a motion of the 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 expenditures for the Operating Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Council.

The budget figures presented are those approved by the Minister of Education, Culture and Employment on July 24, 2019 and have not been audited.

26. Economic Dependence

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

27. Financial Instruments

The Council's carrying value of cash, accounts receivable, due from the GNWT, accounts payable and accrued liabilities, due to the GNWT, accrued salaries and the trust liability 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 due to the information readily available in the NWTTA, UNW and Senior Manager's Handbook.

It is management's opinion that the Council is not exposed to significant interest rate, currency, market, credit, liquidity or cash flow risks arising from these financial instruments and that there are no significant concentrations of such risk.

28. Expenses by Object

	2020 Budget	2020 Actual	2019 Actual
Compensation	$22,227,799	$23,517,276	$22,721,942
Other	3,152,181	4,107,751	3,841,189
Total	$25,379,980	$27,625,027	$26,563,131

29. Subsequent Events

Nothing to report.

30. Comparative Figures

Nothing to report.

31. ECE Other Contributions

Career Coordinator	$ 149,648
Northern Distance Learning	29,250
French (FSL) Funding	386,700
Trades Awareness	29,178
Health and Wellness Curriculum	25,970
French Monitor resources	5,000
Self-Regulation resources	1,313
Library Funding	37,397
Total	$ 664,456

32. GNWT Other Contributions

Health & Social Services	
Drop the Pop	$ 23,351
Energy & Natural Resources	
Take a Kid Trapping	57,235
Municipal & Community Affairs	
Child/Youth Resiliency	27,272
Active After School	114,418
Industry, Tourism & Investment	
Take A Kid Gardening	12,237
Finance	
Tech Intern	33,333
Total	$267,846

33. Contingent Assets

Nothing to report.

34. Contractual Rights

Nothing to report.

35. Commitments Against Surplus

The Council currently has approved commitments against its surplus of $1,152,375 consisting of school staffing surpluses ($890,019) and a capital asset acquisition ($262,356) as detailed in the Consolidated Balance Sheet and Schedule 27 to the financial statements.

Schedule 1

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED SCHEDULE OF EXPENSES
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers	$12,261,108	$1,991,164	$0	$1,074,143	$0	$15,326,415
Instruction Assistants	$229,942	$3,146,895	$0	$396,256	$0	$3,773,094
Non-Instructional Staff	$1,752,935	$339,386	$1,510,122	$84,509	$0	$3,686,952
Board/Trustee Honoraria	$1,725	$0	$31,995	$6,300	$0	$40,020
Employee Benefits						
Employee Benefits/Allowances	$226,324	$108,343	$18,952	$34,670	$0	$388,289
Leave & Termination Benefits	-$130,935	$85,773	$9,594	$27,447	$0	-$8,120
Services Purchased/Contracted						
Professional/Technical Services	$180,705	$36,687	$34,913	$13,071	$0	$265,376
Postage/Communication	$56,316	$0	$53,327	$0	$0	$109,644
Utilities	$3,468	$0	$0	$0	$0	$3,468
Travel	$130,524	$158,126	$61,691	$57,322	$0	$407,663
Student Travel	$15,113	$5,841	$0	$26,116	$0	$47,070
Advertising/Printing/Publishing	$3,419	$1,436	$8,027	$9,093	$0	$21,974
Maintenance/Repair	$3,132	$0	$122,740	$1,626	$0	$127,497
Rentals/Leases	$48,015	$5,460	$185,256	$3,110	$0	$241,842
Contracted Services	$483,148	$33,020	$12,729	$46,819	$0	$575,716
Materials/Supplies/Freight						
Materials	$1,548,573	$218,628	$246,338	$260,398	$0	$2,273,937
Freight	$16,776	$7,471	$6,559	$2,759	$0	$33,565
Total	**$16,830,287**	**$6,138,230**	**$2,302,243**	**$2,043,640**	**$0**	**$27,314,400**

Schedule 2

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents	$135,514	$78,903
Cash Held in Trust	77,857	77,852
Other Accounts Receivable (net)	0	0
Total Financial Assets	**$213,372**	**$156,755**
Liabilities		
Accounts Payable & Accrued Liabilities	($2,003)	($3)
Trust Liability	77,857	77,852
Total Liabilities	**$75,854**	**$77,849**
Net Financial Resources	**$137,517**	**$78,906**
Fund Balance	**$137,517**	**$78,906**

Schedule 3

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
ECE Regular Contributions	$567,769	$567,769	$543,776
Other ECE Contributions	0	471,985	47,699
Total ECE Contributions	**$567,769**	**$1,039,754**	**$591,475**
Other GNWT Contributions	$0	$29,275	$36,000
Total GNWT Contributions	**$567,769**	**$1,069,029**	**$627,475**
Government of Canada Contributions			
Jordan's Principle	$0	$125,951	$0
Other Government of Canada	0	0	0
Total Government of Canada Contributions	**$0**	**$125,951**	**$0**
Generated Funds			
Investment Income	$300	$1,136	$898
Other	47,000	60,936	127,287
Total Generated Funds	**$47,300**	**$62,072**	**$128,184**
Total Revenues	**$615,069**	**$1,257,052**	**$755,659**
EXPENSES (Schedule 4)			
Administration	$69,000	$118,653	$114,205
School Programs	424,431	794,676	486,620
Inclusive Schooling	60,512	197,589	50,497
Indigenous Langauge and Education	72,379	87,523	134,593
Total Expenses	**$626,322**	**$1,198,441**	**$785,914**
Operating Surplsu/(Deficit)	**($11,253)**	**$58,611**	**($30,255)**
Fund Balance at beginning of year		**78,906**	**110,359**
Prior Period Adjustment		**-**	**(1,198)**
Fund Balance at end of year		**$137,517**	**$78,906**

Schedule 4

FORT SMITH DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers						$0
Instruction Assistants		$102,951				$102,951
Non-Instructional Staff		$67,957	$79,353			$147,310
Board/Trustee Honoraria						$0
Employee Benefits						
Employee Benefits/Allowances						$0
Leave & Termination Benefits						$0
Services Purchased/Contracted						
Professional/Technical Services						$0
Postage/Communication	$29,709		$3,301			$33,010
Utilities						$0
Travel						$0
Student Travel						$0
Advertising/Printing/Publishing						$0
Maintenance/Repair						$0
Rentals/Leases	$10,734		$1,193			$11,926
Contracted Services	$85,697					$85,697
Materials/Supplies/Freight						
Materials	$668,537	$26,681	$34,806	$87,523		$817,547
Freight						$0
Total	**$794,676**	**$197,589**	**$118,653**	**$87,523**	**$0**	**$1,198,441**

Schedule 5

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents	$30,616	$663,048
Due from the GNWT	78,000	0
Other Accounts Receivable (net)	0	22,037
Total Financial Assets	**$108,616**	**$685,085**
Liabilities		
Accounts Payable & Accrued Liabilities	$3,078	$6,137
Deferred Revenue	$0	$519,837
Total Liabilities	**$3,078**	**$525,974**
Net Financial Resources	**$105,538**	**$159,111**
Non-Financial Assets		
Tangible Capital Assets	$262,356	$0
Fund Balance	**$367,894**	**$159,111**

Schedule 6

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
ECE Regular Contributions	$679,979	$679,979	$645,673
Other ECE Contributions	0	512,756	247,432
Total ECE Contributions	**$679,979**	**$1,192,734**	**$893,105**
Other GNWT Contributions	$0	$68,900	$18,051
Total GNWT Contributions	**$679,979**	**$1,261,634**	**$911,156**
Government of Canada Contributions			
Jordan's Principle	$0	$210,446	$208,207
Other Government of Canada	0	0	0
Total Government of Canada Contributions	**$0**	**$210,446**	**$208,207**
Generated Funds			
Investment Income	$0	$608	$458
Other	38,900	88,268	72,261
Total Generated Funds	**$38,900**	**$88,876**	**$72,719**
Total Revenues	**$718,879**	**$1,560,957**	**$1,192,082**
EXPENSES (Schedule 7)			
Administration	$119,000	$118,061	$121,694
School Programs	504,482	1,098,906	673,716
Inclusive Schooling	42,114	0	269,543
Indigenous Language and Education	118,023	135,207	107,495
Total Expenses	**$783,619**	**$1,352,174**	**$1,172,448**
Operating Surplus/(Deficit)	**($64,740)**	**$208,783**	**$19,634**
Fund Balance at beginning of year		**159,111**	**139,477**
Fund Balance at end of year		**$367,894**	**$159,111**

Schedule 7

HAY RIVER DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers						$0
Instruction Assistants	$229,942			$23,144		$253,086
Non-Instructional Staff			$105,471			$105,471
Board/Trustee Honoraria			$8,345			$8,345
Employee Benefits						
Employee Benefits/Allowances						$0
Leave & Termination Benefits						$0
Services Purchased/Contracted						
Professional/Technical Services	$108,680					$108,680
Postage/Communication	$23,877		$3,154			$27,032
Utilities						$0
Travel						$0
Student Travel	$1,550					$1,550
Advertising/Printing/Publishing						$0
Maintenance/Repair						$0
Rentals/Leases	$35,221					$35,221
Contracted Services	$216,095					$216,095
Materials/Supplies/Freight						
Materials	$477,554		$1,091	$112,063		$590,708
Freight	$5,987					$5,987
Total	**$1,098,906**	**$0**	**$118,061**	**$135,207**	**$0**	**$1,352,174**

Schedule 8

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents	$30,333	$51,938
Other Accounts Receivable (net)	0	4,970
Total Financial Assets	**$30,333**	**$56,908**
Liabilities		
Accounts Payable & Accrued Liabilities	$2,411	$11,317
Deferred Revenue	0	25,547
Total Liabilities	**$2,411**	**$36,864**
Net Financial Resources	**$27,921**	**$20,044**
Fund Balance	**$27,921**	**$20,044**

Schedule 9

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
Regular ECE Contributions	$92,500	$92,500	$59,990
Other ECE Contributions	0	20,000	32,814
Total ECE Contributions	**$92,500**	**$112,500**	**$92,804**
Other GNWT Contributions	$0	$33,549	$29,824
Total GNWT Contributions	**$92,500**	**$146,049**	**$122,627**
Government of Canada Contributions			
Jordan's Principle	$0	$22,034	$34,768
Other Government of Canada	0	0	0
Total Government of Canada Contributions	**$0**	**$22,034**	**$34,768**
Generated Funds			
Investment Income	$0	$3	$3
Donations	0	2,500	2,220
Other	0	12,750	15,776
Total Generated Funds	**$0**	**$15,253**	**$17,999**
Total Revenues	**$92,500**	**$183,336**	**$175,394**
EXPENSES (Schedule 10)			
Administration	$19,350	$19,418	$24,582
School Programs	34,150	123,277	120,447
Inclusive Schooling	0	21,543	34,768
Indigenous Language and Education	39,000	11,220	26,180
Total Expenses	**$92,500**	**$175,459**	**$205,976**
Operating Surplus/(Deficit)	**$0**	**$7,877**	**($30,852)**
Fund Balance at beginning of year		**$20,044**	**$50,626**
Fund Balance at end of year		**$27,921**	**$20,044**

Schedule 10

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers						$0
Instruction Assistants		$21,543		$150		$21,693
Non-Instructional Staff	$22,738					$22,738
Board/Trustee Honoraria	$1,725		$4,050	$5,550		$11,325
Employee Benefits						
Employee Benefits/Allowances						$0
Leave & Termination Benefits						$0
Services Purchased/Contracted						
Professional/Technical Services						$0
Postage/Communication			$3,285			$3,285
Utilities						$0
Travel	$1,034			$418		$1,452
Student Travel						$0
Advertising/Printing/Publishing						$0
Maintenance/Repair						$0
Rentals/Leases			$3,413			$3,413
Contracted Services	$8,867		$7,641			$16,509
Materials/Supplies/Freight						
Materials	$88,913		$761	$5,103		$94,776
Freight			$269			$269
Total	**$123,277**	**$21,543**	**$19,418**	**$11,220**	**$0**	**$175,459**

Schedule 11

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents	$111,876	$77,138
Due from GNWT	0	0
Other Accounts Receivable (net)	0	0
Total Financial Assets	**$111,876**	**$77,138**
Liabilities		
Payroll Liabilities	$628	$4,615
Deferred Revenue	0	28,933
Total Liabilities	**$628**	**$33,548**
Net Financial Resources	**$111,247**	**$43,590**
Fund Balance	**$111,247**	**$43,590**

Schedule 12

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
Regular ECE Contributions	$123,019	$123,019	$58,636
Other ECE Contributions	0	156,043	49,232
Total ECE Contributions	**$123,019**	**$279,062**	**$107,868**
Other GNWT Contributions	$0	$51,696	$32,686
Total GNWT Contributions	**$123,019**	**$330,758**	**$140,554**
Government of Canada Contributions			
Jordan's Principle	$0	$105,923	$71,909
Other Government of Canada	0	0	0
Total Government of Canada Contributions	**$0**	**$105,923**	**$71,909**
Generated Funds			
Investment Income	$0	$210	$239
Other	0	37,763	26,650
Total Generated Funds	**$0**	**$37,973**	**$26,889**
Total Revenues	**$123,019**	**$474,654**	**$239,352**
EXPENSES (Schedule 13)			
Administration	$25,290	$63,246	$49,214
School Programs	49,344	194,661	198,897
Inclusive Schooling	0	106,019	73,333
Indigenous Language and Education	48,385	43,072	24,981
Total Expenses	**$123,019**	**$406,997**	**$346,425**
Operating Surplus/(Deficit)	**$0**	**$67,657**	**($107,074)**
Fund Balance at beginning of year		**43,590**	**150,664**
Fund Balance at end of year		**$111,247**	**$43,590**

Schedule 13

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers						$0
Instruction Assistants		$81,769				$81,769
Non-Instructional Staff	$30,208					$30,208
Board/Trustee Honoraria			$11,025			$11,025
Employee Benefits						
Employee Benefits/Allowances						$0
Leave & Termination Benefits						$0
Services Purchased/Contracted						
Professional/Technical Services	$25					$25
Postage/Communication			$17,074			$17,074
Utilities	$3,468					$3,468
Travel	$16,025	$13,600		$600		$30,225
Student Travel	$6,972			$2,439		$9,411
Advertising/Printing/Publishing			$500			$500
Maintenance/Repair	$3,132			$1,626		$4,757
Rentals/Leases			$2,963			$2,963
Contracted Services	$19,575	$10,650		$16,615		$46,840
Materials/Supplies/Freight						
Materials	$115,217		$31,684	$20,198		$167,099
Freight	$39			$1,595		$1,634
Total	**$194,661**	**$106,019**	**$63,246**	**$43,072**	**$0**	**$406,997**

Schedule 14

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents	$0	$0
Other Accounts Receivable (net)	0	24,418
Total Financial Assets	**$0**	**$24,418**
Liabilities		
Bank Indebtedness	$2,718	$22,612
Deferred Revenue	0	4,750
Accounts Payable & Accrued Liabilities	1,056	3,016
Total Liabilities	**$3,774**	**$30,378**
Net Financial Resources	**($3,774)**	**($5,960)**
Fund Balance	**($3,774)**	**($5,960)**

Schedule 15

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
Regular ECE Contributions	$113,322	$113,322	$93,153
Other ECE Contributions	0	74,603	750
Total ECE Contributions	**$113,322**	**$187,925**	**$93,903**
Other GNWT Contributions	$0	$36,493	$38,036
Total GNWT Contributions	**$113,322**	**$224,418**	**$131,939**
Government of Canada Contributions			
Jordan's Principle	$0	$40,588	$21,221
Other Government of Canada	0	0	0
Total Government of Canada Contributions	**$0**	**$40,588**	**$21,221**
Generated Funds			
Investment Income	$0	$0	$0
Donations	0	9,765	46,395
Other	0	79,430	5,000
Total Generated Funds	**$0**	**$89,195**	**$51,395**
Total Revenues	**$113,322**	**$354,201**	**$204,555**
EXPENSES (Schedule 16)			
Administration	$50,600	$31,126	$32,877
School Programs	47,722	217,807	121,218
Inclusive Schooling	0	46,719	25,047
Indigenous Language and Education	15,000	56,363	44,833
Total Expenses	**$113,322**	**$352,015**	**$223,975**
Operating Surplus/(Deficit)	**$0**	**$2,186**	**($19,420)**
Fund Balance at beginning of year		**($5,960)**	**13,460**
Fund Balance at end of year		**($3,774)**	**($5,960)**

Schedule 16

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers		$3,700				$3,700
Instruction Assistants						$0
Non-Instructional Staff						$0
Board/Trustee Honoraria			$5,125			$5,125
Employee Benefits						
Employee Benefits/Allowances						$0
Leave & Termination Benefits						$0
Services Purchased/Contracted						
Professional/Technical Services						$0
Postage/Communication	$1,730		$1,563			$3,293
Utilities						$0
Travel	$1,231		$66			$1,297
Student Travel	$6,590	$3,262		$23,677		$33,529
Advertising/Printing/Publishing	$3,419					$3,419
Maintenance/Repair						$0
Rentals/Leases	$2,060	$2,060	$2,094	$3,110		$9,326
Contracted Services	$20,426		$3,940	$10,848		$35,213
Materials/Supplies/Freight						
Materials	$171,847	$35,021	$12,472	$18,413		$237,753
Freight	$10,503	$2,675	$5,865	$315		$19,359
Total	**$217,807**	**$46,719**	**$31,126**	**$56,363**	**$0**	**$352,015**

Schedule 17

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at June 30, 2020

	2020	2019
Financial Assets		
Cash and Cash Equivalents	$8,620,209	$9,717,144
Due from the GNWT	202,293	171,677
Other Accounts Receivable	162,916	166,283
Total Financial Assets	**$8,985,418**	**$10,055,104**
Liabilities		
Current		
Accounts Payable and Accrued Liabilities	$20,677	$46,607
Due to the GNWT	136,503	(10,310)
Payroll Liabilities	2,077,189	2,935,003
Deferred Revenue	833,935	14,520
Post-Employment Benefits	2,650,694	3,023,696
Total Liabilities	**$5,718,998**	**$6,009,516**
Net Financial Resources	**$3,266,420**	**$4,045,588**
Non-Financial Assets		
Prepaid Expenses (Note 20)	$0	$0
Accumulated Fund Balance	**$3,266,420**	**$4,045,588**

Schedule 18

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
For the Year Ended June 30, 2020

	2020	2019
Annual Surplus/(Deficit) (Schedule 19)	($779,168)	$1,165,843
Prior Year Adjustments	0	0
Increase/(Decrease) in Net Financial Resources	**($779,168)**	**$1,165,843**
Opening net Financial Resources	4,045,588	2,879,745
Closing Net Financial Resources	$3,266,420	$4,045,588

Schedule 19

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended June 30, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
REVENUES			
ECE Contributions			
Regular ECE Contributions	$23,611,029	$24,117,729	$25,485,428
Other ECE Contributions	683,000	625,746	788,094
Total ECE Contributions	**$24,294,029**	**$24,743,475**	**$26,273,522**
Other GNWT Contributions	$15,000	$47,933	$44,578
Total GNWT Contributions	**$24,309,029**	**$24,791,408**	**$26,318,100**
Government of Canada Contributions			
Jordan's Principle	$0	$772,086	$73,280
Other Government of Canada	$0	$1,000	0
Total Government of Canada Contributions	**$0**	**$773,086**	**$73,280**
Other Education Bodies	**$0**	**$0**	**$0**
Generated Funds			
Investment Income	$150,000	$142,010	$165,867
Non-GNWT Contributions	70,000	101,991	81,176
Donations	0	0	0
Other	0	25,871	75,324
Total Generated Funds	**$220,000**	**$269,872**	**$322,368**
Total Revenues	**$24,529,029**	**$25,834,366**	**$26,713,747**
EXPENSES (Schedule 20)			
Administration	$2,155,201	$1,951,739	$1,957,185
School Programs	15,539,436	14,456,531	14,679,033
Inclusive Schooling	4,625,033	5,766,361	5,395,008
Indigenous Language and Education	1,483,721	1,710,255	1,812,065
Transfers to DEAs	1,576,589	2,728,648	1,704,613
Total Expenses	**$25,379,980**	**$26,613,534**	**$25,547,904**
Operating Surplus/(Deficit)	**($850,951)**	**($779,168)**	**$1,165,843**
Fund Balance at beginning of year		**4,045,588**	**2,879,745**
Fund Balance at end of year		**$3,266,420**	**$4,045,588**

Schedule 20

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF EXPENSES
(Non-Consolidated)
For the Year Ended June 30, 2020

	School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
Salaries						
Teachers	$12,261,108	$1,987,464		$1,074,143		$15,322,715
Instruction Assistants		$2,940,633		$372,963		$3,313,596
Non-Instructional Staff	$1,699,988	$271,429	$1,325,298	$84,509		$3,381,225
Board/Trustee Honoraria			$3,450	$750		$4,200
Employee Benefits						
Employee Benefits/Allowances	$226,324	$108,343	$18,952	$34,670		$388,289
Leave & Termination Benefits	($130,935)	$85,773	$9,594	$27,447		-$8,120
Services Purchased/Contracted						
Professional/Technical Services	$72,000	$36,687	$34,913	$13,071		$156,671
Postage/Communication	$1,000		$24,950	$0		$25,950
Utilities						$0
Travel	$112,234	$144,526	$61,625	$56,304		$374,690
Student Travel		$2,580				$2,580
Advertising/Printing/Publishing	$0	$1,436	$7,527	$9,093		$18,055
Maintenance/Repair			$122,740			$122,740
Rentals/Leases		$3,400	$175,593			$178,993
Contracted Services	$132,488	$22,370	$1,148	$19,357		$175,362
Materials/Supplies/Freight						
Materials	$82,078	$156,925	$165,525	$17,099		$421,626
Freight	$246	$4,796	$425	$849		$6,316
Transfers to DEA's	$0				$2,728,648	$2,728,648
Total	$14,456,531	$5,766,361	$1,951,739	$1,710,255	$2,728,648	$26,613,534

Schedule 21

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENSES
INCLUSIVE SCHOOLING
For the Year Ended June 30, 2020

	General Expenditures	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	$164,562				$164,562
Program Support Teachers	$1,761,138	$153,904		$212,746	$2,127,789
Support Assistants	$3,185,095				$3,185,095
Employee Benefits					
Employee Benefits/Allowances *	$194,116				$194,116
Services Purchased/Contracted					
Professional/Technical Services	$36,687				$36,687
Travel	$13,600	$144,526			$158,126
Student Transportation (Bussing)	$5,842				$5,842
Advertising/Printing/Publishing	$1,436				$1,436
Maintenance/Repair					$0
Rentals/Leases	$5,460				$5,460
Contracted Services	$33,020				$33,020
Materials/Supplies/Freight					
Materials	$181,614	$10,612	$26,401		$218,627
Freight	$2,675		$4,796		$7,471
Total	$5,585,244	$309,042	$31,197	$212,746	$6,138,230

* From Schedule 20

Schedule 22

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDSES
INDIGENOUS LANGUAGE AND EDUCATION
For the Year Ended June 30, 2030

	Student Instruction	Teaching Resources	Professional Development	School ** Activities	Total
Salaries					
ILE Teachers	$1,066,784		$7,360	$23,144	$1,097,287
Language Consultants		$84,509			$84,509
Instruction Assistants	$372,963			$150	$373,113
Non-Instructional Staff					$0
Honoraria		$750		$5,550	$6,300
Employee Benefits					
Employee Benefits/Allowances *	$62,117				$62,117
Services Purchased/Contracted					
Professional/Technical Services		$13,071			$13,071
Travel			$56,304	$1,018	$57,322
Student Transportation (Bussing)				$26,116	$26,116
Advertising/Printing/Publishing		$9,093			$9,093
Maintenance/Repair				$1,626	$1,626
Rentals/Leases				$3,110	$3,110
Contracted Services		$19,357		$27,463	$46,820
Materials/Supplies/Freight					
Materials		$13,196	$3,901	$243,300	$260,397
Freight		$849		$1,910	$2,759
Total	$1,501,864	$140,825	$67,565	$333,387	$2,043,640

* from Schedule 20
** from respective DEA schedules

Schedule 23

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
FRENCH LANGUAGE
For the Year Ended June 30, 2020

	Contributions July 1, 2019 to June 30, 2020	SSDEC Commitment July 1, 2019 to June 30, 2020	Total Expenses July 1, 2019 to June 30, 2020	Under/(Over) Funding
Bilateral Agreement Funding				
Core French 1-12 (salary)		$397,782	$433,543	($35,761)
Immersion Pioneer Class (salary)	273,000	$305,592	$537,757	$40,835
Resources		$15,000	$20,031	($5,031)
Partnership with YK1	15,000		$30,000	($15,000)
French Monitor		$10,000	$31,125	($21,125)
Professional Development			$19,373	($19,373)
French Language Communications				
Intensive French: Salary	86,700	$347,096	$259,213	$174,583
Intensive French: Camp				$0
Intensive French: Resources	6,000	$4,000	$13,467	($3,467)
Intensive French: Training/Visits	6,000	$4,000	$7,592	$2,408
Totals	$386,700	$1,083,470	$1,352,101	$118,069

Schedule 24

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NWT STUDENT SUCCESS INITIATIVE - PROFESSIONAL DEVELOPMENT
For the Period July 1, 2019 to June 30, 2020

Revenue	
Education, Culture and Employment	$55,000
NWTTA	70,650
Total Revenue	$125,650
Expenditures	
Salaries/Wages	
Salaries	$929,218
Facilitator's Fees	$166,971
Substitute Teachers Wages	$4,869
Travel	
Facilitator Travel	$16,695
Staff Travel	$16,811
Accommodation	$14,602
Per Diems	$9,875
Workshop Expenses	
Room Rental	
Tuition	$2,955
Refreshments	$1,675
Resources	$104,669
Miscellaneous	$14,121
Total Expenses	$1,282,459
Net Surplus/(Deficit)	**($1,156,809)**

Schedule 25

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2020

	Budget 2019/20	July 1, 2019 to March 31, 2020	April 1, 2020 to June 30, 2020	Total 2019/20
Revenues				
Education, Culture & Employment	$60,500		$60,500	$60,500
Other				$0
Total Funding	$60,500	$0	$60,500	$60,500
Expenditures				
Support Persons	$58,500	$5,060	$45,476	$50,536
Network Charges	$2,000			$0
Total Expenditures	$60,500	$5,060	$45,476	$50,536
Surplus/(Deficit)	$0	**($5,060)**	**$15,024**	**$9,964**

The SSDEC has only one community (Fort Resolution) participating

Schedule 26

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
Jordan's Principle
For the Year Ended June 30, 2020

	June 30, 2020 Budget	June 30, 2020 Actual	June 30, 2019 Actual
Revenue			
Government of Canada			
- First Nations and Inuit Health Branch	$1,353,773	$694,100	$992,312
Carry Forward from Previous Year		$582,928	$0
Total Revenue	$1,353,773	$1,277,028	$992,312
Expenditures			
Administration			
Personnel	$1,328,273	$1,168,845	$324,565
Transportation		$18,378	$5,854
Materials and Supplies	$25,500	$36,888	$18,252
Rent and Utilities			
Evaluation			
Other		$29,426	$60,713
Total Expenditures	$1,353,773	$1,253,537	$409,384
Surplus/(Deficit)	**$0**	**$23,491**	**$582,928**
Deferred Revenue	**$0**	**$23,491**	**$582,928**

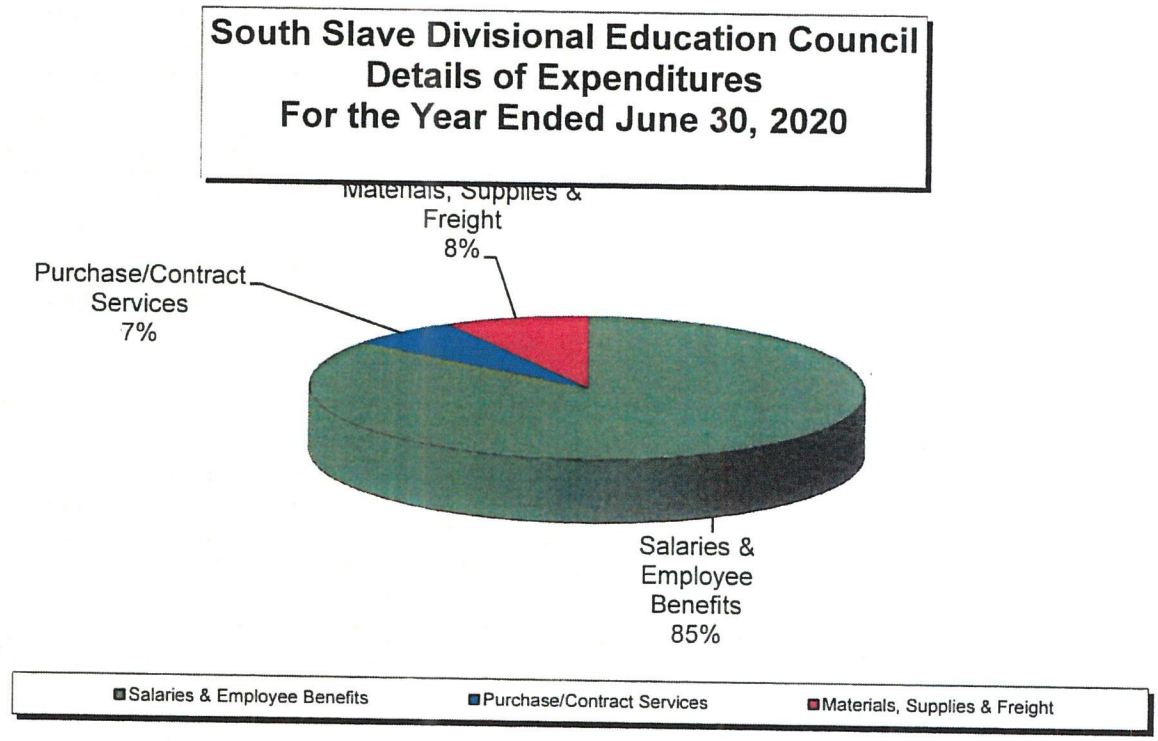
Schedule 27

South Slave Divisional Education Council
2019/20 Fund Balances
(Unaudited)

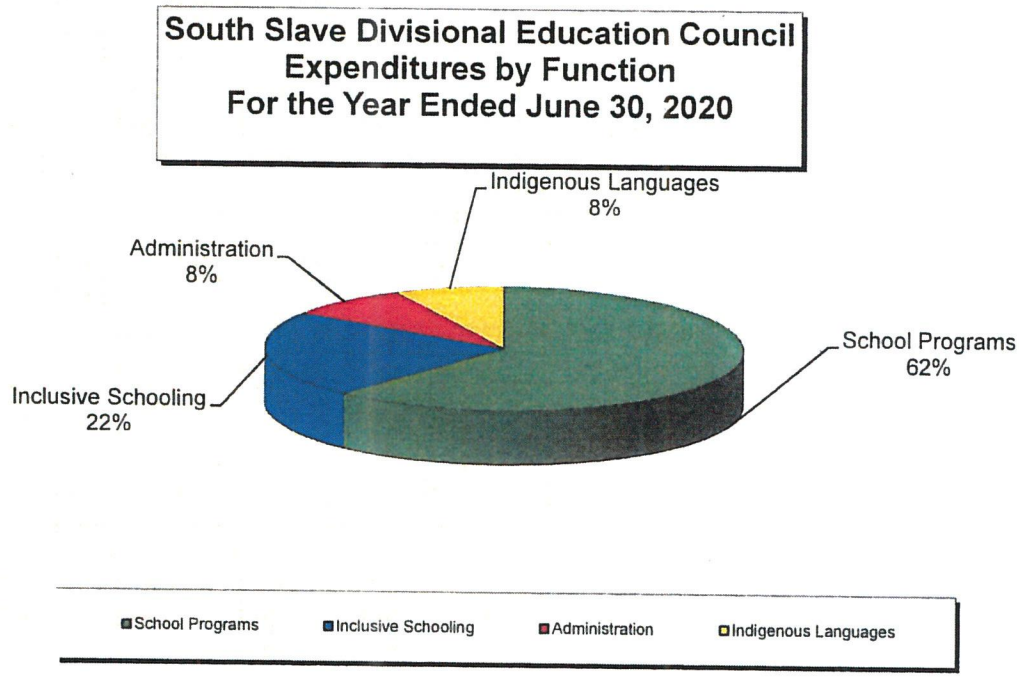
		SSDEC	Fort Smith	Hay River	K'atlodeeche	Fort Resolution	Lutsel K'e	
Fund Balances as per audited Financial Statements		$3,266,420	$137,517	$367,894	$27,921	$111,247	($3,774)	$640,805
less: Staffing Surpluses								
- Lutsel K'e Dene School	$74,805							
- Paul William Kaeser	$203,994							
- Harry Camsell	$39,168							
- Joseph Burr Tyrrell	$163,746							
- Chief Sunrise	$45,114							
- Princess Alexandra	$104,543							
- Diamond Jenness Secondary School	$157,984							
- Deninu School	$100,665	($890,019)						
Commitments against surpluses								
- Council Office								
- Fort Resolution DEA plan						($103,839)		
- Lutsel K'e DEA plan								
- K'atlodeeche plan					($22,699)			
- Hay River DEA plan				($320,326)				
- Fort Smith plan			($96,424)					
Uncommitted Fund Balance		$2,376,401	$41,093	$47,568	$5,222	$7,408	($3,774)	
2020/21 contributions from SSDEC			$558,476	$679,537	$74,605	$105,830	$111,737	
Fund Balance percentage *			7.36%	7.00%	7.00%	7.00%	-3.38%	

* Calculated as per SSDEC policy DFAA - Financial Surplus
maximum SSDEC fund balance as per policy DFAA - Financial Surplus **$1,808,406**

Salaries & Employee Benefits	$23,206,649
Purchase/Contract Services	$1,800,249
Materials, Supplies & Freight	$2,307,502
Total	$27,314,400



School Programs	$16,830,287
Inclusive Schooling	$6,138,230
Administration	$2,302,243
Indigenous Languages	$2,043,640
Total	$27,314,400



Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

June 30, 2020

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

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Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Annual Financial Report

June 30, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following management's discussion and analysis (MD&A) of the consolidated financial position and results of operations of Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools) for the year ended June 30, 2020 should be read in conjunction with Yellowknife Catholic Schools' audited consolidated financial statements and related notes. The preparation of this report is the responsibility of management. It is the responsibility of the Board of Trustees to promote transparency and accountability.

The 2020-2021 school year will be an exciting year at Yellowknife Catholic Schools. We will continue to strive to provide faith-based, engaging, collaborative, innovative, learning environments that promote inquiry as a means to develop versatile and involved learners that are advocates of their personal learning journey.

We will provide all students with the opportunities to achieve their full potential with limited resources. The guiding principle of the 2020-2021 budget is to allocate our financial resources to allow our students to succeed. The budget will be balanced ensuring that today's dollars are spent to educate today's students with a focus on 21st century learning initiatives and student learning. Appropriate resources have been allocated so that students will have a full range of learning opportunities.

As our educational landscape moves us towards ensuring our students have the skills needed to be successful in the workplace, we will focus on developing the 21st-century skills of collaboration, communication, critical thinking and creativity using innovative teaching models that include inquiry, technology, and interest-based learning in personalized, student-centered environments.

Mission, Values and Beliefs

Yellowknife Catholic Schools is a family of learners: developing faith, celebrating culture, supporting diversity, teaching critical thinking and inspiring service to others.

Through Christ we value: truth, honesty, compassion, respect, forgiveness, service, love and living the faith.

We believe that we are a Catholic, Christ-centered community that strives to nurture the spiritual, intellectual, emotional, social and physical development of all learners.

Board of Trustees

There are seven trustees at Yellowknife Catholic Schools. Ms. Erin Currie is the Chair and Mr. Steven Voytilla is the Vice Chair. Other trustees are Revi Lau-a, Lori MacMillan Gallant, Candace Meadus, Tina Schauerte and Susan Waddell. There are two committees in place – Finance and Facilities. Trustee meetings are held each month and are open to the public.

Yellowknife Catholic Schools

Yellowknife Catholic Schools

Yellowknife Catholic Schools (YCS) is the only Catholic school board in the Northwest Territories. YCS was established in July 1951 and provides education of students from junior kindergarten to Grade 12.

YCS programs operate out of: École St. Patrick High School (ESPHS), Weledeh Catholic School (WCS), École St. Joseph School (ESJS), the Kimberlite Career and Technical Centre (KCTC), the Tallah Building, the Yellowknife Family Centre, Jim Murphy Maintenance Building and the Central Services Building. All of our facilities are in excellent condition.

The senior administration team during the 2019-2020 school year consisted of Simone Gessler– Superintendent; Pat Sullivan– Assistant Superintendent – Learning and Chris Cahoon – Assistant Superintendent – Business.

The principal at École St. Patrick High School is Todd Stewart. The principal at Weledeh Catholic School is Jenny Reid and the principal at École St. Joseph School is Don Reid.

Student and Teacher Population

The following is the student enrolment as of September 30th and the teachers that were employed as of September 30, 2019.

	Enrolment	Teachers	Pupil/Teacher Ratio
École St Patrick High School	536	32	17
Weledeh Catholic School	354	22	16
École St Joseph School	579	35	16
KCTC	0	4	0
TTC	0	1	0
	1,469	94	16

There was a total of 181 staff at YCS as of June 2020.

Yellowknife Catholic Schools

Strategic Plan

Vision Statement for 2016-2019

YCS will strive to provide engaging, collaborative, innovative, inquiry and faith-based learning environments as a means to develop versatile and involved learners that are advocates of their personal learning journey.

Goals

The goals of YCS are to:

- Foster inquiry and collaboration throughout the integration of technology and the development of 21st century classrooms.
- Provide rich literacy and numeracy instruction through collaborative and supporting programming
- Develop spiritually and culturally-rich global citizens with a sense of social justice and community awareness

Commitments

YCS is committed to the following:

- Engage in continuous growth and improvement, make decisions to enhance student learning and provide opportunities for the community to learn together.
- Provide all learners with a safe environment that promotes spiritual, academic, physical, emotional, and social growth, encouraging inquiry, innovation and self-reflection.
- Allocate resources based on our vision and commitment to our learners.

YCS realizes its responsibility to provide an excellent education for our students. Our district is proud of its reputation for providing high-quality education to the students of our community through continuous improvement and the cooperative efforts of the Northwest Territories (GNWT) Minister of Education, Culture and Employment (ECE), administration, teachers, staff, students, families and a supportive community.

Financial Condition

The audited consolidated financial statements were prepared for the Government of the Northwest Territories (GNWT) Minister of Education, Culture and Employment (ECE), in accordance with Canadian public sector accounting standards.

Highlights of YCS Financial Position

Financial Assets
The financial and non-financial assets of YCS consist of cash and accounts receivable. The cash balance was $7,636,723 on June 30, 2020 (prior year - $6,682,134) and indicates a good cash flow. The financial position at June 30, 2020 was $8,401,702 (prior year $7,779,524).

Liabilities
Liabilities consist of payroll liabilities, accounts payable and long term debt. The payroll liabilities consist of payroll liabilities to staff for July and August. The long term debt was reduced by $108,516 during the year and is for a debenture on the Tallah building. Rental revenue for the Tallah building will more than cover the net financial debt.

The Consolidated Statement of Financial Position has a subtotal called "Net surplus (debt)". This line is an indicator of the ability to discharge all of the entity's surplus (debt) with financial assets. This year the net surplus is $3,046,238 compared to the prior year with a net surplus of $1,855,368. It indicates that YCS has sufficient assets to pay off all debt at year end.

Non-financial Assets
Non-financial assets include land and buildings that YCS has no intention of selling and that would not be able to be quickly converted to cash. The non-financial assets decreased from $39,813,493 to $38,508,672 which mainly reflects the change in the value of the tangible capital assets owned by Yellowknife Catholic Schools.

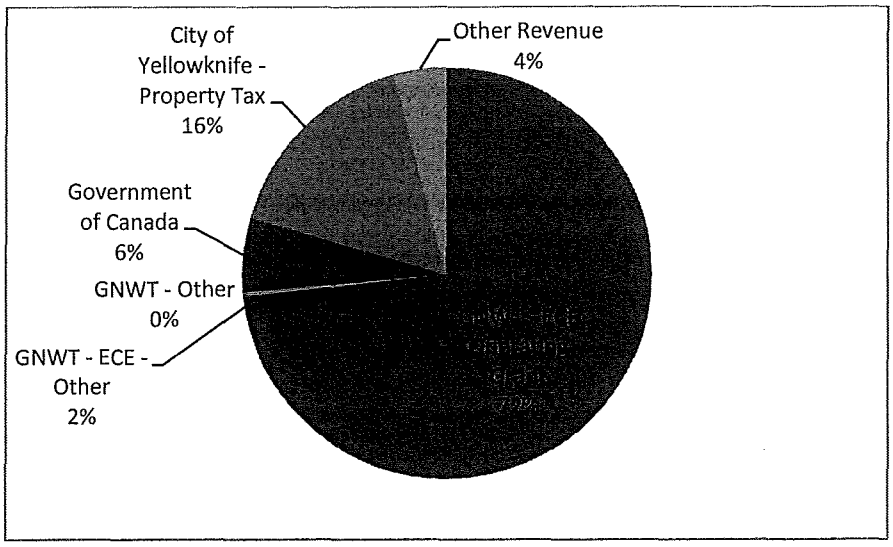
The $1,417,949 decrease in tangible capital assets relates to depreciation of tangible capital assets for this fiscal year partially offset by renovation projects at École St Joseph School and Weledeh Catholic School.

Accumulated Surplus
Accumulated surplus is equal to the difference between non-financial assets and net debt. Accumulated surplus represents the equity that YCS has generated in the last 69 years. The largest component of accumulated surplus is the Investment in Tangible Capital Assets. A further breakdown of accumulated surplus can be found on the Consolidated Statement of Accumulated Surplus.

Yellowknife Catholic Schools

Highlights of YCS Operations

Operating Revenue



Operating Revenue

The majority of the funding (71%) for YCS comes from the Government of the Northwest Territories (GNWT) Department of Education, Culture and Employment (ECE) as core funding. The core funding is derived from a funding formula developed by ECE. The most important factor in the funding formula is student enrollment. In total 72% of the revenue is from the Government of Northwest Territories.

During the year, Yellowknife Catholic Schools received funding from Jordan's Principle – Government of Canada. Jordan's Principle is funding to help support indigenous students so they can access the products, services and supports they need, when they need them.

YCS also generates revenue from property taxes – 16% of revenue. The City of Yellowknife collects property tax revenue on our behalf. Other GNWT funding includes contribution agreement funding for: French language programs, active after-school programs and health and wellness programs.

Board generated funds include donations, bus pass sales, after school program fees, investment revenue, and rental revenue.

YCS generates revenue from other school districts when a student from that district attends an YCS school and the other district receives GNWT core funding for that student.

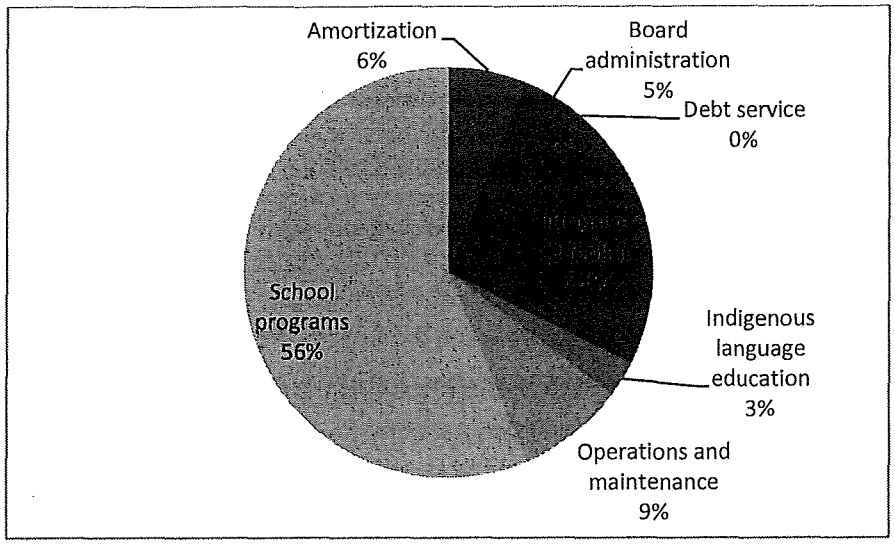
YCS is economically dependent upon the GNWT for the majority of its operating revenue. Significant changes to enrollment in Yellowknife or to the GNWT funding formula would have dramatic effects on the future operations of YCS.

Yellowknife Catholic Schools

Operating Expenditures

The Consolidated Statement of Operations and Schedule 1 provide two different ways to classify expenditures. In the Consolidated Statement of Operations, expenditures are classified by program. Schedule 1 of the consolidated financial statements provides an additional breakdown by object.

Expenditures – By Program



Expenditures – By Program

Program categories for YCS are:

- Indigenous Language Education (3%): Includes salary and benefits of Wiliideh Yati Language instructors, salary and benefits of the literacy coach, costs related to the creation of learning materials in the Wiliideh Yati language and the cost of running our indigenous language and culture camps.

- Board Administration (5%): Includes salary and benefits for central services administrative and technology staff, honoraria for trustees, audit and legal fees, travel costs, advertising and publishing costs.

- Debt service: Relates to interest on long-term debt for the repayment of debentures for the Tallah Building. Debenture repayments for the Tallah building are mostly funded through lease payments from Aurora College.

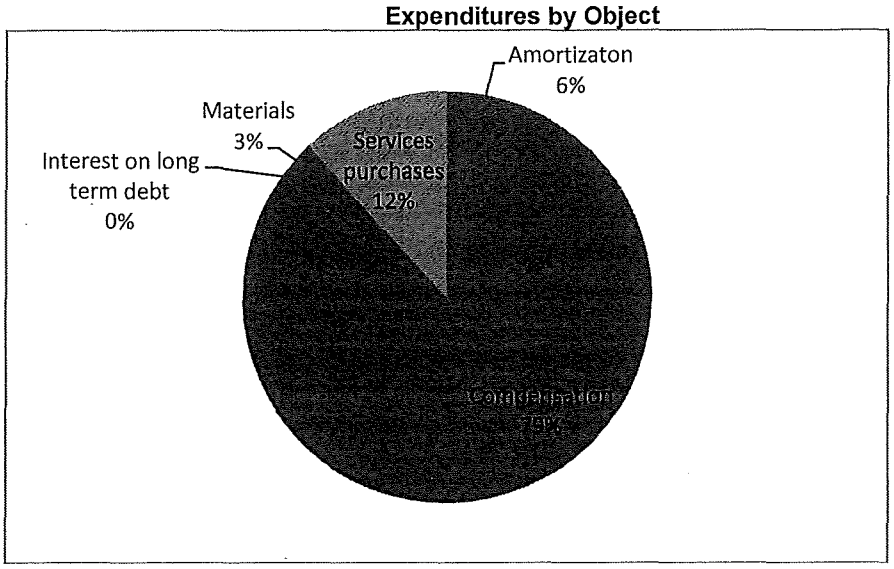
- Inclusive schooling (21%): Expenditures in this program relate to supporting students with diverse needs. This support can include enrichment opportunities as well as supporting students with learning challenges. Salary and benefits for program support teachers, literacy and early intervention teachers, the student services coordinator, counselors, classroom assistants, and advanced placement teachers are included in this category.

- Operations and maintenance (9%): Includes salary and benefits of maintenance staff, cost of electricity, fuel and water, expenditures on janitorial services, expenditures on repair and maintenance of our facilities (including minor capital projects).

- School programs (56%): Salary and benefits for the majority of teachers are recorded in this program. Other large components of expenditure in this program are salary and benefits for school administrative assistants, curriculum coordinators, the cost for school textbooks and supplies and the cost of busing services.

- Amortization (6%): This expense relates to the rational and systematic manner to write off the value of the tangible capital asset over an appropriate number of accounting periods.

Yellowknife Catholic Schools



Expenditures by Object

- Compensation (79%): Includes salary for teachers, coordinators, classroom assistants, maintenance staff, administration assistants, counsellors, technology staff, administrative staff and trustee honoraria. The majority of YCS staff is unionized and collective agreements with the unions specify pay and benefits for these staff. Compensation also includes employee benefits which consists of employer contributions to pension plans, extended health and dental plans, CPP, EI, WSCC premiums, life insurance, long term disability insurance, maternity leave, professional development, medical travel, vacation travel, removal benefits and other allowances.
- Services purchased/contracted (12%): Include busing, janitorial services, insurance services, security services and snow removal.
- Materials/freight (3%): Include expenses for material and freight of goods.
- Amortization (6%): This expense relates to the rational and systematic manner to write off the value of the tangible capital asset over an appropriate number of accounting periods.
- Debenture interest: Include interest expense paid during the year for the Tallah building debenture.

Operating Deficit

At the end of the year, there was an operating surplus of $3,729,745.

Summary of Accumulated Surplus

	Opening	Increase (Decrease)	Closing
Operating fund surplus	2,266,834	977,504	3,244,338
Investment in tangible capital assets	39,120,954	-1,309,435	37,811,519
Decentralized budget accumulated surplus	281,073	217,980	499,053
	41,668,861	-113,951	41,554,910

The operating fund surplus increased by $977,504 during the year. This was mainly due to changes in the tangible capital assets, increased funding from the Government of the Northwest Territories and new funding from Jordan's Principle.

Investment in tangible capital assets represents the amount of funds received and recognized as revenue that allow us to purchase our tangible capital assets less accumulated amortization. The decrease in this account this year is due to amortization of our tangible capital assets offset by the principal portion of the repayment of the debenture on the Tallah Building and offset by renovation projects at École St Joseph School and Weledeh Catholic School.

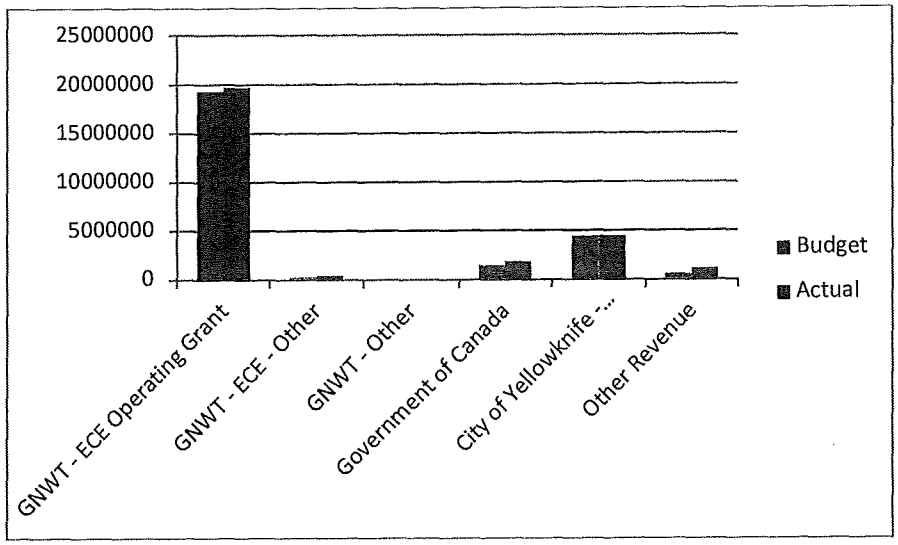
The decentralized budget accumulated surplus consists of funds, which are committed to or designated to specific purposes. The majority of these funds are professional development obligations carried forward under the terms of employment contracts. Other significant amounts in the decentralized budget accumulated surplus are school-based funds. Decisions on expenditure of school based funds are made by individual schools under YCS' School Based Decision Making Procedure.

Budget Variance

Revenue

In the 2019-2020 fiscal year, an annual deficit of $2,330,794 was budgeted and the actual deficit was $113,951. The budgeted revenue for 2019-2020 was $26,088,809 and the actual revenue was $27,390,611. The increase in revenue is due to increased core and other contributions from the Government of Education, Culture and Employment and Jordan's Principle funding.

Revenue – Current year (Actual) vs Budget



Yellowknife Catholic Schools

Summary and Outlook

The 2020-2021 school year will be an exciting year at all three schools. We will continue to focus on 21st century learning skills. This year we continue the theme of Merciful Hearts, with the specific focus on Mercy that Serves.

In the budget for 2020-2021, the Trustees committed to supporting all the present programs and positions at Yellowknife Catholic Schools. The Trustees and administration will continue to work together to provide the best education while being fiscally responsible.

The Board of Trustees and senior staff will work on a strategic plan for the next five years.

YCS has a healthy operating fund surplus for the year and strong cash position that will allow us to continue to operate in a financially prudent manner in the future. YCS will continue to be challenged to provide quality education in a fiscally responsible manner. While we are faced with financial constraints, we will ensure that today's dollars are spent on today's students. This will ensure that all of our students are prepared for their exciting lives.

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2020

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

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

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

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

Approved and confirmed on behalf of the Yellowknife Catholic Schools.

Superintendent

Assistant Superintendent - Business

September 16, 2020

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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 Financial Statements

Qualified Opinion

We have audited the consolidated financial statements of Yellowknife Public Denominational District Education Authority ("Yellowknife Catholic Schools"), which comprise the consolidated statement of financial position as at at June 30, 2020, and the consolidated statements of its operations, consolidated changes in net assets (debt), consolidated statement of accumulated surplus and its consolidated cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the Yellowknife Catholic Schools as at June 30, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

School generated funds controlled by the Yellowknife Catholic Schools are not reported and presented in the accompanying financial statements. School generated funds represent fundraising activities for the benefit of student life enhancement. They are controlled through the Yellowknife Catholic Schools due to the nature of these activities which must be approved at the Yellowknife Catholic Schools' Administration level. This represents a departure of Canadian public accounting standards because school generated funds are determined to be under the control of the Yellowknife Catholic Schools and as such are required to be included under the government reporting entity.

Also, we were unable to determine the amount of school generated funds; therefore, school generated funds revenue, expenses, and assets and surplus for the year ended June 30, 2020 are not recognized nor audited in the accompanying financial statements.

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

Crowe

Other Information
Management is responsible for the other information. The other information comprises the Annual Financial Report, but does not include the consolidated financial statements and our auditors' report thereon.

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

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

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

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

Those charged with governance are responsible for overseeing the Yellowknife Catholic Schools' financial reporting process.

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Yellowknife Catholic Schools' 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 Yellowknife Catholic Schools' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Yellowknife Catholic Schools to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

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

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

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

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

Crowe Mackay LLP

Yellowknife, Northwest Territories
September 16, 2020

Chartered Professional Accountants

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Financial Position

As at June 30,	2020	2019
Financial Assets		
Cash and cash equivalents (Note 4)	$ 7,636,723	$ 6,682,134
Accounts receivable (Note 8)	554,089	881,830
Due from the Government of Canada (Note 12)	210,798	215,560
	8,401,610	7,779,524
Liabilities		
Accounts payable and accrued liabilities (Note 9)	192,012	660,260
Accrued payroll liabilities (Note 9)	3,024,310	2,972,366
Deferred revenue (Note 10)	826,912	498,838
Payroll benefits payable	16,451	18,636
Due to the Government of Canada (Note 12)	796	30,933
Pensions (Note 14)	88,000	70,300
Long-term debt (Note 15)	520,741	629,257
Post-employment benefits and compensated absences (Note 16)	686,150	1,043,566
	5,355,372	5,924,156
Net Financial Asset	**3,046,238**	1,855,368
Non-financial Assets		
Tangible capital assets (Note 18)	38,332,262	39,750,211
Prepaid expenses and deposits (Note 19)	176,410	63,282
	38,508,672	39,813,493
Accumulated Surplus	**$ 41,554,910**	$ 41,668,861
Represented By:		
Operating fund surplus	$ 3,244,338	$ 2,266,834
Investment in tangible capital assets	37,811,519	39,120,954
Decentralized budget accumulated surplus	499,053	281,073
	$ 41,554,910	$ 41,668,861

Contractual obligations and contingencies (Note 21 and 22)

Approved on behalf of the Board

Trustee **Trustee**

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Operations

For the period ended June 30,	2020 Budget	2020 Actual	2019 Actual
Revenue			
Government of the Northwest Territories			
ECE - Regular contributions	$ 19,293,309	$ 19,624,178	$ 19,643,279
ECE - Other contributions	282,500	450,760	521,009
Total ECE contributions (Note 30)	**19,575,809**	**20,074,938**	20,164,288
GNWT - Other contributions (Note 31)	-	100,442	83,210
Total GNWT contributions	**19,575,809**	**20,175,380**	20,247,498
Government of Canada - grants and contributions	**1,458,000**	**1,607,452**	1,064,122
City of Yellowknife - property tax requisitioned	**4,444,000**	**4,472,210**	4,188,905
Other Education Authorities			
Extra-jurisdictional tuition	**75,000**	130,650	86,544
Education authority generated funds			
Rentals	180,000	174,319	139,444
Fees and sales	296,000	150,282	144,637
Investments	60,000	133,678	135,405
Donations	-	44,420	40,752
Other	-	502,220	540,506
Total generated funds	**536,000**	**1,004,919**	1,000,744
	26,088,809	**27,390,611**	26,587,813
Expenditures			
Amortization (Schedule 1)	1,600,000	1,659,314	1,640,149
Board administration (Schedule 1)	1,795,694	1,405,451	1,379,691
Debt service (Schedule 1)	6,843	10,884	17,028
Inclusive schooling (Schedule 2)	5,750,449	5,823,127	5,709,862
Indigenous languages and culture (Schedule 3)	735,845	769,754	828,626
Operations and maintenance (Schedule 1)	2,323,266	2,343,283	2,228,886
School programs (Schedule 1)	16,207,506	15,492,749	15,069,440
	28,419,603	**27,504,562**	26,873,682
Annual operating surplus (deficit) before other items	**(2,330,794)**	**(113,951)**	(285,869)
Other items			
Proceeds on fire damages insurance claims	-	-	1,636,833
Costs of fire damages repairs	-	-	(1,636,833)
Annual surplus (deficit)	**(2,330,794)**	**(113,951)**	(285,869)
Opening accumulated surplus	**41,668,861**	**41,668,861**	41,954,730
Closing accumulated surplus	**$ 39,338,067**	**$ 41,554,910**	$ 41,668,861

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Changes in Net Assets

For the period ended June 30,	2020 Budget	2020 Actual	2019 Actual
Annual Surplus (deficit)	$(2,330,794)	$ (113,951)	$ (285,869)
Acquisition of tangible capital assets	(160,000)	(241,363)	(144,922)
Amortization of tangible capital assets	1,600,000	1,659,312	1,640,149
Change in prepaid expenses and deposits	-	(113,128)	(4,728)
Increase in net assets	**(890,794)**	**1,190,870**	1,204,630
Net assets (debt), beginning of year	**1,855,368**	**1,855,368**	650,738
Net assets, end of year	**$ 964,574**	**$ 3,046,238**	$ 1,855,368

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Cash Flows

For the period ended June 30,	2020	2019
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	$ (113,951)	$ (285,869)
Items not affecting cash:		
Amortization	1,659,312	1,640,149
	1,545,361	1,354,280
Changes in non-cash working capital items		
Decrease (increase) in due from the Government of Canada	4,762	(103,109)
Decrease (increase) in accounts receivable	327,741	(763,031)
Increase (decrease) in accounts payable	(468,248)	(214,720)
Increase (decrease) in payroll benefits payable	(2,185)	(154,205)
Increase (decrease) in due to the Government of Canada	(30,137)	(405,819)
Increase (decrease) in pensions	17,700	(68,600)
Increase in deferred revenue	328,074	498,838
Increase in post-employment benefits	(357,416)	70,429
Increase (decrease) in accrued payroll liabilities	51,944	372,384
Increase in prepaid expenses	(113,128)	(4,728)
	(240,893)	(772,561)
Cash provided by (used in) operating transactions	**1,304,468**	581,719
Financing transaction		
Repayment of long-term debt	**(108,516)**	(102,874)
Capital transaction		
Acquisition of tangible capital asset	**(241,363)**	(144,922)
Increase in cash and cash equivalents	**954,589**	333,923
Cash and cash equivalents, beginning of year	**6,682,134**	6,348,211
Cash and cash equivalents, end of year	**$ 7,636,723**	$ 6,682,134

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Accumulated Surplus

For the period ended June 30,	2020	2019
Operating Fund Surplus		
Operating fund surplus, beginning of year	$ 2,266,834	$ 988,200
Annual surplus (deficit)	(113,951)	(285,869)
Transfer from investment in tangible capital assets	1,309,435	1,392,353
Transfer from (to) decentralized budget accumulated surplus	(217,980)	172,150
Operating fund surplus, end of year	**$ 3,244,338**	$ 2,266,834
Transfer from Investment in Tangible Capital Assets consists of:		
Amortization	$ 1,659,314	$ 1,640,149
Capital acquisitions	(241,363)	(144,922)
Debenture principal repayment	(108,516)	(102,874)
	$ 1,309,435	$ 1,392,353
Investment in Tangible Capital Assets		
Investment in tangible capital assets, beginning of year	$ 39,120,954	$ 40,513,307
Amortization	(1,659,314)	(1,640,149)
Capital acquisitions	241,363	144,922
Debenture principal repayment	108,516	102,874
Investment in tangible capital assets, end of year	**$ 37,811,519**	$ 39,120,954
Decentralized Budget Accumulated Surplus		
Decentralized budget accumulated surplus, beginning of year	$ 281,073	$ 453,223
Transferred from (to) operating fund surplus	217,980	(172,150)
Decentralized budget accumulated surplus, end of year	**$ 499,053**	$ 281,073
Total Accumulated Surplus	**$ 41,554,910**	$ 41,668,861

1. Nature of the Organization

Yellowknife Public Denominational District Education Authority, Yellowknife Catholic Schools ("YCS") was established in July 1951 and is presently the only Catholic school board in the Northwest Territories. A full range of instructional programs ranging from Junior Kindergarten through Grade 12 is offered by the YCS.

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

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

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 reflect the assets, liabilities, revenue and expenses of the reporting entity, which is composed of all organizations which are controlled by YCS. These organizations include the three schools, a maintenance shop and the Kimberlite Career and Technical Centre.

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

YCS uses fund accounting to separate transactions between its Operating fund surplus, Investment in tangible capital assets and Decentralized budget accumulated surplus.

Operating Fund Surplus

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

2. Significant Accounting Policies (continued)

(a) Basis of Accounting (continued)

Operating Fund Surplus (continued)

In summary, the Operating fund surplus is used to account for all financial activities except those accounted for in the Investment in tangible capital assets fund and Decentralized budget accumulated surplus.

Investment in Tangible Capital Assets

The Investment in tangible capital assets fund is used to account for financial transactions related to the acquisition of tangible capital assets in excess of $50,000.

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

Decentralized Budget Accumulated Surplus

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and cash equivalents, accounts receivable, and due from the Government of Canada.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, due to the Government of Canada, long-term debt, payroll benefits payable and accrued payroll liabilities.

2. Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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 YCS because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of YCS.

(e) Tangible Capital Assets

Tangible capital assets acquired for more than $50,000 are capitalized and amortized. Tangible capital assets are recorded at cost plus any betterments less accumulated amortization. The cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The buildings, portables and equipment will be amortized using the straight line method, based on their useful life. The buildings, portables and equipment have useful lives of 40, 25 and 10 years respectively. Any additions to the buildings and portables will be amortized over the remaining useful life of the assets.

Capital facilities planning and construction with certain exceptions are funded by the Government of the Northwest Territories and subject to their capital planning and approval process. Capital contributions received but not spent at year-end are recorded as deferred revenue.

(f) Revenue Recognition

Government Transfers

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

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

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Government Transfers (continued)

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

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

GNWT - Regular Contributions
The regular contributions from the GNWT are determined by a funding formula, based on student enrolment, and are received in monthly installments. YCS retains surpluses and are responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the GNWT.

The YCS is economically dependent on the GNWT to provide funding for continued operations.

Local Tax Revenue
The *Education Act,* by virtue of Section 136(2), empowers a Board of Education to determine the amount, after taking into consideration territorial grants and other revenue, that is to be requisitioned from the municipality within the territory under the jurisdiction of the Board. This requisitioned amount is one portion of the property tax paid annually by property owners.

The City of Yellowknife is advised subsequent to the adoption of the budget of the amount of the requisition of the YCS and is responsible for the collection of taxes.

Section 136(4) of the *Education Act* requires the amount requisitioned to be paid to the YCS in equal quarterly installments on or before the first day of the months of June, September, December and March.

Other Contributions
YCS follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Tuition fees revenue is recognized as educational services are provided. Insurance proceeds relating to ongoing expenses are recognized as they are incurred. Insurance proceeds relating to building and equipment loss are recognized at the date of loss. Revenue from rentals is earned as the facilities are used. Other revenue is recorded as the service is provided and receipt is reasonably assured.

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

2. Accounting Policies (continued)

(f) Revenue Recognition (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 YCS with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. Examples may 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 YCS are not included even if custody of the funds are held by YCS. Examples of excluded funds might be student clubs or associations for which YCS has no on going responsibility of liability for losses.

(g) Budget Data

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

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

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(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 revenue and expenditures for the Operating fund surplus along with estimates of source and application for the Investment in tangible capital assets fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the YCS.

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

(h) Measurement Uncertainty

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

2. Accounting Policies (continued)

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August. Payroll costs for members of the Union of Northern Workers (UNW) and employees who work for 10 and 11 months during the fiscal year are accrued as appropriate.

(k) Employee Future Benefits

i) Post-employment benefits

YCS provides post-employment benefits for certain employees pursuant to certain contracts and collective agreements. These include removal assistance, severance, long and short term disability, and sick leave.

Teachers and UNW employees leaving Yellowknife within one year of the date of resignation, after completing a minimum of two years experience with YCS, will receive removal assistance of $1,500 plus $400 for each year of consecutive service with YCS, excluding years on deferred salary leave. Teachers who leave the employment of YCS after twenty years of consecutive service will receive an additional payment of $2,000. This benefit is considered to vest and accumulate. YCS recognizes a liability and expense for this post-employment benefit in the period in which teachers and UNW employees render services to YCS.

YCS recognizes a liability and an expense for post-employment benefits and compensated absences that do not vest or accumulate when the event that obligates YCS occurs. This includes benefits to employees in the event of an accident or injury. The benefit would be accrued when the accident or injury occurs.

ii) Sick leave

Sick leave benefits accumulate but do not vest and are normally paid only upon an illness or injury-related absence. Such benefits are obligations and would be recognized. The actuarial company hired by the GNWT conducted a review and has estimated the sick leave obligation as at June 30, 2020.

2. Accounting Policies (continued)

(k) Employee Future Benefits (continued)

iii) Pensions

Prior to May 1, 2013 all indeterminate full-time employees had the option to participate in a Defined Contribution (DC) pension plan. YCS contributions to this plan were recognized as an expense on a current year basis and represented YCS total pension obligations.

Effective May 1, 2013 the YCS added a Defined Benefit (DB) provision to the Pension Plan for the employees of Yellowknife Catholic Schools. The pension benefits under the DB provision are reported on an actuarial basis. This is done to determine the current value of future entitlements and uses various assumptions. When actual experience varies from assumptions, the resulting gains or losses are amortized on a straight line basis over the estimated average remaining service lives of the contributors.

(l) Expenses

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

(m) Foreign Currency Translation

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

(n) Employee Benefit Plans

The YCS contributes 100% of the premiums related to life insurance, long-term disability insurance and extended health care benefits for eligible employees, in accordance with negotiated salary agreements and employment practices. In addition, the YCS contributes 100% of the premiums related to dental insurance in accordance with negotiated salary agreements and employment practices. Employee and employer contributions are made on behalf of all employees for statutory federal deductions related to Canada Pension Plan and Employment Insurance.

2. Accounting Policies (continued)

(o) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organize or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exits; contamination exceeds the environmental standard; YCS is directly responsible or accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2020.

At each financial reporting date, Management reviews the carrying amounts of the liability. Any revisions required to the amount previously recognized are accounted for in the period revisions are made. Management at YCS has concluded that there is no contamination that exceeds environmental standards and as a result there are no liabilities for contaminated sites.

(p) Net Asset (Debt)

YCS's financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of YCS is determined by its financial assets less its liabilities. Net debt combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

(q) Segment disclosure

The Schedule of Operating Fund - Detail of Expenditures has been prepared in accordance with PS Handbook Section PS2700 - Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and expenditure activities of the Board. For each reported segment, revenue and expenditures represent amounts directly attributable to each segment. Segments include:

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

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

Operations and Maintenance: pertains to the operations and maintenance of all YCS buildings and facilities.

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

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

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

3. Future Accounting Changes

Asset Retirement Obligations, Proposed Section PS 3280
This section will be effective for fiscal years beginning on or after July 1, 2021 and it intended to enhance comparability of financial statements among public sector entities by establishing uniform criteria for recognition and measurement of asset retirement obligations, including obligations that may not have previously been reported. This section would require public sector entities to review existing contract, legislation, regulations, and other resources to identify retirement activities associated with its controlled tangible capital assets.

Revenue, Section PS 3400
This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

Student Activity Funds
Under direction from the Government of Northwest Territories - Department of Education, Culture and Employment, student funds may be required to be reported on the consolidated financial statements of Yellowknife Catholic Schools in the future.

4. Cash and Cash Equivalents

	2020	2019
Cash	$ **7,636,723**	$ 6,682,134

The cash is held in a bank account with the Canadian Imperial Bank of Commerce (CIBC) and is invested with the GNWT's investment pool.

5. Special Purpose Funds

YCS does not have special purpose funds.

6. Restricted Assets

YCS does not have any restricted assets.

7. Portfolio Investments

YCS does not have any portfolio investments.

8. Accounts Receivable

	Accounts Receivable	AFDA	Net 2020	Net 2019
Due from GNWT	$ 202,186	$ -	$ 202,186	$ 18,540
Due from other	351,583	-	351,583	850,588
Due from related parties	320	-	320	12,702
Total	**$ 554,089**	**$ -**	**$ 554,089**	$ 881,830

9. Accounts Payable and Accrued Liabilities

	2020	2019
Damage deposits	$ 3,660	$ 3,660
Due to GNWT	99	1,473
Due to Workers' Safety and Compensation Commission	2,970	1,351
Trades payable	185,283	653,776
	$ 192,012	$ 660,260
Payroll Liabilities		
Teachers - Northwest Territories Teachers' Association	$ 2,166,986	$ 2,346,857
Non-Teacher - Union of Northern Workers	857,324	625,509
	$ 3,024,310	$ 2,972,366

10. Deferred Revenue

	2020	2019
Government of Canada - First Nations and Inuit Health Branch - Jordan's Principle	**$ 785,303**	$ 498,838
GNWT - Student Success Initiative	**$ 41,609**	$ -
	$ 826,912	$ 498,838

11. Contribution Repayable

YCS does not have any contribution repayable.

12. Due from and to the Government of Canada

	Accounts Receivable	AFDA	Net 2020	Net 2019
Receivable				
First Nations and Inuit Health Branch	$ -	$ -	$ -	$ 88,052
GST receivable	210,798	-	210,798	127,508
	$ 210,798	**$ -**	**$ 210,798**	$ 215,560
Payable				
GST payable	$ 797	$ -	$ 797	$ 30,933
Receiver General	-	-	-	-
	$ 797	**$ -**	**$ 797**	$ 30,933

13. Capital Lease Obligations

YCS does not have any capital lease obligations.

14. Pensions

(a) Defined Contribution Plan

Since January 1, 1966 Yellowknife Catholic Schools indeterminate staff have had the option to participate in a voluntary Defined Contribution (DC) pension plan. Since January 1, 1988, that participation has been in the Pension Plan for the Employees of Yellowknife Catholic Schools (the Plan).

All DC assets of the Plan are held by a Trustee in favour of individual employees. The only obligation to YCS is to match employee contributions. YCS fully funds its DC obligation under the Plan each month. YCS did not have any liability under the DC provision of the Plan as of June 30, 2019.

Effective May 1, 2013 teaching and non-union staff could no longer contribute to the DC provision. Instead all indeterminate teaching and non-unionized staff joined a new Defined Benefit (DB) provision of the Plan. Effective July 1, 2013, all indeterminate unionized non-teaching staff also ceased to make contributions to the DC provision and joined the DB provision of the Plan. After July 1, 2013, there are no employees making contributions to the DC provision.

DC assets of the Plan will continue to be held in Trust for the individual employees unless they either elect to transfer their DC account to the DB provision or leave the employment of Yellowknife Catholic Schools.

No assets or liabilities related to the DC provision are recorded in the financial statements of Yellowknife Catholic Schools.

(b) Defined Benefit Plan

Effective May 1, 2013 a Defined Benefit (DB) provision was added to the Pension Plan for the Employees of Yellowknife Catholic Schools.

Summary of Defined Benefit provision:

Each permanent full-time employee, belonging to an eligible class of employees, automatically becomes a Member of the plan as of the first day of employment with YCS.

Each permanent part-time employee, belonging to an eligible class of employees, automatically becomes a Member of the plan if the employee earns at least 37% of the equivalent full-time earnings for his or her particular position.

All Members and the Employer have agreed to share the cost of benefits accrued annually, plus the administrative expenses of the DB plan in the following ratio:

- Employer 52.38%
- Employee 47.62%

Members are required to make contributions at 8.80% of earnings below the Year's Maximum Pensionable Earnings (YMPE) and 11.60% of earnings above YMPE. The YMPE for the 2020 calendar year is $58,700 (2019- $57,400).

14. Pensions (continued)

(b) Defined Benefit Plan (continued)

The employer must contribute to the DB pension trust fund each year no less than its portion of the total current service cost as determined by the Actuary. In addition, YCS shall contribute to the Solvency Account such additional amounts as may be required, based on the advice of the Actuary, to amortize any going concern unfunded liabilities and solvency deficiencies of the Plan.

Normal retirement date for an employee is when they terminate employment with YCS having reached the age of 65. An employee would be entitled to an unreduced early retirement date when the Members' age plus years of service at YCS total 90. A Member may elect to retire up to 10 years prior to their normal retirement date or their unreduced retirement date and take a reduced pension benefit.

The annual pension payable to Member who retires at the normal retirement date is equal to 1.30% of the Member's Best Average Pensionable Earnings up to the Average YMPE plus 2% of the Member's Best Average Pensionable Earnings in excess of the Average YMPE, multiplied by years of Pensionable Service. Pensionable Earnings and the YMPE are averaged over the best 10 years prior to termination, death or retirement.

The plan provides inflation protection during retirement at 75% of the increase in Northwest Territories Consumer Price Index.

Benefits are vested immediately.

During fiscal 2019/2020 Yellowknife Catholic Schools contributed $1,585,283 ($1,526,682 in fiscal 2018/2019) in respect of DB accruals.

The date of the most recent actuarial valuation of the Plan is June 30, 2020. The Accrued Benefit Obligation was calculated using the projected unit credit method, pro-rated on service.

The DB Pension Trust fund assets are recorded at fair market value.

(c) Supplementary Defined Benefit Pension Plan

The supplementary plan applies to the Superintendent and the Assistant Superintendents. The supplementary plan provides a pension benefit for pensionable earnings in excess of the defined benefit limit set out in the Income Tax Act. This plan is a non-contributory plan and is not funded until the employee terminates their employment from Yellowknife Catholic Schools. The employer is responsible to provide a pension at retirement equivalent to what the employee would have earned under the Defined Benefit provision of the Pension Plan for the Employees of Yellowknife Catholic schools if there were no *Income Tax Act* maximum pension limits in place. The Accrued Benefit Obligation was calculated using the projected unit credit method, pro-rated on service.

14. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2020 is as follows:

(d) Plan assets

	Pension Plan	Supplementary Plan	2020
Fair value, beginning of year	$ 22,730,000	$ -	$ 22,730,000
Expected return on plan assets	1,118,800	-	1,118,800
Employer contributions	1,927,500	-	1,927,500
Employee contributions	1,437,600	-	1,437,600
Employee prior service contributions	-	-	-
Benefit payments and expenses	(1,716,100)	-	(1,716,100)
Experience (loss) gain	(825,700)	-	(825,700)
Fair value, end of year	**$ 24,672,100**	**$ -**	**$ 24,672,100**

(e) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2020
Balance, beginning of year	$ 20,776,700	$ 70,300	$ 20,847,000
Current service cost	2,819,600	15,700	2,835,300
Interest cost on accrued benefit obligation	1,080,100	2,000	1,082,100
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(1,716,100)	-	(1,716,100)
(Gains) / losses on accrued benefit obligation	(261,200)	21,100	(240,100)
Balance, end of year	**$ 22,699,100**	**$ 109,100**	**$ 22,808,200**

14. Pensions (continued)

(f) Funded status

	Pension Plan	Supplementary Plan	2020
Plan surplus / (deficit)	$ 1,973,000	$ (109,100)	$ 1,863,900
Unrecognized (gains) losses	846,900	21,100	868,000
Accrued benefit asset (liability) before limit on assets	2,819,900	(88,000)	2,731,900
Impact of limit on assets	(2,819,900)	-	(2,819,900)
Accrued benefit asset (liability) after limit on assets	**$ -**	**$ (88,000)**	**$ (88,000)**

(g) Determination of pension cost

	Pension Plan	Supplementary Plan	2020
Current service cost	$ 1,382,000	$ 15,700	$ 1,397,700
Interest on accrued benefit obligation	(38,700)	2,000	(36,700)
Amortization of losses / (gains)	26,100	-	26,100
Extraordinary items	-	-	-
Change in valuation allowance	558,100	-	558,100
Pension expense	**$ 1,927,500**	**$ 17,700**	**$ 1,945,200**

14. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2019 is as follows:

(h) Plan assets

	Pension Plan	Supplementary Plan	2019
Fair value, beginning of year	$ 19,969,400	$ -	$ 19,969,400
Expected return on plan assets	1,002,400	-	1,002,400
Employer contributions	1,867,200	-	1,867,200
Employee contributions	1,386,200	-	1,386,200
Employee prior service contributions	-	-	-
Benefit payments and expenses	(987,100)	-	(987,100)
Experience (loss) gain	(508,100)	-	(508,100)
Fair value, end of year	$ 22,730,000	$ -	$ 22,730,000

(i) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2019
Balance, beginning of year	$ 18,275,300	$ 145,700	$ 18,421,000
Current service cost	2,675,800	23,800	2,699,600
Interest cost on accrued benefit obligation	971,700	2,000	973,700
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(987,100)	-	(987,100)
(Gains) / losses on accrued benefit obligation	(159,000)	(101,200)	(260,200)
Balance, end of year	$ 20,776,700	$ 70,300	$ 20,847,000

14. Pensions (continued)

(j) Funded status

	Pension Plan	Supplementary Plan	2019
Plan surplus (deficit)	$ 1,953,300	$ (70,300)	$ 1,883,000
Unrecognized (gains) losses	308,500	-	308,500
Accrued benefit asset (liability) before limit on assets	2,261,800	(70,300)	2,191,500
Impact on limit of assets	(2,261,800)	-	(2,261,800)
Accrued benefit asset (liability)	$ -	$ (70,300)	$ (70,300)

(k) Determination of pension cost

	Pension Plan	Supplementary Plan	2019
Current service cost	$ 1,289,600	$ 23,800	$ 1,313,400
Interest on accrued benefit obligation	(30,700)	2,000	(28,700)
Amortization of losses/ (gains)	100	700	800
Extraordinary items	-	(95,100)	(95,100)
Change in valuation allowance	608,200	-	608,200
Pension expense	$ 1,867,200	$ (68,600)	$ 1,798,600

(l) Actuarial assumptions

	2020	2019
Discount rate - pension plan	**4.75%**	4.75%
Discount rate - supplementary plan	**2.30%**	1.20%
Expected return on plan assets - pension plan	**4.75%**	4.75%
Expected return on plan assets - supplementary plan	**n/a**	n/a
Salary increase - pension plan	**2.00%**	2.00%
Salary increase - supplementary plan	**2.00%**	2.00%
Mortality table	**100% of the CPM 2014 table ***	100% of the CPM 2014 table *
Expected average remaining services lifetime (EARSL) - pension plan	**13.6 Years**	13.6 Years
Expected average remaining services lifetime (EARSL) - supplementary plan	**20.2 Years**	9.8 Years

* 2020 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B; 2019 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B.

14. Pensions (continued)

(m) Plan assets consist of:

	2020	2019
Fixed income securities	**60%**	60%
Equity securities	**40%**	40%

15. Long-Term Debt

	2020	2019
Government of the Northwest Territories debenture, repayable in monthly instalments of $10,000 including interest. Interest rate consistent with GNWT cost of borrowing at a current rate of 2.30%. If rates do not change, the final instalment will be due in 2025.	**$ 520,741**	$ 629,257

The debenture are repayable annually as follows:

2021	$ 116,023
2022	117,013
2023	118,012
2024	119,016
2025 and thereafter	50,677
	$ 520,741

The debentures are registered.

16. Post-Employment Benefits and Compensated Absences

In addition to pension benefits, the YCS provides severance, removal and compensated absence (sick, accident or injury, special) 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 YCS employees based on the appropriate combinations that include inputs such as when the employee was hired, the rate of pay, and the number of years of continuous employment. Removal benefits are paid to YCS employees based on the number of years of continuous employment. The benefits under these two categories were actuarially 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. Benefits that accrue under compensated absence were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 15, 2019 and the results extrapolated to March 31, 2020. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

Reconciliation of Accrued Benefit Obligation

	Severance and removal	Compensated absences	**2020**	2019
Accrued benefit obligation, beginning of year	$ 809,954	$ 423,672	$ 1,233,626	$ 932,420
Current service cost	47,418	25,139	72,557	67,957
Interest cost	25,382	13,542	38,924	33,685
Benefits paid	(488,409)	(14,876)	(503,285)	(37,087)
Plan amendments	265,970	(81,954)	184,016	236,653
Actuarial gains/losses				
Accrued benefit obligations, end of year	660,315	365,523	1,025,838	1,233,628
Unamortized net actuarial gain/loss	(217,001)	(122,687)	(339,688)	(190,062)
Accrued benefit liability	**$ 443,314**	**$ 242,836**	**$ 686,150**	$ 1,043,566

16. Post-Employment Benefits and Compensated Absences (continued)

Benefits Expense

	Severance and removal	Compensated absences	**2020**	2019
Current service cost	$ 47,418	$ 25,139	$ 72,557	$ 67,957
Interest cost	25,382	13,542	38,924	33,683
Amortization of net actuarial (gain)/loss	(10,034)	44,422	34,388	5,876
Plan amendment				
Benefit expense, end of year	**$ 62,766**	**$ 83,103**	**$ 145,869**	$ 107,516

The discount rate used to determine the accrued benefit obligation was an average of 2.70%, (2019 - 3.20%).
The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2021	$ 82,031	$ 33,927	$ 115,958
2022	64,657	28,033	92,690
2023	55,388	24,529	79,917
2024	49,554	22,540	72,094
2025	51,498	26,927	78,425
Total	**$ 303,128**	**$ 135,956**	**$ 439,084**

17. Trust Assets Under Administration

YCS does not have any trust assets under administration.

18. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization	Net Book Value, June 30, 2020	Net Book Value June 30, 2019
Land and Improvements	**$ 1,838,825**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,838,825**	$ 1,838,825
Equipment	**608,036**	**162,232**	**-**	**86,478**	**410,699**	**359,569**	283,815
Buildings and Portables							
Career and Technical Centre	2,878,913	-	-	73,888	1,179,490	1,699,423	1,773,311
Central Services offices	1,048,460	-	-	41,700	702,068	346,392	388,092
Ecole St. Joseph School	37,333,024	60,960	-	788,566	14,989,728	22,404,256	23,131,863
Ecole St. Patrick High School	12,292,334	-	-	321,853	7,437,456	4,854,878	5,176,731
Tallah Building	621,027	-	-	15,757	120,621	500,406	516,163
Weledeh Catholic School	12,557,840	18,171	-	331,070	6,247,498	6,328,513	6,641,411
	66,731,598	**79,131**	**-**	**1,572,834**	**30,676,861**	**36,133,868**	37,627,571
	$ 69,178,459	**$ 241,363**	**$ -**	**$ 1,659,312**	**$ 31,087,560**	**$ 38,332,262**	$ 39,750,211

19. Prepaid Expenses and Deposits

	2020	2019
Prepaids	**$ 176,410**	$ 63,279

20. GNWT Assets Provided At No Cost

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

	Cost	Accumulated Amortization	2020 Net Book Value	2019 Net Book Value
St. Joseph Portables 4Units	$ 1,622,045	$ 57,477	$ 1,564,568	$ 1,615,286

21. Contractual Obligations

YCS has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2020.

YCS is committed to four janitorial contracts for various schools and buildings. All of the contracts expire in June 2021. YCS has a contract with First Canada ULC (o/a First Student Canada) for student transportation. The contract expired in June 2020 and was extended for a year until June 2021. YCS has various contracts for anti-virus software, courier services, elevator maintenance, employee assistance, primary rate interface (PRI) phone service, photocopiers, and postage machines.

The future minimum payments are as follows.

	Expiry Date	2021	2022	2023	2024+	Total
Anti-virus software	Aug 2021	$ 6,685	$ 557	$ -	$ -	$ 7,242
Courier services	June 2021	7,031	-	-	-	7,031
Elevator services	June 2021	8,860	6,645	-	-	15,505
Janitorial	June 2022	645,687	645,687	-	-	1,291,374
PRI Lines	June 2024	13,264	13,264	13,264	39,792	79,584
Photocopier	June 2023	18,467	3,494	273	-	22,234
Postage machine	June 2023	683	683	626	-	1,992
Student bussing	June 2021	400,000	-	-	-	400,000
Clark Builders	Aug 2020	391,642	-	-	-	391,642
		$ 1,492,319	**$ 670,330**	**$ 14,163**	**$ 39,792**	**$ 2,216,604**

21. Contractual Obligations (continued)

Yellowknife Catholic Schools have collective agreements with the Northwest Territories Teachers' Association and the Public Service Alliance of Canada as represented by its agent the Union of Northern Workers. A four year agreement with the Northwest Territories Teachers' Association was signed for the period from September 2016 to August 2020. A three year agreement with the Public Service Alliance of Canada as represented by its agent the Union of Northern Workers was signed for a period from July 2019 to June 2022.

22. Contingencies

On July 15, 2019, YCS received a legal claim on a human rights violation reported by an employee. As of June 30, 2020, YCS assessed that the claim is likely to result in damages being paid to the defendant. As an estimate of the damage has not been completed by the year-end date, no liability has been recognized.

23. Related Parties

YCS has the following transactions with government and other government controlled organizations:

Due to related parties:

	2020	2019
Government of the Northwest Territories		
Department of Education, Culture and Employment	$ -	$ 1,473
Department of Finance	99	-

23. Related Parties (continued)

Due from related parties:

	Accounts Receivable	AFDA	2020	2019
Government of the Northwest Territories				
Aurora College	$ 24,994	$ -	$ 24,994	$ 12,702
Department of Education, Culture and Employment	159,212	-	159,212	18,540
Department of Finance	38,736	-	38,736	-
NWT Health & Social Services - Yellowknife Region	4,330	-	4,330	-
Total due from related parties	**$ 227,272**	$ -	**$ 227,272**	**$ 31,242**

Revenue from related parties:

	2020	2019
Government of the Northwest Territories		
Department of Education, Culture & Employment	$ 20,116,548	$ 20,164,289
Department of Municipal and Community Affairs	$ 63,650	$ 65,150
Department of Health and Social Services	$ 8,792	$ 10,060
Department of Environment & Natural Resources	$ 8,000	$ 8,000
Beaufort Delta Education Authority	$ 15,000	$ 15,000
Aurora College - Tallah building	$ 119,399	$ 120,524
Dettah District Education Authority	$ 130,650	$ 86,544

Expenses from related parties:

	2020	2019
Government of the Northwest Territories		
Department of Education, Culture & Employment	$ 3,673	$ 6,360
Department of Infrastructure	$ 4,563	$ 2,678
Department of Finance - debenture	$ 120,000	$ 120,000
Department of Finance	$ 875	$ -
Department of MACA	$ -	$ 662
Department of Environment & Natural Resources	$ -	$ 555
NWT Health & Social Services	$ 545	$ 7,090
YK Education District No. 1	$ 615	$ 1,691
South Slave Divisional Education	$ 1,353	$ 2,526
Commission Scholaire Francophone	$ 2,455	$ -
Dehcho Divisional Educational Council	$ 875	$ 600

24. Budget Data

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

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

The budget figures presented are those approved by the Trustees of YCS on May 15, 2019 and have not been audited.

25. Economic Dependence

YCS receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that YCS operations would be significantly affected.

26. Risk Management

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

a) Credit risk

Credit risk is the risk of financial loss to the YCS if a debtor fails to make payments of interest and principal when due. The YCS is exposed to this risk relating to its cash and cash equivalents, due from the Government of Canada, and accounts receivable. The YCS holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the YCS's cash in accounts are insured up to $300,000.

Credit risk related to accounts receivable is mitigated by controls over arrears accounts for ultimate collection and policies in place for debt collection. YCS's maximum exposure to credit risk at March 31, 2020 is as follows:

	2020
Cash and cash equivalents	$ 7,636,723
Due from Government of Canada	210,798
Accounts receivable	554,089
Maximum credit risk exposure	**$ 8,401,610**

At June 30, 2020, the following accounts receivable were past due but not impaired.

	30 days	60 days	90 days
Accounts receivable	**$ -**	$ -	**$ 16,754**

At June 30, 2020, YCS does not have any impaired accounts receivable.

26. Risk Management (continued

YCS does have concentration of credit risk in its accounts receivable. Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to YCS in the event of a default. At June 30, 2020, receivables from two customers comprised 76% of the total outstanding receivable, YCS reduces this risk by monitoring overdue balances.

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

b) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. YCS has exposure to interest rate risk on its long-term debt of $520,741 (2019 - $629,257) may be adversely affected by a change in the interest rates.

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

c) Liquidity risk

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

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

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	$ 7,636,723	$ -	$ -	$ -
Due from the government of Canada	210,798	-	-	-
Accounts receivable	554,089	-	-	-
Total assets	**$ 8,401,610**	**$ -**	**$ -**	**$ -**
Total assets - prior year	$ 7,779,524	$ -	$ -	$ -

Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	$ 192,012	$ -	$ -	$ -
Payroll benefits payable	16,451	-	-	-
Due to the Government of Canada	796	-	-	-
Long-term debt	58,011	58,012	354,041	50,677
Accrued payroll liabilities	3,024,310	-	-	-
Total liabilities	**$ 3,291,580**	**$ 58,012**	**$ 354,041**	**$ 50,677**
Total liabilities - prior year	$ 3,632,857	$ 58,289	$ 460,939	$ 159,367
Net total	**$ 5,110,030**	**$ (58,012)**	**$ (354,041)**	**$ (50,677)**
Net total - prior year	$ 4,146,667	$ (58,289)	$ (460,939)	$ (159,367)

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

27. Expenditures By Object

	2020 Budget	**2020** Actual	2019 Actual
Amortization	$ 1,600,000	$ 1,659,314	$ 1,640,149
Compensation	22,660,348	21,728,426	21,392,174
Interest on long-term debt	6,843	10,884	17,028
Materials/freight	609,189	868,748	715,183
Services purchased/contracted	3,543,223	3,237,190	3,109,148
	$ 28,419,603	**$ 27,504,562**	$ 26,873,682

28. Subsequent Events

There were no subsequent events that have taken place between June 30, 2020 and the date the audit report was signed.

29. Comparative Figures

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

30. ECE Contributions

		2020		2019
Original contribution	$	19,190,309	$	19,393,697
SSI		61,391		103,000
Additional JK classroom materials		-		12,000
Termination benefits		131,994		67,078
Mentorship release time		-		13,286
Mentorship release time		27,976		52,000
Modular Furniture and Equipment		50,000		-
Senior management salary grid increase		-		2,218
UNW Collective Bargaining Impact		152,292		-
UNW Northern Allowance Revisedt		10,216		-
Updated contribution	**$**	**19,624,178**		**19,643,279**
Aboriginal language		-		56,000
After school program subsidy		49,372		33,362
DELF		40,000		44,500
Extra French funding		23,000		16,027
French language funding		280,500		280,500
JK Funding		-		24,000
Labour Market Agreement for Persons with Disabilities		-		-
Official language		7,500		-
Self regulation		4,945		7,000
Health and wellness		28,620		28,620
Regional inclusive schooling		16,823		18,500
Youth with disabilities		-		12,500
TOTAL	**$**	**20,074,938**	$	20,164,288

31. GNWT - Other Contributions

	2020	2019
Department of MACA		
Active After School	$ 46,650	$ 48,150
Regional youth handgames	17,000	17,000
Department of Health and Social Services		
Drop the Pop	8,792	10,060
Department of Environment & Natural Resources		
Take a Kid Trapping	8,000	8,000
Department of Justice	-	-
Darkspark	20,000	-
TOTAL	**$ 100,442**	$ 83,210

32. Contingent Assets

YCS does not have any contingent assets.

33. Contractual Rights

YCS has entered into a number of contract that will become assets and revenues in the future when the terms of the contracts are met:

	2021	2022	2023	2024 and beyond	Total
Tallah Building	$ 107,426	$ -	$ -	$ -	**$ 107,426**

YCS has entered a rental agreement with Aurora College for the rental of the Tallah Building. The lease agreement expires on June 30, 2021.

34. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic of the novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19, governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations, resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal, provincial and territorial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Yellowknife Catholic Schools and its operations in future periods.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 1
Operating Fund - Detail of Expenditures

For the period ended June 30, 2020

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Board Administration	Indigenous Languages (Schedule 3)	Transfers & Others	**Total 2020**	**Budget 2020**	Total 2019
Salaries									
Teachers	$9,544,603	$1,221,654	$ -	$ -	$ 421,331	$ -	$11,187,588	$12,040,054	$11,515,654
Instruction assistants	-	2,539,122	-	-	-	-	2,539,122	2,785,037	2,325,680
Non-instructional	1,060,183	384,267	289,758	899,644	90,300	-	2,724,152	2,417,012	2,587,777
Board honoraria	-	-	-	70,026	-	-	70,026	68,000	70,841
	10,604,786	**4,145,043**	**289,758**	**969,670**	**511,631**	**-**	**16,520,888**	17,310,103	16,499,952
Employee Benefits									
Employee benefits	3,423,910	1,279,313	83,214	222,068	129,935	-	5,138,440	5,325,245	4,862,034
Leave and termination benefits	69,098	-	-	-	-	-	69,098	25,000	30,188
	3,493,008	**1,279,313**	**83,214**	**222,068**	**129,935**	**-**	**5,207,538**	5,350,245	4,892,222
Services Purchased/Contracted									
Advertising/publishing	7,620	-	-	22,407	3,325	-	33,352	64,500	61,964
Communication	46,847	-	5,060	26,017	-	-	77,924	-	77,748
Contracted services	421,581	29,478	718,407	2,268	4,978	-	1,176,712	568,100	890,854
Maintenance & repairs	2,818	2,184	401,869	515	9,205	-	416,591	341,000	347,208
Other	58,404	-	11,973	25,812	-	-	96,189	-	142,649
Professional/technical	21,699	85,048	-	76,455	24,340	-	207,542	1,169,791	259,039
Rental/leases	31,225	-	-	9,691	-	-	40,916	57,911	39,401
Student transportation	327,371	1,603	-	-	-	-	328,974	453,500	411,835
Travel	4,774	-	-	21,214	-	-	25,988	22,921	29,054
Utilities: Electricity	-	-	405,084	-	-	-	405,084	435,000	427,677
Heating	-	-	328,566	-	-	-	328,566	316,000	322,393
Water/sewage	-	-	99,352	-	-	-	99,352	114,500	99,326
	922,339	**118,313**	**1,970,311**	**184,379**	**41,848**	**-**	**3,237,190**	3,543,223	3,109,148
Materials/Freight									
Materials	468,829	280,458	-	29,334	86,340	-	864,961	600,689	708,054
Freight	3,787	-	-	-	-	-	3,787	8,500	7,129
	472,616	**280,458**	**-**	**29,334**	**86,340**	**-**	**868,748**	609,189	715,183

Continued on next page

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Schedule 1 (Continued)
Operating Fund - Detail of Expenditures

For the period ended June 30, 2020

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Board Administration	Indigenous Languages (Schedule 3)	Transfers & Others	**Total 2020**	**Budget 2020**	Total 2019
Amortization	$ -	$ -	$ -	$ -	$ -	$ 1,659,314	$ 1,659,314	$ 1,600,000	$ 1,640,149
Debenture Interest	-	-	-	-	-	10,884	10,884	6,843	17,028
	-	-	-	-	-	**1,670,198**	**1,670,198**	1,606,843	1,657,177
Total	**$15,492,749**	**$ 5,823,127**	**$ 2,343,283**	**$ 1,405,451**	**$ 769,754**	**$ 1,670,198**	**$27,504,562**	**$28,419,603**	$26,873,682

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 2
Detail of Inclusive Schooling Expenditures

For the period ended June 30, 2020

	Staff Development	General Inclusive Schooling	Assistive Technology	Magnet Facilities	Total
Salaries					
Consultants	$ -	$ 74,775	$ -	$ -	$ 74,775
Non-instructional	-	384,267	-	-	384,267
Support assistants	-	2,479,895	-	59,228	2,539,123
Teachers	14,553	1,024,070	-	108,256	1,146,879
	14,553	**3,963,007**	**-**	**167,484**	**4,145,044**
Employee Benefits	**-**	**1,224,511**	**-**	**54,802**	**1,279,313**
Services Purchased/Contracted					
Contracted services	-	29,478	-	-	29,478
Maintenance & repairs	-	-	2,184	-	2,184
Professional/technical	7,724	77,324	-	-	85,048
Student transportation	-	1,603	-	-	1,603
	7,724	**108,405**	**2,184**	**-**	**118,313**
Materials/Freight	**4,734**	**272,332**	**255**	**3,137**	**280,458**
Total	**$ 27,011**	**$ 5,568,255**	**$ 2,439**	**$ 225,423**	**$ 5,823,128**

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Schedule 3
Indigenous Languages and Culture Program Expenditures

For the period ended June 30, 2020

	Student Instruction	Teaching/ Learning Resources	Professional Development	School and Community Programs	**Total**
Salaries					
ALCBE teachers	$ 421,330	$ -	$ -	$ -	$ 421,330
Honoraria	-	19,850	-	16,175	36,025
Elders in Schools	-	54,275	-	-	54,275
	421,330	74,125	-	**16,175**	**511,630**
Employee Benefits	129,935	-	-	-	**129,935**
Services Purchased/Contracted					
Maintenance and repairs	-	-	9,205	-	9,205
Printing and publishing	-	3,325	-	-	3,325
Professional development	-	-	23,640	700	24,340
Student transportation	-	-	4,978	-	4,978
Supplies	-	-	-	86,340	86,340
	-	3,325	37,823	87,040	**128,188**
Total	**$ 551,265**	**77,450**	**$ 37,823**	**$ 103,215**	**$ 769,753**

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Schedule 4
Indigenous Language Materials

For the period ended June 30, 2020

	July 1, 2019 to March 31, 2020	April 1, 2020 to June 30, 2020	Total
Revenue			
Expenditures			
Contract services	$ 19,915	$ -	$ 19,915
Supplies and materials	21,073	-	21,073
	40,988	**-**	**40,988**
Deficit	**$ (40,988)**	**$ -**	**$ (40,988)**

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 5
French Language Programs

For the period ended June 30, 2020

	Contribution from GNWT	Commitment from YCS	Actual Expenditures	(Over) under Expenditures
Bilateral Agreement Funding				
Special Projects				
Consultant - Immersion/Core French	$ 60,000	$ 87,000	$ 160,291	$ (13,291)
Core French (salary and benefits)	100,000	182,000	319,143	(37,143)
French cultural activities	4,000	5,000	7,314	1,686
French resources	11,000	8,000	23,733	(4,733)
Late Immersion Training	-	-	295	(295)
Late immersion Camp	-	-	291	(291)
Literacy (salary and benefits)	56,000	65,000	106,084	14,916
Professional development	4,000	8,000	22,249	(10,249)
Teacher assistant (salary and benefits)	45,500	30,000	81,409	(5,909)
Total	**$ 280,500**	**$ 385,000**	**$ 720,809**	**$ (55,309)**

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Schedule 6
Student Success Initiative Projects

For the period ended June 30, 2020

	Math Project	Leadership Development	Student Agency	Student Wellness	Compacting the Curriculum	Numeracy	Total
Revenue							
Government of Northwest Territories - Department of Education, Culture and Employment	**$ 14,500**	**$ 28,000**	**$ 23,500**	**$ 16,500**	**$ 17,000**	**$ 3,500**	**103,000**
Expenditures							
Contracted services	$ 5,375	$ 7,724	$ 8,500	$ -	$ 1,500	$ -	$ 23,099
Professional development	5,010	-	-	-	-	-	5,010
Substitute teacher wages	2,960	2,371	16,852	8,036	429	281	30,929
Supplies	384	1,123	240	271	-	-	2,018
Trainings	-	-	-	-	-	335	335
	13,729	**11,218**	**25,592**	**8,307**	**1,929**	**616**	**61,391**
Net surplus (deficit)	**$ 771**	**$ 16,782**	**$ (2,092)**	**$ 8,193**	**$ 15,071**	**$ 2,884**	**$ 41,609**
Deferred Revenue							**$ (41,609)**

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)
Schedule 7 Jordan's Principle

For the period ended June 30, 2020

	June 30, 2020 Budget	June 30, 2020 Actual	June 30, 2019 Actual	July 2019 to March 2020 Actual	April 2020 to June 2020 Actual
Revenue					
Government of Canada					
First Nation and Inuit Health Branch	$ 1,458,000	$ 1,893,917	$ 1,373,823	$ 1,611,268	$ 282,649
Carry Forward from Previous Year	-	498,838	-	498,838	1,149,383
Total Revenue	**$ 1,458,000**	**$ 2,392,755**	**$ 1,373,823**	**$ 2,110,106**	**$ 1,432,032**
Expenditures					
Administration	-	219,523	219,523	127,323	92,200
Personnel	$ 1,458,000	$ 1,341,070	$ 646,774	$ 786,541	$ 554,529
Materials and Supplies	-	22,756	-	22,756	-
Other	-	24,103	8,488	24,103	-
Total Expenses	**1,458,000**	**1,607,452**	**874,785**	**960,723**	**646,729**
Net surplus (deficit)	**$ -**	**$ 785,303**	**$ 499,038**	**$ 1,149,383**	**$ 785,303**

Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Financial Statements

June 30, 2020

Yellowknife District No. 1 Education Authority

(the "Authority")

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YELLOWKNIFE EDUCATION DISTRICT NO. 1
OF THE NORTHWEST TERRITORIES
ADMINISTRATION SCOLAIRE DE DISTRICT NO 1 DE YELLOWKNIFE
Box 788, Yellowknife, NT X1A 2N6
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yk1.nt.ca yk1@yk1.nt.ca

Management Discussion and Analysis

June 30, 2020

Introduction

Yellowknife Education District No. 1 (YK1) Administration:

Metro Huculak, Superintendent of Education/CEO
Ed Lippert, Assistant Superintendent
Tram Do, Director of Corporate Services

Current Board Members:
Tina Drew, Chairperson
Satish Garikaparthi, Vice Chairperson

Trustees:
Jay Butler
Terry Brookes
Al McDonald
Rajiv Rawat
John Stephenson

Active Committees include:
- Policy Committee
- Public Relations Committee
- Finance Committee

YK1 Strategic Directions

To ensure all students reach their highest level of learning by:

- Increasing success rate of early learners
- Consistently increasing the percentage of students working at grade level
- Increasing the percentage of students who successfully graduate or complete high school programs
- Increasing the success of all students reflecting the diversity of the student population
- Increasing student success in Mathematics and Science

To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner by:

- Maintaining a high level of satisfaction with our Inclusive Education Program
- Strengthening inclusive school communities
- Increasing the level of competence among teachers in their ability to deal with diverse needs

To ensure all students are engaged in Indigenous languages, perspectives and culture-based education by:

- Integrating culturally relevant learning into instructional programming
- Increasing the offerings of the Wîlîîdeh language
- Ensuring all schools reflect Indigenous Language and Culture
- Engaging all students in Indigenous cultural experiences
- Increasing the number of skilled instructors of Indigenous Language and Culture-based education
- Strengthening relationships with Indigenous communities

To ensure all students engage in healthy lifestyles and respectful, caring relationships by:

- Increasing student participation in physical activities
- Improving student involvement and participation in the Arts
- Increasing student awareness of nutrition and the importance of healthy food choices
- Promoting positive relationships, resiliency and good citizenship
- Increasing awareness and access to wellness and mental health activities

Operating Environment

YK1 operates six schools in the city of Yellowknife. The following lists key programming in our schools:

Mildred Hall School (JK-8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Wîîlîdeh language courses
- The school offers many extracurricular activities such as team sports, fine arts, guitar, fiddling and various band instruments; alternative sports such as mountain biking roller blading; alternative options such as jigging, lego and crochet clubs
- An "On the Land Mentorship" program was established where students are paired with Indigenous experts and Elders to learn important skills like snaring, tanning moose hide and setting nets
- MHS provides a breakfast and hot lunch program. The school also has a large garden where students grow vegetables that are used in the foods program
- 'Peacemakers', a peer leadership group in the school, promotes education surrounding bullying and bullying prevention
- MHS is also home to the Birchbark Discovery Centre, a community-based alternative education program for children in Grades 1 to 4, with room to expand in future school years.

N.J. Macpherson School (JK-5)

- N.J. Macpherson School (NJM) is an English school which offers Core French
- Special programs at NJM include Montessori, Visual Arts, Music, Drama, Gymnastics and a strong recycling program. Several extracurricular sports, clubs and after-school programs are also offered
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- NJM has an active Parent Advisory Council

École J.H. Sissons (JK-5)

- École J.H. Sissons (EJHS) offers French Immersion programming
- Special programs include choir, musical theatre, afterschool athletic program and a speed skating academy. Afterschool activities include judo, soccer, improvisation, painting, chess and choir
- EJHS celebrates diversity through various events during the year
- Students and staff participate in a 7-day annual French language and culture camp - 'Camp de neige' - at the Yellowknife Ski Club

École William McDonald Middle School (6-8)

- École William McDonald Middle School (EWMS) offers programming for Grades 6 to 8 in both English and French Immersion
- Other French options include: Intensive French - Grade 6, Post-Intensive French - Grade 7 and 8, and Core French - Grade 6 to 8
- EWMS offers exploratory programs such as Industrial Arts, Home Economics and Outdoor Education
- The school offers a Sports Academy program which includes hockey, soccer, dance, fitness and cross training. Recently updating the fitness room allowed the school to expand its sports programming
- Special multiple-day camps available for Grade 8 students such as Camp Akaitcho and Hidden Lake Canoe Trip

Range Lake North School (JK-8)

- Intensive French is offered in Grade 6, Post-Intensive French in Grades 7 and 8 and Core French is offered in Grades 6 to 8
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- Special programs at Range Lake North School (RLN) include music, band, fine arts, choir and drama
- RLN offers advanced technology and robotics programs in a Makerspace environment
- An Athletic Excellence program is offered encompassing many extracurricular sports such as snowboarding, hiking and nature walks
- RLN has an active and involved Parent Advisory Committee who organize their largest fundraiser, Family Fun Night in the spring. Proceeds support RLN student activities

École Sir John Franklin High School (9-12)

- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in both English and French Immersion
- Core French and Post-Intensive French are offered from Grades 9 to 12
- ESJF has a dynamic Fine Arts program which includes music, band, choir, drama and visual arts
- The school offers an extensive trades curriculum and work experience program which includes industrial arts, automotive and esthetics
- ESJF offers Indigenous culture programming and camps including Wîlîdeh language instruction
- The school has a successful Sports Academy and several extracurricular sports and clubs are offered
- ESJF has an At-Risk Student program which provides support and resources for students struggling in school, socially or at home
- The school offers many opportunities for students to travel abroad for volunteering, scuba club trips and a French Immersion trip
- Night classes are also available

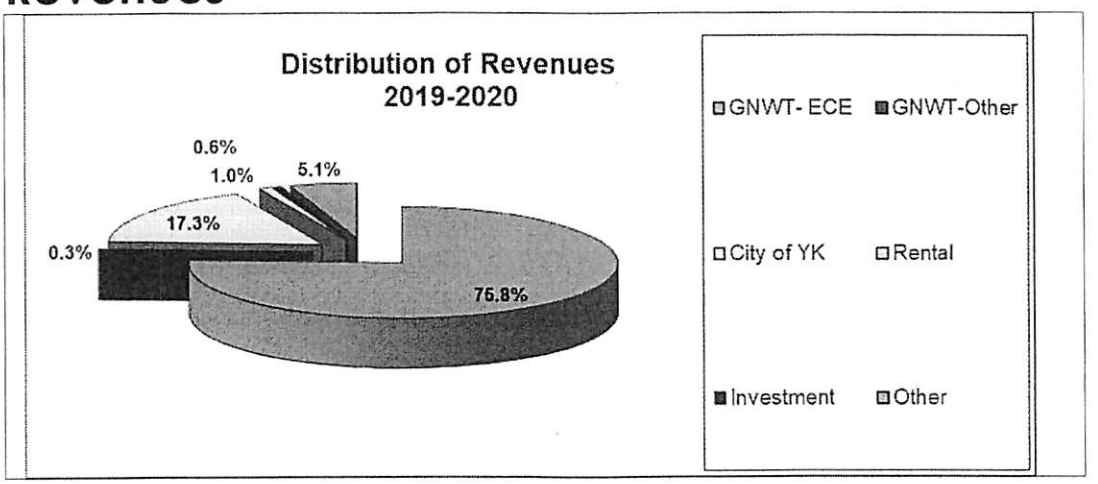
Route 51 Learning:

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

- a flexible schedule designed to accommodate students
- credits for work experience
- smaller student-to-teacher ratio, and students can focus on one course at a time

Financial Condition

Revenues

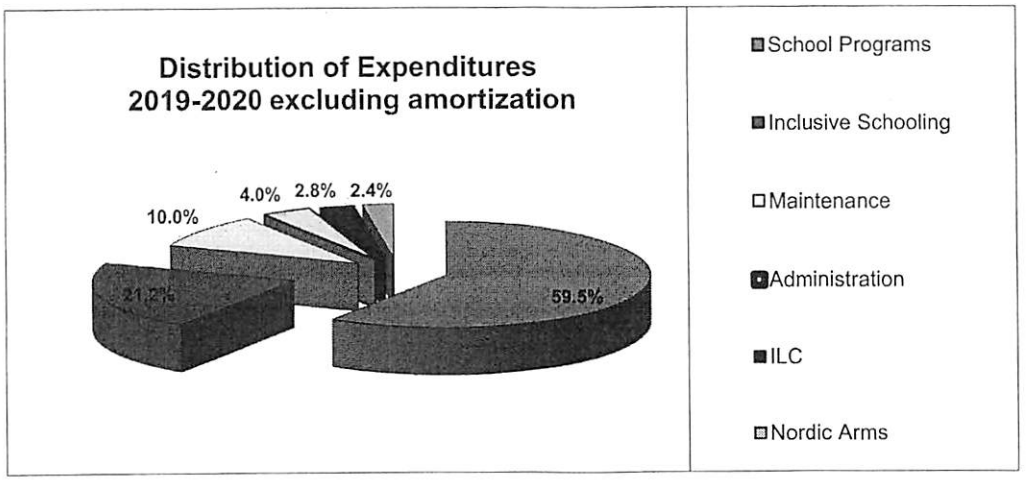


Revenues

GNWT- ECE	29,827,681
GNWT-Other	109,305
City of YK (Property Taxation)	6,795,185
Rental	383,400
Investment	223,352
Other (Jordan's Principle-$1,723,483)	1,993,146
Total Revenues	**39,332,109**

Funding from the Department of Education, Culture and Employment (ECE) makes up 75.8% of YK1's revenues. Property taxation revenue is 17.3% and the remainder is generated from investment income, Nordic Arms apartment rentals, superintendent services, Other Revenue, which includes Jordan Principle Federal Funding, various contributions for food programs, and parking lot rentals.

Expenses



Expenses (excluding amortization)

School Programs	23,189,831
Inclusive Schooling	8,273,598
Operations & Maintenance	3,885,122
Administration	1,560,199
Indigenous Language & Culture	1,104,372
Accommodation(Nordic Arms)	947,014
Total Expenses	**38,960,136**

Expenditure allocations is based on the Department of Education, Culture and Employment's funding formula. 83.5% of expenditures consist of school programs (59.5%), Inclusive Schooling (21.2%) and Indigenous Language and Culture (2.8%) which directly related to schools.

Unrestricted Surpluses

The accumulated operating surplus is the overall operations of the district, the decentralized surplus is school based expenditures, and capital surplus is for major capital expenditures, Pellet Boiler reserve is 25% of the project costs as per the condition of the Green House Gas Reduction Grant for the installation of new pellet boilers for Range Lake North School and Mildred Hall School to be completed by March 2022. The GHG grant received will pay for the remainder 75% of the project costs estimated to be $1,050,000.

Surplus	2019/2020	2018/2019	Change
Operating	385,842	444,854	-59,012
Capital	904,165	904,165	0
Pellet Boiler	350,000	0	+350,000
Decentralized(Schools)	348,497	365,440	-16,943
Total Accumulated Surplus	1,988,504	1,714,459	+274,045
Unfunded by ECE :			
Leave and Termination Benefits	1,611,927	1,720,878	-108,951
	3,600,431	**3,435,377**	**+165,094**

The accumulated operating surplus decreased by $59,012 and the decentralized surplus decreased by $16,943, the addition of the Pellet Boiler Reserve by $350,000, the total change is an overall increase of $274,045. The overall unrestricted surplus is 5.2% ($1,988,504/$38,127,684) of total 2020/2021 budgeted expenditures excluding amortization.

The accumulated unrestricted surplus has enabled YK1 to maintain quality programming for students and plan for the reduction of Green House Gas emissions with the pellet boiler project for Range lake North School and Mildred Hall School.

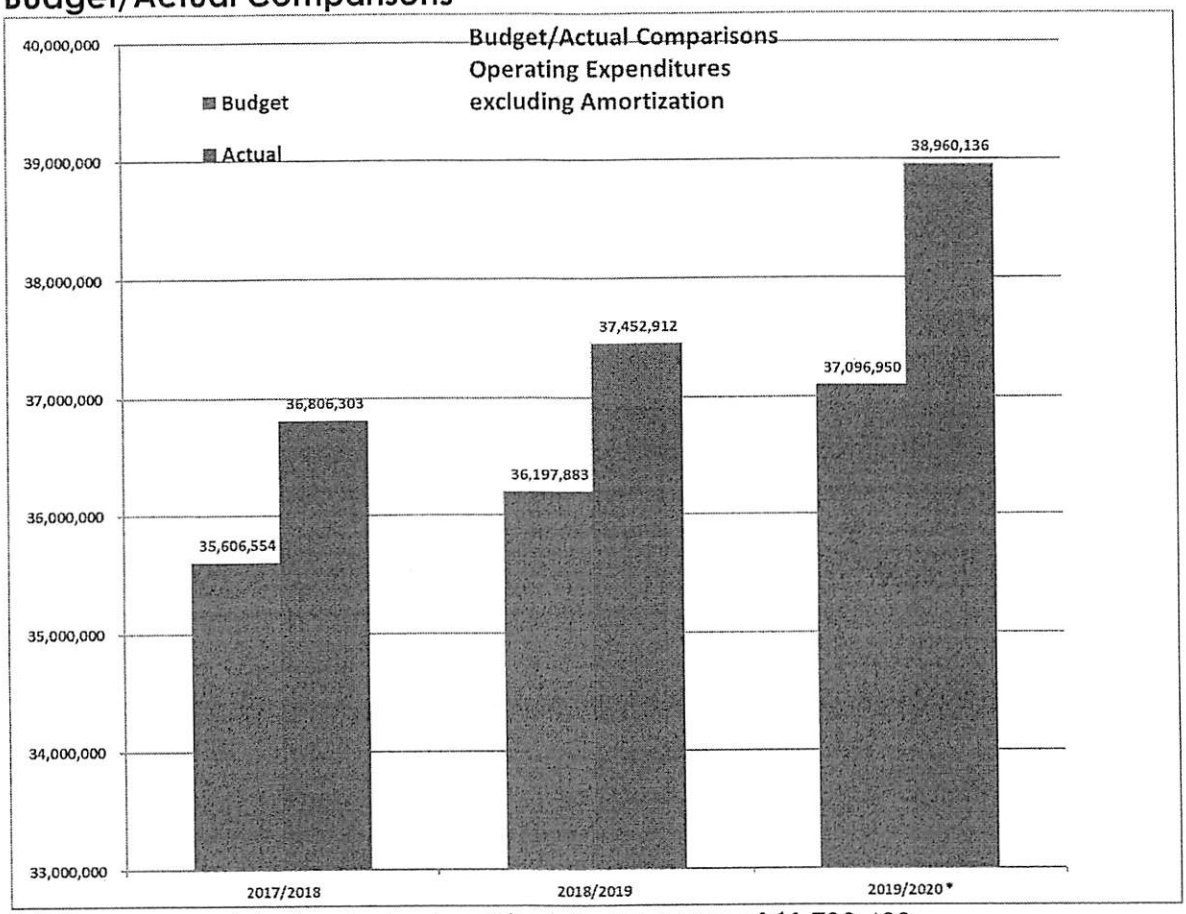
Restricted Reserves

The Department of Education, Culture and Employment has agreed to allow YK1 to maintain the unspent utility funding to be used for conversion of current lighting to LED lighting in the schools and minor capital expenditures. LED lights can save 30% or more on energy costs. ECE has agreed to allow YK1 to keep all utilities savings to be reinvested into minor capital projects or LED lighting upgrades. For the 2019/2020 school year, the Department of Infrastructure did not invoice YK1 for the cost of piped Pellet Boiler heat from Ecole Allain St. Cyr. This resulted in additional utility savings which added to the LED reserve $97,928. For 2020/2021 School year, we are planning to replace all of the WMS lighting to LED. The contract to replace the LED lights at WMS has been awarded to Ryfan Electric.

YK1 has completed the LED light conversion for all outdoor lights, emergency exit lights, and gymnasium lights at schools and buildings. YK1 is planning to continue with LED lights conversion for EWMS, MHS, NJM, RLN & SJF.

LED Restricted	2020/2021	2018/2019	Change
Beginning Balance	255,651	352,796	-97,145
Utility Savings	+97,928		+97,928
Utility Shortfall/ LED Projects		-97,145	+97,145
Total LED Reserve	**353,579**	**255,651**	**+97,928**

Budget/Actual Comparisons



** Difference mainly due to Jordan Principle Revenue of $1,723,483*

YK1 revenues are higher than budget by $2,235,159 due to:

- ECE regular contributions revenues higher by $227,231 due to Funding for the UNW retroactive funding based for USW staff wages and French language resources $62,850.
- GNWT Other Contributions revenue is from Department of Municipal and Community Affairs (MACA) for Active After School $91,800, Department of Health and Social Services for Drop the Pop Campaign $8,505 in schools, and Department of Environment and Natural Resources for Compost Program $8,000.
- Portfolio Investment income higher by $63,352 from previous years' due to interest rate increases
- Other Revenue is higher mainly due to Jordan' Principle Funding from the Federal Government for a total of $2,337,935 of that the schools spent $1,723,483, the remainder of $614,451 is carried over to school year 2020/2021. This is mainly due to school shutting down in March due to COVID19.

- Carry-over from 2019 $413,974
- Approval in 2019/2020 1,923,961
- Total Available 2,337,935
- Expenditures 2019/2020 -1,723,483
- Carry-over 2020/2021 $614,451

- Other income also consists of $38,910 in cheque donations for our COVID19 Food program for families through the distribution of grocery gift cards. Gift card donations total $14,500 for a total of $53,410

Breakfast club of Canada	$12,310
Food First Foundation	18,000
Rotary (United Way of YK)	7,500
Canadian Tire	1,000
Personal Donation	100
Total Cheque donation	$38,910
In Kind Co-op Gift Card donations	500
In Kind Food First Gift Card donation	14,000
Total Donations for food for families	$53,410

YK1 expenses variance highlights are:

- School Programs has a positive variance of $1,155,203 due to a decrease in average salaries of teachers, unstaffed positions, bus contract savings due to no bussing once schools shut down in March. Substitute costs savings due to shutting down in March and lower costs for maternity leaves.
- Inclusive Schooling costs are higher than budget due to an increase in Jordan Principle costs of $1,723,483, which are coded under Inclusive Education.
- Staff Accommodations expenses increased by $752,250 due to an environmental liability accrual for future hazardous material abatement for Nordic Arms Apartment building as identified in the report from Associated Environmental and Kasteel Construction.
- Indigenous Language/Cultural programs costs are lower than budget due to shutting down schools in March. Many of the cultural camps and on the land activities planned were cancelled. Unused ECE funding of $93,522 is deferred until next school year.
- Operations and Maintenance costs are higher by $709,299 due to:
  - Insurance costs higher by $373,000 due to increase in insurance premiums;
  - Mildred Hall School Parking Lot redesign and paving costs $68,392;
  - Mildred Hall School Boiler $79,353;
  - Increase in Hazardous materials liability for future abatement cost of schools $68,713;
- Capital purchases for the year include a new boiler for Mildred Hall School ($79,354), and new computer servers at all schools ($138,736) and locations, which total $218,090.

Yellowknife Education District No.1	Enrolment	Enrolment	Teachers/ Admin	Early Childhood Instructors	Pupil/Teacher ratio	
	K-12	JK	K-12	JK	K-12	JK
School	Sep-19	Sep-19				
Mildred Hall School	265.50	21.00	17.00	2.00	15.62	10.50
JH Sissons	275.50	45.00	17.50	4.00	15.74	11.25
William McDonald School	245.00		16.75		14.63	
NJ Macpherson School	320.00	63.50	18.00	6.00	17.78	10.58
Range Lake North School	242.00	17.00	15.50	2.00	15.61	8.50
Sir John Franklin High School	648.00		33.47		19.36	
Total District	**1,996.0**	**146.5**	**118.22**	**14.00**	**16.88**	**10.46**

Overall enrolment for September 2019 is 2142.50, an increase of 40.20 full time equivalent (FTE) students from September 2018.

Summary and Outlook

In 2019-2020, YK1 faced a number of challenges and made important decisions related to the École J.H. Sissons Project. YK1 is part of the Steering Committee for the project, which also has representation from the Department of Education, Culture, and Employment and the Department of Infrastructure. With the help of its partners, YK1 released a student accommodation plan for the duration of construction (expected 2020-2022) in December 2019. Now that the school year is done, learning materials and resources from EJHS have been packed up and moved to EWMS, which will become a JK-7 for the next two years (with Grade 8 students moving to ESJF). The demolition of EJHS is scheduled for the summer of 2020.

Working with The Department of Education and the Department of Infrastructure to plan the EWMS roof replacement (August 2020) and the mold abatement (July 2019)

The completion of the Mildred Hall School Parking lot and drop off.

The replacement of a boiler at Mildred Hall School.

The replacement of all information Technology computer servers at all school and district office.

Despite these challenges, the Board looks back proudly at their achievements and successes over the past year:

- YK1 continued to work with the community to enrich student development by facilitating new learning opportunities, including:
    - Elders in school programs
    - Artists and musician visits
    - Workshops and field trips to various Yellowknife establishments
- All YK1 schools continued to offer food programs, which included breakfast, lunch and snacks for students who need that support.
- At the start of COVID19 and after schools shut down, YK1 principals were giving out grocery gift cards to families of students that would normally partake in the breakfast and lunch programs provided by schools.
- Parent meetings were held throughout the school year so that parents and stakeholders could provide feedback on the École J.H. Sissons Project.

Foreseeable Challenges for 2020-2021

- Continuing to navigate the COVID-19 pandemic and adhering to public health recommendations issued by the Office of the Chief Public Health Officer. District Office and school staff must plan diligently so that staff and students can return to schools safely in the fall. Re-entry plans have already been submitted for approval. Important factors to consider include additional physical distancing guidelines, engineering recommendations, administrative recommendations, infection prevention and control and the provision of personal protective equipment. This could result in added pressures for staff and students, whose safety must always remain our top priority. YK1 will also incur more expenses to provide these safety measures, which could also prove challenging for our school district. Other considerations include protocols for staff and students who become ill, self-isolation requirements, reporting and assessing and supporting vulnerable families among many others.
- Accommodating EJHS students at EWMS, which will become a JK-7 school while YK1's new school is built (anticipated build 2020-2022).
- Planning and preparing for a potential Trustee election in the fall of 2021, which would be out of sync with the next municipal election. YK1 has lobbied the territorial government since 2018 to synchronize our election with the City's so that we can save significantly on enumeration, promotion and coordination costs.
- YK1 insurance providers Alberta School Boards Insurance Exchange ASBIE has been dissolved as of June 1, 2020. YK1 will be contracting Lloyd Sadd Insurance Brokers to be the insurance providers for YK1 after October 2021.
- Yellowknife Catholic Schools (YCS) and YK1 will be issuing a request for proposal for bussing services for the 2022 school year in early 2021.
- The Department of Health and Social Services will be providing Counsellors to YK1 schools. There are 7 CYCC Counsellors that will be providing counseling services to our students. We have lost funding for the Counsellors positions in our regular funding from the Department of Education.

Yellowknife District No. 1 Education Authority

(the "Authority")

Management Responsibility for Financial Reporting

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

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

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

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

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

Ed Lippert
Superintendent
Yellowknife District No. 1 Education Authority

Tram Do
Director of Corporate Services
Yellowknife District No. 1 Education Authority

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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 Financial Statements

Opinion
We have audited the accompanying financial statements of the Yellowknife District No. 1 Education Authority (the "Authority"), which comprise of the statement of financial position as at June 30, 2020, statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

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

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

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

Crowe

Independent Auditors' Report (Continued)

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

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

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

Auditors' Responsibilities for the Audit of the 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 Authority's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Crowe

Independent Auditors' Report (Continued)

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

- Evaluate the overall presentation, structure and content of the 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.

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

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

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

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

Crowe MacKay LLP

Yellowknife, Northwest Territories
September 8, 2020

Chartered Professional Accountants

Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Financial Position — Statement 1

As at June 30,	2020 $	2019 $
FINANCIAL ASSETS		
Cash (Note 4)	7,907,990	5,291,918
Portfolio Investments (Note 7)	2,126,244	4,126,915
Accounts Receivable (Note 8)	77,368	276,213
Due from Government of Canada (Note 13)	593,158	102,327
	10,704,760	9,797,373
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	596,306	390,290
Payroll Liabilities (Note 10)	4,574,092	5,134,148
Vacation Payable (Note 10)	284,711	204,094
Deferred Revenue (Note 11)	711,444	450,014
Leave and Termination Benefits (Note 17)	1,611,927	1,720,878
Environmental Liabilities (Note 35)	935,901	110,938
	8,714,381	8,010,362
NET FINANCIAL ASSETS	1,990,379	1,787,011
NON-FINANCIAL ASSETS		
Inventories (Note 9)	-	58,766
Tangible Capital Assets (Note 19)	11,145,713	11,872,352
Prepaid Expenses (Note 20)	351,704	124,333
	11,497,417	12,055,451
ACCUMULATED SURPLUS (Note 36)	13,487,796	13,842,462
Represented by:		
Operating Fund	385,842	444,854
Investment in Tangible Capital Assets	11,145,713	11,872,352
Decentralized Surplus	348,497	365,440
Pellet Boiler Reserve	350,000	-
Capital Fund Reserve	904,165	904,165
LED Reserve	353,579	255,651
	13,487,796	13,842,462

Contractual Obligations (Note 22), Contingencies (Note 23)

Approved on behalf of the board:

Trustee Tina Drew **Trustee** Satish Gill

Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Operations

Statement 2

For the year ended June 30,	2020 Budget $	2020 Actual $	2019 Actual $
REVENUE			
Government of the Northwest Territories			
Regular contributions	29,055,450	**29,219,831**	28,180,648
Other contributions	123,000	**123,000**	130,000
Indigenous languages	-	**-**	69,000
French revenue	422,000	**484,850**	499,250
Total ECE (Note 31)	29,600,450	**29,827,681**	28,878,898
GNWT other contributions (Note 32)	-	**109,305**	141,610
Government of Canada - Jordan's Principle	-	**1,723,483**	909,680
Other education bodies	167,500	**190,020**	246,267
Property tax requisitioned	6,769,000	**6,795,185**	6,339,311
Education authority generated funds			
Rental income	380,000	**383,440**	386,115
Portfolio investment income	160,000	**223,352**	206,865
Other	20,000	**79,643**	159,242
	560,000	**686,435**	752,222
Total revenue	37,096,950	**39,332,109**	37,267,988
EXPENDITURES			
School programs	24,345,034	**23,189,831**	23,405,977
Inclusive schooling	6,622,062	**8,273,598**	7,521,033
Staff accommodations	197,500	**947,014**	121,865
Operations and maintenance	3,175,823	**3,885,122**	3,661,354
Administration	1,536,770	**1,560,199**	1,532,144
Indigenous language/cultural programs	1,219,761	**1,104,372**	1,210,539
Amortization	914,776	**944,729**	943,984
Total operating expenditures	38,011,726	**39,904,865**	38,396,896
Operating deficit before other items	(914,776)	**(572,756)**	(1,128,908)
Other items			
Grant in-kind - GNWT assets provided at no cost (Note 21)	-	**99,712**	45,843
Rent expense - GNWT assets provided at no cost (Note 21)	-	**(99,712)**	(45,843)
Transfer to tangible capital assets	-	**218,090**	72,881
Operating deficit	(914,776)	**(354,666)**	(1,056,027)
Opening accumulated surplus	13,842,462	**13,842,462**	14,898,489
Closing accumulated surplus	12,927,686	**13,487,796**	13,842,462

Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Changes in Net Financial Assets — Statement 3

For the ended June 30,	2020 Budget $	2020 Actual $	2019 Actual $
Operating deficit	**(914,776)**	**(354,666)**	(1,056,027)
Acquisition of tangible capital assets	-	**(218,090)**	(72,881)
Amortization of tangible capital assets	-	**944,729**	943,984
	(914,776)	**371,973**	(184,924)
Acquisition of supplies inventories	-	-	(58,766)
Consumption of supplies inventories	-	**58,766**	28,406
Purchase of prepaid expenses	-	**(351,704)**	(124,333)
Use of prepaid expenses	-	**124,333**	96,832
	-	**(168,605)**	(57,861)
Increase (decrease) in net financial assets	**(914,776)**	**203,368**	(242,785)
Net financial asset at beginning of year	**1,787,011**	**1,787,011**	2,029,796
Net financial asset at end of year	**872,235**	**1,990,379**	1,787,011

Yellowknife District No. 1 Education Authority

(the "Authority")

Statement of Cash Flows — Statement 4

For the year ended June 30,	2020 $	2019 $
OPERATING TRANSACTIONS		
Operating deficit	**(354,666)**	(1,056,027)
Item not affecting cash:		
Amortization	**944,729**	943,984
Changes in non-cash assets and liabilities		
Decrease in due from Government of Canada	**198,845**	20,038
Decrease (increase) in accounts receivable	**(490,831)**	1,021,443
Increase (decrease) in accounts payable	**206,016**	(83,652)
Increase (decrease) in payroll liabilities	**(560,056)**	434,838
Increase in environmental liabilities	**824,963**	-
Decrease in leave and termination benefits	**(108,951)**	69,855
Increase (decrease) in vacation payable	**80,617**	(73,646)
Increase in deferred revenue	**261,430**	305,014
Increase prepaid expenses	**(227,371)**	(27,505)
Decrease (increase) in inventories	**58,766**	(30,360)
CASH PROVIDED BY OPERATING TRANSACTIONS	**833,491**	1,523,982
INVESTING TRANSACTIONS		
Disposition of portfolio investments	**2,000,671**	933,900
CASH PROVIDED BY INVESTING TRANSACTIONS	**2,000,671**	933,900
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	**(218,090)**	(72,881)
CASH USED FOR CAPITAL TRANSACTIONS	**(218,090)**	(72,881)
INCREASE IN CASH	**2,616,072**	2,385,001
CASH AT BEGINNING OF YEAR	**5,291,918**	2,906,917
CASH AT END OF YEAR	**7,907,990**	5,291,918

Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Expenditures

For the year ended June 30,	School Programs $	Inclusive Schooling $	Staff Accommodation $	Operations and Maintenance $	Administration $	Indigenous Languages $	Transfer and Other $	To 20
SALARIES								
Honoraria	-	-	-	-	73,608	77,040	-	1
Instructional assistants	1,214,577	2,754,814	-	-	-	178,395	-	4,1
Non-instructional staff	2,095,414	-	-	525,054	1,070,483	300	-	3,6
Teachers	13,784,324	3,726,378	-	-	-	550,248	-	18,0
	17,094,315	6,481,192	-	525,054	1,144,091	805,983	-	26,0
EMPLOYEE BENEFITS								
Employee benefits/allowances	3,170,314	1,209,171	-	98,756	176,928	142,391	-	4,7
Leave and termination benefits	(95,553)	-	-	-	-	-	-	(
	3,074,761	1,209,171	-	98,756	176,928	142,391	-	4,7
SERVICES PURCHASED								
Advertising and printing	-	-	-	-	18,951	-	-	
Communication	68,480	3,675	-	8,724	49,128	-	-	1
Contracted services	411,388	287,658	-	735,541	-	57,389	-	1,4
Maintenance and repairs	138,136	6,850	811,370	708,577	2,390	-	-	1,6
Other	159,074	-	-	-	119,625	-	-	2
Professional and technical	414,662	46,465	-	21,772	24,199	36,838	-	5
Rentals and leases	79,245	-	-	-	3,633	-	-	
Student transportation	386,993	17,897	-	-	-	6,472	-	4
Travel	222,167	1,383	-	-	-	53	-	2
Utilities								
Heating	-	-	59,265	683,265	-	-	-	7
Electricity	-	-	37,842	918,566	-	-	-	9
Water/Sewage	-	-	37,051	183,329	-	-	-	2
	1,880,145	363,928	945,528	3,259,774	217,926	100,752	-	6,7
MATERIALS								
Awards and student events	4,450	-	-	-	7,265	-	-	
Freight	5,304	-	-	1,101	-	-	-	
Materials and supplies	1,130,856	219,307	1,486	437	13,989	55,246	-	1,4
	1,140,610	219,307	1,486	1,538	21,254	55,246	-	1,4
AMORTIZATION	-	-	-	-	-	-	944,729	9
Total operating expenditures	23,189,831	8,273,598	947,014	3,885,122	1,560,199	1,104,372	944,729	39,9

Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Inclusive Schooling Expenditures

Statement 6

For the year ended June 30,	General Inclusive Schooling $	Staff Development (SSI) $	Assistive Technology $	Magnet Facilities $	Jordan's Principle $	Total 2020 $
SALARIES						
Regional Coordinator	267,550	-	-	-	-	**267,550**
Program support teachers/counsellors	2,249,792	-	-	487,286	487,563	**3,224,641**
Support assistants	1,992,790	24,978	-	52,079	919,154	**2,989,001**
	4,510,132	24,978	-	539,365	1,406,717	**6,481,192**
EMPLOYEE BENEFITS	861,177	-	-	101,097	246,897	**1,209,171**
STAFF DEVELOPMENT (INCLUDING TRAVEL)	182,533	98,022	-	-	-	**280,555**
SERVICES PURCHASED						
Professional and technical	3,675	-	-	-	54,340	**58,015**
Other contracted services	12,696	-	-	-	-	**12,696**
	16,371	-	-	-	54,340	**70,711**
MATERIALS						
Materials and supplies	37,535	-	155,866	23,039	15,529	**231,969**
Total operating expenditures	5,607,748	123,000	155,866	663,501	1,723,483	**8,273,598**

Yellowknife District No. 1 Education Authority

(the "Authority")

Details of Indigenous Language and Culture-Based Education Expenditures **Statement 7**

For the year ended June 30,	Indigenous Education $	Our Languages Curriculum Resource Development $	Community Support $	Total 2020 $
SALARIES				
Regional ILE Coordinators	122,736	-	-	**122,736**
Indigenous Language Instruction	183,111	75,902	-	**259,013**
Cultural Resource Staff	275,854	-	57,336	**333,190**
Elders in Schools	-	-	91,044	**91,044**
	581,701	75,902	148,380	**805,983**
EMPLOYEE BENEFITS	109,576	16,917	15,898	**142,391**
SERVICES PURCHASED				
Professional/Technical Services	38,170	9,206	74,552	**121,928**
Student Transportation (Busing)	-	-	6,470	**6,470**
Other Contracted Services	545	-	14,746	**15,291**
	38,715	9,206	95,768	**143,689**
MATERIAL				
Materials	12,309	-	-	**12,309**
TOTAL	742,301	102,025	260,046	**1,104,372**

French Language Program

BILATERAL AGREEMENT FUNDING
For the year ended June 30, 2020

	Contribution from the Department $	Commitment from the Authority $	Expenses $	Over (under) funding $
Teacher Assistants (Salary)	35,000	35,000	84,402	(14,402)
Literacy Coach (Salary)	70,000	55,000	144,015	(19,015)
Intensive & PIF (Salary)	70,000	230,000	614,845	(314,845)
PIF (Elective courses at SJF)	12,000	1,000	10,811	2,189
Special Projects				
French Camps	35,000	7,000	23,654	18,346
Assessment, Intensive French	35,000	5,000	24,966	15,034
French Resources	40,000	5,000	46,250	(1,250)
Cultural Activities	12,000	6,000	20,162	(2,162)
Professional Development	33,000	10,000	33,335	9,665
Consultant	80,000	140,000	192,884	27,116
Total	**422,000**	**494,000**	**1,195,324**	**(279,324)**

Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs — **Statement 9**

Student Success Initiative Projects

For the year ended June 30,	**2020** **$**
Revenue	
Government of the Northwest Territories	**123,000**
Total revenue	**123,000**
Expenses	
Salaries/Wages	
Facilitator fees (including per diems)	**1,383**
Substitute teacher wages	**24,978**
Staff PD and miscellaneous	**87,960**
Total expenses	**114,321**
Surplus	**8,679**

Yellowknife District No. 1 Education Authority

(the "Authority")

Report on Activities of Specific Programs — Statement 10

Jordan's Principle

	June 30, 2020 Budget	June 30, 2020 Actual	June 30,2019 Actual	July 2019 to March 2020 Actual	April 2020 to June 2020 Actual
Revenue					
Government of Canada					
- First Nation and Inuit Health Branch	1,923,961	1,923,961	1,230,302	1,923,961	-
Carry Forward from Previous Year	413,974	413,974	93,350	413,974	-
Total Revenue	2,337,935	2,337,935	1,323,652	2,337,935	-
Expenses					
Administration	-	-	-	-	-
Personnel	2,185,541	1,653,614	714,153	983,387	670,226
Transportation (Bus)	-	-	75,071	-	-
Materials and Supplies	19,987	15,529	32,158	15,529	-
Rent and Utilities	-	-	-	-	-
Evaluation	45,700	8,840	36,100	5,400	3,440
Speech	22,800	16,593	35,821	12,393	4,200
Tutoring Service	31,723	3,407	-	3,407	-
After School Care	23,625	25,500	16,375	25,500	-
Other	8,559	-	-	-	-
Total Expenses	2,337,935	1,723,483	909,678	1,045,617	677,866
Net Surplus/(Deficit)	-	614,452	413,974		614,452
Deferred Revenue	-	614,452	413,974		614,452

1. Nature of the Organization

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

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

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

2. Significant Accounting Policies

a) Basis of Accounting

The financial statements of the Authority have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

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

2. Significant Accounting Policies (Continued)

c) Financial Instruments

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

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and payroll liabilities.

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

d) Non-financial Assets

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

2. Significant Accounting Policies (Continued)

e) Tangible Capital Assets

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

Asset Category	Amortization Period:
Land and improvements	Indefinite
School and Other Buildings	40 years
Equipment and furnishings	4 - 10 years

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

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

The statement of operations reflects the amount that would otherwise be considered amortization expense for the fiscal year as rent expense with an offsetting corresponding amount as a grant in-kind revenue.

2. Significant Accounting Policies (Continued)

f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular Contributions:

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

2. Significant Accounting Policies (Continued)

Local Tax Revenue:

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

Other Contributions:

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

Revenue from rentals is earned as the facilities are used. Other revenue is recorded as the service is provided and receipt is reasonably assured.

Deferred Revenue:

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

Investment Income:

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

2. Significant Accounting Policies (Continued)

School Generated Funds

School generated funds are generated at the school level from fundraising, and used in a number of different ways to enhance the development of educational activities and to support school initiatives. The school generated funds are internally restricted as to purpose, and may include the proceeds of fundraising, contributions or fees paid to a specific planned benefit. Examples might include student trips or funds specifically designated for the purchase of equipment or materials required to support an activity. The balances of school generated funds are not included in the audited financial statements.

A summary of school generated funds administered by the Authority is disclosed in Note 38.

g) Budget Data

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

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

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

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

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

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

2. Significant Accounting Policies (Continued)

h) Measurement Uncertainty

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

i) Inventories Including Materials and Supplies

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

j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August.

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) Expenditures

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

2. Significant Accounting Policies (Continued)

m) Foreign Currency Translation

Foreign currency transactions are to be translated in Canadian dollars. Revenue 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) Fund Accounting

The Authority uses fund accounting to separate transactions between its Operating fund surplus, Investment in tangible capital assets, decentralized surplus, capital fund reserve and the LED reserve, and the Pellet Boiler reserve.

Operating Fund Surplus

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

Investment in Tangible Capital Assets

Investment in tangible capital assets is used to account for financial transactions related to the acquisition of tangible capital assets in excess of $50,000.

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

2. Significant Accounting Policies (Continued)

Capital Fund Reserve

The Capital Fund Reserve is funding set aside by the Authority for any repairs or maintenance to the district assets.

LED Reserve

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

Decentralized Surplus

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

Pellet Boiler Reserve

The Pellet Boiler Reserve is the 25% ($350,000) of the estimated cost of the installation of pellet boilers for Mildred Hall School and Range Lake North School. The Authority is approved for the Green House Gas (GHG) Grant program, which will contribute $1,050,000 or 75% of the eligible expenditures, whichever amount is less to the installation of the two pellet boilers. The pellet boilers once installed will help to reduce green house gas emissions, which is a condition of the grant.

o) Inter-entity transactions

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

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

2. Significant Accounting Policies (Continued)

p) Related parties

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

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

3. Future Accounting Changes and Adoption of New Accounting Standards

Effective July 1, 2022, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.

4. Cash

	2020 $	2019 $
Cash	**7,907,990**	5,291,918

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

5. Special Purpose Funds

The Authority does not have special purpose funds.

6. Restricted Assets

The Authority does not have restricted assets.

7. Portfolio Investments

RBC Dominion Securities Investment 1	2020 $	2019 $
Balance at June 30	-	1,013,356
Dollar Value of Interest earned	-	13,356
Cost of Investment	-	1,000,000
Market Value	-	1,013,356
Balance at March 31	-	1,008,162
Date Purchased: 6 November 2017		
Term of Investment: 2 years		
Maturity Date: 6 November 2019		
Annual Interest Rate: 2.092%		

CIBC Wood Gundy Investment 1	2020 $	2019 $
Balance at June 30	**2,126,244**	2,067,160
Dollar Value of Interest earned	**126,244**	67,160
Cost of Investment	**2,000,000**	2,000,000
Market Value	**2,126,244**	2,067,160
Balance at March 31	**2,111,394**	2,052,728
Date Purchased: 26 April 2018		
Term of Investment: 3 Years		
Maturity Date: 27 April 2021		
Annual Interest Rate: 2.85%		

CIBC Wood Gundy Investment 2	2020 $	2019 $
Balance at June 30	-	1,046,399
Dollar Value of Interest earned	-	46,399
Cost of Investment	-	1,000,000
Market Value	-	1,046,399
Balance at March 31	-	1,041,883
Date Purchased: 15 June 2017		
Term of Investment: 29 months		
Maturity Date: 18 November 2019		
Annual Interest Rate: 1.75%		

7. Portfolio Investments (Continued)

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

		2020	2019
RBC Dominion Securities		$	$
	Investment 1	-	1,013,356
		-	1,013,356
CIBC Wood Gundy			
	Investment 1	**2,126,244**	2,067,160
	Investment 2	-	1,046,399
		2,126,244	3,113,559
Total portfolio investments		**2,126,244**	4,126,915

8. Accounts Receivable

	2020	2019
	$	$
Accrued interest receivable	**68,607**	10,000
Due from other related parties (Note 24)	-	215,136
Due from Government of the Northwest Territories (Note 24)	**4,229**	16,688
Other	**4,532**	34,389
Total	**77,368**	276,213

Allowance for doubtful accounts at June 30, 2020 is $nil (2019 - $nil).

9. Inventories

There is no inventory recorded as at June 30, 2020.

10. Accounts Payable and Accrued Liabilities

	2020 $	2019 $
Accrued interest	45	34
Damage deposits	27,455	24,953
Due to Commission Scolaire Francophone TNO (Note 24)	-	15,770
Trade payable	568,806	349,533
	596,306	390,290

Payroll Liabilities	2020 $	2019 $
To employees (July & August wages & deferred NEBS pension)	4,574,092	5,134,148
Vacation payable (annual leave)	284,711	204,094
	4,858,803	5,338,242

11. Deferred Revenue

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

	2020 $	2019 $
Nordic Arms Prepaid Rent	3,470	-
Jordan's Principal - Federal	614,452	413,974
GNWT ECE - Curriculum	93,522	36,040
	711,444	450,014

12. Contribution Repayable

The Authority does not have any contribution repayable.

13. Due from Government of Canada

Receivables	2020 $	2019 $
GST Receivable	**92,812**	102,327
Government of Canada (Jordan's Principle)	**500,346**	-
	593,158	102,327

14. Capital Lease Obligations

The Authority does not have any capital lease obligations.

15. Pension

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

The amount contributed to the NEBS pension was $3,595,159. The contributions are calculated at a rate of 8% of earning and allowances employee and employer contribution for a total of 16%. The maximum pensionable earnings is $175,156 for January 2020, and $171,368 for January 2019. The maximum monthly contributions is $3,092 for January 2020, and $3,026 for January 2019.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,364 Employee Members and 116 Employer Members (total active, disabled and on leave: 1,992).

As of January 1, 2020, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be $31,200,000 - funded ratio 113% (2019 - $25,200,000 and 112%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of $142,700,000 and a solvency ratio of 66%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund.

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

16. Long-Term Debt

The Authority does not have long-term debt.

17. Other Employee Future Benefits and Compensated Absences

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

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

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

Valuation results

The actuarial valuation was completed as at March 31, 2020. The effective date of the next actuarial valuation is March 31, 2021. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2020 and the results extrapolated to June 30, 2020. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.

17. Other Employee Future Benefits and Compensated Absences (Continued)

Changes in Obligation	Severance and Removal $	Compensated Absences $	2020 $	2019 $
Accrued benefit obligation beginning of year	1,242,366	455,183	1,697,549	1,208,946
Current period benefit cost	77,323	34,215	111,538	109,474
Interest accrued	40,223	14,773	54,996	46,659
Benefits payments	(104,465)	(159,969)	(264,434)	(56,633)
Actuarial (gain)/loss	(425,670)	74,289	(351,381)	363,858
Plan amendments	-	-	-	25,245
Accrued benefit obligation end of year	**829,777**	**418,491**	**1,248,268**	1,697,549
Unamortized net actuarial loss/(gain)	584,575	(220,916)	363,659	23,329
Total employee future benefits and compensated absences	**1,414,352**	**197,575**	**1,611,927**	1,720,878
Benefits expense				
Current period benefit cost	77,323	34,215	111,538	109,474
Interest accrued	40,223	14,773	54,996	46,659
Amortization of net actuarial (gain)/loss	(36,181)	25,130	(11,051)	(54,890)
Plan amendments	-	-	-	25,245
Total benefits expense	**81,365**	**74,118**	**155,483**	126,488

17. Other Employee Future Benefits and Compensated Absences (Continued)

The discount rate used in the 2020 fiscal year to determine the accrued benefit obligation was an average of 2.7% (2019 - 3.2%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	$	$	$
2020	116,626	52,328	**168,954**
2021	113,709	50,691	**164,400**
2022	111,560	51,968	**163,528**
2023	109,538	56,994	**166,532**
2024	101,899	51,878	**153,777**
2025-2029	358,976	189,054	**548,030**
Total	**912,308**	**452,913**	**1,365,221**

18. Trust Assets Under Administration

The Authority does not have any trust assets under administration.

19. Tangible Capital Assets

	Cost $	Additions $	Disposals $	Amortization $	Accumulated Amortization beginning of year $	Accumulated Amortization $
Land and improvements	1,299,476	-	-	-	-	-
School buildings						
Ecole Sir John Franklin	2,253,436	-	-	**(56,247)**	(1,192,036)	(1,248,283
William McDonald	7,078,328	-	-	**(176,958)**	(6,547,453)	(6,724,411
Mildred Hall	11,009,651	79,354	-	**(280,532)**	(6,577,156)	(6,857,688
Range Lake North	8,215,859	-	-	**(205,396)**	(5,340,308)	(5,545,704
N. J. Macpherson	5,329,162	-	-	**(136,459)**	(4,225,750)	(4,362,209
Ecole J. H. Sissons	2,436,769	-	-	-	(2,436,769)	(2,436,769
	36,323,205	79,354	-	**(855,592)**	(26,319,472)	(27,175,064
Other buildings						
Administration office	1,070,827	-	-	**(26,771)**	(696,037)	(722,808
Nordic Arms residence	595,205	-	-	-	(595,205)	(595,205
Total land and buildings	39,288,713	79,354	-	**(882,363)**	(27,610,714)	(28,493,077
Equipment and furnishings						
Schools	4,546,839	138,736	-	**(49,932)**	(4,438,663)	(4,488,595
Playgrounds	149,972	-	-	-	(149,972)	(149,972
Residences	64,045	-	-	-	(64,045)	(64,045
Administration office	322,132	-	-	-	(322,132)	(322,132
Vehicles	319,413	-	-	**(12,434)**	(233,236)	(245,670
	5,402,401	138,736	-	**(62,366)**	(5,208,048)	(5,270,414
	44,691,114	218,090	-	**(944,729)**	(32,818,762)	(33,763,491

20. Prepaid Expenses

	2020 $	2019 $
Insurance	**270,957**	47,774
Professional Development	**-**	1,750
Materials and Supplies	**80,421**	-
Leases	**326**	22,588
WSCC	**-**	52,221
	351,704	124,333

21. GNWT Assets Provided at no Cost

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

	Cost $	Accumulated Amortization $	2020 Net Book Value $	2019 Net Book Value $
Ecole Sir John Franklin	25,965,232	25,965,232	**-**	-
Ecole Sir John Franklin portable classrooms	419,724	338,427	**81,297**	91,787
Ecole Sir John Franklin NACC	1,660,480	1,167,415	**493,065**	542,580
Ecole Sir John Franklin Sewer Line	108,852	14,876	**93,976**	98,330
N.J. Macpherson	1,413,831	450,463	**963,368**	998,721
	29,568,119	27,936,413	**1,631,706**	1,731,418
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	**-**	-
	28,125,619	26,493,913	**1,631,706**	1,731,418

Rent expense of $99,712 (2019 - $45,843) was offset by a grant in-kind.

22. Contractual Obligations

The Authority has a contract with First Student for student transportation. The Authority is invoiced monthly and the amounts vary depending on a number of factors including: the number of students, routes, and bus passes sold. The contract is renewed until June 2021.

The Authority leases space from Route 51. The contract is renewed until June 2022.

The Authority has a collective bargaining agreement with the NWT Teachers Association ("NWTTA") for teachers, specialists and education assistance which expired August 31, 2020. The Authority is planning to meet with the NWTTA to bargain a new Collective Agreement in November 2020.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff which expires on June 30, 2022.

The Authority has a Ricoh photocopy equipment leases and Lenovo lease for computers.

The Authority has entered into a contract for the construction of a school, beginning in the fall of 2020, and is being funded by the Government of the Northwest Territories.

	Expiry Date	2021 $	2022 $	Total $
Equipment Leases:				
Ricoh Route 51	1 July 2021	2,024	-	2,024
Ricoh SJF	4 June 2021	5,861	-	5,861
Ricoh	30 Mar 2021	15,149	-	15,149
Operational Contracts:				
First Student Bussing	30 Jun 2021	450,000	-	450,000
Commercial & Residential Leases:				
Route 51	30 Jun 2022	37,800	37,800	75,600
Total		**510,834**	**37,800**	**548,634**

23. Contingencies

The Authority does not have contingencies.

24. Related Parties

During the year, the Authority entered into transactions with the following related parties:

N'Dilo District Education Authority, common control
Dettah District Education Authority, common control
Commission Scolaire Francophone Territories Du Nord Ouest, common control
South Slave DEC, common control
Dehcho Divisional Education Council, common control
Stanton Territorial Health Authority. common control
Government of the Northwest Territories:
- Department of Finance, common control
- Department of Justice, common control
- Department of Health & Social Services, common control
- Department of Education, Culture and Employment, common control
- Department of Municipal and Community Affairs, common control
- Department of Environment and Natural Resources, common control
- Department of Infrastructure, common control
- Department of Industry, Tourism and Investment, common control
- Legislative Assembly of the Northwest Territories

24. Related Parties (Continued)

	2020 $	2019 $
Due to Related Parties (Accounts Payable):		
Government of the Northwest Territories:		
Other Education Bodies:		
Commission Scolaire Francophone TNO	-	15,770
Total Due to Related Parties	-	15,770
Due from Related Parties (Accounts Receivable):		
Other Education Bodies:		
Dehcho Divisional Education Council	-	617
N'Dilo District Education Authority	-	150,128
Dettah District Education Authority	-	64,391
Subtotal - other related parties	-	215,136
Government of the Northwest Territories:		
Department of Education, Culture and Employment	**4,229**	16,688
Subtotal - Government of the Northwest Territories	**4,229**	16,688
Total Due from Related Parties	**4,229**	231,824

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

24. Related Parties (Continued)

	2020 $	2019 $
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education Culture & Employment - Regular contributions	**29,219,831**	28,180,648
Department of Education Culture & Employment - Other contributions	**122,000**	130,000
Department of Education Culture & Employment - Indigenous languages	**-**	69,000
Legislative Assembly of Northwest Territories	**1,000**	-
Department of Education Culture & Employment - French languages	**484,850**	499,250
Department of Finance - Interest	**149,755**	105,044
Department of Health & Social Services - GNWT other contributions	**8,505**	20,560
Department of Municipal and Community Affairs - GNWT other contributions	**91,800**	112,550
Department of Environment and Natural Resources - GNWT other contributions	**8,000**	8,500
Other Education Bodies:		
Commission Scolaire Francophone TNO (CSF TNO)	**-**	3,943
N'Dilo District Education Authority)	**30,000**	30,000
Dettah District Education Authority - Other education bodies	**130,020**	212,325
South Slave DEC - Other education bodies	**30,000**	-
Total Revenues from Related Parties	**30,275,761**	29,371,820

24. Related Parties (Continued)

	2020 $	2019 $
Expenditures Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	**5,336**	3,803
Department of Industry, Tourism and Investment - Materials and supplies	**1,376**	-
Department of Financial and Employee Shared Services - Professional and technical	**1,750**	-
Department of Justice	**-**	100
Department of Education, Culture & Employment - Professional and technical	**4,625**	2,175
Stanton Territorial Health Authority - Maintenance and repairs	**553**	6,683
Other Education Bodies:		
South Slave Divisional Education Council - Contracted services	**-**	915
Deh Cho Divisional Education Council - Materials & supplies	**600**	600
Total Expenses paid to Related Parties	**14,240**	14,276

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

25. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Authority on May 14, 2019 and submitted to the Minister of Education, Culture and Employment and have not been audited. The Budget for fiscal year 2019/2020 was submitted to the minister on June 28, 2019 the budget deficit is $914,776.

26. Economic Dependence

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

27. Financial Instruments

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

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

a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from funding agencies and recipients of services. The Authority has a concentrated risk of credit from two other school districts whose funding also comes from the Department of Education, Culture, and Employment. However, at June 30, 2020, receivables from these two districts is nil (2019 - 90%). Due to COVID-19, all schools were shut down mid-March. Payroll was completed to end of the school year early, therefore both Dettah and N'Dilo paid all of the costs of payroll bill before June 30, 2020.

There is a concentration risk in cash and portfolio investments. The full balance in these accounts is held at one financial institution (2019 - two). The daily balance in the operating bank account is invested with the GNWT Investment Pool. The Authority is funded by Government of Northwest Territories - Department of Education, Culture, and Employment and other stable organizations, which reduces its exposure to credit risk.

b) Interest rate risk

Interest rate risk is the risk that the fair value of financial instruments will fluctuate because of changes in market interest rate. The Authority is exposed to interest rate risk on its fixed and floating interest rate on cash and portfolio investments. Fixed interest instruments subject the Authority to a fair value risk while the floating rate instruments subject it to cash flow risk (see Note 7). The Authority complies with the GNWT financial administration policies and guidelines which reduces its exposure to interest rate risk. Because portfolio investments can be converted into cash on a short notice, the Authority's exposure to market risk is reduced.

27. Financial Instruments (Continued)

c) Liquidity risk

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. Some of the Authority's financial assets and most of the financial liabilities at June 30, 2020 mature within the next year. The Authority has disclosed future financial liabilities and commitments in Note 22.

28. Expenditures By Object

	2020 Budget $	**2020 Actual $**	2019 Actual $
Amortization	914,776	**944,729**	943,984
Compensation	30,763,221	**30,752,642**	30,651,166
Other	6,333,729	**8,207,494**	6,801,746
	38,011,726	**39,904,865**	38,396,896

29. Subsequent Events

There were no material subsequent events that have taken place between June 30, 2020 and the date of the audit report.

30. Comparative Figures

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

31. ECE Contributions

	Budget 2020 $	**Actual 2020 $**	Actual 2019 $
Original Contribution	28,884,450	**29,131,353**	27,792,229
Student Success Initiatives	123,000	**123,000**	123,000
Updated Average Salary	-	**-**	76,924
Termination Benefits	100,000	**88,578**	111,995
French Language	422,000	**422,000**	422,000
Mentorship Release Time	45,000	**31,382**	45,500
Junior Kindergarten Materials	-	**-**	14,000
Birchbark Teaching Program	26,000	**26,000**	140,000
Updated Contribution	29,600,450	**29,822,313**	28,725,648
Indigenous Language (Deferred to fiscal 2021)	-	**(93,522)**	69,000
French Cultural Resources	-	**3,600**	30,250
French Partnership Funding SSDEC	-	**35,000**	35,000
French Language Communications	-	**24,250**	12,000
Inclusive Education - Self Regulation	-	**-**	7,000
Health and Wellness Funding	-	**36,040**	-
Total Contributions	29,600,450	**29,827,681**	28,878,898

32. GNWT Other Contributions

	Budget 2020 $	**Actual 2020 $**	Actual 2019 $
Department of Municipal & Community Affairs (MACA):			
Active After School	-	**91,800**	92,550
Youth Corp	-	**-**	20,000
Department of Executive (Legislative Assembly):	-	**1,000**	-
Department of Health and Social Services (HSS):			
Drop the Pop	-	**8,505**	20,560
Department of Environment & Natural Resources (ENR):			
Take a Kid Trapping	-	**-**	8,500
Compost Program	-	**8,000**	-
Total	**-**	**109,305**	141,610

33. Contingent Assets

The Authority does not have contingent assets.

34. Contractual Rights

The Authority does not have contractual rights.

35. Environmental Liabilities

Liability for Contaminated Sites

The Authority has identified possible environmental liabilities at William McDonald School and Range Lake North School that have underground fuel tanks. The Department of Education, Culture and Employment, and the Department of Infrastructure is working towards replacing the underground fuel tanks. The Authority has purchased Environmental Liabilities Insurance in addition to the General Liabilities insurance to ensure adequate insurance coverage for the fuel tanks.

Environmental Liabilities

The Authority contracted Associated Environmental to complete a Hazardous Building Materials Assessment on all of the Buildings owned and managed by the Authority in 2018. The final reports are completed and a Hazardous Materials management plan is put in place. YK1 has contracted Kasteel Construction to provide supplementary cost estimates for the asbestos abatement of Nordic Arms in June 2020. Liabilities discovered as a result of the assessment were communicated to the GNWT Department of Education, Culture, and Employment. The abatement for Sir John Franklin High School was completed by the GNWT in March 2018, and the abatement for the maintenance building was completed in March 2019. The abatement for JH Sissons School is to be completed in July 2020 before its demolition. A liability totaling $179,651 has been recorded for the asbestos abatement of the Mildred Hall School and William McDonald School. There is also a separate liability recorded for the future abatement of Nordic Arms Apartment complex in the amount of $756,250. Total liability recorded for future asbestos abatement is $935,901 (2019 - $110,938). Management will continue to monitor these buildings under the Hazardous Materials management plan.

36. Accumulated Surplus

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

Details of Funds

For the year ended June 30,	2020 $	2019 $
OPERATING FUND		
Balance, beginning of year	**444,854**	511,577
Operating deficit (Statement 2)	**(354,666)**	(1,056,027)
Acquisition of tangible capital assets	**(218,090)**	(72,881)
Transfer from Investment in Tangible Capital Assets	**944,729**	943,984
Transfer from Decentralized Surplus	**16,943**	21,056
Transfer to Pellet Boiler Reserve	**(350,000)**	-
Transfer (to) from LED reserve Utilities/LED Lights	**(97,928)**	97,145
Balance, end of year	**385,842**	444,854
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	**11,872,352**	12,743,455
Acquisition of tangible capital assets	**218,090**	72,881
Amortization	**(944,729)**	(943,984)
Balance, end of year	**11,145,713**	11,872,352

36. Accumulated Surplus (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2020 $	2019 $
DECENTRALIZED SURPLUS		
Balance, beginning of year	**365,440**	386,496
Transfer to Operating Fund	**(16,943)**	(21,056)
Balance, end of year	**348,497**	365,440
PELLET BOILER RESERVE		
Balance, beginning of year	**-**	-
Transfer from Operating Fund	**350,000**	-
Balance, end of year	**350,000**	-
CAPITAL FUND RESERVE		
Balance, beginning of year	**904,165**	904,165
Balance, end of year	**904,165**	904,165
LED RESERVE		
Balance, beginning of year	**255,651**	352,796
Transfer (to) from Operating Fund for Utility Costs	**97,928**	(97,145)
Balance, end of year	**353,579**	255,651

37. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic of the novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19, governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations, resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal, provincial and territorial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Authority and its operations in future periods.

38. School Generated Funds (Trusts under Administration)

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

The following balances represent the school generated funds that are held in trust by the Authority. They are not recorded in the audited financial statements:

	2020	2019
	$	$
Balances, beginning of year	**751,026**	765,453
Fundraising revenues	**583,621**	819,752
Total funds available	**1,334,647**	1,585,205
Total related expenses	**(623,957)**	(834,179)
Balances, end of year	**710,690**	751,026

Audited Financial Statements
Tlicho Community Services Agency
Behchoko, NT

For the year ended March 31, 2021

Tlicho Community Services Agency
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To the Ministers of Health and Social Services and Education, Culture and Employment

Government of the Northwest Territories

Management Responsibility for Financial Reporting for the year ended March 31, 2021

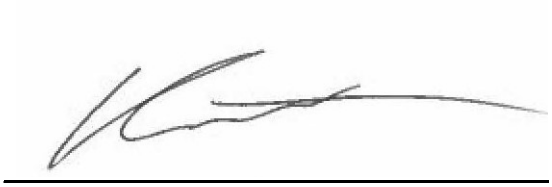
The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the Agency in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) as well as the Financial Administration Manual (FAM) 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 Tlicho Community Services Agency have been conducted within the statutory powers of the Health Authority and Divisional Education Council. The operations and administration of the Health and Education Divisions 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 Financial Administration Act, CPSAS, FAM, Human Resources Manual, Ministerial Directives and the policies of the Health Authority Board and Divisional Education Council. Any non-compliance has been specifically identified and has been previously communicated to the Ministers and Deputy Ministers.

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

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

Approved and confirmed on behalf of the Tłı̨chǫ Community Services Agency



Kevin Armstrong, Chief Executive Officer

Tłı̨chǫ Community Services Agency

The Tlicho Community Services Agency (TCSA) is a unique organization in the Northwest Territories. It is a Government of the Northwest Territories Agency, while incorporating the values and principles of the Tlicho people.

Our mission statement "Strong Like Two People" was developed to ensure that the TCSA is committed to the development of a continuum of care that will return control of education, health, and social programs and services to the people of our communities, support them in the task of strengthening their families, promote the knowledge and skills they need to survive today, and model the values they need to live in harmony with their families, communities, and the land.

The Agency is also unique in that it is the only agency in the Northwest Territories to deliver both the health and social services programs in conjunction with the education programs. All the other regions have separate agencies for the delivery of health and education programs. The advantage of the TCSA model is that we are able to more effectively link the delivery of these programs.

The TCSA serves a population of approximately three thousand people (3,000) in the communities of Behchoko, Whati, Gameti and Wekweeti. The TCSA delivers its programs through five schools and four health centers in the region, and one long term care facility located in Behchoko.

The Agency had an annual budget in fiscal 2020-2021 of $44.661 million, a dedicated workforce of approximately 280 employees with a total payroll budget of $36.833 million, which represents 82.5% of the Agency's total annual budget.

For the 2020-2021 fiscal year, the TCSA Health and Social Services Activities incurred an operating deficit of $598,640, thereby arriving at an accumulated operating deficit of $5.539 million. The 2020-2021 operating deficit represents approximately 2.9% of the total health revenue of $20.829 million.

The Table below demonstrating the figure upon with the Surplus Retention Policy will be applied:

	2021 Actual	2020 Actual
Operating Surplus / (Deficit)	$ (598,640)	$ (1,169,195)
Unfunded Items:		
Change in Employee Leave and Termination Benefits	(43,176)	(110,051)
Annual Surplus / (Deficit)	$ (641,816)	$ (1,279,246)

The operating deficit in health for 2020-2021 can be attributed to a number of factors:

(1) The costs to operate the health centers in our three main communities has increased compared to the prior year's costs, and exceeded the funding by $361,296 (2019-2020: $274,221). Overtime / standby costs continue to run over budgeted amounts. The overtime would normally be expected as services are required to be delivered outside of the regular business hours.
(2) The ongoing costs to operate our Ambulance Services continue to run over funding and the operating deficit arrives $395,086 (2019-2020: $478,656).

For its 2020-2021 Education activities the TCSA incurred an annual surplus of $54,589. As a result of this the TCSA Education activities now have an accumulated deficit of $624.

While these financial statements include expenses for education from April to March, an additional set of financial statements is prepared annually for Education which runs for the school year of July 1 to June 30, and we will report to the department of Education our complete results at that time.

Summary and Outlook

- The fiscal outlook for the TCSA remains challenging and this is in large part caused by two items:
  - The GNWT funds positions at a pay step 4 to take turnover into account. At the TCSA however, turnover is very low. As a result of this, many employees are paid at a pay step level 8 which results in the funding for regular payroll being insufficient to cover the actual payroll cost.
  - Overtime, standby and callback pay are not specifically funded by the GNWT. The majority of these expenses are unavoidable however. Because of the thin management structure of the TCSA, the percentage of the staff incurring overtime would be higher than elsewhere in the GNWT.

- The Department of Health and Social Services recognizes the above issue and has approved the Agency's 2021-2022 budget with a deficit of $1,980,119. However, the funding for this deficit has not been addressed.

- For 2021-2022 the TCSA has received funding for three (3) positions to improve Child and Family Services. The majority of this funding is used to offset the cost of staff positions above and beyond those that are funded, as demanded by the significant caseloads in this program area.

Chief Executive Officer

June 29, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Ministers of Health and Social Services and Education, Culture and Employment

Qualified Opinion
We have audited the financial statements of the Tlicho Community Services Agency, which comprise the statement of financial position as at March 31, 2021, and the statements of operations, statement of changes in net financial resources and cash flows for the year then ended. We have also audited the revenue and expenditures of programs funded through contribution agreements by the Department of Health and Social Services which total $250,000 or more listed in Schedule A.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Tlicho Community Services Agency as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards. Further, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs $250,000 or more in Schedule A for the year ended March 31, 2021 in accordance with the provisions established by the individual Contribution Agreements.

Basis for Qualified Opinion
The GNWT is responsible for the calculation and distribution of the salaries and wages that appear on the statement of operations, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was accurately reflected in the Agency's records.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's 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.

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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 Agency'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 Agency'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 Agency 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.

Report on Other Legal and Regulatory Requirements
As required by the Hospital Insurance and Health and Social Services Administration Act and the Financial Administration Act, we report that proper books and records of account have been kept by the Agency, that the consolidated financial statements are in agreement therewith, and that the transactions that have come under our notice have been, in all material respects, within the statutory powers of the Agency.

EPR Yellowknife Accounting Prof. Corp.

Yellowknife, NWT
July 2, 2021

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants

Statement I

Tlicho Community Services Agency
Statement of Financial Position
As at March 31, 2021

	March 31, 2021	March 31, 2020
Financial Assets		
Cash and Cash Equivalents (Note 4)	$ 4,390,030	$ -
Accounts Receivable (Note 8)	2,459,457	1,354,583
	6,849,487	1,354,583
Liabilities		
Bank indebtedness (Note 10)	-	1,162,876
Accounts Payable and Accrued Liabilities (Note 11)	2,704,755	1,001,184
Deferred Revenue (Note 12)	3,038,542	1,114,304
Wages and Benefits Payable - GNWT (Note 11)	5,652,864	2,074,555
Employee Future Benefits (Note 17)	1,164,145	1,278,279
	12,560,306	6,631,198
Net Financial Debt	(5,710,819)	(5,276,615)
Non-Financial Assets		
Inventory Held for Use (Note 9)	102,000	98,200
Tangible Capital Assets (Note 19)	296,967	353,532
Prepaid Expenses (Note 20)	-	1,000
	398,967	452,732
Accumulated Surplus (Deficit) (Page 6)	**$ (5,311,852)**	**$ (4,823,883)**

Contractual Obligations (Note 23)

Chief Executive Officer

Chairman of the Board

Tlicho Community Services Agency
Consolidated Operations
Statement of Operations
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Revenue			
Health & Social Services (Page 3)	$ 19,512,080	$ 20,829,402	$ 19,179,849
Education (Page 4)	23,209,412	22,359,480	18,823,541
Other Operations (Page 5)	150,000	135,511	300,641
	42,871,492	43,324,393	38,304,031
Expenditure			
Health & Social Services - Compensation	17,101,203	17,046,536	16,075,911
Health & Social Services - Other	3,727,545	4,381,506	4,273,133
Total Health & Social Services (Page 3)	20,828,748	21,428,042	20,349,044
Education - Compensation	19,732,177	19,231,365	16,046,432
Education - Other	3,949,759	3,073,526	3,154,741
Total Education (Page 4)	23,681,936	22,304,891	19,201,173
Other Operations - Compensation	-	-	-
Other Operations - Other	150,000	79,429	235,833
Total Other Operations (Page 5)	150,000	79,429	235,833
	44,660,684	43,812,362	39,786,050
Operating Surplus (Deficit)	**$ (1,789,192)**	**$ (487,969)**	**$ (1,482,019)**
Rent Expense - GNWT Assets provided at no cost (Note 22)		568,494	579,388
Grant-In-Kind - GNWT Assets provided at no cost (Note 22)		(568,494)	(579,388)
Change to Employee Leave and Termination Benefits		114,134	329,497
		114,134	329,497
Annual Surplus (Deficit)	**$ (1,789,192)**	**$ (602,103)**	**$ (1,811,516)**

Tlicho Community Services Agency
Health & Social Services
Statement of Operations
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Revenue			
Contributions from GNWT (Schedule A)	$ 18,722,080	$ 20,072,896	$ 18,486,576
Interest Income	30,000	24,432	58,182
Other Income	150,000	215,357	167,388
Recoveries	610,000	516,717	467,703
	19,512,080	20,829,402	19,179,849
Expenditure			
Administrative & Support Services	2,140,958	1,651,091	1,464,457
Ambulatory Care Services	1,284,492	1,173,261	1,208,006
Community Health Programs	6,437,442	7,221,742	6,926,763
Community Social Programs	5,884,405	5,774,496	5,562,896
Long Term and Continuing Care	5,081,451	4,887,943	5,166,319
Emergency Response (COVID-19)	-	719,509	20,603
	20,828,748	21,428,042	20,349,044
Operating Surplus (Deficit)	**$ (1,316,668)**	**$ (598,640)**	**$ (1,169,195)**
Rent Expense - GNWT Assets provided at no cost (Note 22)		568,494	579,388
Grant-In-Kind - GNWT Assets provided at no cost (Note 22)		(568,494)	(579,388)
Change to Employee Leave and Termination Benefits		43,176	110,051
		43,176	110,051
Annual Surplus (Deficit)		**(641,816)**	**(1,279,246)**
Opening Accumulated Operating Deficit		**(4,940,585)**	**(3,771,390)**
Closing Accumulated Operating Deficit		**$ (5,539,225)**	**$ (4,940,585)**

Tlicho Community Services Agency
Education
Statement of Operations
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Operating Fund - Revenue			
Government of the Northwest Territories			
Regular Contribution from ECE	$ 17,482,236	$ 17,718,056	$ 17,066,630
Other ECE Contribution	140,000	838,049	183,728
Total ECE Contributions	17,622,236	18,556,105	17,250,358
Contributions from Other GNWT Departments	125,200	102,519	87,941
Total GNWT Contributions	17,747,436	18,658,624	17,338,299
Government of Canada - Jordan's Principle	5,263,070	3,376,654	1,276,433
Board Generated Funds			
Other Contributions and Miscellaneous	168,906	299,770	150,627
Investment Income	30,000	24,432	58,182
Total Generated Funds	198,906	324,202	208,809
Total Revenue	23,209,412	22,359,480	18,823,541
Operating Fund Expenses - per schedule C			
Aboriginal Language/Cultural Programs	2,171,696	2,157,952	2,083,244
Administration	1,357,674	1,126,531	1,160,641
Inclusive Schooling	3,272,123	3,389,655	3,246,470
School Programs	16,880,443	15,630,753	12,710,818
Total Expense	23,681,936	22,304,891	19,201,173
Operating Surplus (Deficit)	**$ (472,524)**	**$ 54,589**	**$ (377,632)**
Change to Employee Leave and Termination Benefits		70,958	219,446
Annual Surplus (Deficit)		**$ (16,369)**	**$ (597,078)**

Tlicho Community Services Agency
Other Operations
Statement of Operations
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Revenue			
Recoveries - Housing	$ 150,000	$ 135,511	$ 300,641
	-	-	-
Expenses			
General Administrative Expenditures	-	14,279	45,083
Lease Property - Housing	150,000	65,150	190,750
	150,000	79,429	235,833
Operating Surplus (Deficit)	**$ -**	**$ 56,082**	**$ 64,808**

Tlicho Community Services Agency
Statement of Changes in Net Debt
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Annual Operating Surplus (Deficit) (Page 2)	$ (1,789,192)	$ (487,969)	$ (1,482,019)
Decrease (Increase) in Inventories Held for Use	-	(3,800)	-
Decrease (Increase) in Prepaid Expenses	-	1,000	-
Acquisition of Tangible Capital Assets	-	-	(395,956)
Amortization of Tangible Capital Assets	-	56,565	66,201
Increase (Decrease) in Net Financial Resources	-	(434,204)	(1,811,774)
Opening Net Financial Resources (Debt)	(5,276,622)	(5,276,622)	(3,464,842)
Closing Net Financial Resources (Debt)	**$ (5,276,622)**	**$ (5,710,832)**	**$ (5,276,622)**
Accumulated Operating Surplus (Deficit)			
Health & Social Services			
Opening Surplus - Health & Social Services	$ (4,940,585)	$ (4,940,585)	$ (3,771,390)
Current Year's Operating Surplus (Deficit) (Page 3)	(1,316,668)	(598,640)	(1,169,195)
Closing Surplus (Deficit)	(6,257,253)	(5,539,225)	(4,940,585)
Education			
Opening Surplus - Education	(55,213)	(55,213)	322,419
Current Year's Operating Surplus (Deficit) (Page 4)	(472,524)	54,589	(377,632)
Closing Surplus (Deficit)	(527,737)	(624)	(55,213)
General			
Opening Surplus - Other	171,915	171,915	107,107
Current Year's Surplus (Deficit) (Page 5)	-	56,082	64,808
Closing Surplus (Deficit)	171,915	227,997	171,915
Total Closing Accumulated Operating Deficit	**$ (6,613,075)**	**$ (5,311,852)**	**$ (4,823,883)**

Tlicho Community Services Agency
Statement of Cash Flow
For the year ended March 31, 2021

	2021	2020
Cash Provided by (used in) Operating Transactions		
Annual Operating Surplus (Deficit)*	$ (487,969)	$ (1,482,019)
Items not affecting cash:		
Amortization	56,565	66,201
(Increase) decrease in Accounts Receivable	(1,104,874)	329,363
Increase (decrease) in Accounts Payable	1,703,571	(293,024)
Increase (decrease) in Wages and Benefits Payable	3,578,309	(2,463,567)
Increase (decrease) in Inventories Held for Use	(3,800)	-
Increase in Employee Future Benefits	(114,134)	(329,497)
Increase (decrease) in Deferred Revenue	1,924,238	996,775
Decrease (Increase) in Prepaid Expenses	1,000	-
Net Cash Provided by (used in) Operating Transactions	5,552,906	(3,175,768)
Cash Provided by (used in) Investing Transactions		
Disposition (Acquisition) of Tangible Capital Assets	-	(395,956)
Net Cash Provided by Investing Transactions	-	(395,956)
Cash Provided by (used in) Financing Transactions		
	-	-
Net Cash Provided by Financing Transactions	-	-
Increase (Decrease) in Cash	5,552,906	(3,571,724)
Cash, Beginning of the Year	(1,162,876)	2,408,848
(Bank Indebtedness) Cash, End of the Year	**$ 4,390,030**	**$ (1,162,876)**

*Total interest paid during the year $44,918 (2020 - $95,335).

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2021

1. Nature of Organization

The Agency was established under the Tlicho Government Act by order of the Minister dated August 4, 2005. Its purpose is to administer and maintain the standards of Health and Educational programs defined under the respective Acts in the Member communities of the Tlicho Region.

The Agency was formerly known as the Dogrib Community Services Board and the Dogrib Divisional Board of Education. On May 22, 1997, an agreement was signed between the Dogrib Community Services Board and the Government of the Northwest Territories, Department of Health and Social Services, with the support of the Treaty 11 Council, to deliver Health and Social Service programs in the Dogrib region. The Tlicho Community Services Agency (TCSA) is an integrated Education and Health & Social Services Agency.

The Agency is dependent upon funding from the Government of the Northwest Territories and is a registered charity.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board of the Chartered Professional Accountants of Canada and by the directives of the Government of the Northwest Territories - Department of Health and Social Services ("DHSS") and Department of Education, Culture and Employment ("ECE"). Significant accounting policies are as follows.

a) Cash

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

b) Funds

The Agency records financial information in individual funds that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Agency are:
Operating Fund- reflecting activities associated with the Agency's day-to-day operations.

Leave and Termination Liability Fund - reflecting activities in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities. This fund represents liabilities which will be funded in the year they become due through the regular annual allocations from the Government of the Northwest Territories ("GNWT").

Endowment and Special Purpose Fund - reflecting activities relating to endowments and other special purpose funds made available to the Agency under conditions specified by donors and other providers.

c) Surplus Reserves

The DHSS policy requires the Agency to establish the following reserves:
Surplus Reserve- reflects funds maintained in a reserve according to the DHSS Operations and Maintenance Surplus Retention Policy.
Employee Future Benefit Reserve- the funds received in advance for the severance liability of employees who were transferred to the Agency from the GNWT. These liabilities are reduced as employees are paid out upon termination of employment with the agency.

2. Significant Accounting Policies (cont'd)

d) Tangible Capital Assets

The GNWT retains ownership of all tangible assets (TCA) used by the Agency or purchased by the Agency (regardless of source of funding for the purchase). The GNWT amortizes TCAs over the estimated useful lives of the assets at the rates established in the Financial Administration Manual over the following terms:

Buildings	40 years
Mainframe and software systems	5-10 years
Leasehold Improvements	Lesser of useful life or lease term plus renewal option

The TCAs used by the Agency and held on behalf of, or in trust for, the GNWT are not recognized by the Agency in the financial statements.

The statement of operations reflects the Rent Expense amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-In-Kind revenue.

e) Inventory of Supplies

Inventories of supplies include inventories held for use in the process of providing services and are distributed to clients at no charge or for a nominal charge. Inventories consist of pharmacy items, parts for various equipment, and office supplies. Inventories of supplies are valued at the lower of cost and replacement value.

f) Accrued Employee Leave and Termination Benefits

In accordance with GNWT accounting policies specified for public agencies, the Agency annually accrues estimated employee leave and termination benefits payable

g) Pension Contributions

The Agency and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability to the Agency and are recognized in the accounts on a current basis.

h) Revenue Recognition

The Agency is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS and ECE. Under the arrangements, the Agency is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

Other revenue is recognized when the service is performed or the goods are provided.

Government Transfers

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

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

2. Significant Accounting Policies (cont'd)

i) Financial Instruments

The Agency classifies it financial instruments at cost or amortized cost. The Agency's accounting policy for this financial instrument category is as follows:
Financial instruments held at cost or amortized cost includes cash, accounts receivable, bank indebtedness, accounts payable and accrued liabilities, payroll liabilities and deferred revenues. They are initially recorded at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with

j) Non-Financial Assets

Non-financial assets are accounted for as assets by the Agency because they can be used to provide government services in futures periods. These assets do not normally provide resources to discharge the liabilities of the Agency unless they are sold.

k) Measurement Uncertainty

The preparation of these financial statements, in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. Significant estimates include accounts receivable and doubtful accounts and the actuarial valuation of employee leave and termination benefits. Actual results could differ from these estimates.

3. Future Accounting Changes

PS 3280-Asset Retirement Obligations: This new section establishes standards on how to account for and report a liability for asset retirement obligations. This section is effective for fiscal periods beginning on or after April 1, 2021. The impact of the transition to these accounting standards has not yet been determined.

PS 3400-Revenue: This new section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. This section is effective for fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. This section may be applied retroactively or prospectively.

PS 3450-Financial Instruments: This new section is effective for fiscal years beginning on or after April 1, 2022. Items within the scope of the standard are assigned to one of two measurement categories: fair value, or cost or amortized cost. Fair value measurement will apply to derivatives and portfolio investments in equity instruments that are quoted in an active market. Also, when groups of financial assets and financial liabilities are managed on a fair value basis they may be reported on that basis. Other financial assets and financial liabilities will generally be measured at cost or amortized cost. Until an item is derecognized, gains and losses arising due to fair value remeasurement will be reported in the Statement of Remeasurement of Gains and Losses. There is no significant impact on the financial statements as a result of its application.

PS 2601-Foreign Currency Transalation: Effective July 1, 2022, Education Bodies will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period. Government organizations that apply PSAS were required to adopt these standards effective April 1, 2012, however there is no significant impact on the financial statements as a result of this application.

4. Cash

	2021	2020
Cash	$ 4,390,030	$ -

5. Special Purpose Funds

Nil Report

6. Restricted Assets

Nil Report

7. Portfolio Investments

Nil Report

8. Accounts Receivable

	Accounts Receivable 2021	Allowance for Doubtful Accounts 2021	Net Amount 2021	Net Amount 2020
Due from Third Parties	$ 485,098	$ -	$ 485,098	$ 301,718
Due from Government of Northwest Territories -	1,785,034	-	1,785,034	899,779
Due from Workers' Safety and Compensation Commission	1,958	-	1,958	1,958
Northwest Territories Health and Social Services Authority	187,367	-	187,367	150,928
	$ 2,459,457	$ -	$ 2,459,457	$ 1,354,383

9. Inventories

	2021	2020
Inventory Held for Use		
Health Centre Supplies	$ 102,000	$ 98,200

10. Bank Indebtedness

	2021	2020
Credit facility	$ -	$ 1,162,876

The Agency does not have its own credit facility with the bank. Rather, as an Agency under the GNWT, its funds are pooled together with those of the GNWT and its other entities forming a Common Offset Balance (COB) agreement. Under the COB, the Agency and other entities of the GNWT have their respective funds pooled together wherby any negative balances are offset against positive balances in other entities ofthe GNWT. Therefore, the Agency will not incur fees and interest charges on the overdrawn amount and the amount of credit available is not limited.

11. Accounts Payable and Accrued Liabilities

	2021	2020
Due to the Government of the Northwest Territories	$ 1,286,876	$ 278,752
Due to NWT Housing Corporation	3,300	3,300
Due to NWT Power Corporation	483	-
Due to Northwest Territories Health and Social Services Authority	765,446	13,489
Due to NWT Education Board	300	-
Due to GNWT Genuine Mackenzie Valley	2,350	-
Due to Workers' Safety and Compensation Commission	20,753	80,051
Due to Third Parties	625,247	625,592
	$ 2,704,755	$ 1,001,184

	2021	2020
Payroll Liabilities		
Due to GNWT Payroll Liabilities	$ 4,892,873	$ 1,464,166
Accrued Vacation and Lieu	759,991	610,389
Government of the Northwest Territories	$ 5,652,864	$ 2,074,555

12. Deferred Revenue

Deferred revenue consists of contributions received in advance for activities with dates beyond the fiscal year end. These amounts will be recognized in revenue as expenditures are incurred.

	2021	2020
CJBS - PC Children Charity Nutrition	$ -	$ 5,349
CJBS - Take A Kid Trapping	-	6,751
CJBS - On the Land Collaborative	-	28,230
CJBS - Dominion Diamond Ekati	-	22,906
CJBS - Food First Foundation	2,321	993
CJBS - Miscellaneous	-	5,120
MEZI - Take A Kid Trapping	-	5,998
MEZI - Active After School	14,084	-
MEZI - Food First Foundation	12,092	-
MEZI - Drop the Pop	-	595
MEZI - NWT Literacy Council	1,046	2,430
MEZ1 - Ekati Mine Culture	20,014	22,909
MEZ1 - Miscellaneous Account	-	687
EMES - Drop the Pop	-	1,000
EMES - Food First Foundation	17,500	-
EMES - Bookfair	1,598	-
EMES - PC Children Charity	1,802	-
EMES - Active After School	15,050	-
EMES - Breakfast Club	5,388	7,532
EMES - Literacy Account	-	442
EMES - On the Land Collaborative	14,638	6,692
AAS - Active After School	9,958	2,662
AAS - Take a Kid Trapping	8,000	-
AAS - Food First Foundation	4,128	-
AAS - Northern Distance Learning	21,867	-
AAS - PC Children Charity	396	531
AAS - On the Land Collaborative	11,845	11,845
AAS - Literacy	2,191	2,191
AAS - Miscellaneous	4,350	-
JWGS - Breakfast Club	9,199	10,156
JWGS - Food First Foundation	2,074	2,074
JWGS Fundraising	2,903	2,903
JWGS - Literacy	632	632
JWGS - Take A Kid Trapping	-	6,786
JWGS - Miscellaneous	339	339
JWGS - Active After School	16,898	14,164
JWGS - Drop the Pop	-	625
JWGS - PC Children Charity	-	2,662
JWGS - Northern Distance Learning	15,656	-
REGIONAL - COVID-19 Support	587,591	-
REGIONAL - Health & Wellness Current Pilot Support	-	13,250
REGIONAL - Indigenous Health & Wellness Elders	139,381	153,029
REGIONAL - Jordan's Principle	2,095,601	772,821
	$ 3,038,542	$ 1,114,304

13. Contribution Repayable

Nil Report

14. Due from and to the Government of Canada

Nil Report

15. Capital Lease Obligations

Nil Report

16. Pensions

The TCSA's employees participate in Canada's Public Service Plan (PSPP). The PSPP provides benefits based on the number of years of pensionable service to a maximum of 35 years. Benefits are determined by a formula set out in the legislation; they are not based on the financial status of the pension plan. The basic benefit formula is 2 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings.

The public service plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to 65 for new members joining the plan on or after January 1, 2013. For existing members, the normal retirement age remains age 60. Furthermore, contribution rates for current service for all members of the public service will increase gradually to an employer: employee cost sharing ratio of 50:50 by 2017. The employer contribution rate effective at the end of the year is 1 times (2016 - 1.15) the employees' contributions for employees who started prior to January 2013 and 1 times (2016 - 1.1) the employees' contributions for all other employees

Other benefits include survivor pensions, minimum benefits in the event of death, unreduced by early retirement, pensions and disability pensions.

Contributions to the PSPP are broken down as follows.

	2021	2020
HSS Activities		
Employee	$ 947,111	$ 903,719
Employer	946,063	908,548
	1,893,174	1,812,267
EDU Activities		
Employee	1,384,655	1,205,010
Employer	1,367,490	1,175,710
	2,752,145	2,380,720
	$ 4,645,319	$ 4,192,987

17. Employee Future Benefits

In addition to pension benefits, Tlicho Community Service Agency 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 Tlicho Community Services Agency 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 Result

The actuarial valuation was completed March 31, 2021. The effective date of the next actuarial valuation is March 31, 2022. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Agency.

Employee Long Term Benefits Consist of:

	EDU	HSS	2021	2020
Severance and removal	$ 625,028	$ 255,709	$ 880,737	$ 975,829
Compensated absences	187,913	95,495	283,408	302,450
	$ 812,941	$ 351,204	$ 1,164,145	$ 1,278,279

	Severance and Removal		Compensated Absences		2021	2020
	EDU	HSS	EDU	HSS		
Changes in obligation						
Accrued benefit obligation, beginning of year	$ 679,749	$ 296,080	$ 204,150	$ 98,300	$ 1,278,279	$ 1,607,77
Current period benefit cost	49,607	19,153	20,471	12,844	102,075	94,86
Interest accrued	18,397	7,767	5,619	2,820	34,603	46,24
Benefits payments	(227,932)	(67,518)	(126,518)	(169,355)	(591,323)	(202,78
Plan amendment	-	-	-	-	-	-
Actuarial (gain)/loss	105,207	227	84,191	150,886	340,511	(267,83
Accrued benefit obligation, end of year	**625,028**	**255,709**	**187,913**	**95,495**	**1,164,145**	**1,278,27**
Unamortized net actuarial gain	287,058	(18,762)	(35,249)	(407,918)	(174,871)	219,34
Net future obligation	**912,086**	**236,947**	**152,664**	**(312,423)**	**989,274**	**1,497,62**
Other employee future benefits	-	-	-	-	-	-
Other compensated absences	-	-	-	-	-	-
Compensated absences	**$ 912,086**	**$ 236,947**	**$ 152,664**	**$ (312,423)**	**$ 989,274**	**$ 1,497,62**

17. Employee Future Benefits (cont'd)

	Severance and Removal		Compensated Absences		2021	2020
	EDU	HSS	EDU	HSS		
Benefits expense						
Current period benefit cost	49,607	19,153	20,471	12,844	102,075	94,868
Interest accrued	18,397	7,767	5,619	2,820	34,603	46,248
Plan amendments	-	-	-	-	-	-
Amortization of actuarial gains	(86,195)	6,974	(15,974)	41,491	(53,704)	(21,435)
	$ (18,191)	**$ 33,894**	**$ 10,116**	**$ 57,155**	**$ 82,974**	**$ 119,681**

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

	Severance and Removal	Compensated Absences	Total
Year 1	$ 115,759	$ 36,856	$ 152,615
Year 2	106,790	32,954	139,744
Year 3	82,557	26,418	108,975
Year 4	82,168	24,467	106,635
Year 5	82,262	24,488	106,750
	$ 469,536	**$ 145,183**	**$ 614,719**

18. Trust Assets and Liabilities

Nil Report

19. Tangible Capital Assets

The agency has purchased buses from operating funds provided by the Department of ECE. These vehicles are being amortized on a straight line basis over 7 Years.

	Cost	Addition	Accumulated Amortization	Net Book Value 2021	Net Book Value 2020
School Buses	$ 569,273	$ -	$ (272,307)	$ 296,967	$ 353,532

20. Prepaid Expenses

	2021	2020
Rent for April 2020	$ -	$ 1,000

21. Services Provided Without Charge

Nil Report

22. GNWT Assets Provided At No Cost

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA are amortized over the estimated useful life of the assets at the following rates.

Buildings - 40 Years
Leasehold Improvements - Lesser of useful life or lease term plus renewal option
Mobile Equipment - 15 years

	Cost (Unaudited)	Addition (Unaudited)	Accumulated Amortization (Unaudited)	Net Book Value 2021 (Unaudited)	Net Book Value 2020 (Unaudited)
Buildings	$ 18,682,626	$ -	$ (5,041,476)	$ 13,641,150	$ 14,132,975
Leasehold	252,800	-	(239,195)	13,605	26,164
Mobile Equipment	380,626	-	(232,651)	147,975	175,196
Medical Equipment	338,468	-	(123,145)	215,323	249,170
Other Equipment	76,007	-	(16,975)	59,032	62,072
Total	**$ 19,730,527**	**$ -**	**$ (5,653,442)**	**$ 14,077,085**	**$ 14,645,577**

The TCA information was provided by the Government of the Northwest Territories. Amortization expense for 2020 - 2021 $568,494 (2019 - 2020 $579,388).

23. Contractual Obligations (aka Commitments)

The Agency has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2021.

	Expires in Fiscal Year	2022	2023 and Thereafter	Total
Office Leases	2022	$ 121,992	$ -	$ 121,992
Residential Leases	2022-2027	88,185	454,740	542,925
Equipment Leases	2022-2026	43,333	42,284	85,617
Other Service Contracts	2023	21,894	11,906	33,800
		$ 153,412	**$ 508,930**	**$ 662,342**

24. Contingent Liabilities

In the normal course of operations, the Agency is subject to claims and pending and threatened litigation against the Agency and its staff. The Agency is defending actions brought against it and the Agency has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. The allowance is based upon estimates determined by the Agency's legal experts experience or case law in similar circumstances.

The Agency did not have any environmental liabilities during the year.

25. Subsequent Events

Nil Report

26. Budget

Budget figures are the opening budgets that were approved on June, 30 2020 by the Agency's board of directors, DHSS and ECE. The budget figures are not audited and are intended for information purposes only. These figures represent the Agency's original fiscal plan for the year and do not reflect subsequent changes arising from amendments made by the Departments.

27. Economic Dependence

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

28. Comparative Figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

29. Related Parties And Inter-Entity Transactions

The Agency is related in terms of common ownership to all GNWT created departments and public agencies. The Agency enters into transactions with these entities in the normal course of business. The Agency is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, compensation services by the Department of Human Resources, and internal audit services by the Department of Finance.

	2021	2020
Due from Related Parties		
Government of the Northwest Territories		
Department of Finance	$ 30,772	$ 21,028
Department of Health and Social Services	1,740,699	808,202
Department of Education, Culture and Employment	13,563	70,548
Northwest Territories Health and Social Services Authority	187,367	150,928
Workers' Safety and Compensation Commission	1,958	1,958
	$ 1,974,359	$ 1,052,664
Due to Related Parties		
Government of the Northwest Territories		
Department of Finance	409,568	43,266
Department of Health and Social Services	732,887	232,410
Department of Education, Culture and Employment	141,840	-
Genuine Mackenzie Valley	2,350	-
Petroleum Products Division	2,581	3,075
NWT Education Boards	300	-
Workers' Safety and Compensation Commission	20,753	80,051
NWT Power Corporation	483	-
NWT Housing Association	3,300	3,300
Northwest Territories Health and Social Services Authority	765,446	13,489
	$ 2,079,508	$ 375,591
Department of Finance - Payroll Liabilities	$ 4,892,873	$ 1,464,166

29. Related Parties And Inter-Entity Transactions (cont'd)

Revenue received from Related Parties not otherwise disclosed in the statements for schedules:

Northwest Territory Heath & Social Services Authority	$	100,544	$	107,098
GNWT - Department of Health and Social Services - NHIB		320,175		271,350
	$	420,719	$	378,448
Expenses paid to Related Parties				
GNWT - Department of Finance	$	162,751	$	385,508
GNWT - Department of Education, Culture and Employment		225,795		59,458
GNWT - Petroleum Products Division		11,172		12,023
GNWT - Department of Infrastructure		208		354
GNWT - Genuine Mackenzie Valley		4,750		-
Workers' Safety and Compensation Commission		1,201		551
Northwest Territories Health and Social Services Authority		78,678		729,014
NWT Housing Corporation		19,800		25,280
NWT Power Corporation		4,107		7,615
NWT Education Boards		300		9,889
James Company Limited (Owned by a Board Member)		12,000		12,200
	$	520,762	$	1,241,892

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

30. Financial Instruments

The Agency is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the:

(i) Credit risk

Credit risk is the risk of financial loss to the Agency if a debtor fails to make payments of interest and principal when due. The Agency is exposed to this risk relating to its, cash, special purpose funds, trust assets and accounts receivable.

The Agency holds its cash, special purpose funds and trust assets deposits in trust accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables.

These amounts are as disclosed in Note 8.

The Agency's maximum exposure to credit risk is represented by the financial assets for a total of $2,459,457 (2020 - $1,354,583).

30. Financial Instruments (Cont'd)

(ii) Concentration of credit risk

Concentration of credit risk is the risk that a customer(s) has a significant portion (more than ten. percent) of the total accounts receivable balance and thus there is a higher risk to the Agency in the event of a default. The Agency does have concentration of risk. At March 31, 2021, receivables from the GNWT and related parties accounted for 50% of the total outstanding accounts receivables. The Agency reduces this risk by monitoring overdue balances.

The Agency also has concentration of credit risk as deposits are held in one Canadian chartered bank.

(iii) Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet all cash outflow obligations as they come due. The Agency mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. The Agency's bank indebtedness stands at $nil (2020 - $1,162,876). Total financial assets are $6,849,487 (2020 - $1,354,583) and financial liabilities are $12,560,306 (2020 - $6,631,198). The agency has disclosed future financial liabilities and commitments in Note 23.

31. Contingent Assets

Nil Report

32. Contractual Rights

Nil Report

33. Expenses By Object

		2021	2020
Health & Social Services			
	Compensation		
	Salaries and wages	$ 16,321,459	$ 15,413,649
	Severance and Superannuation	(43,176)	(110,051)
	Other	768,253	772,313
		$ 17,046,536	**$ 16,075,911**
	Other O&M		
	Amortization	$ -	$ 23,778
	Contracted & General Services	1,837,553	2,102,171
	Grants and Contributions	1,377,988	1,113,768
	Materials and Supplies	643,265	676,936
	Medical and Surgical Supplies	522,701	356,480
	Valuation Allowances	-	-
		$ 4,381,507	**$ 4,273,133**
Education			
	Compensation	$ 19,231,365	$ 16,046,432
	Other O&M	3,073,526	3,154,741
		$ 22,304,891	**$ 19,201,173**
Other			
	Compensation	$ -	$ -
	Other O&M	79,428	235,833
		$ 79,428	**$ 235,833**
Overall			
	Compensation	$ 36,277,901	$ 32,122,343
	Other O&M	7,534,461	7,663,707
		$ 43,812,362	**$ 39,786,050**

34. Covid-19 Impact

In January 2020, the World Health Organization declared a public health emergency due to the spread of the COVID-19. By March 2020, a series of outbreaks in Canada, led the federal government to implement various restrictive measures designed to curb the spread of the virus. Following suit, the Territorial Government of Northwest Territories enacted measures of similar intent. The impact of the measures has led to widespread economic uncertainty.

Management has assessed the impact of the COVID-19 and the impact of the Federal and Territorial Government's restrictive measures, and has determined that there is no impact on the amounts and information reported in the financial statements as at March 31, 2021 and that subsequent to year end, the impact of the measures to combat the spread of the virus have not caused a significant change to the assets and liabilities of the Agency or cast doubt on the going-concern assumption.

Tlicho Community Services Agency
Schedule A
Schedule of Contributions from the GNWT
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Contributions from the GNWT			
Core contribution - Department of Health & Social Services			
Administration & Support Services			
Administration	$ 762,000	$ 762,000	$ 741,000
Facility Maintenance & Support	35,000	-	35,000
Finance	187,000	187,000	181,000
Human Resources	15,000	15,000	15,000
System Support	103,000	103,000	97,000
Community Health Programs			
Community Clinics & Health Centres	5,746,000	5,763,000	5,631,000
Diagnostic Services	17,000	20,000	17,000
Emergency Response (COVID-19)	-	741,000	-
Health Promotion & Community Wellness	315,000	315,000	315,000
Physician Services	841,000	841,000	829,000
Community Social Programs			
Child & Family Services	3,634,000	4,268,349	3,761,069
Child & Youth Care Counselling	650,000	605,467	532,590
Family Violence Prevention	31,000	58,000	31,000
Mental Health & Addictions	1,042,000	1,042,000	1,014,000
Long Term and Continuing Care Counselling			
Homecare & Support Services	753,000	753,000	735,000
Residential Care Children & Adults	3,605,000	3,613,000	3,526,000
Supplementary Health Programs			
Medical Travel	458,000	458,000	458,000
	18,194,000	19,544,816	17,918,658
Other Contribution - Department of Health & Social Services			
Enhanced Home Care - Schedule A-1	528,080	528,080	567,918
Total Contributions from GNWT	**$ 18,722,080**	**$ 20,072,896**	**$ 18,486,576**

Tlicho Community Services Agency
Schedule A-1
Schedule of Detailed Contribution Funding and Expense
Home and Community Care Enhancement
Health & Social Services - GNWT
For the year ended March 31, 2021

	Unaudited 2021 Budget	2021 Actual	2020 Actual
Funding			
GNWT - Department of Health & Social Services	$ 528,080	$ 528,080	$ 567,918
	528,080	528,080	567,918
Expenses			
Salaries	417,557	439,761	486,619
Material & Supplies	9,000	6,989	7,962
Gasoline	3,500	3,432	3,417
Food	10,000	10,047	7,496
Vehicle Maintenance	7,000	6,500	4,938
Medical and Surgical Supplies	12,200	15,069	20,163
Delivery & Courier	1,000	1,263	2,053
Telephone	7,863	8,925	750
Training	18,600	3,123	-
Travel	9,000	6,680	7,635
Equipment Maintenance	9,360	8,643	-
Minor Equipment	23,000	17,648	11,332
Contract Services	-	-	15,553
	528,080	528,080	567,918
Excess Funding over Expense	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule B
Schedule of Reserves
For the year ended March 31, 2021

	Surplus/Deficit		Leave & Termination		Special Projects		Total Reserves	
Balance, beginning of the year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additions/Reductions to/from Reserves	-	-	-	-	-	-	-	-
Transfers between Reserves	-	-	-	-	-	-	-	-
Balance, end of the year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The Agency has no funds in reserves.

Tlicho Community Services Agency
Schedule C
Education Division
Schedule of Expenses
For the year ended March 31, 2021

	Aboriginal Languages	Administration	Inclusive Schooling	School Programs	Total
Salaries					
Teachers	$ 1,229,133	$ -	$ 1,207,818	$ 8,166,087	$ 10,603,038
Instructional Asst.	335,545	-	1,614,177	1,919,581	3,869,303
Non-Instructional Staff	430,690	727,053	169,013	3,101,253	4,428,009
Board Honoraria	-	18,345	-	-	18,345
Employee Benefits					
Benefits/Allowance	-	(36,569)	-	349,239	312,670
Services Purchased/Contracted					
Postage/Communication	1,653	45,891	-	58,781	106,325
Travel/Training	22,392	32,853	134,068	27,509	216,822
Maintenance and Repairs	12,062	3,406	-	48,065	63,533
Rentals and Leases	3,618	12,413	-	66,352	82,383
Vehicle Expense	3,891	261	-	78,232	82,384
Other	-	44,265	50	271,768	316,083
Contributed Services	-	187,505	-	56,565	244,070
Contract Services	15,841	35,594	123,251	321,215	495,901
Home Boarding Allowance	-	-	-	12,540	12,540
Materials	101,489	51,619	135,917	1,098,248	1,387,274
Furniture and Equipment	1,150	-	-	857	2,007
Freight	489	3,895	5,361	54,460	64,205
Total Expense	**$ 2,157,952**	**$ 1,126,531**	**$ 3,389,655**	**$ 15,630,753**	**$ 22,304,892**

Tlicho Community Services Agency
Schedule C.1
Education - Contribution Agreements
Other Education Contributions
For the year ended March 31, 2021

Contribution Agreement Revenues		**2021**	**2020**
Public Library Services	Schedule C-1	$ 124,931	$ 140,000
Self-Regulation	Schedule C-2	7,000	-
Northern Distance Learning	Schedule C-3	69,133	43,728
Health & Wellness Curr. Pilot Support	Schedule C-4	7,400	-
Take a Kid Trapping Program	Schedule C-5	51,535	20,465
Active After School	Schedule C-6	36,087	58,424
Youth Contribution (Music) - Chief Bruneau School	Schedule C-7	-	4,000
Indigenous Health & Wellness Elders - Tlicho Government	Schedule C-8	43,648	21,971
Drop the Pop	Schedule C-9	14,896	5,054
Literacy - MEZI School	Schedule C-10	2,884	4,335
Jordan's Principle	Schedule C-11	3,376,654	1,031,652
First Food Foundation	Schedule C-12	44,952	5,459
PC Children Charity Nutrition Snack	Schedule C-13	27,767	20,978
Breakfast Club	Schedule C-14	18,201	12,331
APPLE School Foundation	Schedule C-15	34,379	77,722
Ekati Mine (Cultural)	Schedule C-16	25,801	146,081
On the Land Collaborative	Schedule C-17	30,284	28,749
Miscellaneous	Schedule C-18	16,998	36,582
Total Contribution Agreement Revenues		**$ 3,932,550**	**$ 1,657,531**

Tlicho Community Services Agency
Schedule C.1
Education - Contribution Agreements
Other Education Contributions
For the year ended March 31, 2021

Contribution Agreement Expenditures		**2021**	**2020**
Public Library Services	Schedule C-1	$ 124,931	$ 140,474
Self-Regulation	Schedule C-2	7,000	-
Northern Distance Learning	Schedule C-3	69,133	45,742
Health & Wellness Curr. Pilot Support	Schedule C-4	7,400	-
Take a Kid Trapping Program	Schedule C-5	51,646	20,561
Active After School	Schedule C-6	36,087	58,386
Youth Contribution (Music) - Chief Bruneau School	Schedule C-7	-	4,000
Indigenous Health & Wellness Elders - Tlicho Government	Schedule C-8	43,648	21,971
Drop the Pop	Schedule C-9	14,967	4,977
Literacy - MEZI School	Schedule C-10	2,884	4,335
Jordan's Principle	Schedule C-11	3,376,654	1,031,652
First Food Foundation	Schedule C-12	44,952	5,618
PC Children Charity Nutrition Snack	Schedule C-13	27,736	20,978
Breakfast Club	Schedule C-14	18,201	12,331
APPLE School Foundation	Schedule C-15	34,379	77,722
Ekati Mine (Cultural)	Schedule C-16	25,801	167,243
On the Land Collaborative	Schedule C-17	30,253	28,914
Miscellaneous	Schedule C-18	17,079	45,295
Total Contribution Agreement Expenditures		**$ 3,932,751**	**$ 1,690,199**
Excess of Funding over Expenditures		**$ (201)**	**$ (32,668)**

Tlicho Community Services Agency
Schedule C-1
Schedule of Detailed Contribution Funding and Expenses
Public Library Services
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	EMES	2021 Actual	2020 Actual
Funding							
GNWT - ECE	$ 140,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	140,000	140,000
GNWT - ECE A/P	-	-	-	(15,069)	-	(15,069)	-
Total Funding	**140,000**	**35,000**	**35,000**	**19,931**	**35,000**	**124,931**	**140,000**
Expenses							
Salaries & Benefits	169,787	35,000	30,648	14,860	35,000	115,508	102,627
Materials & Supplies	10,000	-	4,352	5,071	-	9,423	7,627
Contract Services	-	-	-	-	-	-	30,220
Total Expenses	**179,787**	**35,000**	**35,000**	**19,931**	**35,000**	**124,931**	**140,474**
Excess Funding over Expense	**$ (39,787)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (474)**

Tlicho Community Services Agency
Schedule C-2
Schedule of Detailed Contribution Funding and Expenses
Self Regulation
For the year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Funding			
GNWT - ECE	$ -	$ 7,000	$ -
Total Funding	**-**	**7,000**	**-**
Expenses			
Materials & Supplies	-	7,000	-
Total Expenses	**-**	**7,000**	**-**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-3
Schedule of Detailed Contribution Funding and Expenses
Northern Distance Learning
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	WEKWEETI	2021 Actual	2020 Actual
Funding							
GNWT - ECE	$ -	$ 17,588	$ 20,268	$ 20,938	$ 22,445	$ 81,239	$ -
GNWT - ECE - Deferred	-	-	-	(15,654)	(21,867)	(37,521)	-
GNWT - ECE - AR - CY	-	1,424	9,983	-	-	11,407	-
GNWT - ECE - PY	-	5,372	8,636	-	-	14,008	-
GNWT - ECE - AR - PY	-	-	-	-	-	-	42,492
GNWT - ECE - PPY	-	-	-	-	-	-	5,382
GNWT - ECE - AR - PPY	-	-	-	-	-	-	(4,146)
Total Funding	**-**	**24,384**	**38,887**	**5,284**	**578**	**69,133**	**43,728**
Expenses							
Salaries	-	-	30,250	5,284	-	35,534	-
Materials & Supplies	-	1,557	2,394	-	578	4,529	153
Gasoline	-	(350)	-	-	-	(350)	875
Minor Equipment	-	857	-	-	-	857	-
Contract Services	-	20,520	6,243	-	-	26,763	41,714
Rent	-	1,800	-	-	-	1,800	3,000
Total Expenses	**-**	**24,384**	**38,887**	**5,284**	**578**	**69,133**	**45,742**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,014)**

Tlicho Community Services Agency
Schedule C-4
Schedule of Detailed Contribution Funding and Expenses
Health & Wellness Curr. Pilot Support
For the year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Funding			
GNWT - ECE	$ -	$ -	$ 13,250
GNWT - ECE Deferred	-	13,250	(13,250)
GNWT - A/P	-	(5,850)	-
Total Funding	**-**	**7,400**	**-**
Expenses			
Materials & Supplies	-	7,400	-
Total Expenses	**-**	**7,400**	**-**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-5
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping Program
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	EMES	WEKWEETI	2021 Actual	2020 Actual
Funding								
GNWT - ENR	$ 40,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 40,000	$ 40,000
GNWT - ENR Deferred - CY	-	-	-	-	-	(8,000)	(8,000)	-
GNWT - ENR Deferred - PY	-	6,751	5,998	6,786	-	-	19,535	(19,535)
Total Funding	**40,000**	**14,751**	**13,998**	**14,786**	**8,000**	**-**	**51,535**	**20,465**
Expenses								
Casual - Support Staff	-	-	-	5,891	-	-	5,891	-
Materials & Supplies	32,000	-	13,998	7,271	8,017	-	29,286	9,180
Gasoline	-	-	-	-	-	-	-	1,031
Food	-	-	-	919	-	-	919	-
Rental/Lease equipment	-	-	-	750	-	-	750	-
Contract Services	8,000	14,800	-	-	-	-	14,800	10,350
Total Expenses	**40,000**	**14,800**	**13,998**	**14,831**	**8,017**	**-**	**51,646**	**20,561**
Excess Funding over Expense	**$ -**	**$ (49)**	**$ -**	**$ (45)**	**$ (17)**	**$ -**	**$ (111)**	**$ (96)**

Tlicho Community Services Agency
Schedule C-6
Schedule of Detailed Contribution Funding and Expenses
Active After School
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2021 Actual	2020 Actual
Funding								
GNWT - MACA	$ 75,250	$ 15,050	$ 15,050	$ 15,050	$ 15,050	$ 15,050	$ 75,250	$ 75,250
GNWT - MACA Deferred - CY	-	-	(14,084)	(16,898)	(15,050)	(9,957)	(55,989)	-
GNWT - MACA Deferred - PY	-	-	-	14,164	-	2,662	16,826	(16,826)
Total Funding	**75,250**	**15,050**	**966**	**12,316**	**-**	**7,755**	**36,087**	**58,424**
Expenses								
Materials & Supplies	62,950	15,050	966	12,316	-	7,755	36,087	57,136
Contract Services	12,300	-	-	-	-	-	-	1,250
Total Expenses	**75,250**	**15,050**	**966**	**12,316**	**-**	**7,755**	**36,087**	**58,386**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 38**

Tlicho Community Services Agency
Schedule C-7
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Music) - Chief Jimmy Bruneau School
For the year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Funding			
GNWT - MACA	$ -	$ -	$ 4,000
Total Funding	**-**	**-**	**4,000**
Expenses			
Contract Services	-	-	4,000
Total Expenses	**-**	**-**	**4,000**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-8
Schedule of Detailed Contribution Funding and Expenses
Indigenous Health & Wellness Elders - Tlicho Government
For the year ended March 31, 2021

	2021 Budget	Regional	CJBS	2021 Actual	2020 Actual
Funding					
Tlicho Government	$ -	$ -	$ 30,000	$ 30,000	$ 175,000
Tlicho Government Deferred - PY	-	153,029	-	153,029	(153,029)
Tlicho Government Deferred - CY	-	(109,881)	(29,500)	(139,381)	-
Total Funding	**-**	**43,148**	**500**	**43,648**	**21,971**
Expenses					
Salaries & Benefits	-	43,148	-	43,148	21,971
Materials & Supplies	-	-	500	500	-
Total Expenses	**-**	**43,148**	**500**	**43,648**	**21,971**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-9
Schedule of Detailed Contribution Funding and Expenses
Drop the Pop
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2021 Actual	2020 Actual
Funding								
GNWT - HSS - PY	$ -	$ -	$ 1,050	$ 625	$ 1,000	$ -	$ 2,675	$ 4,975
GNWT - HSS Deferred - CY	9,950	1,500	1,050	650	1,000	800	5,000	-
GNWT - HSS A/R	-	1,500	1,050	650	1,000	800	5,000	2,300
GNWT - HSS Deferred	-	-	596	625	1,000	-	2,221	(2,221)
Total Funding	**9,950**	**3,000**	**3,746**	**2,550**	**4,000**	**1,600**	**14,896**	**5,054**
Expenses								
Materials & Supplies	9,950	3,002	3,737	2,553	2,842	1,675	13,809	4,977
Contract Services	-	-	-	-	1,158	-	1,158	-
Total Expenses	**9,950**	**3,002**	**3,737**	**2,553**	**4,000**	**1,675**	**14,967**	**4,977**
Excess Funding over Expense	**$ -**	**$ (2)**	**$ 9**	**$ (3)**	**$ -**	**$ (75)**	**$ (71)**	**$ 77**

Tlicho Community Services Agency
Schedule C-10
Schedule of Detailed Contribution Funding and Expenses
Literacy - MEZI School
For the year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Funding			
NWT Literacy Council	$ -	$ 1,500	$ 6,765
NWT Literacy Council Deferred - PY	-	2,430	(2,430)
NWT Literacy Council Deferred - CY	-	(1,046)	-
Total Funding	**-**	**2,884**	**4,335**
Expenses			
Materials & Supplies	-	2,884	4,335
Total Expenses	**-**	**2,884**	**4,335**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-11
Schedule of Detailed Contribution Funding and Expenses
Jordan's Principle
For the year ended March 31, 2021

	2021 Budget	Regional	CJBS	MEZI	JWGS	EMES	Wekweeti	2021 Actual	2020 Actual
Funding									
Government of Canada, Min. of Indigenous Services	$ 5,263,070	$ 3,939,255	$ 92,400	$ 105,000	$ 198,450	$ 110,880	$ 198,450	$ 4,644,435	$ 1,390,363
Government of Canada, Min. of Indigenous Services Deferred - PY	-	563,702	21,829	-	116,789	17,317	108,183	827,820	(772,821)
Government of Canada, Min. of Indigenous Services Deferred - CY	-	(1,545,768)	(35,567)	(41,553)	(204,191)	(57,723)	(210,799)	(2,095,601)	414,110
Total Funding	**5,263,070**	**2,957,189**	**78,662**	**63,447**	**111,048**	**70,474**	**95,834**	**3,376,654**	**1,031,652**
Expenses									
Salaries & Benefits	4,000,981	2,364,717	70,662	62,942	78,160	61,193	80,692	2,718,366	701,292
Materials & Supplies	118,000	136,929	-	-	-	1,281	-	138,210	22,822
Delivery & Courier	-	-	-	-	-	-	-	-	146
Staff Travel & Training	13,500	2,651	-	-	-	-	-	2,651	4,612
Dues & Fees	369,820	232,222	8,000	-	9,000	8,000	9,000	266,222	89,821
Contract Services	702,000	220,670	-	505	23,888	-	6,142	251,205	212,959
Total Expenses	**5,204,301**	**2,957,189**	**78,662**	**63,447**	**111,048**	**70,474**	**95,834**	**3,376,654**	**1,031,652**
Excess Funding over Expense	**$ 58,769**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Deferred Revenue								**$ 2,095,601**	**$ 772,821**

Tlicho Community Services Agency
Schedule C-12
Schedule of Detailed Contribution Funding and Expenses
Food First Foundation
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2021 Actual	2020 Actual
Funding								
Food First Foundation	$ -	$ 35,800	$ 20,000	$ -	$ 17,500	$ 6,700	$ 80,000	$ 2,000
Food First Foundation Deferred - PY	-	993	-	2,074	-	-	3,067	(3,067)
Food First Foundation Deferred - CY	-	(2,321)	(12,092)	(2,074)	(17,500)	(4,128)	(38,115)	6,526
Total Funding	**-**	**34,472**	**7,908**	**-**	**-**	**2,572**	**44,952**	**5,459**
Expenses								
Materials & Supplies	-	34,472	7,908	-	-	2,572	44,952	3,718
Contract Services	-	-	-	-	-	-	-	1,900
Total Expenses	**-**	**34,472**	**7,908**	**-**	**-**	**2,572**	**44,952**	**5,618**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (159)**

Tlicho Community Services Agency
Schedule C-13
Schedule of Detailed Contribution Funding and Expenses
PC Children Charity Nutrition Snack
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2021 Actual	2020 Actual
Funding								
PC Children Charity - PY	$ 19,000	$ 12,500	$ -	$ -	$ 7,688	$ 1,238	$ 21,426	$ 19,000
PC Children Charity Deferred - PY	-	5,349	-	2,659	-	531	8,539	(8,539)
PC Children Charity Deferred - CY	-	-	-	-	(1,802)	(396)	(2,198)	10,518
Total Funding	**19,000**	**17,848**	**-**	**2,659**	**5,886**	**1,373**	**27,767**	**20,978**
Expenses								
Materials & Supplies	19,000	17,873	-	2,604	5,886	1,373	27,736	20,978
Total Expenses	**19,000**	**17,873**	**-**	**2,604**	**5,886**	**1,373**	**27,736**	**20,978**
Excess Funding over Expense	**$ -**	**$ (25)**	**$ -**	**$ 55**	**$ -**	**$ -**	**$ 31**	**$ -**

Tlicho Community Services Agency
Schedule C-14
Schedule of Detailed Contribution Funding and Expenses
Breakfast Club
For the year ended March 31, 2021

	2021 Budget	JWGS	EMES	2021 Actual	2020 Actual
Funding					
Breakfast Club of Canada	$ -	$ 5,000	$ 10,100	$ 15,100	$ 19,270
Breakfast Club of Canada Deferred - PY	-	10,156	7,532	17,688	(17,688)
Breakfast Club of Canada Deferred - CY	-	(9,199)	(5,388)	(14,587)	10,749
Total Funding	**-**	**5,957**	**12,244**	**18,201**	**12,331**
Expenses					
Materials & Supplies	-	5,957	12,244	18,201	12,331
Total Expenses	**-**	**5,957**	**12,244**	**18,201**	**12,331**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-15
Schedule of Detailed Contribution Funding and Expenses
APPLE School
For the year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Funding			
The APPLE School Foundation	$ 24,906	$ 21,785	$ 65,370
The APPLE School Foundation - PY	-	18,344	-
The APPLE School Foundation A/R - PY	-	(12,352)	12,352
The APPLE School Foundation A/R - CY	-	6,602	-
Total Funding	**24,906**	**34,379**	**77,722**
Expenses			
Salaries & Benefits	24,906	33,266	77,722
Materials & Supplies	-	1,113	-
Total Expenses	**24,906**	**34,379**	**77,722**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**

Tlicho Community Services Agency
Schedule C-16
Schedule of Detailed Contribution Funding and Expenses
Ekati (Cultural Program)
For the year ended March 31, 2021

	2021 Budget	CJBS	MEZI	2021 Actual	2020 Actual
Funding					
Ekati Mine	$ 125,000	$ -	$ -	$ -	$ 150,000
Ekati Mine Deferred - PY	-	22,906	22,909	45,815	(45,815)
Ekati Mine Deferred - CY	-	-	(20,014)	(20,014)	41,896
Total Funding	**125,000**	**22,906**	**2,895**	**25,801**	**146,081**
Expenses					
Materials & Supplies	125,000	11,120	2,895	14,015	86,471
Gasoline	-	-	-	-	844
Rental/Lease Equipment	-	-	-	-	-
Travel	-	11,786	-	11,786	59
Capital Equipment >$5K <$50K	-	-	-	-	79,869
Total Expenses	**125,000**	**22,906**	**2,895**	**25,801**	**167,243**
Excess Funding over Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ (21,162)**

Tlicho Community Services Agency
Schedule C-17
Schedule of Detailed Contribution Funding and Expenses
On the Land Collaborative
For the year ended March 31, 2021

	2021 Budget	CJBS	EMES	EMES	2021 Actual	2020 Actual
Funding						
Tides Canada	$ -	$ -	$ 10,000	$ -	$ 10,000	$ 43,000
Tides Canada Deferred - PY	-	28,230	6,692	11,845	46,767	(46,767)
Tides Canada Deferred - CY	-	-	(14,638)	(11,845)	(26,483)	32,516
Total Funding	**-**	**28,230**	**2,054**	**-**	**30,284**	**28,749**
Expenses						
Materials & Supplies	-	28,199	892	-	29,091	14,152
Contract Services	-	-	1,162	-	1,162	14,762
Total Expenses	**-**	**28,199**	**2,054**	**-**	**30,253**	**28,914**
Excess Funding over Expense	**$ -**	**$ 31**	**$ -**	**$ -**	**$ 31**	**$ (165)**

Tlicho Community Services Agency
Schedule C-18
Schedule of Detailed Contribution Funding and Expenses
Miscellaneous
For the year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Funding			
CJBS Miscellaneous	$ -	$ 10,750	$ 1,960
CJBS Miscellaneous Deferred	-	-	5,123
CJBS Miscellaneous Deferred - PY	-	5,120	(5,120)
CJBS Fundraising	-	-	3,438
CJBS Get Active	-	-	1,150
MEZI Miscellaneous Deferred - PY	-	687	(687)
MEZI Miscellaneous Deferred - CY	-	-	1,500
JWGS Miscellaneous Deferred - PY	-	339	339
JWGS Miscellaneous Deferred - CY	-	(339)	(339)
JWGS Fundraising Deferred - PY	-	2,903	2,529
JWGS Fundraising Deferred - CY	-	(2,903)	(2,903)
JWGS Fundraising	-	-	374
JWGS Literacy Deferred - PY	-	(632)	632
JWGS Literacy Deferred - CY	-	632	(632)
EMES Miscellaneous Deferred - PY	-	-	1,071
EMES Literacy (Tlicho Government)	-	-	8,000
EMES Literacy (Tlicho Government) Deferred - CY	-	442	(442)
EMES Book Fair	-	-	4,213
AAS Miscellaneous	-	4,350	16,377
AAS Miscellaneous Deferred - CY	-	(4,350)	-
AAS Literacy Deferred - PY	-	2,191	(2,191)
AAS Literacy Deferred - CY	-	(2,191)	2,191
Total Funding	**-**	**16,998**	**36,582**
Expenses			
CJBS Miscellaneous	-	15,870	1,962
CJBS Fundraising	-	-	3,438
CJBS Get Active	-	-	1,113
MEZI Miscellaneous	-	682	813
EMES Miscellaneous	-	-	1,817
EMES Literacy (Tlicho Government)	-	527	7,558
EMES Bookfair	-	-	4,462
AAS Miscellaneous	-	-	19,508
AAS Youth Contribution (School Trip)	-	-	4,624
Total Expenses	**-**	**17,079**	**45,295**
Excess Funding over Expense	**$ -**	**$ (81)**	**$ (8,713)**

FINANCIAL STATEMENTS OF

HAY RIVER HEALTH &
SOCIAL SERVICES AUTHORITY

YEAR END MARCH 31, 2021

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

FINANCIAL STATEMENTS

YEAR END MARCH 31, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

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Hay River Health & Social Services Authority I Administration des services de santé et des services sociaux de Hay River
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Management Discussion and Analysis

Introduction

Hay River Health and Social Services Authority (HRHSSA) has a mandate to provide publicly funded health and social services under the Hospital Insurance and Health and Social Services Administration Act. Services are provided to the residents of the Town of Hay River, Hay River Reserve, Enterprise, Kakisa, Fort Providence and Fort Resolution. It is the responsibility of the HRHSSA Public Administrator and Management to promote transparency and accountability. The preparation of the Management Discussion and Analysis is a go-forward method of acknowledging this responsibility.

Our mission is "to provide equitable care and service and encourage individuals, families and communities to make healthy choices" and our values are:

- *Caring* - with integrity, we treat everyone with compassion, respect, equity, dignity and we value diversity.
- *Accountable* - we are responsible to utilize our resources efficiently and effectively and report the impact of our work to the community.
- *Relationships* - we work in collaboration with all residents including individuals, families, communities, staff, other health authorities, and Indigenous Governments.
- *Excellence* - we pursue continuous quality improvement through innovation, integration and evidence based practice.
- *Safety* - we place safety at the center of all of our decisions.

Although HRHSSA has remained a separate Health and Social Services Authority, we continue to work in collaboration with the Department of Health and Social Services, Tlicho Community Services Agency and the Northwest Territories Health and Social Services Authority. System transformation has provided an opportunity for improved access to services and quality of care. The Management and staff have continued to strive to provide the best health and best care to all of our clients.

Brian Willows is our Public Administrator and Erin Griffiths, our CEO, leads the Management Team. Members of the Senior Leadership Team are Dale Snow, Director of Client Care Services, Erin Griffiths, (Acting) Director, Social Programs, Andrew Laming, Director of Finance and Administration, Jennifer Croucher, Manager, Human Resources, Glen McPhee, Manager of Quality and Risk.

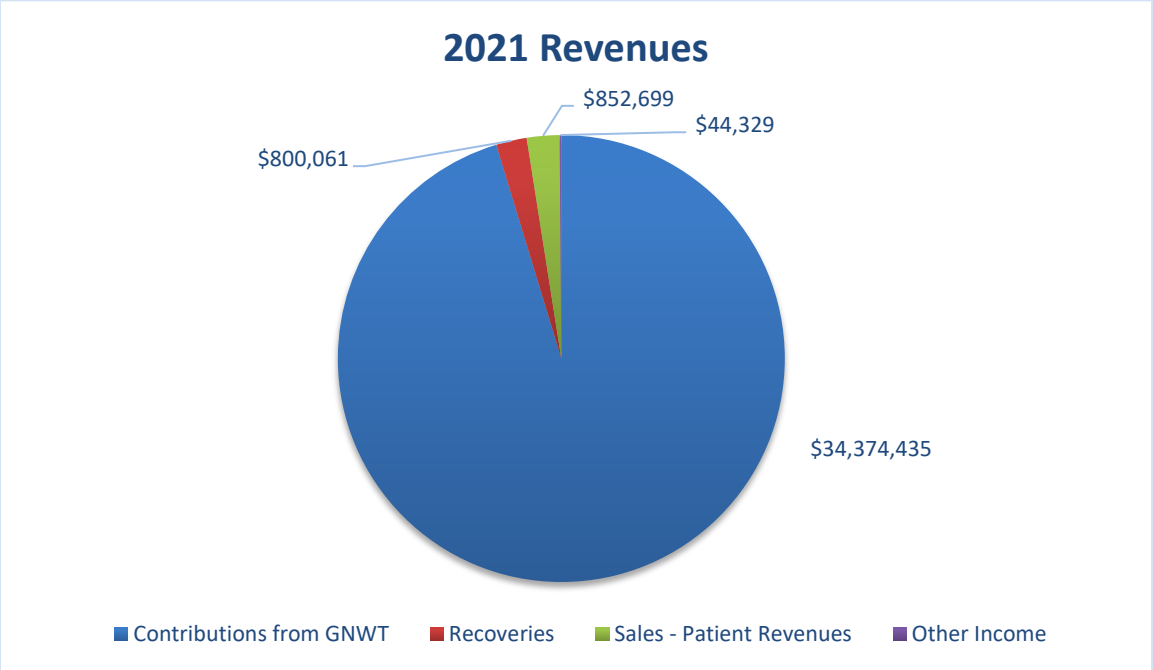
The last four years has shown a decline in the annual deficit due to an increase in the net value of the pension plan asset. The financial statements present an accumulated surplus of $9,452,627. Including in the deficit is a $500,000 cash reserve. If we remove the pension plan asset and cash reserve from the effects of the accumulated surplus, there is a resulting adjusted accumulated deficit of $6,113,373. This adjusted deficit is due to a non-cash transaction that is based on the requirement to account for the pension liability on a going concern basis. At year end the market value of the pension fund assets were $15,066,000 higher than the pension obligation.

Support Services include Human Resources, Finance, Information Services, Material Management, Housekeeping, Laundry services, Engineering services, Dietary, Registration, Medical Records and Electronic Medical Records. The cost of providing basic services continue to grow; however, Management and staff continuously strive to reduce operating expenditures.

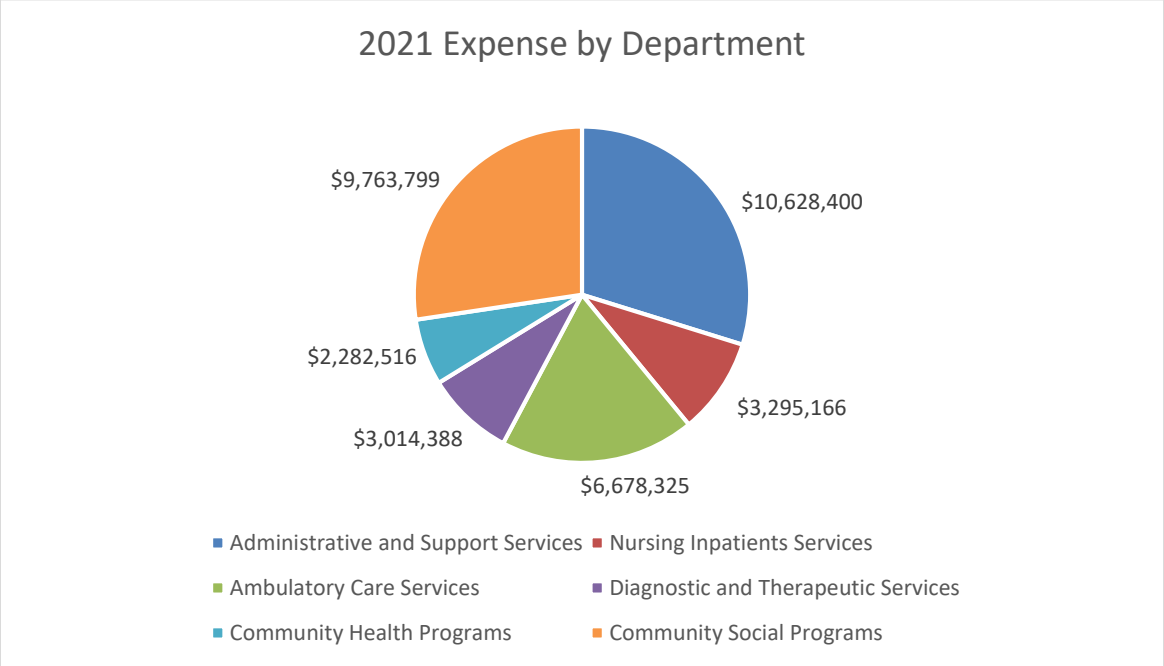
Support Services costs continue to rise as we face the challenge of recruiting staff. Ambulatory Care costs fluctuate based on the number of locum Physicians that are recruited each year.

Financial Highlights

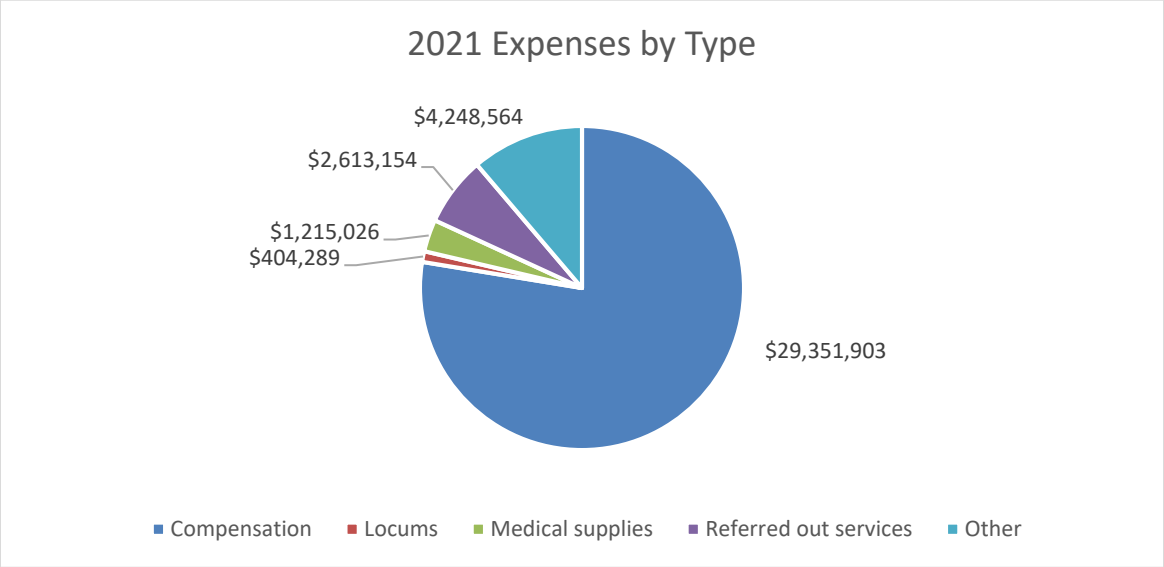
The Authority had $36.1M in revenues for the year of which 95% of the funds received were obtained from the GNWT, which is consistent with prior years.



The following 2 charts show the breakdowns of expense by department and by type of expense. Expenses by department show that the largest spending in the Authority exists within the Administration and Support Services, Community Social Programs and Nursing Inpatient Services.

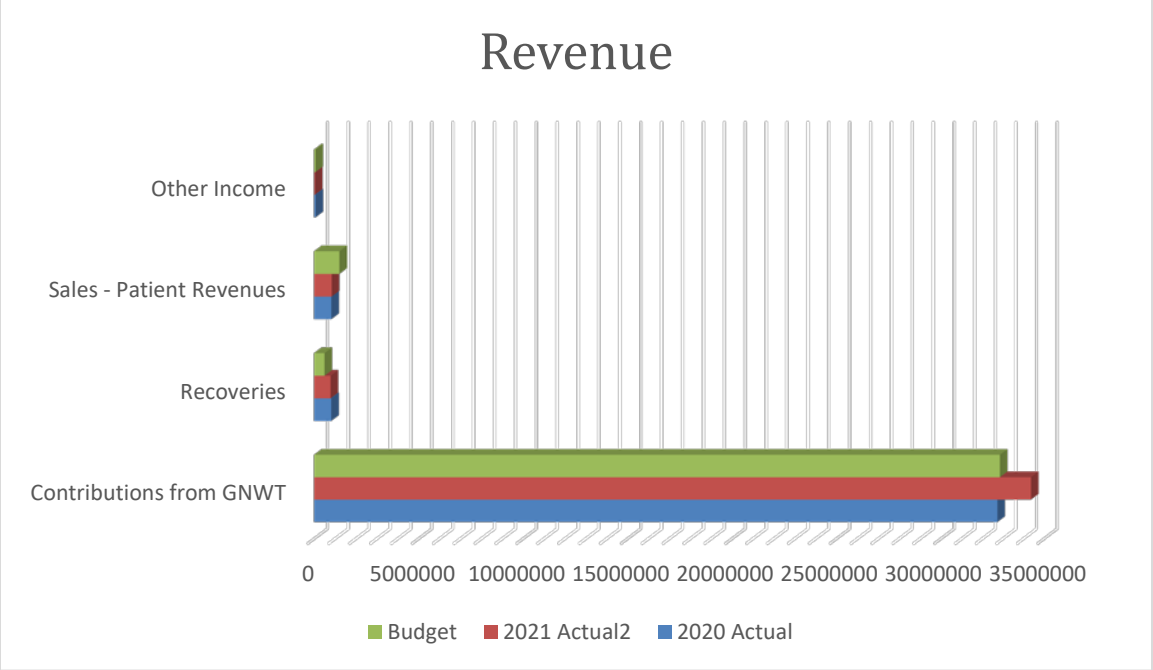


Wages account for 84% (including physicians) of total spending up slightly over prior years as additional term positions were added for up-staffing in housekeeping, dietary, long term care etc. in order to ensure sufficient staffing during the pandemic. Other costs include items such as supplies, PPE related to COVID-19, purchased services personnel, rent, equipment maintenance and other costs associated with the operation of the Authority.

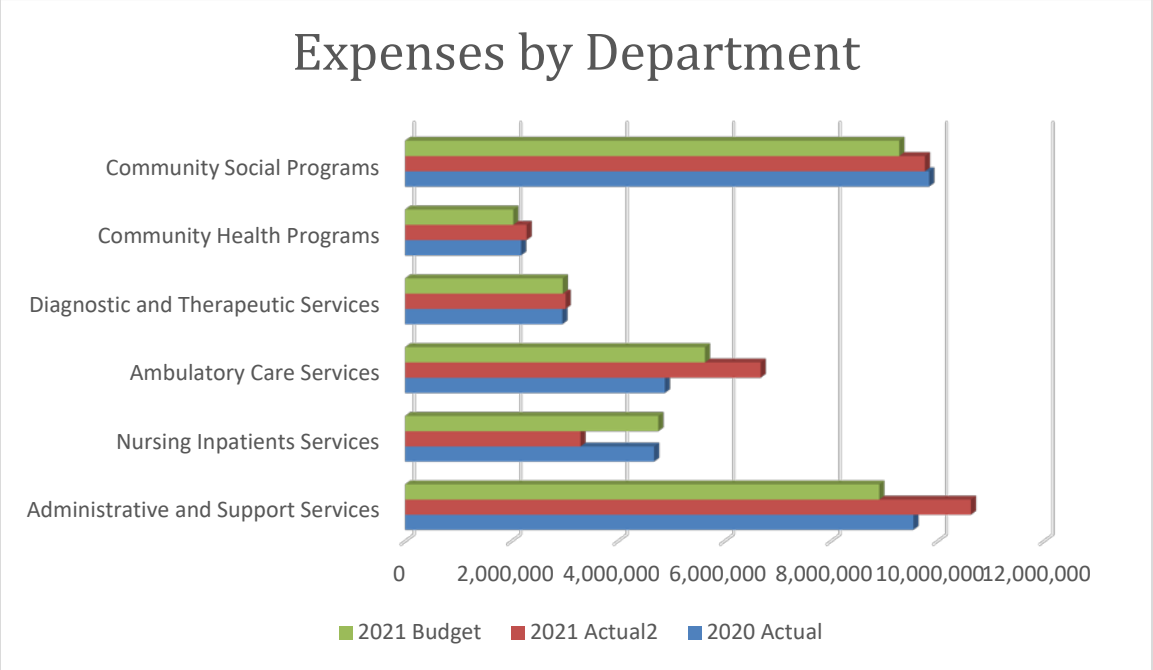


This next group of charts show the current year, prior year and budget numbers for comparative purposes.

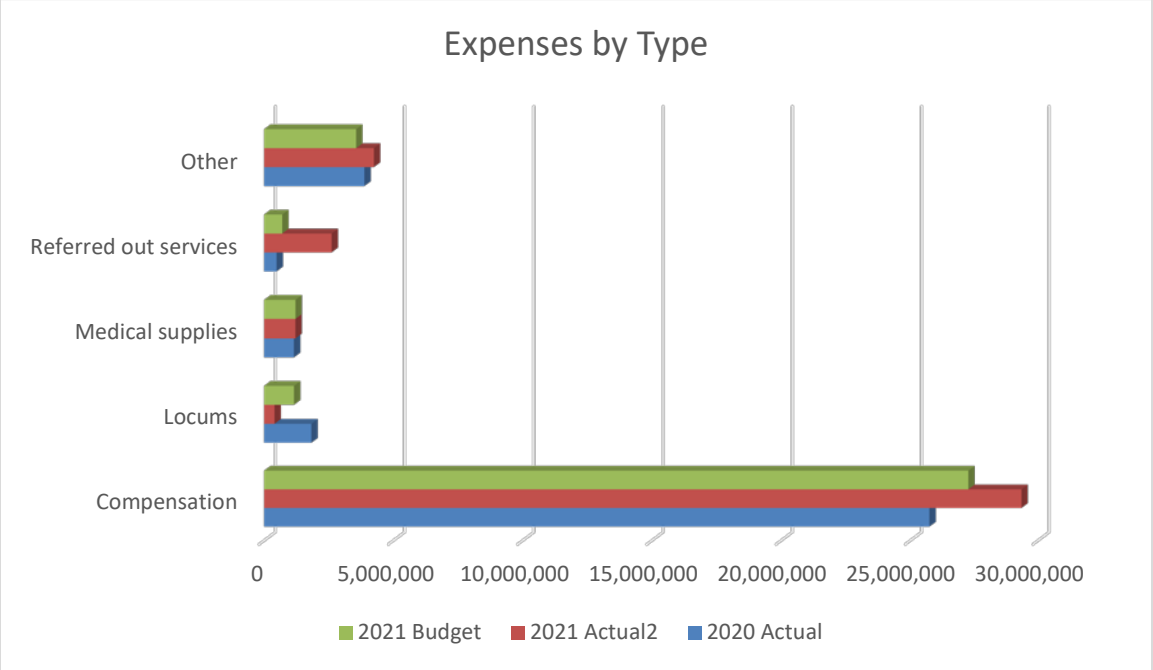
Revenues allocations from year to year and current year to budget are consistent with expectations and no significant variances exist.



In comparing the current year expenses by department to budget, administration costs are higher than budgeted as they include the pension special payments of $453,333 plus the unanticipated expenses directly related to the COVID-19 pandemic in the amount of $929,758.



In comparing expenses by type, there variances in salaries for positions that were budgeted for, but not filled due to lack of qualified applicants and funding constraints. Other identifiable variance is from the funding for the expansion of the Dialysis program.



Operating Environment

HRHSSA's strength has always been a dedicated and long-standing staff in both front-line and Manager/Supervisory roles that are dedicated to providing quality care and support to our community. During the year there were 17,937 appointments in the medical clinic and 6,331 emergency visits. We continue to provide services under a locum model of physicians and nurse practitioners. As we continue to actively recruit for these positions, we take pride in our staff as they are providing relationship-based care and services for our community. Demand on services continues to increase as the smaller surrounding communities travel to Hay River to access our services and our local vulnerable population (homeless) continues to grow.

With the introduction of the COVID-19 pandemic in March 2020, our approach to provide safe client care drastically changed in response to the pandemic. HRHSSA is a partner in the Territorial approach to the pandemic (Authorities COVID Response Team – ACRT), which provides a consistent planning approach to the pandemic across the three Authorities. The most recent focus of the ACRT team has been continued Human Resource planning, personal protective equipment management, testing, immunization rollout, contract tracing preparations, etc. All three Health Authorities have been working in strong collaboration to ensure that necessary steps are taken to ensure care and services are provided to residents.

Child and Family Services continues to work along side the Northwest Territorial Health and Social Services Authority to implement new Standards of practice in Child and Family Services. The system is maintaining quarterly quality reviews of child protection services aimed to improve services provided to children and families. HRHSSA statistics in Child and Family Services continue to report positive results.

Funding was approved in 2020 to hire one additional Family Preservation Worker and we have successfully recruited for the position. With a staff compliment of (five) Child Protection Workers and (one) preservation worker services to families has been positively enhanced.

The Community Counselling Program has seen significant change in the past year with the introduction of the STEP Care Counselling Model. The team moved from a 29-week waitlist to a 0 – 48 hour wait time to see a Counsellor. The STEP Care model has seen a shift in how services are provided to the Community. There will also be greater opportunities to collaborate with other local organizations to enhance Mental Health services in Hay River.

The Health Family Program continues to be involved in the Healthy Family Renewal project. The goal of the Renewal project is to have a more system approach to offering services to the families we work with. Some recommended principles intended to guide the program design include; more engagement with families, a stronger focus on culture and language, making the program accessible and inclusive of not only parents and children, but also extended family caregivers. The project intends to focus on strengthening our partnerships with other local organizations that prove resources and supports for families in Hay River.

The Healthy Family Program team is very excited to have been chosen as one of the sites who will be piloting the new programming.

Financial Conditions

The financial health of the Authority is in critical condition as the deficit continues to grow and the cash flow continues to decline. The accumulated adjusted deficit can mainly be attributed to staffing costs, which include wages, compensation and locum fees, and account for just over 84% of our spending. Relocation, responsibility pay, maternity/paternity, severance, overtime and standby costs are not included in the core funding. These unfunded items of the collective agreement totalled over $2,1M. Further there are non-budget items such as pandemic costs of $119,758 (net of recoveries) which the Authority had to absorb plus sick, special, education and discretionary totalling in excess of $1,2M.

With cash of $1,963,562 and current liabilities of $5,624,602 it is evident that the liquidity of the Authority is a concern. There is always a constant struggle in the last quarter to ensure bills are paid and payroll is met. In addition to the above mentioned liabilities, there are disputed contributions repayable to the GNWT in the amount of $1,184,362, which have not been repaid due to cash flow.

The financial statements identify a deficit from operations in the year of $1,761,412. However, this amount includes both the pension plan and the employee leave and termination benefits. Once these unfunded amounts are backed out of the surplus, the result is a surplus of $228,625.

Hay River Health & Social Services Authority I Administration des services de santé et des services sociaux de Hay River
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Summary and Outlook

The 2020-2021fiscal year represented our efforts to strengthen and establish new relationships internally with our colleagues, and externally with our local and Territorial partners. In developing these relationships, the HRHSSA Senior Leadership Team is keenly aware of the importance of open and effective communication practices across the organization and to the public. HRHSSA leadership has a communication strategy to assist in the continuous improvement of communication to all staff, stakeholders and the general public.

Organizational wide improvements continue to be identified and reviewed to ensure HRHSSA delivers quality programs and services that are consistent with our Territorial partners.
HRHSSA recognizes that providing culturally appropriate care is necessary to improve better health outcomes. HRHSSA is working in collaboration with our Territorial partners to address improved access to primary health care that will meet the needs of our community and our goal to provide the right care, at the right time, at the right place, by the right provider.
Recruitment of health and social services professionals is challenging across Canada and HRHSSA continues to work with both our local and Territorial partners to enhance our recruitment efforts to attract and retain qualified professionals.

In alignment with the Department of Health and Social Services' Strategic Priorities, our focus will move HRHSSA towards a system, which will allow us to provide quality care and services while improving access, improving the client experience and building an organizational structure that is supportive and collaborative. Our future is bright, and we look forward to engaging our workforce and our community to develop culturally safe and efficient care and services.

Erin Griffiths
Chief Executive Officer

June 24, 2021

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To the Minister of Health and Social Services

Management Responsibility for Financial Reporting for the year ended March 31, 2021.

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 (PSAS) as well as the Financial Administration Manual (FAM) 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; those 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, ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of the Hay River Health and Social Services Authority (the Authority) have been conducted within the statutory powers of the Authority. The operations and administration of the Authority and its supporting internal controls are regularly monitored to ensure their effectiveness and continued compliance with all relevant legislation, standards, directives and policies including, but not limited to, the Financial Administration Act, PSAS, FAM, Human Resources Manual, Ministerial Directives and the policies of the Authority's Public Administrator. Any non-compliance has been specifically identified and has been communicated to the Minister and Deputy Minister.

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

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

Approved and confirmed on behalf of the Hay River Health and Social Services Authority



Erin Griffiths
Chief Executive Officer
Hay River Health & Social Services Authority

June 28, 2021
Date

YELLOWKNIFE
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Independent Auditor's Report

To the Minister of Health and Social Services
The Chief Executive Officer

Opinion

We have audited the accompanying financial statements of Hay River Health and Social Services (the Authority), which comprise the statement of financial position as at March 31, 2021, statement of operations, the statement of changes in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. Furthermore, in our opinion, these statements present fairly, in all material respects, the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total $250,000 or more in schedule A and A-1 for the year ended March 31, 2021, in accordance with the provisions established by the individual contribution agreements.

Basis for Opinion

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

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

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

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

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

Auditor's 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.

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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 Authority'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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Authority 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.

Other Matters

The prior year financial statements were audited by another auditor. The auditor had provided an unqualified opinion on July 2, 2020.

EPR Yellowknife Accounting Prof. Corp.

EPR Yellowknife Accounting Professional Corporation
Yellowknife, Northwest Territories
June 25, 2021

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY **Statement I**
Statement of Financial Position
As at March 31, 2021

	2021 Actual	2020 Actual
Financial Assets		
Cash and cash equivalent ***(Note 4)***	$ 1,963,562	$ 602,391
Accounts receivable ***(Note 7)***	2,299,417	1,081,430
Due From Government of Canada ***(Note 10)***	-	3,434
Trust Assets ***(Note 14)***	87,333	74,027
Pensions asset ***(Note 12)***	15,066,000	16,783,000
TOTAL FINANCIAL ASSETS	**19,416,312**	**18,544,282**
Liabilities		
Accounts payable and accrued Liabilities ***(Note 9)***	2,536,879	697,356
Employee and payroll- related liabilities ***(Note 9)***	3,001,159	2,694,836
Contributions repayable ***(Note 27)***	3,177,693	2,582,320
Employee future benefits and compensated absences ***(Note 13)***	1,360,933	1,633,970
Accountable capital advance, GNWT, ***(Note 28)***	5,829	5,829
Deferred revenue ***(Note 26)***	63,193	56,633
Trust liabilities ***(Note 14)***	86,564	73,258
Total Liabilities	**10,232,250**	**7,744,202**
Net Financial Assets (Debts)	**9,184,062**	**10,800,080**
Non - Financial Assets		
Inventory held for use ***(Note 8)***	193,984	205,459
Prepaid expenses and deposits ***(Note 25)***	74,581	208,500
Total Non - Financial Assets	**268,565**	**413,959**
Accumulated Surplus (Deficit) *(Note 29)*	**$ 9,452,627**	**$ 11,214,039**

Contractual Obligations ***(Note 16)***
Contingent Liabilities ***(Note 17)***

Approved on behalf of the Hay River Health & Social Services Authority:

_____ Public Administrator

_____ Chief Executive Officer

_____ Director of Finance

The accompanying notes and schedules form an integral part of the financial statements.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY **Statement II**

Statement of Operations

For the year ended March 31, 2021

	2021		2020
	Budget (Unaudited)	Actual	Actual
Revenue			
Contributions from GNWT (Schedule A)	$ 32,865,340	$ 34,346,589	$ 33,280,717
Recoveries	505,700	827,907	292,228
Sales - Patient Revenues	1,219,079	852,699	833,087
Interest	72,000	44,329	77,593
Total Revenue	**34,662,119**	**36,071,524**	**34,483,625**
Expenses			
Administrative and Support Services	8,906,648	9,698,651	9,400,737
Administrative and Support Services-COVID-19 Expense	-	929,758	145,899
Nursing Inpatients Services	4,756,974	3,295,166	4,675,923
Ambulatory Care Services	5,631,779	6,678,325	4,877,923
Diagnostic and Therapeutic Services	2,961,809	3,014,388	2,954,722
Community Health Programs	2,032,668	2,282,516	2,178,429
Community Social Programs	9,281,350	9,763,799	9,843,619
Undistributed	390,000	2,170,333	(981,000)
Total Expenses *(Note 24)*	**33,961,228**	**37,832,936**	**33,096,252**
Operating Surplus/ Deficit	**700,891**	**(1,761,412)**	**1,387,373**
Unfunded Items			
(Increase) Decrease in post-employment benefits ***(Note 12)***	-	1,717,000	(1,656,000)
(Increase) Decrease in employee future benefits and Compensated absences , ***(Note 13)***	-	273,037	89,166
Adjusted operating surplus (Deficit) before the undernoted	-	**228,625**	**(179,461)**
Tangible Capital Assets Rent expense *(Note 15)*	-	2,211,383	2,119,933
Grant - in - kind - GNWT Assets provided at no cost *(Note 15)*	-	(2,211,383)	(2,119,933)
Adjusted operating surplus (deficit) for the year	**-**	**228,625**	**(179,461)**
Opening Accumulated Surplus (Deficit)	-	**11,214,039**	**9,826,666**
Operating Surplus (Deficit)	**-**	(1,761,412)	1,387,373
Closing, Accumulated Surplus (Deficit)	**$ -**	**$ 9,452,627**	**$ 11,214,039**

The accompanying notes and schedules form an integral part of the financial statements.

Statement of Changes in Net Financial Resources
For the year ended March 31, 2021

		2021		2020
Annual surplus (deficit)	**$**	**(1,761,412)**	**$**	**1,387,373**
Adjustments:				
- (Increase) Decrease in inventory		**11,475**		11,801
- (Increase) Decrease in prepaids and deposits		133,919		(7,938)
Increase (decrease) in net financial assets		**(1,616,018)**		**1,391,236**
Opening net financial resources		10,800,080		9,408,844
Closing net financial resources	**$**	**9,184,062**	**$**	**10,800,080**

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY **Statement IV**
Statement of Cash Flows
For the year ended March 31, 2021

	2021	2020
Cash provided by (used in)		
Operating activities		
Annual surplus (deficit)	$ (1,761,412)	$ 1,387,373
Item not affecting cash:		
Increase (decrease) in pensions ***(Note 12)***	1,717,000	(1,656,000)
Adjusted annual deficit	(44,412)	(268,627)
Changes in non-cash assets and liabilities		
Decrease (increase) in due to/ from the Government of Canada	3,434	50,023
Increase (decrease) in accounts receivable	(1,217,987)	203,517
Increase (decrease) in inventory	11,475	11,801
Decrease (increase) in prepaid	133,919	(7,938)
Increase (decrease) in accounts payable and payroll liabilities	2,145,846	331,447
Increase (decrease) in contributions repayable	595,373	(21,584)
Increase (decrease) in employee future benefits and compensated absences ***(Note 13)***	(273,037)	(89,166)
Increase (decrease) in deferred revenues	6,560	-
Increase (decrease) in trust liability	13,306	(10,432)
Cash provided by operating transactions	1,418,889	467,668
Net cash provided by (used in) operating activities	1,374,477	199,041
Increase (Decrease) in cash and cash equivalents	1,374,477	199,041
Cash and cash equivalents at beginning of year	676,418	477,377
Cash and cash equivalents at the end of year	**2,050,895**	**676,418**
Cash consists of :		
Cash and cash equivalents ***(Note 4)***	1,963,562	602,391
Trust asset	87,333	74,027
	$ 2,050,895	**$ 676,418**

1. HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

The HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY (the "Authority") was established under the Societies Act on November 1, 2003. The Authority operates under the Hospital Insurance and Health and Social Services Act of the Northwest Territories to manage, control and operate the public health facilities and services assigned to it by the Government of the Northwest Territories Department of Health and Social Services.

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

2. SIGNIFICANT ACCOUNTING POLICIES

2(a) Basis of Presentation

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Canadian Public Sector Accounting Board and by the directive of the Government of the Northwest Territories - Department of health and Social Services ("DHSS"). Significant aspects of the accounting policies adopted by the Authority are as follows:
The financial statements do not include the assets, liabilities and activities of any organizations that are related to the Authority, such as the Hay River Health and Wellness Foundation

2(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recorded as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.
Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

2(c) Fund Accounting

The accounts of the Authority are maintained in accordance with fund accounting procedures. The operations of the Authority are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Authority are as follows:

(i) Operating Fund - activities associated with the Authority's daily operations.

(ii) Employee Leave and termination Liability Fund - reflecting activities in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities. This fund represents liabilities which will be funded in the year they become due through regular annual allocations from the Government of the Northwest Territories (GNWT)

(iii) Endowment and Special Purpose Fund - reflecting activities relating to endowments and other special purpose funds made available to the Authority under conditions specified by donors and other providers.

2(d) Revenue and Expenditure Recognition

The basis of accounting followed in the financial statement presentation includes revenues recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimating is impracticable.

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangement, the Authority is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

2. SIGNIFICANT ACCOUNTING POLICIES....(continued)
2(d) Revenue and Expenditure Recognition....(continued)

Other revenue is recognized when the service is performed or the goods are provided.

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 revenues when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

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

The Authority follows the deferral method of accounting for restricted contributions. These revenues are recognized in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received and be reasonably estimated and collection is reasonably assured.

Expenditures are recognized in the period the goods and services are acquired, a liability is incurred or transfers are due.

2(e) Cash and Cash equivalents

Cash and cash equivalents consists of cash on hand and balances within banks, net of outstanding cheques, and are not subject to significant risk of changes in value.

2(f) Reserves

The DHSS policy requires the Authority to establish the following reserves:

(i) Surplus Reserve - reflects funds maintained in a reserve according the the DHSS Operations and maintenance surplus Retention policy.

(ii) Employee Future Benefit Reserve - the funds received in advance for the severance liability of employees who were transferred to the Authority from the GNWT. These liabilities are reduced as employees are paid out upon termination of employment with the Authority.

(iii) Cash reserve - established for the purpose of assisting with any future short-term cash deficiency. Withdrawals from the reserve will be made only when an insufficient cash balance exists to make necessary payments. Appropriations to this reserve will be done to maintain the $500,000 balance as approved by the GNWT.

The Authority does not have sufficient funds to cover these reserves.

2(g) Tangible Capital assets

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority, or purchased by the Authority (regardless of source of funding for the purpose). The GNWT amortizes TCA's over the estimated useful lives of the assets at the rates established in the Financial Administration manual of the GNWT over the following terms:

Buildings	40 years
Hardware and Software Systems	5 - 10 years
Major Medical Equipment	5-15 years
Leasehold Improvements	Lesser of useful life or lease term plus renewal

The TCAs used by the Authority and held on behalf of, or in trust for, the GNWT are not recognized by the Authority in the financial statements.

The statement of operations reflects the rent expense amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-in-Kind revenue.

2. SIGNIFICANT ACCOUNTING POLICIES....(continued)

2(h) Inventories

Inventories of supplies include inventory held for use in the process of providing the services of the Authority. Inventories consist of equipment, parts, pharmaceuticals and office supplies, which are distributed to clients at no or nominal charges. Inventory is recorded at the lower of cost and replacement value. Cost is determined on a first-in, first-out basis using average cost.

2(i) Employee Future Benefits and Compensated absences

Under the terms and conditions of employment, Health Authority 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 services. 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 and recognized in the period the employee provides services, whereas parental and maternity leave are event driven and are recognized when the leave commences.

For benefits earned prior to September 1, 1996 but still outstanding, no accrual is made for contingent revenue as described in Note 13. The revenue is expected to be received in the year that the outstanding liability falls due.

2(j) Pensions

Pension benefits to the Retirement Plan for Employees of the Hay River Health & Social Services Authority are reported on an actuarial going concern basis. This is done to determine the current value of future entitlement and and uses various estimates. When actual experience varies from estimates or when actuarial assumptions change, the adjustments are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognised net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

The Authority and its contracted physicians make contributions to a physician directed investment fund administered by the Government of Canada. These contributions represent the total pension liability of the Authority and are recognized in the accounts on a current basis.

2(k) Financial instruments

All significant financial assets, liabilities and equity instruments of the Authority are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, credit risk, liquidity risk and actuarial risk. Where practical the fair values of financial assets and liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed

The Authority's accounting policy for financial instruments is as follows:
This category includes cash, trust assets, accounts receivable, accounts payable, accrued liabilities, payroll liabilities, capital advances, and trust liabilities. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Financial instruments with actively traded markets are reported at fair value, with any unrealised gains and losses reported in income. All other financial instruments are reported at amortized costs and tested for impairment at each reporting date. Any impairments of the financial assets is charged to income in the period in which the impairment is determined. In the event that a previously impaired asset increases and the increase can be related to an event that occurred after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement.
Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.
Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write down being recognized in the statement of operations
Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

2. SIGNIFICANT ACCOUNTING POLICIES....(continued)

2(l) Non-Financial Assets

Non-financial assets are accounted for as assets by the Authority because they can be used to provide government services in futures periods. These assets are not available to discharge existing liabilities. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets (debt) for the year.

2(m) Measurement uncertainty

The preparation of 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, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Items requiring the use of significant estimates include accounts receivable, accounts payable and accrued liabilities, estimated useful lives of tangible capital assets, and estimated employee benefits, pension benefits.

Estimates are based on the best information available at the time of preparation of financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

2(n) Segmented Information

The Authority segments its operating expenses for financial reporting purposes based upon areas of service type. This information is provided on the statement of operations.

3. FUTURE ACCOUNTING CHANGES

Revenue - Section PS 3400

PSAB has implemented changes to Section PS 3400 - Revenue, that specifically outlines the accounting treatment and reporting of revenues arising from transactions that include performance obligations; such that the revenues should not be realized until the entity has satisfied the performance obligations. These changes are to be applied to fiscal years beginning on or after April 1, 2022, but early adoption is permitted. The updated PS 3400 has not yet been adopted by the Authority and the impact of the transition to these changes has not yet been determined.

Assets Retirement obligations - PS 3280

This new section establishes standards on how to account for and report a liability for asset retirement obligations. This section is effective for fiscal periods beginning on or after April 1, 2021. The impact of the transition to these accounting standards has not yet been determined.

4. CASH AND CASH EQUIVALENTS

	2021	2020
Cash	$ 1,963,562	$ 602,391

5. SPECIAL PURPOSE FUNDS

The Authority doesn't have special purpose funds for the year ending March 31, 2021.

6. PORTFOLIO INVESTMENTS

The Authority doesn't have portfolio investments for the year ending March 31, 2021.

7. ACCOUNTS RECEIVABLE

	Accounts Receivable 2021	AFDA 2020	Net 2021	Net 2020
Due from GNWT-HSS	$ 1,975,766	$ -	$ 1,975,766	$ 790,551
Due from GNWT-Finance	20,265	-	20,265	12,690
Due from GNWT-Infrastructure	551	-	551	4,189
Due from GNWT-Justice	-	-	-	1,549
Due from WSCC	13,777	-	13,777	29,587
Due from NTHSSA	69,386	-	69,386	59,336
Hay River Hospital & Wellness Foundation	-	-	-	381
GST rebate receivable	13,655	-	13,655	17,442
General accounts receivable	303,517	97,500	206,017	165,705
	$ 2,396,917	**$ 97,500**	**$ 2,299,417**	**$ 1,081,430**

8. INVENTORIES

	2021	2020
Medical and surgical	$ 143,363	$ 150,314
Pharmaceutical	22,979	22,224
Laboratory	13,936	10,249
Other Supplies	13,706	22,672
	$ 193,984	**$ 205,459**

Inventories are held for consumption in the process of providing services and are distributed at no charge or for a nominal fee.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Due to GNWT - HSS	$ 159,682	$ 2,954
Due to GNWT- Finance	-	-
Due to GNWT- Justice	-	-
Due to GNWT - Infrastructure	-	567
Due to NTHSSA	2,063,893	51,955
Due to Government of Nunavut	-	-
Due to WSCC	-	-
Hay River Hospital & Wellness Foundation	542	681
Accounts payable and accrued liabilities	234,480	565,264
Unspent donations	21,636	18,156
Special purpose fund liabilities	56,646	57,779
	$ 2,536,879	**$ 697,356**
Payroll liabilities	3,001,159	2,694,836
	$ 5,538,038	**$ 3,392,192**

10. DUE FROM AND TO THE GOVERNMENT OF CANADA

	2021	2020
Receivables:		
Miscellaneous receivables	-	3,434
	$ -	$ 3,434

11. CAPITAL LEASE OBLIGATIONS

The Authority doesn't have capital lease obligations for the year ending March 31, 2021.

12. PENSIONS

The Authority sponsors a contributory defined benefit pension plan for substantially all of its employees called **"Retirement Plan for Employees of the Hay River Health and Social Services Authority"**. The net value of the plan asset and liability is recorded on the statement of financial position based on the funded status of the plan on a going concern valuation performed by an independent actuary. An actuary valuation is done on an annual basis as of January 1 and is extrapolated to March 31 for presentation on the financial statements. The extrapolation assumes that from January 1 to March 31 the plan will follow the pattern from the January 1 valuation exactly, but actual contribution amounts are used.

Employees are required to contribute 8.15% of their pensionable earnings up to the yearly maximum pensionable earnings (YMPE) plus 10.4% of their earnings, if any, in excess of the YMPE. The Authority contributes to the plan 1.88 (prior to January 1, 2020 was 1.68) times the employee portion and provides additional funding when the present value of the obligation under the solvency method exceeds the accumulated assets available to fund the member's benefit entitlements in the plan.

The pension plan provides benefits based on the number of years of credited service limited to the maximum allowed within the plan. Benefits are determined by a formula set out within the plan; they are not based on the financial status of the pension plan. The basic benefit formula is 1.5 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings up to the YMPE and 2% for amounts in excess of the YMPE.

	2021	2020
Accrued benefit obligation	$ 61,224,000	$ 50,238,000
Market - related value of pension fund assets	76,290,000	67,021,000
	(15,066,000)	(16,783,000)
Unamortized actuarial gains / (losses)	(5,640,000)	(1,945,000)
Pension liability (accrued asset)	(20,706,000)	(18,728,000)
Impairment on value of accrued pension asset	(5,640,000)	1,945,000
Adjusted pension liability (accrued asset) realizable by the Authority	$ (15,066,000)	$ (16,783,000)

The pension liability (asset) includes the following components:

	2021	2020
Pension liability (accrued asset) - beginning of year	$ (18,728,000)	$ (15,127,000)
Cash items:		
Member contributions	(1,347,000)	(1,172,000)
Employer contributions	(2,311,000)	(3,405,000)
Benefit payments	(2,140,000)	(2,236,000)
Draw-down from plan assets	2,140,000	2,236,000
Net change to pension liability from cash items	(3,658,000)	(4,577,000)
Accrual items:		
Current period benefit cost	2,861,000	2,741,000
Amortization of actuarial gains/losses	(346,000)	(705,000)
Interest on average accrued benefit obligation	2,452,000	2,281,000
Expected earnings on average pension fund assets	(3,287,000)	(3,341,000)
	1,680,000	976,000
Pension liability (accrued asset) before impairment	$ (20,706,000)	$ (18,728,000)

Note 12 Pensions (continued)
The Pension expense (revenue) is included in the statement of operations as a component of undistributed amounts.

	2021	2020
Pension expense (revenue)	**$ 1,717,000**	**$ (1,656,000)**
Expected earnings on plan assets	4.85%	5.22%
Actual earnings on plan assets	4.90%	5.23%
Difference between actual and expected	0.5%	0.01%

Valuation method and assumptions:

Actuarial valuations for accounting purposes are performed using the projected benefit method prorated on services. The net Unamortized actuarial loss is to be amortized on a straight-line basis over the expected average remaining service life of the related employee groups.
The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the government's best estimates. The significant actuarial assumptions and rates are listed below:

	2021	2020
Date of actuarial valuation	January 1, 2021	January 1, 2020
Date of next valuation	January 1, 2022	January 1, 2021
Discount rate at valuation	4.05%	4.55%
Date of audited financial statements	March 31, 2021	March 31, 2020
Discount rate at March 31 extrapolation	4.05%	4.85%
Market value of the plan assets	$ 84,035,000	$ 65,275,000
Expected return on plan assets	4.85%	5 .40%
Future inflation	2.00%	2.00%
Future compensation increases	2.50%	2.50%
Expected average remaining service life (years)	7.8 years	7.7 years

The asset was valued using an adjusted market value method, which spreads out any variance between the return on investment accrued in the year and the expected return on the investments using the going concern rates as outlined above. Inclusion rates for these variances are 33% of the prior year, 67% of the variance from 2 years prior and 100% of all variances beyond. This assumption allows for a smoothed value of the asset.

The employer funding targets, under the going concern method, are valued using the actuarial cost method,which allows for a more accurate matching of accrued benefits to contributions. The funding target is equal to the present value of the benefit based on employee service years incurred prior to the valuation date and the projected average earnings upon retirement. A deficit results when the market value of the investment is less than the funding target. By law, a deficit must be funded over a max of 15 years through special payments and a surplus can be used to pay current employer contributions. There is a plan surplus under the going concern method. Under the solvency method of accounting, it is assumed that all employees that are eligible for the pension plan will cease being members and will be paid out based on their situation as of the valuation date. Under the solvency method there is a plan deficit that is required to be funded in accordance with the requirements of the Pension Benefits Standards Act,1985 with minimum special payments over a 5 year term of $32,500 per month.

Plan amendments:

As at the valuation date, there have been no amendments to the plan since the date of the previous valuation.

13. EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

In addition to pension benefits, the Authority provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefits 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 Hay River Health and Social Services Authority 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.
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 categories were valued using a projection methodology based on the date employees are projected to leave the Authority.
Compensated absence benefits generally accrue as employees render services and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to, employee or dependent illness, and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actually valued using the expected utilization methodology.

Valuation Results

The actuarial valuation was completed as at March 31, 2021. The effective date of the next actuarial valuation is March 31, 2022. The liabilities are actuarially determined as the present value of the accrued benefits at February 15, 2021 and the results extrapolated to March 31, 2021. The values presented below are the benefits under the Compensated Absences and Termination Benefits for the Authority extracted from the valuation report for the consolidated Government of the Northwest Territories.

	Severarance and Removal	Compensated Absences	**2021**	**2020**
Changes in Obligation				
Accrued benefit obligation, opening	$ 2,304,847	$ 173,140	$ 2,477,987	$ 2,744,249
Current period benefit costs	201,071	14,785	215,856	201,276
Interest accrued	61,957	4,606	66,563	84,108
Benefit payments	(472,924)	(244,087)	(717,011)	(537,776)
Plan amendments	-	-	-	-
Actuarial gains (losses)	(42,215)	202,141	159,926	(13,870)
Accrued benefit obligation, closing	2,052,736	150,585	2,203,321	2,477,987
Unamortized net actuarial (gain) loss	(53,910)	896,298	(842,388)	(844,017)
Accrued benefit obligation, opening	2,106,646	(745,713)	**1,360,933**	**1,633,970**
Other employee future benefits	-	-	-	-
Other compensated absences	-	-	-	-
Total employee future benefits compensated absences	$ 2,106,646	$ (745,713)	**$ 1,360,933**	**$ 1,633,970**
Benefits Expense				
Current period benefit cost	201,071	14,785	215,856	201,276
Interest accursed	61,957	4,606	66,563	84,108
Plan amendments	-	-	-	-
Amortization of actuarial (gain) loss	34,502	127,053	161,555	163,226
Accrued benefit obligation, closing	**$ 297,530**	**$ 146,444**	**$ 443,974**	**$ 448,610**

Note 13. Employee Future Benefits and Compensated Absences (Continued)

The discount rate used to determine the accrued benefit obligation is an average of 2.70%, down from the prior years rate of 3.20% . No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
2022	$ 323,893	$ 24,767	$ 348,660
2023	257,879	18,508	276,387
2024	225,205	15,524	240,729
2025	194,301	12,514	206,815
2026	205,173	13,562	218,735
	$ 1,206,451	**$ 84,875**	**$ 1,291,326**

Contingent Revenue

Revenue of $55,841 representing accrued severance and removal for employees on August 31, 1996 and which, in management's view, pursuant to the terms of the transfer agreement on that date between the GNWT and the Town of Hay River, is owed to the Authority by GNWT, has not been recorded in these financial statements. Recognition of this amount is contingent upon GNWT agreeing to payment terms.

14. TRUST ASSETS AND LIABILITIES

The amount held in patient trust assets are funds held on behalf of the patients in residential care. The funds do not belong to the Authority as they are restricted for those patients. The amount in the patient trust liability is equivalent to the balance owed to the residential care patients. The discrepancy between the trust asset and liability are for amounts deposited into the bank account in error.

	2021	2020
Patient Trust Asset	87,333	74,027
Patient Trust Liability	86,564	73,258

15. SERVICES PROVIDED WITHOUT CHARGE

During the year, the Authority received without charge from the Government various administrative services, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, actuarial valuations and internal audit services provided by the Department of Finance and use of vehicles, building repairs and utilities by the Department of Public Works.

The Authority also receives from the Government, without any rental charges, the use of facilities and equipment to provide public health and social services. The rental facilities used include the new Hay River Regional Health Center, the HH Williams Memorial Hospital, Woodland Manor, the Adult Supported Living units, Various medical equipment is also provided free of any rental fees. The use of these facilities would have cost the Authority an estimated **$2,211,383** (**$2,119,933** in 2020) based on the Government's amortization expense for these assets.

16. CONTRACTUAL OBLIGATIONS

Contractual obligations are obligations of the Authority to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The Authority has entered into agreements for, or is contractually committed to, the followings expenses payable subsequent to March 31, 2021

Expires in fiscal year	Residential **2021**	Equipment **2021**	Operational **2021**	Total
2022	$ 149,700	$ 149,001	$ 79,033	$ 377,734
2023	149,700	39,334	19,600	208,634
2024 and after	149,700	14,864	-	164,564
	$ 449,100	$ 203,199	$ 98,633	$ 750,932

17. CONTINGENT LIABILITIES

In common with many health authorities, claims are made against the Authority and its staff. The Authority is defending actions brought against them and management does not believe a significant loss will occur. An allowance has been made for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. The allowance is based upon estimates determined by the Authority's legal experts and human resources staff experience or case law and historical data in similar circumstances. With any employer, especially those with a union, there are always risks of employee grievances.

At the end of the fiscal year a number of grievances were awaiting arbitration. In the opinion of management and legal council, no material accrued liability needs to be established. Should any further loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

The Authority's operations are affected by federal, territorial and local laws and regulations regarding Environmental protection. The Authority is committed to meeting these existing laws and regulations. Management is not aware of any material environmental liabilities that resulted during the year.

Under the terms of the contribution agreement between the Government of the Northwest Territories, the Authority may be liable to repay any restricted or contributed fund not expended in accordance with contribution agreements. The Authority has recorded all known unexpended contribution funds repayable.

18. BUDGET

The budget figures are the opening budgets as approved by the Authority's Public Administrator and the GNWT Department of Health and Social Services. The budget figures are not audited and are intended for information purposes only.

19. ECONOMIC DEPENDENCE

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

20. SUBSEQUENT EVENTS

The significant decrease in market values due to the drop in the economy at the declaration of the world pandemic declared in March 2020 have since recovered. This has resulted in the significant decrease in the net pension plan asset from theft market value at March 31, 2021 as reported in Note 12. At the time of issuance of these financial statements, the effect in economic activity on the Authority's operations, assets, liabilities,fund balances, revenues and expenses is estimated by the management are as follows:

		2021		2020
Revenue	$	(810,000)	$	-
Expenses		929,758		145,899
	$	119,758	$	145,899

21. COMPARATIVE FIGURES

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

22. RELATED PARTIES AND RELATED PARTY TRANSACTIONS

The Authority is related in terms of common ownership to all GNWT created departments and public agencies. The Authority enters into transactions with these entities in the normal course of operations. The Authority is provided various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, internal audit services provided by the Department of Finance and repairs, utilities and facility and equipment rental provided by the Department of Infrastructure.
Transactions with related parties and balances at year-end are included in the financial statements, but not disclosed separately other than in this note:

	Accounts Receivables 2021	Allowance for doubtful account 2021	2021	2020
Due from related parties				
Accounts Receivable				
GNWT, Note 7				
Department of HSS	1,975,766	-	$ 1,975,766	$ 790,551
Department of Finance	20,265	-	20,265	12,690
Department of Infrastructure	551	-	551	4,189
Department of Justice	-	-	-	1,549
	1,996,582	-	1,996,582	808,979
NTHSSA- HQ, Note 7	69,386	-	69,386	15,429
NTHSSA - Finance	-	-	-	31,626
NTHSSA - Other	-	-	-	8,765
Stanton Territorial Health Region	-	-	-	747
Yellowknife/Fort Resolution Region	-	-	-	2,769
	2,065,968	-	-	59,336
Hay River Hospital Foundation	-	-	-	381
	2,065,968	**-**	**$ 2,065,968**	**$ 868,696**

22. RELATED PARTIES AND RELATED PARTY TRANSACTIONS....(Continued)

	2021	2020
Due to related parties		
Accounts payable:		
GNWT, Note 9		
Department of HSS	$ 2,155,682	$ 2,954
Department of Infrastructure	-	567
	2,155,682	3,521
NTHSSA - HQ, Note 9		
Yellowknife Region	67,893	49,108
Stanton Territorial Health Region	-	2,847
	67,893	51,955
Hay River Hospital Foundation	542	681
	$ 2,224,117	$ 56,157
Deferred revenues, GNWT - HSSA, ***(Note 26)***	56,633	56,633
Contributions repayable, GNWT- HSSA, ***(Note 27)***	3,177,693	2,581,623
Accountable capital advances, GNWT- HSSA, ***(Note 28)***	5,829	5,829
	$ 5,464,272	$ 2,700,242

	2021	2020
Revenues		
GNWT		
Department of Health & Social Services	$ 34,358,436	$ 33,054,429
Department of Finance	-	12,690
Department of Infrastructure	-	6,595
Department of Justice	401	2,173
Department of Human Resources	-	559
	34,358,837	33,076,446
NTHSSA - HQ	24,709	36,850
Dehcho HSSA	-	5,409
Yellowknife HSSA	250	4,739
Stanton Territorial Health Authority	116,719	1,581
Beaufort - Delta HSSA	-	1,428
Fort Smith Health Centre	38,181	1,311
Finance	141,286	-
Hay River Hospital Foundation	11,504	362
NWT Housing Corp.	-	-
	$ 34,691,486	$ 33,128,126

22. RELATED PARTIES AND RELATED PARTY TRANSACTIONS....(Continued)

		2021		2020
Expenses				
GNWT				
Department of Health & Social Services	$	7,666	$	5,495
		7,666		5,495
NTHSSA				
Stanton Territorial Health Authority		488,182		157,146
Yellowknife HSSA		29,031		65,024
	$	524,879	$	227,665

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

23. FINANCIAL INSTRUMENTS

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

Credit Risk
Credit risk is the risk of financial loss to the Authority if a debtor fails to make payments of interest and principal when due. The Authority is exposed to this risk relating to its, cash, special purpose funds, trust assets and accounts receivable. The Authority holds its cash and trust assets, deposits in trust accounts, with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.
Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well as policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables. These amounts are as disclosed in Note 7.
The Authority's maximum exposure to credit risk is represented by the financial assets less the pension plan and trust asset for a total of **$1,687,255 (2020 - $1,687,255)**.
The world pandemic that was declared in March 2020 has resulted in an increase in unemployment, volatile financial markets and overall economic uncertainty. As a result the Authority is exposed to an increased amount of credit risk from its customers and has account for this increased risk in allowance for doubtful accounts.

22. FINANCIAL INSTRUMENTS....(Continued)

Concentration of Credit Risk

Concentration risk arises when a customer has more than ten percent of the total accounts receivable, which increases the Authority's risk in the event the customer does not fulfill their obligation. The Authority does have concentration risk. At March 31, 2021, one customer in accounts receivable accounts for 74% (2020 - 74%) of the total balance which subjects the Authority to concentration risk. This risk is monitored through regular review of the outstanding balances in receivables.
As all the Authority's cash is held in one Canadian bank, they are subject to further concentration risk.

Liquidity Risk

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. Total financial assets are **$19,416,312** including the **$15,066,000** pension asset; financial liabilities are $10,232,250. The authority has disclosed future financial liabilities and commitments in Notes 13, 16 and 17.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk. The defined benefit pension plan asset valuation holds significant risk due to market fluctuations which can significantly impact the value. As a result of the world pandemic declared in March 2020, the value of the pension plan has taken a significant decrease and the actuarial has adjusted the valuation accordingly. This associated risk in market value is reduced through ensuring that the pension plan has a widely divested portfolio.

Currency Risk

The Authority deals exclusively in Canadian funds held in the bank, but does carry some foreign investments within the pension plan and is reduced through ensuring that the pension plan has a widely divested portfolio.
There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

24. EXPENSE BY OBJECT

	2021 Budget	2021 Actual	2020 Actual
Compensation:			
Salary and Wages	$ 25,334,371	$ 26,849,246	$ 26,494,886
Severance and removal	305,164	332,324	227,689
Pension Plan special payments and valuation adjustment	783,259	2,170,333	(981,000)
Locum	1,839,127	404,289	1,754,714
Medical Supplies	1,110,639	1,215,026	1,124,828
Referred out services	609,205	2,613,154	525,479
Grants and contributions	691,710	747,300	680,000
Travel Assistance	368,236	304,951	421,162
Equipment maintenance	418,759	408,135	358,296
Rent	253,006	231,003	323,509
Foster Care	432,845	434,112	317,974
Phone and postage	281,898	370,983	314,659
Locum removal	343,310	215,889	288,968
Travel	176,714	124,169	214,025
Professional fees	341,698	219,572	213,382
Training	101,730	79,640	163,498
Office supplies	171,673	258,801	150,344
Purchases service personnel	52,403	137,974	99,741
Minor equipment	60,740	318,607	80,496
Software Licensing	101,888	113,858	71,234
Honorariums	62,058	46,975	64,311
Garbage	33,165	31,545	33,872
Memberships	47,813	12,309	16,035
Advertising	32,396	25,453	36,645
Bank charges	7,421	21,256	13,202
Bad debt	-	146,032	88,303
Total	**$ 33,961,228**	**$ 37,832,936**	**$ 33,096,252**

25. PREPAID EXPENSES AND DEPOSITS

	2021	2020
Service and maintenance packages	$ 72,581	$ 110,376
Pension special payments	-	95,000
Travel	-	1,124
Deposits	2,000	2,000
	$ 74,581	$ 208,500

26. DEFERRED REVENUE

Deferred revenue represents funds that have been received for specific programs but remain unspent at March 31, 2021 as follows:

	2021	2020
Government of the Northwest Territories		
Department of Health and Social Services		
Professional Development Initiative	$ 63,193	$ 56,633

27. CONTRIBUTIONS REPAYABLE

Contributions repayable represents funds that have been received for specific programs and are required to be repaid to the contributor as of March 31, 2021:

	2021	2020
Government of the Northwest Territories		
Department of Health and Social Services		
Core Physical Services Funding	$ 652,027	$ 652,027
Core Physician services Funding 12/13	532,335	532,335
Homecare Enhancement 13/14	297	297
Grad Placement Program K. Miller 13/14	8,064	8,064
Transitional unspent funding 16/17	448,000	448,000
Children Who witness violence 17/18 - double payment	6,250	6,250
Foster care unspent restricted funding 18/19	12,391	12,391
Homecare unspent restricted funding 18/19	4,459	4,459
Transitional unspent funding - New Health Center 18/19	271,137	271,137
Referred Out Services - Core funding overpayment 18/19	355,000	355,000
Transitional unspent funding - New Health Center 10/20	161,384	161,384
Foster Care unspent restricted funding 19/20	66,087	66,087
Homecare unspent restricted funding 19/20	42,760	42,760
Midwifery unspent restricted funding 19/20/21	21,432	21,432
Unspent funding's	595,373	-
	$ 3,176,996	$ 2,581,623
Hay River Metis Government Council		
Living in Balance unspent funding 16/17	697	697
	$ 3,177,693	**$ 2,582,320**

28. ACCOUNTABLE CAPITAL ADVANCES FROM GNWT

The Authority has received advances from GNWT under capital contribution agreements for purchases of capital assets. These advances are deferred by the Authority and purchases which fall under the agreements, reduce the balance carried forward.

	2021	2020
Beginning balance	$ 5,829	$ 5,829

29. ACCUMULATED SURPLUS (DEFICIT)

	2021	2020
Operating fund accumulated surplus (deficit)	$ 11,037,966	$ 12,526,341
Employee leave and termination liability fund	(2,085,339)	(1,812,302)
Cash Reserve	500,000	500,000
	$ 9,452,627	**$ 11,214,039**

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY **Schedule A**

Schedule of Contributions from the GNWT
For the year ended March 31, 2021

	2021	2021	2020
Contributions from the GNWT			
Department of Health and Social Services			
Core Contribution Department of Health			
Administrative and Support Services	$ 7,635,000	$ 7,998,000	$ 8,207,000
Nursing Inpatient Services	4,579,000	4,579,000	4,541,000
Ambulatory Care	2,685,000	3,474,000	2,683,000
Diagnostic and Therapeutic Services	3,024,000	3,058,000	3,003,000
Community Health Programs	12,078,000	12,617,000	11,963,000
Community Social Programs	2,324,000	2,493,000	2,312,000
Supplementary Health Programs	22,000	22,000	22,000
	32,347,000	34,241,000	32,731,000
Add: Additional funding for Renal Dialysis	-	94,000	-
Less: Allocation of other region's physician surplus	-	(592,881)	-
	32,347,000	33,742,119	32,731,000
Other Department of Health and Social Services Contributions			
Core Contribution Department of Health			
Home and Community Care (Schedule (A-1)	272,998	313,923	283,978
French Language	130,053	156,943	130,053
Medical Travel	115,289	113,192	115,289
Collective Kitchen	-	20,412	20,397
	518,340	604,470	549,717
Total Department of Health	32,865,340	34,346,589	33,280,717
Total Contribution from the GNWT	**$ 32,865,340**	**$ 34,346,589**	**$ 33,280,717**

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY **Schedule A-1**
Schedule of Detailed Contribution Funding and Expenditures - Home and Community Care
For the year ended March 31, 2021

		2021 Actual		2020 Actual
Funding				
Government of the Northwest Territories				
Department of Health and Social Services	$	562,095	$	316,476
Less, contribution repayable		(248,172)		(32,498)
		313,923		283,978
Expenditures				
Compensation and benefits		240,668		255,373
Supplies		7,617		8,328
Sundry		1,330		1,371
Equipment expense		27,163		3,786
Equipment - Vehicle		35,486		-
Training		1,659		15,120
	$	313,923	$	283,978
	$	-	$	-

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY **Schedule B**

Schedule of Reserves

For the year ended March 31, 2021

	Leave and Termination Benefits Reserve		Cash Reserve		Total Reserves	
	2021	**2020**	**2021**	**2020**	**2021**	**2020**
Balance, beginning of the year	**$ (1,812,302)**	**$ (1,723,136)**	**$ 500,000**	**$ 500,000**	**$ (1,312,302)**	**$ (1,223,136)**
Change to opening balances	-	-	-	-	-	-
(Increase) Decrease in employee future benefits and compensated absence	(273,037)	(89,166)	-	-	(273,037)	(89,166)
Transfers between reserves	-	-	-	-	-	-
Balance, end of year	**$ (2,085,339)**	**$ (1,812,302)**	**$ 500,000**	**$ 500,000**	**$ (1,585,339)**	**$ (1,312,302)**



2020 • 2021

Annual Report
Rapport Annuel

Northwest Territories Health and Social Services Authority
Administration des services de santé et des services sociaux des Territoires du Nord-Ouest

NTHSSA•ASTNO

Mot en français du Président et de la directrice générale

If you would like this information in another official language, call us.

English

Si vous voulez ces informations en français, contactez-nous.

French

Kīspin ki nitawihtīn ē nīhīyawihk ōma ācimōwin, tipwāsinān.

Cree

Tłı̨chǫ yatı k'ę̀ę̀. Dı wegodı newǫ dè, gots'o gonede.

Tłı̨chǫ

ʔerıhtł'ís Dëne Sųłıné yatı t'a huts'elkër xa beyáyatı theɔą ɔat'e, nuwe ts'ën yółtı.

Chipewyan

Edı gondı dehgáh got'ı̨e zhatıé k'ę́ę́ edatł'éh enahddhę nıde naxets'ę́ edahłí.

South Slavey

K'áhshó got'ı̨ne xədə k'é hederı ɔedı̨htł'é yerınıwę nídé dúle.

North Slavey

Jii gwandak izhii ginjìk vat'atr'ijąhch'uu zhit yinohthan jì', diits'àt ginohkhìi.

Gwich'in

Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqluta.

Inuvialuktun

ᑌᵇᑯᐊ ᑎᑎᖅᑲᐃᑦ ᐱᓕᒍᐃᕐᑦ ᐃᓄᐹᑎᑖᓪᖢᒍᓕᓂᑉᐳ, ᐅᕐᓂᑎᓵᓄᑦ ᐅᖅᑲᓕᔪᓐᓇᖅᑐᑎᑦ.

Inuktitut

Hapkua titiqqat pijumagupkit Inuinnaqtun, uvaptinnut hivajarlutit.

Inuinnaqtun

1-855-846-9601

VERSION NOTE:

v1 - Created, November 24, 2021

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MESSAGE FROM THE CHAIRPERSON

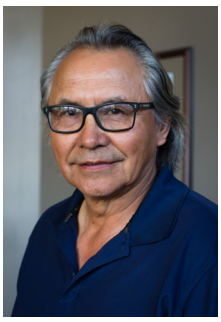
On behalf of the Northwest Territories Health and Social Services Leadership Council, it is my pleasure to present the 2020-21 Annual Report for the Northwest Territories Health and Social Services Authority (NTHSSA).

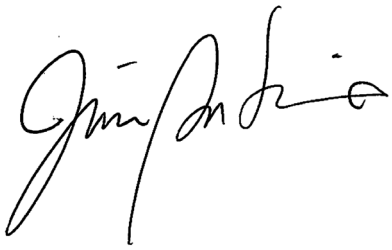
Throughout 2020-21, the hard work of staff at the NTHSSA has been highlighted through their critical role in the response to the COVID-19 pandemic. While the public facing work of the Authority has been marked by their efforts to ensure residents were cared for through a global pandemic, in the background work towards improving our health and social service system for all residents continued in earnest.

Progress from this year, and this important work, is documented in this report.

I want to thank all of the members of the NWT Health and Social Services Leadership Council and Regional Wellness Council, administrators, executives, practitioners, and front-line staff for their ongoing dedication and commitment to providing the best care for a better future in the Northwest Territories.

This report also includes the 2020-21 Audited Financial Statements, reviewed and audited by the Auditor General of Canada, fulfilling the Leadership Council's responsibility and commitment to public accountability for the operational and financial performance of the Authority.





Máhsı

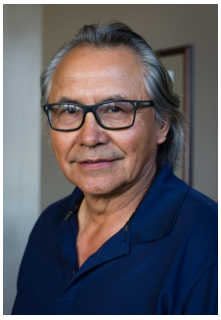
Jim Antoine

Chair,

Northwest Territories Health and Social Services Leadership Council

MOT DU PRÉSIDENT

FRENCH CHAIRPERSON MESSAGE



Máhsı

Jim Antoine

Président

Conseil de leadership des services de santé et des services sociaux des Territoires du Nord-Ouest

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

2020-21 has been a year like no other for health and social services systems across Canada. The NTHSSA has had to pivot operations to meet the needs of our residents impacted by COVID-19 and respond to the public health orders and advice enacted to protect residents of the NWT.

Specifically, the NTHSSA's response to meet the demand of the COVID-19 pandemic has been driven by the following principles:

- We want to be transparent and build confidence in our healthcare response to COVID-19.
- We need the public to know what to expect from a patient care perspective should the situation for COVID-19 escalate in the NWT.
- We want people to understand the capacity of our health and social services system to respond to COVID-19 and encourage them to continue to follow the measures put in place by the Chief Public Health Officer to manage the spread of COVID-19.

My first few months as CEO have certainly shown the complexity, and challenges, we face as a Territory in responding to COVID-19, but I am appreciative of the staff that have been able to provide care during uncertain times and adapt when needed.

I must recognize Ms. Sue Cullen, who was instrumental in establishing the NTHSSA and guided much of the improvement work, and COVID-19 response work, before my arrival as CEO in July of 2021. Sue continuously emphasized that our organization's success was grounded in the excellent and committed staff who work throughout our health and social services system. In the short time that I have been in the CEO role, I echo that statement and wish her well in retirement and thank her for her service.

I look forward to continued progress around improving the sustainability of the NWT Health and Social Services System in 2021-22, and I'm confident that we can adapt to the challenges we may face next year while providing quality care to patients, clients, families and communities across the NWT.



Sincerely

Kimberly Riles

Chief Executive Officer,
Northwest Territories Health and Social Services Authority.

MESSAGE DU CHEF DE LA DIRECTION

FR STATEMENT



Sincerely

Kimberly Riles

Chief Executive Officer,
Northwest Territories Health and Social Services Authority.

Our Purpose

The provision of quality health and social services across the NWT that are culturally safe, collaborative and centered around continuous improvement.

- Intent as an Organization (Mission Statement)

PURPOSE OF THE NTHSSA

The NTHSSA's purpose is a combination of its intent as an organization (Mission Statement), how it wants to collectively act/behave (Values), how it guides decision-making to achieve its goals (Guiding Principles), and how it supports the goals of the NWT health and social services system (Vision).



SYSTEM VISION

Better Future:
Build a sustainable health and social services system.

Best Care:
Care and services are responsive to children, individuals, families and communities.

Best Health:
Support the health and wellness of the population.

GUIDING PRINCIPLES

Safe: Aligning cultural safety and staff safety with avoiding harm to patients/clients through the care that is intended to help them.

Connected: Providing care that is built on partnerships and is responsive and reflective of the individual and community needs.

Effective: Providing programs and services based on feedback and knowledge to all who could benefit and refraining from providing services to those not likely to benefit (avoiding underuse and misuse, respectively).

Equitable: Providing care that does not vary in quality because of personal characteristics such as gender, ethnicity, geographic location, and socio-economic status.

Efficient: Avoiding waste of resources (equipment, supplies, ideas, energy, time, and people).

Client Centred: Providing care that is respectful of and responsive to individual's preferences, needs, and values and ensuring that those values guide all care decisions.

VALUES

Caring: We treat everyone with compassion, respect, fairness and dignity and we value diversity.

Accountable: We report publically on organization and system measures and assesses outcomes.

Relationships: We work in collaboration with all of our stakeholders, partners and staff.

Excellence: We pursue continuous quality improvement through innovation, integration and evidence based practice.

VALUES for the NTHSSA define accepted and encouraged behaviours for staff, partners and stakeholders.

GUIDING PRINCIPLES define how the NTHSSA strives to make decisions. The actions stemming from its decisions should align with its values.

Our guiding principles are built on a foundation for quality, with a focus on improvement.

A Year of Extraordinary Challenges



At the close of the 2019-20 fiscal year, the NTHSSA had pivoted operations to enact pandemic planning and prepare for a response to COVID-19, which had well begun to impact health care systems around the globe. Changes to operations and processes to prevent viral spread were balanced with the continuation of non-COVID healthcare services. Many NTHSSA operational initiatives and projects were delayed as focus was directed to ensuring the protection of NWT residents.

The NTHSSA has continued to provide best care and services to NWT residents while adapting regular processes to ensure all possible measures were taken to safeguard both patients and staff. As an organization, these challenges to regular operations have brought focus to new possibilities for the provision of care and crystallized the understanding of the unique circumstances that health services face in the NWT.

COVID-19 RESPONSE MILESTONES IN THE NWT:

February, 2020

COVID-19 Tri-Authority Response Team Established

The Authorities Covid Response Team was created to provide consistent collaboration and oversight for the NWT's resposne to COVID-19.

March, 2020

First COVID-19 Case in the NWT

Pandemic repsonse activities continue while COVID-19 presents in the NWT for the first time.

April, 2020

NTHSSA Launches Dedicated Web Resource

A central resource hub for all COVID-19 related content is created and promoted to ensure coordination of communication.

June, 2020

Rapid Testing Roll Out

NTHSSA leads roll-out of rapid testing equipment, supplies, and processes across the NWT to ensure we can effectively and quickly test, trace, and isolate any cases.

August, 2020

HSSA-Wide Facility and Office Masking Protocols

Health and social services system facilities move to universal masking protocols.

August, 2020

Pandemic Plan Released

NTHSSA in collaboration with other health authorities releases the NWT pandemic plan, which has been developed to coordinate response efforts.

December, 2020

NWT-Wide Vaccine Rollout Begins

The most complex and ambitious vaccine campaign in NWT history begins as we prioritize indigenous and remote communties and vulnerable populations and eventually offer vaccine to all residents by March 2021.

2020-2021 Strategic Direction & Aims

As a result of COVID-19's disruption to NTHSSA operations and the Authority's inability to effectively engage patients, staff and stakeholders around strategic planning, the NWT HSS Leadership Council endorsed the extension of the 2019-20 operational plan direction and aims for 2020-21. Effectively, this direction allowed the NTHSSA to focus its efforts on mobilizing resources, policy and planning around the COVID-19 Response while continuing to work towards meeting the operational plan actions established in 2019-20.

	BETTER FUTURE	BEST CARE	BEST HEALTH
NWT HSS SYSTEM GOAL	**Build a sustainable health and social services system**	**Care and Services are responsive to children, individuals, families and communities**	**Support the health and wellness of the population**
NTHSSA 2019-20 Strategic Direction	Enable the sustainabiltiy of our organization by developing our people and building collaborative partnerships that enable stability	Optimize our processes towards a foundation of quality and continuous improvement that is culturally safe, appropriate and accessible	Realize improved quality of programs and services
NTHSSA 2019-20 Operational Aims	Advance a culture of quality and safety Promote operational sustainability Enhance operational supports for programs and services	Improve the integration of programs and services across the NWT Promote compliance with organizational standards of care	Enhance service delivery models Improve patient and client experience



Year in Review: By the Numbers

OUR SERVICES

339,051
ENCOUNTERS
Each encounter represents a service to a resident as documented in the electronic medical record

412,620 LAB TESTS
Accurate and timely lab testing is a critical part of health service delivery.

MEDICAL TRAVEL

13,579	4,840	1,172
Patient Movements	Approved Escorts	Medevac Movements

28,152
Diagnostic imaging procedures were completed, at Stanton and the YPCC laboratory site.

685
Babies born across the NWT.

OUR PEOPLE

1,664
EMPLOYEES
Provided services to the 44,895 residents of the Northwest Territories.

In 2020-2021 NTHSSA employees compromised over 25% of the entire GNWT workforce. With employees in almost every community and several programs and services operating 24/7 staff at the NTHSSA make daily contributions to the health and wellness of NWT residents.

43.3 AVERAGE AGE

22% OF EMPLOYEES IDENTIFY AS INDIGENOUS

7.1 AVERAGE YEARS OF SERVICE

140 NEW HIRES



STANTON TERRITORIAL HOSPITAL BY THE NUMBERS:

2,152 VISITS

Staff from the Indigenous Wellness Program at Stanton regularly visit patients in the faciltiy. Each visit is an opportunity for connection, comfort, and a check in on how patient experience and satisfaction is perceived.

24,608
Bed days were recorded in 2019-2020. Each bed day represents one 24 hour period where care was provided.

1,670
Surgeries were completed at Stanton Territorial Hospital.

567
Births were recorded at Stanton.

18,435
Emergency department visits.

4,064
Patients were admitted to Stanton in-patient units.

Operational Year in Review

COVID-19 OPERATIONS

The Better Future direction and aims reflect the activities that will enable the NTHSSA to support quality improvement activities across the system.

AUTHORITIES COVID RESPONSE TEAM

To align the response of the NWT healthcare system to COVID-19, the three Authorities, the Northwest Territories Health and Social Services Authority (NTHSSA), Tlicho Community Services Agency (TCSA), and the Hay River Health and Social Services Authority (HRHSSA), collaborated to establish the Authorities COVID-19 Response Team (ACRT). This brought together leads from clinical, operations, and logistics areas from across the three health authorities, to collaborate on system planning and work with their respective local teams to ensure operational planning and readiness was carried out.

The ARCT facilitated and enacted the extensive planning and evaluation of potential health and social services system impacts of COVID-19 across the NWT. This includes planning for emergency response, establishing reporting processes to facilitate redeployment of resources, collaborative response management across the regions and authorities, addressing and managing outbreaks, coordinating testing and contact tracing, and the deployment of teams to administer COVID-19 vaccinations across the NWT.

PATIENT AND STAFF SAFTEY DURING COVID-19

During the initial stages of the Pandemic response within the NWT, business, offices, and gatherings were closed to protect the public. When most residents were managing isolation protocols to protect the public, the NTHSSA's front-line staff continued to work through uncertain times to ensure the continued provision of care and services to residents.

Many front-line staff were also redeployed to assist with the rapid testing, screening, and contact tracing. These staff have faced unique challenges, including the requirement to continuously wear Personal Protective Equipment for the duration of their shifts, the cancellation of vacation leave, and challenges with school/day home closures, coupled with the inability to work from home, isolation from family due to potential exposure, increased hours of work and above all else, the constant potential for exposure to COVID-19.

The public health orders established to minimize the effect of COVID-19 in the NWT impacted programs and services for residents and their daily routines. With these changes, the NTHSSA witnessed an increase in social services issues, including a rise in mental health and child protection service demands due to the extreme uncertainty, grief, anxiety, and depression many residents experienced as a result of the pandemic. The continuous dedication, hard work, extra hours, and commitment to the residents of the NWT made by NTHSSA staff over the last year has been a real time demonstration of the NTHSSA's vision: Best Health, Best Care, for a Better Future.

COVID-19 TESTING

As a result of the requirement to test a significant amount of the NWT population, the NTHSSA's lab testing team had to procure several means to perform tests. With the aide of federal funding, these new testing devices were quickly secured, staff were trained, and the devices activated. Approximately 500 Covid-19 tests per week can now be routinely processed in the NWT at Stanton and Inuvik Hospital laboratories.

Surge capacity has allowed the NWT to process approximately 1600 laboratory tests and 800 ID Now Point of Care Tests per week when necessary. Testing for shortening self-isolation periods can be done using the ID Now rapid test. Results are available in as little as 15 minutes, which compares to the initial turnaround time of 4-8 days at the beginning of the pandemic.

Since December 2020, approximately 95% of all COVID-19 tests have been processed within the NWT with almost all completed within 24 hours of sample arrival at the laboratory. COVID-19 Point-of-care testing is available in each of the NWT's 22 health centres and 7 health stations. These provide preliminary results in 15 minutes or less.

To date over 25,000 COVID-19 tests have been completed.

CONTACT TRACING

In September 2020, through direction of the NWT HSS Leadership, the ACRT enhanced testing efforts across the NWT, including the deployment of an appropriate supply of Laboratory Testing equipment across the NWT, establishment of off-site COVID-19 testing locations, and the establishment of a Rapid Response Team to support outbreak management.

As a result of the increased amount of COVID-19 testing, contact tracing became one of the most important aspects of pandemic management, as contacts who develop COVID-19 can transmit infection to others without developing symptoms. By promoting contact tracing and other essential public health prevention measures, communities contribute to managing the spread of COVID-19 and help to protect vulnerable people.

Early on, the rapid response team and public health teams, in collaboration with ACRT, planned and practiced managing mock outbreaks of COVID-19 within the NWT. This became even more important as the mock session of a COVID-19 outbreak in Fort Liard became a reality, prompting swift action by the Office of the Chief Public Health Officer and the deployment of the rapid response team to contain the outbreak and ensure that the community was tested, treated and protected.

VACCINATION DELIVERY

With the introduction of the COVID-19 vaccine in Canada, the COVID Immunization Response Team (CIRT) was established in advance of receiving our first shipment of the Moderna Vaccine. This team was established to ensure an effective receipt and safe delivery of the vaccine to all eligible residents of the NWT -which came with unique challenges.

The COVID-19 immunization response has been the largest vaccination program rollout ever deployed in the NWT, with the first vaccination occurring over the December holiday period. The CIRT team established procedures, protocols, and logistics support to ensure vaccinations could be provided as quickly as possible to priority populations, with planning for future rollout to all eligible residents of the NWT.

In collaboration with Indigenous governments and leaders, several new communication processes for providing vaccination awareness and access were introduced and used to such a degree of effectiveness that the campaign's success resulted in the NWT being one of the leading jurisdictions for vaccination in Canada. All 33 NWT communities have been provided with several opportunities to receive vaccinations and processes has been developed to ensure ongoing availability in all communities.

The CIRT was able to secure the Pfizer vaccine through the collaboration with other jurisdictions and as a result the NWT was the first in Canada, if not the first jurisdiction in the world to provide the vaccine to the 12-18 population. This initiative allowed for a greater percentage of the population to be protected against COVID-19. As a result of the quick thinking, hard work, collaboration, communication and innovation of the CIRT, the residents of the NWT can feel much safer about the impact of COVID-19 on our communities







COVID RESPONSE SPOTLIGHT

2020-2021 WAS A YEAR OF GREAT CHALLENGES THAT GALVANIZED NTHSSA STAFF IN A JOINT FIGHT AGAINST COVID-19 IN THE NORTHWEST TERRITORIES







BETTER FUTURE

The Better Future direction and aims reflect the activities that will enable the NTHSSA to support quality improvement activities across the system.

Operational Aim:

ADVANCE A CULTURE OF QUALITY AND SAFETY

EXPAND CULTURAL SAFETY AND OCCUPATIONAL HEALTH AND SAFETY TRAINING FOR ALL STAFF

Nearly 200 health system employees participated in the 11-pilot cultural competency two-day workshops, and Cultural Competency training is continuously available through internal education sessions done online and in-person where possible.

The NTHSSA is continuing the development of an internal supervisor familiarization course accessible to all managers/supervisors that meets the legislated requirements in the OHS Regulations, with a predicted completion in late 2021. Safety presentations, covering topics from PPE to incident reporting, and immunization safety, have been conducted for staff at biweekly meetings and the materials made available for later review on the internal staff website. Staff across various regions underwent the Non-Violent Crisis Intervention (NVCI) "Train the Trainer" program, to ensure continuous education with the NVCI material for staff by endowing staff with the knowledge and skills to teach others within the organization.

IMPROVE ACCESS TO DATA AND MEASUREMENT

The COVID-19 pandemic highlighted the need and urgency for improved data access. A series of facilitated sessions were held with representation from across the NWT HSS System to discuss and document root causes, barriers, and next steps. Privacy, risk, and technical barriers were identified which facilitated automation of data transfer to Public Health for analysis. The recommendations identified in the discovery session are being used to define a road map over the next several years for improved data access across the NWT HSS System.

TRANSITION TO A S INGLE FINANCIAL INFORMATION SYSTEM

Prior to restructuring, the Northwest Territories Health and Social Service Authority used six different financial information systems. The move to one financial information system - completed in January, 2020 - has created the structure and tools for stronger comptrollership functions for the NTHSSA.

Replacing six independent financial systems with one cohesive set of tools and processes enhances financial intelligence and will help the Authority identify efficiencies and align with the rest of the GNWT. This includes more reliable financial and procurement information to make better business decisions. A single financial system also provides the tools for more consistent reporting across the NTHSSA with access to real-time data for decision making.

Operational Aim:

PROMOTE OPERATIONAL SUSTAINABILITY

IMPLEMENT STANDARD ONBOARDING AND ORIENTATION FOR NEW EMPLOYEES

Development of the NTHSSA onboarding and orientation program has expanded to include an onboarding and orientation series. This will now include a one day Centralized New Employee Orientation, HSS System Centralized Strategic Onboarding Framework for new and new-to-role employees, a Management & Leadership Navigation Program for employees new to management

positions within the HSS System, and an Executive Leadership Integration Program for employees new to Sr. Leadership positions.

Program development is actively underway with a target date for completion by the end of the 2021-22 fiscal year.

The NTHSSA Learning Management System (LMS) has been expanded to meet the needs of staff across the full HSS System, as it offers health specific programs and capabilities within its learning library. The HSS System Centralized Strategic Onboarding Framework will now be housed within this system.

Operational Aim:

ENHANCE OPERATIONAL SUPPORTS FOR PROGRAM AND SERVICES

CO-DEVELOP A DIGITAL CARE STRATEGY AND HEALTH INFORMATICS PLANNING TOOLS

Virtual care tools and policies have been implemented and deployed across the territory and are being used as another option to provide client care. The Department of Health and Social Services has drafted a roadmap for major systems projects with input from NTHSSA for review and discussion; the upcoming end of support of the existing electronic medical records system and the need to determine a replacement strategy will be a major focus in the coming year.

IMPROVE THE CLIENT EXPERIENCE OF THE MEDICAL TRAVEL PROGRAM

The Medical Travel Program continues to monitor and review its operations for improvement. Over the past fiscal year medical travel has hired additional team members in Inuvik, Yellowknife and Fort Simpson which has made significant impacts on the day-to-day operations of the program.

A new benefit application and travel coordination form was developed which has helped to standardize program administration, as well as to capture essential information that is shared and available to all program staff. This helps to ensure better communication of client travel information and coordination throughout the clients' trip.

At the onset of the pandemic in March 2020, the medical travel program worked closely with airlines and other government departments to ensure transportation routes were maintained, and that the air ambulance contract was ready and able to meet potential surge capacity or increased use, with a second tier of service for patients who simply would not be able to travel on commercial airlines if they had minor symptoms. The medical travel program also worked closely with boarding home contractors and supplementary health benefit programs to address pandemic-related changes to boarding home business operations.

BEST CARE

The Best Care direction and aims are focused on improving internal processes that meet a level of quality that is culturally safe and responsive to clients and families

Operational Aim:

IMPROVE THE INTEGRATION OF PROGRAM AND SERVICES ACROSS THE NWT

ORGANIZE TERRITORIAL SCREENING PROGRAMS WITH A FOCUS ON COLORECTAL AND BREAST SCREENING

In January 2020 the Northwest Territories Health and Social Services Cancer Care team travelled to Inuvik to meet with regional stakeholders, to secure support for the roll out of an organized colorectal cancer (CRC) screening program to eligible residents in the Beaufort Delta. Awareness and community engagement campaigns were launched in all Beaufort Delta communities.

Throughout 2020, 1157 fecal immunochemical test (FIT) kits were mailed to every eligible individual across all Beaufort Delta communities. This led to a doubling in the screening participation of eligible individuals in the Beaufort Delta region. A feedback survey on the implementation of the CRC screening program was also distributed to relevant staff in the Beaufort Delta to help assess the program's effectiveness in tactics.

In early 2021, awareness and community engagement campaigns were launched in all Sahtu communities. 333 fecal immunochemical test (FIT) kits were distributed to every eligible resident across all the communities in the Sahtu Region. This led to a doubling of the screening participation of eligible individuals from the Sahtu region.

A referral pathway has been developed between the Cancer Screening and the Cancer Navigation programs to assist residents facing a potential cancer diagnosis. The territorial CRC screening program will continue to expand services with the aim to roll out on a continuous basis to all regions across the NWT. Feedback from local stakeholders, healthcare providers, community residents and local governments will continue to be incorporated to improve and optimize service design and delivery.

PROVIDE CARE CLOSER TO HOME FOR CANCER PATIENTS

In all of 2020 the Cancer Navigation Program had 179 new patient referrals and 1357 patient interactions. Comparatively, between January to May (5 months) in 2021 the Cancer Navigation Program has had 98 new patient referrals and 1192 patient interactions, and these statistics do not include all the interactions the program has with health care providers.

In August 2020, an Oncology Medical Social Worker was added to the Cancer Navigation program, alongside the two Cancer Nurse Navigators. The addition of the Oncology Medical Social Worker highlighted gaps and barriers in our system and reinforced the need for a collaborative care model of both nursing and social work services to best support cancer patients and their loved ones.

Increased coordination, seamless integration, and daily collaboration between NTHSSA Cancer Navigation Team, Stanton's Chemotherapy Unit, and General Practitioner Oncologists have provided improved communication and continuity of care between the chemotherapy patients. The CIBC Run for Our Lives Committee approved a funding commitment of $126,155 to the NTHSSA to help enhance cancer care services at Stanton. The funding will go towards the purchase of equipment and items that will positively impact the hospital patient's experience, improve the quality of care, enhance operations at the hospital and promote care closer to home.

IMPROVE SUICIDE PREVENTION AND CRISIS RESPONSE ACTIVITIES

2020-21 saw the development and implementation of two Suicide Risk Assessment (SRA) tools, one for adults and one for children/youth, which include policies and procedures to guide staff use of these tools. A specialized

tool for adults with dementia to screen for depression was also put into use, since standard SRA tools do not work for this population.

These tools include the development of extensive training and an information suite designed to expand the number of front-line staff able to perform suicide risk assessments. Training included staff from Health Centers, Child and Family Services, Inpatient Psychiatry, Emergency Department, and Community Counselling Program.

Operational Aim:

PROMOTE COMPLIANCE WITH ORGANIZATIONAL STANDARDS OF CARE

ADVANCE PRIVACY AND POLICY STANDARDS AND TRAINING

All NTHSSA teams are using the organization's Policy Management Framework and templates to standardize the development of standard operating procedures (SOPs) and organizational policies. A dedicated working group is available to provide feedback on the efficiency and clarity of the Policy Management Framework. Activities continue around the updating and appropriately rescinding of the historical policies/SOPs still active prior to the amalgamation of the NTHSSA.

Collaborating with the Department of Health and Social Services, in 2020-21, the NTHSSA initiated the development of new privacy training to be available to all NTHSSA staff in the next fiscal year.

MEET AND MAINTAIN COMPLIANCE WITH ACCREDITATION CANADA'S STANDARDS

In 2019, The Northwest Territories Health and Social Service Authority (NTHSSA), the Hay River Health and Social Services Authority (HRHSSA) and the Tlicho Community Services Agency (TCSA) all received Accredited status from Accreditation Canada. System accreditation is an important and major milestone for our health and social services system. It signals that our system meets fundamental national standards of practice, policies and programs.

Over 2020-2021, the NTHSSA continued to complete self-assessments to determine if the organization remains compliant with standards and has created action plans to achieve those standards where necessary, as the next Accreditation Canada onsite survey is scheduled to take place in 2023.

ADVANCE THE NWT CHOOSING WISELY PROGRAM

Choosing Wisely NWT (CWNT) is working towards the Level 1 Choosing Wisely Hospital Designation, for both our territorial (Stanton Territorial Hospital) and regional hospitals (Inuvik Regional Hospital). The CWNT program is engaged with Integrated Primary Care Teams to share Choosing Wisely resources and identify how recommendations can be embedded into practice.

There has also been direct engagement with nursing students to promote awareness of Choosing Wisely, and to assess the efficacy of current interventions in place. The CWNT has continued to develop the Choosing Wisely sustainability plan as well as a Rural Medicine Toolkit for practitioners working in the more remote areas of the NWT. Most currently, CNWT activities are focused on the planning and implementation of an Audit and Feedback system for practitioners, and on improving access to Choosing Wisely resources for health care professionals across the territory.

BEST HEALTH

The Best Health direction and aims are motivated by improving the NTHSSA performance and client experience that build towards improved outcomes.

Operational Aim:

ENHANCE SERVICE DELIVERY MODELS

IMPROVE IN-PATIENT SERVICES FOR MENTAL HEALTH AND ADDICTIONS CLIENTS

Stanton Territorial Hospital's Inpatient unit is part of a larger Stanton Hospital Quality Working Group that meets regularly to discuss quality improvement initiatives specific to Mental Health throughout Stanton. Through this working group, there are a variety of improvement initiatives underway which include policy updates, improved care planning, improved discharge planning, and establishment of assessments and tools.

In addition to the Stanton Territorial Hospital Quality Working Group there is an Addictions Working Group that meets regularly to discuss improvements to access and care provided to patients with addictions. This includes additional and updated staff education, policy development and engagement with the team to improve overall programming and care provided to clients admitted to inpatient acute care for addictions.

Staff development has been a priority, with a review of mandatory certifications and the development of a competency checklist necessary for inpatient nursing staff in collaboration with staff education. A training plan has been established for the fall 2021, which includes offering Motivational Interviewing, Mental Health First Aid, ASSIST training and Critical Incident Group Debriefing as well as a conference on the Recovery Model of Care

CO-DEVELOP PRIMARY CARE REFORM AND RELATIONSHIP-BASED CARE INITIATIVES

2020-21 included the continued enhancement of Integrated Care Teams (ICT) and other service innovations to support relationship-based care and cultural safety as part of primary health care reform. The introduction of Holistic Wellness Advisors and Community Health Nurses in the integrated care team model of care has filled a vital piece of providing client-centered care. Additionally, regular ICT training occurred in 2020-21 to facilitate team building through the understanding of individual and team styles, team building exercises, conflict management, and change management.

Collaborating with Hotìì ts'eeda: NWT SPOR Support Unit and the Institute of Health Economics of Alberta, the NTHSSA launched phase two of the Integrated Care team demonstration project which focuses on the evaluation and data collection needed to support continued improvement.

SUPPORT AND CHAMPION CHILD AND FAMILY SERVICES IMPROVEMENTS

Child and Family Services (CFS) has continued to progress in transforming the CFS system to better meet the needs of children, youth, families, and communities. A new structure was created and implemented in Child, Family and Community Wellness this year, and the design is intended to optimize equitability and standardization of services across the NWT, along with a strong focus on prevention and preservation.

A Territorial Family Preservation Program was developed with a Wrap Around model, which was identified as a core program component for supporting family agency and for bringing community and culture together around families. A Territorial supervisor on-call model that focuses on collaboration was established to ensure that community social service workers have consistent access to practice advice and guidance after hours.

CFS has also implemented the Healthy Family Program

renewal and training, to ensure that early childhood parenting supports are reflective of northern Indigenous cultures, are universally accessibly, and family centered. Increased supports were able to be offered to families through the introduction of a Brief Services Agreement in 2020 in response to Covid-19.

The NTHSSA continues to evolve key indicators to collect and track data that help determine whether the Child and Family Services System is meeting its goals and better supporting children, youth and families. Engagement with Community and Indigenous Organizations has been prioritized as the Child, Family and Community Wellness system incorporates the new federal legislation Act respecting First Nations, Inuit and Metis children, youth and families as a result of Bill C-92 into their practice. New standards have been implemented to reflect these changes.

The implementation of a consistent approach to managing and supporting foster caregivers has been further improved by creating specialized foster care caseloads in all regions. Accelerated Core Training was implemented as a response to the pandemic as per the restrictions on travel and gathering in person. This was followed by hybrid training: a combination of virtual and face to face training for small groups. The NTHSSA along with the Foster Family Coalition of the NWT have established respite services for foster caregivers in the NWT to support them during the COVID-19 pandemic.

Operational Aim:

IMPROVE PATIENT AND CLIENT EXPERIENCE

ESTABLISH A SIMPLIFIED POINT OF CONTACT AND PROCESS FOR CLIENT FEEDBACK

Currently, the Quality and Risk Managers continue to be a point of contact for residents in each region for client feedback. In collaboration with the Department of Health and Social Services, the NTHSSA is expanding our risk management software with a new module that will provide a simplified point of contact and process for client experience and complaints. Work is underway to design and implement this new system and is anticipated to be launched in 2021-22.

SUPPORT THE DEVELOPMENT OF REGIONAL AND TERRITORIAL PATIENT ADVISORY BODIES

In 2019-2020 the Northwest Territories Health and Social Services Leadership Council met five times. The focus of the Leadership Council meetings have been to bring forward local concerns to understand the needs of NWT residents and understand where the NWT Health and Social Services system can make collective improvements to better serve the needs of residents, as well as, ensure corporate accountability of the NTHSSA.

Leadership Council members continued their governance development by establishing several committee structures that continues the evolution of a well-functioning governance system.

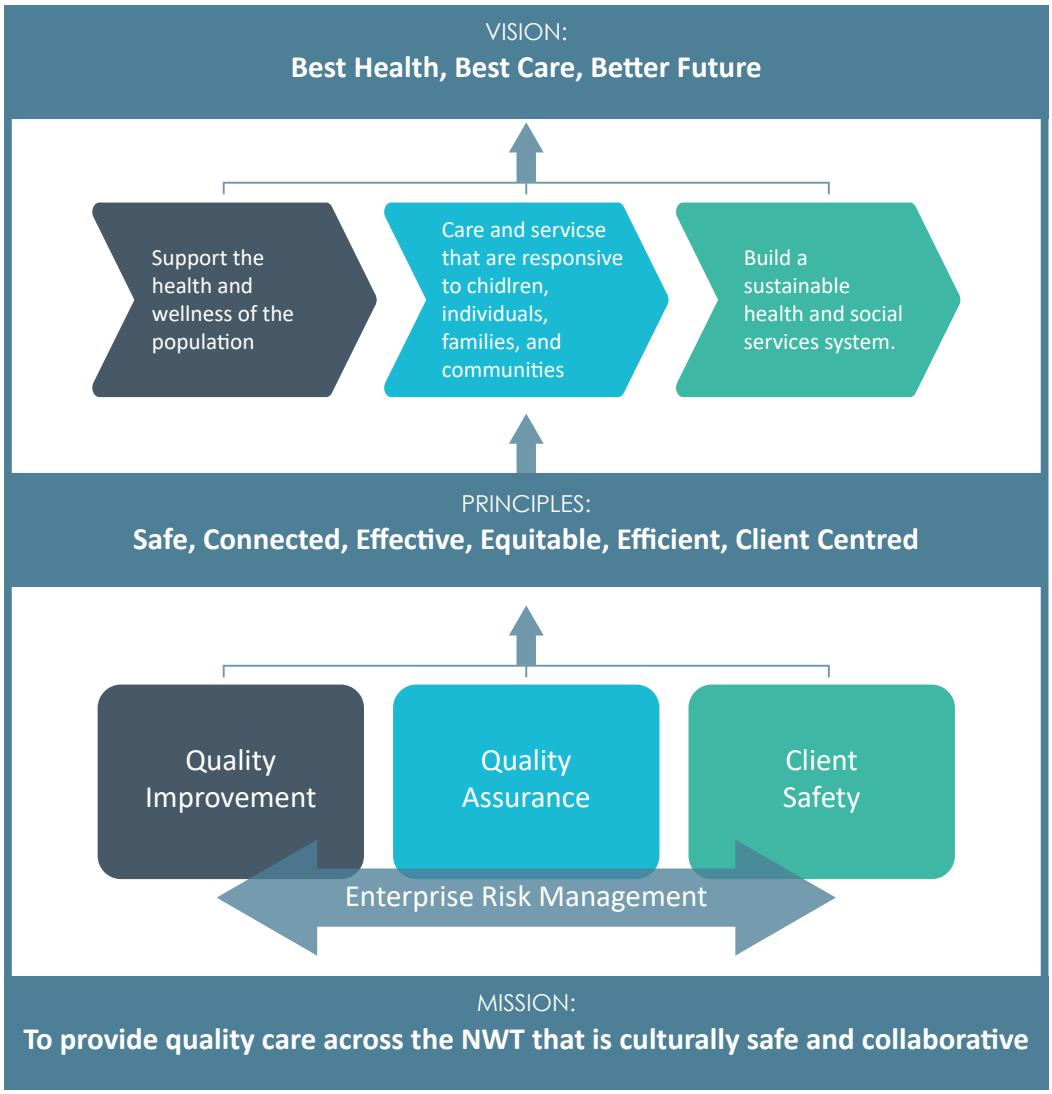
Through 2019-20, the Leadership Council members continued to advocate for the development of a culturally safe and accountable organization and identified priorities such as fiscal sustainability and cultural awareness as key priorities.

Quality Improvement & Performance Reporting

The integrity of a health and social services system and improvements in patient and client care ultimately depend upon quality assurance activities driven through performance reporting and client and patient feedback.

In April, 2021, the NTHSSA launched a comprehensive Quality Assurance Framework to clarify processes that identify and investigate Patient Safety Incidents in a protected setting and incorporate the learning from those processes to improve the quality of patient and client care services within the NTHSSA.Additionally, throughout 2020-21 the NTHSSA collaborated with HSS system partners to improve the data and performance measurement available in its Quality Improvement and Patient Safety Scorecard (QIPSS) scorecard and continued reporting quarterly to the NWT HSS Leadership Council.

The QIPSS indicators include reporting specific to strategic level priority indicators and organizational plan level indicators, as follows:



Looking Ahead

The impact of COVID-19 will continue to have a significant impression on the operations of the NTHSSA from both human and financial resource perspectives. The NTHSSA has led the work on the NWT Authorities COVID-19 Response Team planning, in collaboration with the Department of Health and Social Services, TCSA, HRHSSA and the wider GNWT emergency management approach to COVID-19, and a primary focus for 2021-2022 fiscal year will be to continue to balance the transition of established pandemic response activities and functions into ongoing operations.

It is expected the NWT HSS System will introduce refreshed strategic aims alongside the Department of Health and Social Services' 4-year Business plans. These aims will guide the 2021-22 NTHSSA operational plan while continuing to define and realize deficit reductions strategies through partnership with the Department of Health and Social Services and the Department of Finance.

Core to the NTHSSA's future operational plan and activities will be efforts to minimize the staffing challenges that are expected to increase as a result of the impact COVID-19 has had on the health and social services systems, across Canada. As COVID-19 continues to influence operational planning, the NTHSSA

NTHSSA Operations, Leadership & Governance

2020-2021 is the conclusion of the fourth full year of operations for the NTHSSA. Established in 2016, the NTHSSA consolidated the delivery and operations of health and social services for the majority of the NWT, including the Beaufort Delta, Dehcho, Sahtu, Fort Smith, and Yellowknife regions, as well as the operations of the Stanton Territorial Hospital.

The remaining regions are serviced by their respective health and social services authorities: Tlicho Community Services Agency and the Hay River Health and Social Services Authority, who are regular collaborators with the NTHSSA in ensuring access to health and social care across the NWT.

The Northwest Territories Health and Social Services Leadership Council is the board of management for the NTHSSA. The Leadership Council provides overall leadership to the NTHSSA and helps facilitate the NTHSSA's legislated mandate to:

- deliver health services, social services, and health and wellness promotional activities within the NWT;
- manage, control and operate each health and social services facility for which the NTHSSA is responsible; and
- manage the financial, human and other resources necessary to perform the NTHSSA's duties.

In 2020-2021 the Northwest Territories Health and Social Services Leadership Council met six times. The Leadership Council meetings are focused around bringing forward local concerns to better understand the needs of NWT residents, and to review the performance of the organization to support collective improvements to better serve the needs of residents, as well as ensure corporate accountability of the NTHSSA.

LEADERSHIP COUNCIL:

- Chairperson: Mr. James Antoine
- Vice-Chairperson: Ms. Ethel-Jean Gruben (Chair, Beaufort-Delta RWC)

Members:

- Ms. Patricia Schaefer (Chair, Fort Smith RWC)
- Mr. Brian Willows (Chair, Hay River RWC)
- Ms. Gina Dolphus (Chair, Sahtu RWC)
- Mr. Ted Blondin (Chair, TCSA)
- Ms. Ruby Simba (Chair, Dehcho RWC)
- Ms. Nancy Trotter (Chair, Yellowknife RWC)

Ex-officio and non-voting Members:

- Mr. Bruce Cooper (Deputy Minister, DHSS)

Finance Committee

- Chairperson: Brian Willows (Hay River)

Members:

- Ruby Simba (Dehcho)
- Patricia Schaefer (Fort Smith)

Governance and Human Resources Committee

- Chairperson: James Antoine

Members

- Ethel-Jean Gruben
- Ted Blondin
- Bruce Cooper

Quality Committee

- Chairperson: Ted Blondin

Members:

- James Antoine
- Ethel-Jean Gruben
- Patricia Shafer
- Brian Willows
- Gina Dolphus
- Ted Blondin
- Ruby Simba
- Nancy Trotter

NTHSSA LEADERSHIP TEAM

(as at March 31, 2021)

- Chief Executive Officer, Ms. Sue Cullen
- Chief Financial Officer, Ms. Gloria Badari
- Executive Director, Clinical Integration, Ms. Kimberly Riles
- Executive Director, Corporate and Support Services, Mr. Tim Van Overliw
- Territorial Medical Director, Dr. AnneMarie Pegg
- Chief Operating Officer (Beaufort Delta Region), Ms. Arlene Jorgensen
- Chief Operating Officer (Sahtu Region), Ms. Mireille Hamlyn
- Chief Operating Officer (Dehcho Region), Mr. Wilson Dimsdale
- Chief Operating Officer (Yellowknife Region), Ms. Liliana Canadic
- Chief Operating Officer (Fort Smith Region), Ms. Brenda Gauthier
- Chief Operating Officer (Stanton Territorial Hospital), Ms. Georgina Veldhorst
- Senior Advisor to the Chief Executive Officer, Mr. Kevin Whitehead
- Senior Advisor, Governance, Mr. Allen Stanzell



APPENDIX A

MANAGEMENT DISCUSSION AND ANALYSIS

NORTHWEST TERRITORIES
Health and Social Services Authority

NORTHWEST TERRITORIES HEALTH AND SOCIAL SERVICES AUTHORITY

Financial Statements

March 31, 2021

Northwest Territories Health and Social Services Authority

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NORTHWEST TERRITORIES
Health and Social Services Authority

Management Discussion & Analysis

Introduction

In preparation of the 2020-2021 year-end financial statement, this Management Discussion and Analysis was developed to provide an overview of all activities relating to operations and to demonstrate the core values of transparency and accountability held by Northwest Territories Health and Social Services Authority (NTHSSA) management and the Northwest Territories Health and Social Services Leadership Council (Leadership Council). This overview will also help to provide context for financial information contained within the 2020-2021 Audited Financial Statements.

2020-2021 is the conclusion of the fourth full year of operations for the NTHSSA. Established in 2016, the NTHSSA consolidated the delivery and operations of health and social services for the majority of the NWT, including the Beaufort Delta, Dehcho, Sahtu, Fort Smith, and Yellowknife regions, as well as the operations of the Stanton Territorial Hospital. The remaining regions are serviced by their respective health and social services authorities: Tlicho Community Services Agency and the Hay River Health and Social Services Authority, who are regular collaborators with the NTHSSA in ensuring access to health and social care across the NWT.

As an agency of the Government of the Northwest Territories (GNWT), the NTHSSA is responsible to the Minister of Health and Social Services for governing, managing and providing health and social services in accordance with the territorial plan set out by the Minister, specifically with a role to:

- plan, develop and deliver programs and services;
- ensure operational policies, guidelines and standards of care are within the context of legislation, regulation and Department of Health and Social Services policies;
- provide budget development, funding allocation, monitoring and financial reporting;
- provide quality and risk management;
- ensure recruitment, supervision and retention of professional staff;
- ensure staff training and professional development; and
- report and be accountable in accordance with legislation, regulations and agreements.

NORTHWEST TERRITORIES
Health and Social Services Authority

Structure of the NTHSSA

The Leadership Council is the board of management for the NTHSSA. The Leadership Council provides overall leadership to the NTHSSA and helps facilitate the NTHSSA's legislated mandate to:

- deliver health services, social services, and health and wellness promotional activities within the NWT;
- manage, control and operate each health and social services facility for which the NTHSSA is responsible; and
- manage the financial, human and other resources necessary to perform the NTHSSA's duties.

The Leadership Council is accountable to the Minister of Health and Social Services and provides advice to the Minister on strategic directions for the delivery of projects and programs related to those services.

The Leadership Council is made up of nine (9) members; a Chairperson as appointed by the Minister, the chairperson of each the Regional Wellness Councils (6); the chairperson of the Tłı̨chǫ Community Services Agency; and the Deputy Minister of the Department of Health and Social Services (ex-officio and non-voting).

The 2020-2021 Leadership Council included:

Chairperson: Mr. James Antoine
Vice-Chairperson: Ms. Ethel-Jean Gruben (Chair, Beaufort-Delta RWC)
Member: Ms. Patricia Schaefer (Chair, Fort Smith RWC)
Member: Mr. Brian Willows (Chair, Hay River RWC)
Member: Ms. Gina Dolphus (Chair, Sahtu RWC)
Member: Mr. Ted Blondin (Chair, TCSA)
Member: Ms. Ruby Simba (Chair, Dehcho RWC)
Member: Ms. Nancy Trotter (Chair, Yellowknife RWC)
Ex-officio and non-voting Member: Mr. Bruce Cooper (Deputy Minister, DHSS)

Through the NTHSSA's CEO, operational and financial reporting is provided to the Leadership Council at regularly scheduled Leadership Council meetings. The NTHSSA is structured with seven executive branches that are responsible for delivering health and social services across the NWT. Regional operations in the Beaufort Delta, Dehcho, Sahtu, Fort Smith and Yellowknife regions of the NWT, as well as the operation of the Stanton Territorial Hospital, are all supported by Territorial operational branches guided by the CEO office.

Office of the Chief Executive Officer: Corporate leadership; practitioner leadership; corporate workforce planning; system collaboration; governance support.

Finance: Financial leadership; budgeting; financial reporting; financial compliance and operations.

Clinical Integration: Territorial quality, patient safety, and client experience leadership; quality improvement and support for health services; mental health and community wellness; corrections health services; sheltering services; adult support services.

Child, Family and Community Wellness: Child and family services; foster care and adoption services; child and youth in territory placement services; family preservation and Healthy Families services; quality assurance and training and practice improvement.

Corporate and Support Services: Informatics and health technology support and leadership; strategy and planning leadership; patient movement operations; communications support.

Regional Operations: Primary care; community health clinics operations; home care; mental health and addictions services; health promotion; public health; family violence programs; rehabilitation services; long term care; facility operations.

Stanton Territorial Hospital: Acute inpatient services; emergency services, specialty clinics, diagnostic and therapeutic services; rehabilitation services in partnership with regional operations.

In addition, each of the regions comprising the NTHSSA has a Regional Wellness Council that acts in an advisory capacity to collect community feedback specific to the needs within their regions, to provide residents with an avenue to approach and discuss the NWT health and social services system, and to promote activities that support service delivery for the health and well-being of patients, clients, and families.

Operating Environment

The NTHSSA provides health and social services in the vast geographical area of the NWT, from the remote high Arctic communities of Paulatuk, Ulukhaktok, and Sachs Harbour to the southern NWT/Alberta border community of Fort Smith. Delivering the NTHSSA mandate to such a large geographic area requires well-defined systems, a robust logistical support network, as well as a team of committed staff who are dedicated to ensuring quality health and social services are provided to all NWT residents.

The NWT Health and Social Services System Strategic Planning Framework sets out a vision for a health and social services system that supports the residents of the NWT to be as healthy as they can be. The vision and goals are reflective of

engagement and consultation across the NWT and the HSS System's partners, stakeholders, patients, clients and staff.

Best Health: Support the health and wellness of the population.

Best Care: Care and services are responsive to children, individuals, families and communities.

Better Future: Build a sustainable health and social services system.

COVID-19 Impact

At the close of the 2019-20 fiscal year, the NTHSSA had to pivot its operations to enact pandemic planning and prepare for the response to COVID-19, which had well begun to impact health care systems around the globe. Changes to operations and processes to prevent viral spread were balanced with the continuation of non-COVID healthcare services. Many NTHSSA operational initiatives and projects were deferred and delayed, as focus was directed to ensuring the protection of NWT residents.

The impact of COVID-19 will continue to have a significant impact on operations from both human and financial resource perspectives. The NTHSSA has led the work on the NWT Authorities COVID Response Team planning and activities, in collaboration with the Department of Health and Social Services and the wider GNWT emergency management approach to COVID-19. As a result, throughout the 2020-21 fiscal year the NTHSSA has experienced the following operational impacts:

- Establishment of dedicated COVID-19 response positions and functions
- Redeployment of NTHSSA staff to COVID-19 response activities
- Significant purchases to secure personal protective equipment and essential supplies and equipment supported by Government of Canada donations
- Program and service disruptions and delays
- Expanded occupational health and safety and infection prevention and control protocols for staff and programs
- Increased laboratory testing and public health supports
- Increased funding supports to NTHSSA partners and stakeholders

The NTHSSA has continued to provide best care and services to NWT residents while shifting regular processes to ensure all possible measures were taken to safeguard both patients and staff. As an organization, these challenges to regular operations have also brought focus to new possibilities for the provision of care and crystallized the understanding of the unique circumstances that health services face in the NWT.

NORTHWEST TERRITORIES
Health and Social Services Authority

Financial Condition

As of March 31, 2021, the NTHSSA incurred an operating deficit of $32.9M, which was $13.7M higher than the budgeted operating deficit of $19.2M. This increased NTHSSA's accumulated deficit to $159.9M.

	In Thousands	
	2020-2021 Actual	**2019-2020 Actual**
Accumulated (deficit) closing	(159,922)	(126,991)
Accumulated (deficit) opening	(126,991)	(100,862)
Annual (deficit)	(32,931)	(26,129)
Recovery of prior years' expenses	1,112	1,185
Employee future benefits reserve	0	69
Unfunded items - Employee future benefit liability	6,621	8,646
Change in Employee future benefit	(2,025)	(1,470)

The NTHSSA remains committed to meeting its' operational mandate and expected service levels; notwithstanding the significant pressure on resources that exists within the NTHSSA has resulted in an increase in accumulated deficit by $32.9M.

Recognizing the significant financial pressure the NTHSSA has experienced since its establishment, the Authority has committed to integrating the recommendations, where appropriate, from recent operational reviews and analysis of the fiscal environment. These activities included:

- Identifying many examples of best practice as evident through the 2019 Accreditation Canada assessments
- Integrating activities that enabled the organization to better plan and deliver services
- Addressing the recommendations identified in audits of our financial operations and programs
- Positioning the NTHSSA, through the introduction of an integrated financial system, SAM, to enhance purchasing practices and monitor/control spending and enhance financial reporting
- Initiating planning for services as a system through the management of job vacancies, monitoring of staffing patterns and coordinating an approach for staffing approvals

A key element of the NTHSSA's sustainability planning is understanding the components of and interrelationships between the demand side and the supply side

of the operating environment. A thorough appraisal of the supply side of the NTHSSA's operations informs cost-containment strategies that will directly maintain expenses to prevent unnecessary spending and/or reduce expenses to improve operating costs.

As part of this planning, the following cost-containment activities have been initiated over 2020-21 and identified as priorities to support the broader sustainability improvement plans in the future:

- Address and improve controllable overtime usage
- Document and improve billing practices
- Enhance procurement processes and contract alignment
- Align asset management activities
- Continue improvements related to position management

Operating Revenue and Expenses

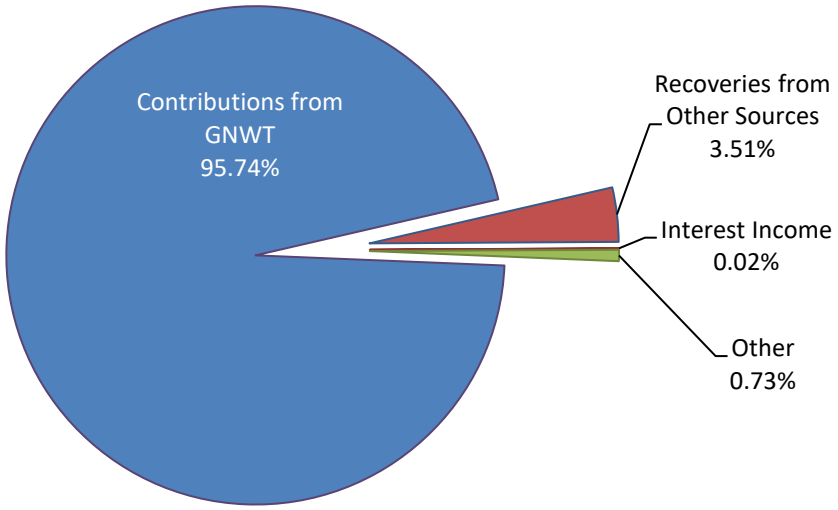
The actual annual revenue for 2020-21 was approximately $62.1 million higher than the initial budget. Throughout the fiscal year, as COVID-19 impacted operations, program changes, new initiatives, and projects were identified; corresponding adjustments have been made to the initial fiscal year's budget. Actual expenses were approximately $75.8 million higher than budgeted.

2020-2021 GNWT Funding Contribution Highlights

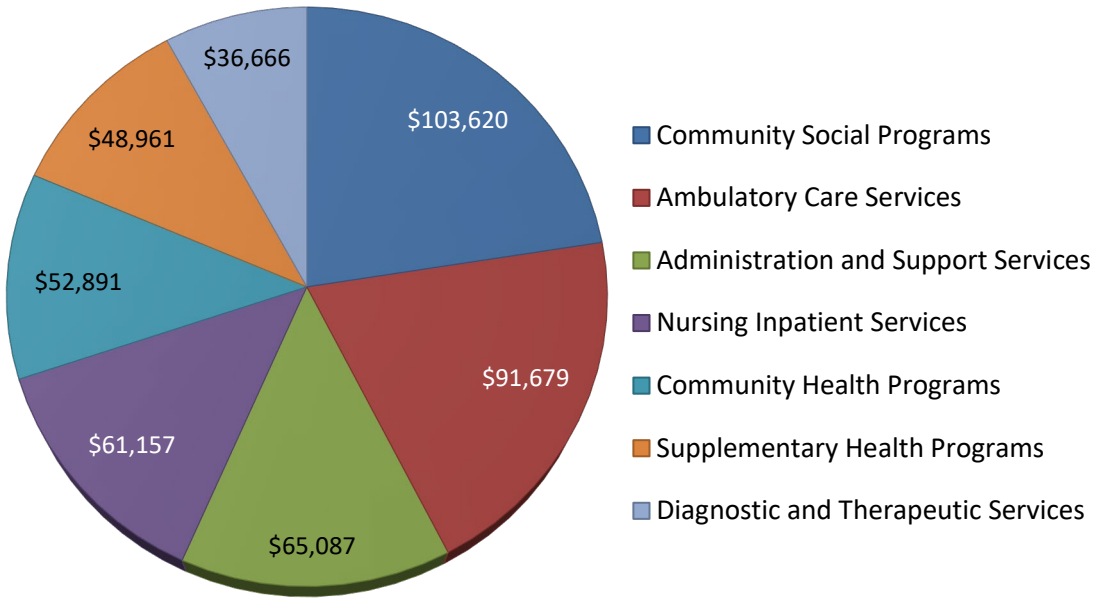
- Increase in funding for Child and Family Initiative, Phase 2
- Increase in funding for School and Community Child and Youth Counsellors Initiative, Phase 3
- Increase in funding for Aven's A Community for Seniors
- Increase in funding for Workforce Planning Initiative
- Increase in funding for Strategic Cancer Initiative Program
- Increase in funding for Covid-19 Pandemic costs

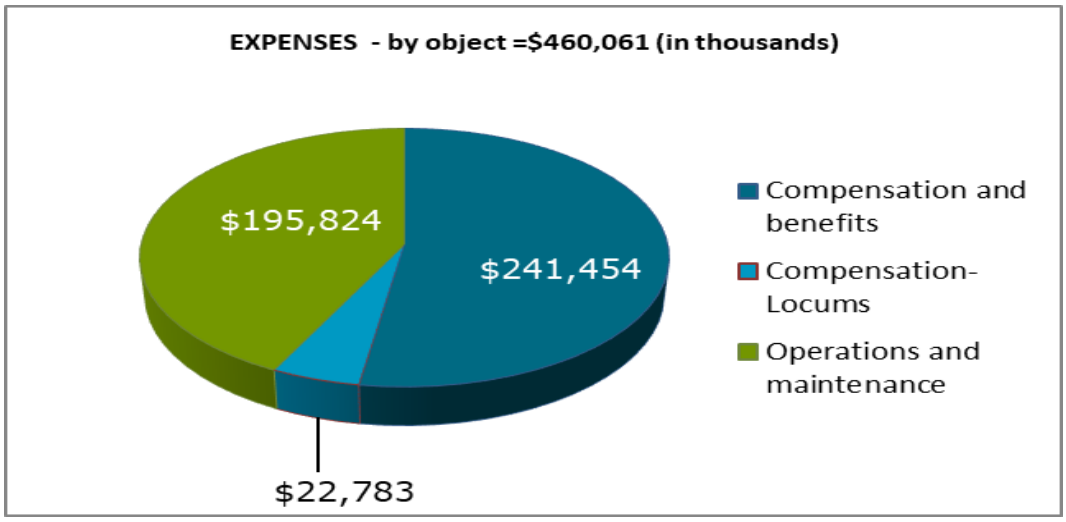
NORTHWEST TERRITORIES
Health and Social Services Authority

REVENUE = $427,130 (in thousands)

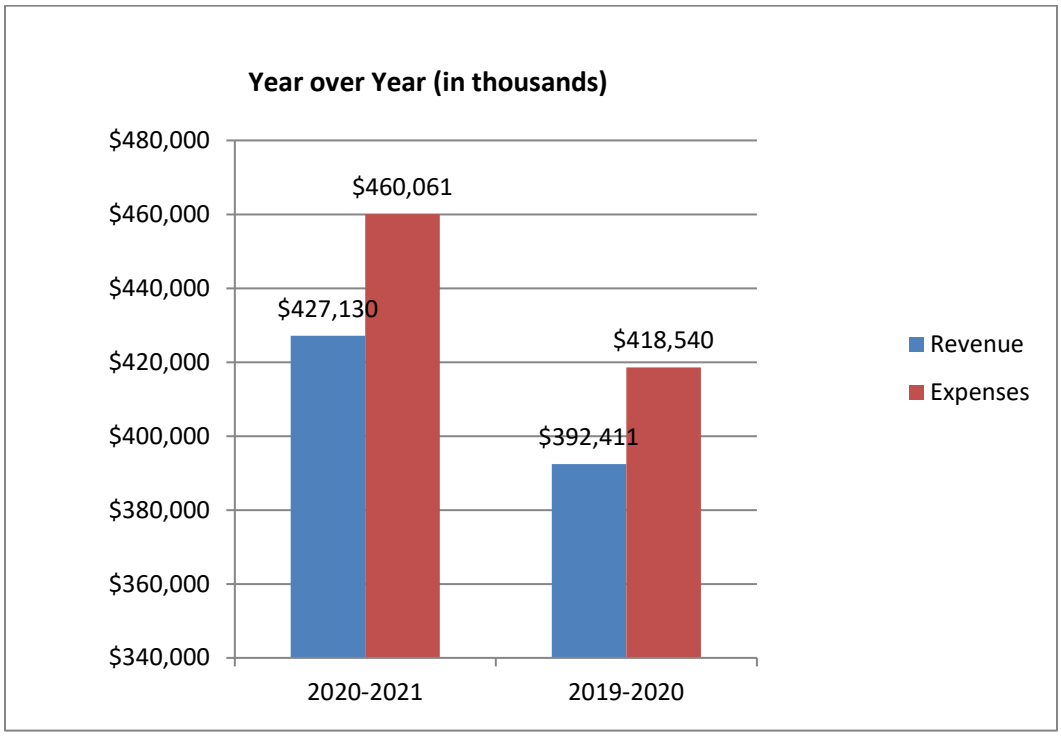


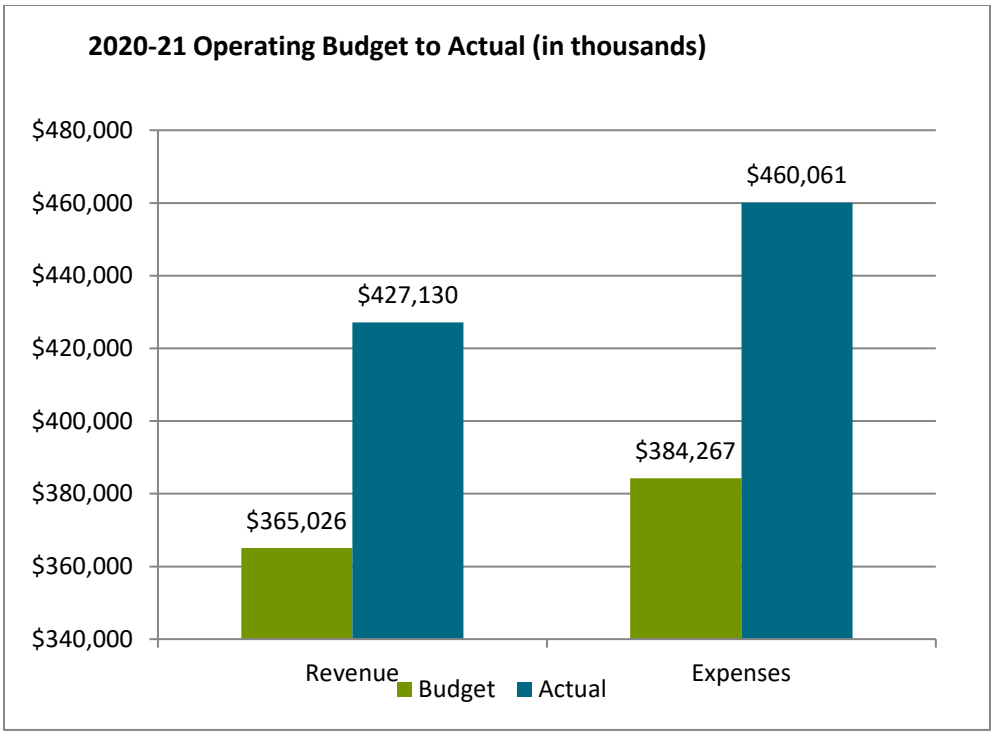
EXPENSES by Program (in thousands)
Total: $460,061





In comparing 2019-2020 to 2020-21:





Summary and Outlook

In review of the operating landscape for the NTHSSA, while continuing to function in the environment of a global pandemic, there are several key opportunities and challenges ahead for the Authority.

Addressing Challenges

NTHSSA leadership remains cognizant of the staffing levels that are currently required to meet service level demands and the resultant fiscal pressures. NTHSSA leadership is reviewing core service requirements, current position allocations and quality improvements with the goal of implementing changes that would stabilize staffing models to meet program and service delivery demand.

The NTHSSA also recognizes that the health and social care professionals are in high demand across Canada and will continue to work with both internal and external resources to expand health and human resource plans to improve efforts to attract and retain qualified employees. This was a particular challenge in the 2020-2021 fiscal year, where casual staff use increased in several program areas.

NORTHWEST TERRITORIES
Health and Social Services Authority

Capturing Opportunities

In conjunction with the NTHSSA's onboarding to the GNWT's financial management system (SAM), some processes and staff have transitioned to the Department of Finance and the NTHSSA Finance function has undergone significant change. During the SAM implementation, NTHSSA Finance activities shifted to allow for improved support to NTHSSA executive and the regional operations. Additional actions will be required to continue to restructure the NTHSSA Finance functions to provide standardized sharing of financial information for decision making and monitoring operations.

Outlook

The NTHSSA's primary focus for the 2021-2022 fiscal year will be to transition established pandemic response activities and functions into ongoing operations. Additionally, the NTHSSA will focus its efforts to minimize the staffing challenges that are expected to increase as a result of the impact COVID-19 has had on the health and social services systems across Canada.

As COVID-19 continues to drive operational planning, the NTHSSA will continue to define and realize deficit reductions strategies through partnership with the Department of Health and Social Services and the Department of Finance.



KIMBERLY RILES

CHIEF EXECUTIVE OFFICER

18 November 2021

APPENDIX B

AUDITED FINANCIAL STATEMENTS

Northwest Territories Health and Social Services Authority

Management's Responsibility for Financial Reporting

Management is responsible for preparing the accompanying financial statements in accordance with Canadian public sector accounting standards ("PSAS"). Where PSAS permits alternative accounting methods, management has chosen those it deems most appropriate in the circumstances. A summary of significant accounting policies are described in Note 2 to the financial statements. Management is responsible for making certain estimates and judgments required for the preparation of the financial statements. Management is responsible for ensuring that financial information presented elsewhere in the annual report is consistent with the financial statements.

Management is responsible for maintaining financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis, that assets are acquired economically, are used to further the Authority's objectives, are protected from loss or unauthorized use and that the Authority complies with applicable legislation. Management recognizes its responsibility for conducting the Authority's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to an agent of the Territorial Government. Management reviews the operation of financial and management systems to promote compliance and to identify changing requirements or needed improvements.

The Auditor General of Canada provides an independent, objective audit for the purpose of expressing her opinion on the financial statements. She also considers whether the transactions that come to her notice in the course of the audit are, in all significant respects, in accordance with the specified legislation.

The financial statements have been approved by the Northwest Territories Health and Social Services Leadership Council (Leadership Council).

Kimberly Riles
Chief Executive Officer

Elizabeth Johnson
Acting Chief Financial Officer

November 18, 2021

Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

INDEPENDENT AUDITOR'S REPORT

To the Minister responsible for the Northwest Territories Health and Social Services Authority

Opinion

We have audited the financial statements of the Northwest Territories Health and Social Services Authority (the Authority), which comprise the statement of financial position as at 31 March 2021, and the statement of operations and accumulated deficit, statement of changes in net debt and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at 31 March 2021, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

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

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

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

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

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

Auditor's 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 Authority'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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Authority 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.

Other matters

We wish to draw to your attention that subsection 92(1) of the *Financial Administration Act* of the Northwest Territories states that no person shall make a disbursement on behalf of a public agency unless an expenditure officer and an accounting officer provide the required certifications. Medical travel disbursements in excess of $17 million were made during the year without the required expenditure and accounting authority certifications.

In addition, subsection 32(1) of the *Financial Administration Act* of the Northwest Territories requires the Northwest Territories Health and Social Services Authority to submit its annual report to its Minister not later than 90 days after the end of its financial year, or an additional period, not exceeding 60 days, that the Minister of Finance may allow. The Northwest Territories Health and Social Services Authority did not meet its statutory deadline for submitting its annual report to its Minister for the year ended 31 March 2021.



David Irving, CPA, CA
Principal
for the Auditor General of Canada

Edmonton, Canada
18 November 2021

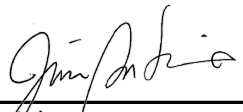
Northwest Territories Health and Social Services Authority

Statement of Financial Position (All figures in thousands of dollars)

As at March 31,	**2021**	2020
Financial Assets		
Cash	**$ 15,501**	$ 25,122
Accounts receivable (note 4)	**10,782**	8,524
Due from Government of the Northwest Territories (note 5)	**67,079**	39,596
Due from Government of Canada	**274**	206
	93,636	73,448
Liabilities		
Accounts payable and accrued liabilities (note 6)	**34,297**	28,635
Due to Government of the Northwest Territories (note 5)	**224,971**	166,978
Due to Government of Canada	**9**	49
Employee future benefits and compensated absences (note 7)	**6,621**	8,646
	265,898	204,308
Net Debt	**(172,262)**	(130,860)
Non-Financial Assets		
Inventory held for use	**10,919**	3,204
Prepaid expenses	**1,421**	665
	12,340	3,869
Accumulated Deficit (note 8)	**$ (159,922)**	$ (126,991)

Contractual Obligations and Contingencies (notes 9 and 10)

Approved on behalf of the Authority:



Jim Antoine
Leadership Council
Board Chairperson



Brian Willows
Leadership Council
Finance Committee Chair

The accompanying notes are an integral part of these financial statements.

Northwest Territories Health and Social Services Authority

Statement of Operations and Accumulated Deficit (All figures in thousands of dollars)

For the year ended March 31,	**2021**		2020
	Budget	**Actual**	Actual
Revenues			
Recoveries from other sources	**$ 16,791**	**$ 15,019**	$ 12,663
Recoveries from Government of Nunavut	**2,515**	**2,053**	2,167
Contributions from other sources	**116**	**1,057**	919
Interest income	**573**	**65**	518
Other income	**352**	**2**	843
Total Revenue	**20,347**	**18,196**	17,110
Expenses (note 15)			
Community social programs	**93,115**	**103,620**	91,265
Ambulatory care services	**68,393**	**91,679**	69,944
Administration and support services	**53,987**	**65,087**	61,316
Nursing inpatient services	**40,432**	**61,157**	62,364
Community health programs	**43,456**	**52,891**	46,931
Supplementary health programs	**53,326**	**48,961**	52,664
Diagnostic and therapeutic services	**31,558**	**36,666**	34,056
Total Expenses	**384,267**	**460,061**	418,540
Deficit for the year before Government contributions	**(363,920)**	**(441,865)**	(401,430)
Government contributions			
Core contributions from GNWT (note 16)	**301,401**	**339,082**	298,257
Other contributions from GNWT (note 16)	**6,087**	**6,152**	6,585
Recoveries from GNWT	**23,085**	**17,446**	27,739
Recoveries - non insured health services	**14,106**	**13,852**	16,556
Recoveries of prior year expenses	**-**	**1,112**	1,185
Grant-in-kind GNWT (note 12)	**-**	**31,290**	24,979
Total Government contributions	**344,679**	**408,934**	375,301
Annual deficit	**(19,241)**	**(32,931)**	(26,129)
Accumulated deficit, beginning of year	**(126,991)**	**(126,991)**	(100,862)
Accumulated deficit, end of year	**$ (146,232)**	**$ (159,922)**	$ (126,991)

The accompanying notes are an integral part of these financial statements.

Northwest Territories Health and Social Services Authority

Statement of Changes in Net Debt (All figures in thousands of dollars)

For the year ended March 31,	**2021**		2020
	Budget	**Actual**	Actual
Annual deficit for the year	**$ (19,241)**	**$ (32,931)**	$ (26,129)
Adjustments			
Acquisition of inventories held for use	**-**	**(15,374)**	(6,370)
Consumption of inventories held for use	**-**	**7,659**	6,387
Acquisition of prepaid expenses	**-**	**(1,403)**	(3,249)
Use of prepaid expenses	**-**	**647**	3,624
Increase in net debt for the year	**(19,241)**	**(41,402)**	(25,737)
Net debt, beginning of year	**(130,860)**	**(130,860)**	(105,123)
Net debt, end of year	**$ (150,101)**	**$ (172,262)**	$ (130,860)

The accompanying notes are an integral part of these financial statements.

Northwest Territories Health and Social Services Authority

Statement of Cash Flow (All figures in thousands of dollars)

For the year ended March 31,	**2021**	2020
Cash (used in) provided by operating transactions		
Annual deficit	**$ (32,931)**	$ (26,129)
Changes in non-cash assets and liabilities		
Change in accounts receivable	**(2,258)**	(1,135)
Change in accounts payable and accrued liabilities	**5,662**	7,456
Net change in due to/(from) Government of the Northwest Territories	**30,510**	31,600
Change in employee future benefits and compensated absences	**(2,025)**	(1,470)
Net change in due to/(from) Government of Canada	**(108)**	456
Change in inventory	**(7,715)**	17
Change in prepaid expenses	**(756)**	374
Cash (used in) provided by operating transactions	**(9,621)**	11,169
(Decrease) increase in cash	**(9,621)**	11,169
Cash, beginning of year	**25,122**	13,953
Cash, end of year	**$ 15,501**	$ 25,122

There were no financing, investing, or capital transactions during the year.

Total interest received during the year $65 (2020 - $518).

The accompanying notes are an integral part of these financial statements.

1. Authority and Operations

The Northwest Territories Health and Social Services Authority (the "Authority") operates pursuant to the *Hospital Insurance* and *Health and Social Services Administration Act* (the Act) of the Northwest Territories and is an agency under Schedule A of the *Financial Administration Act* (FAA) of the Northwest Territories. Accordingly, the Authority operates in accordance with its Act and regulations, and any directives issued to it by the Minister responsible for the Authority.

The Authority was established to manage, control and operate the public health facilities and services assigned to it by the Government of the Northwest Territories ("GNWT"). When the Authority was created, six of the eight Health and Social Services Authorities ("HSSAs") were amalgamated under the Authority. The reporting entity comprises the newly created Authority and the operations from six former HSSAs including Beaufort-Delta, Dehcho, Fort Smith, Sahtu, Yellowknife and Stanton Territorial Hospital.

Hay River Health and Social Services Authority ("HRHSSA") and Tlicho Community Services Agency ("TCSA") remain outside the Authority; however, the legislation does include provisions to bring the HRHSSA into the Authority at a later date. The Authority serves as a single integrated delivery system for Northwest Territories health and social service programs while recognizing that the TCSA retains a unique role through the provisions of the Tlicho Agreement.

Through the Chief Executive Officer, the Authority reports to and takes direction from the Northwest Territories Health and Social Services Leadership Council (Leadership Council) that is comprised of nine persons appointed in accordance with the Act, including one non-voting member. The Authority is exempt from taxation pursuant to Paragraph 149 of the federal *Income Tax Act*.

Budget

The budgeted figures represent the Authority's original fiscal plan for the year approved by the Leadership Council and the GNWT. To be consistent with the format of the financial statements, presentation changes have been applied as disclosed in note 18.

Going concern and economic dependence

Upon amalgamation in 2016, the predecessor HSSAs had an accumulated deficit of $50,824 which was transferred to the Authority and included in its opening financial position. For the year ended March 31, 2021 the Authority had an annual deficit of $32,931, accumulated deficit of $159,922, liabilities of $265,898 (including $224,971 due to the GNWT), and total financial assets of only $93,636.

The Authority was created as part a system-wide transformation of the health and social services system in the NWT, including addressing financial pressures. The Authority remains economically dependent upon the annual appropriations received from the GNWT, the GNWT's authorization for incurring annual deficits, the GNWT's continued support for payments of payroll costs on behalf of the Authority combined with the GNWT's continued financing of the payroll liability. The Authority anticipates that the GNWT will continue to provide the current financial support, while working collaboratively with the Authority to identify ways to address the financial pressures.

Since the Authority's inception, the GNWT has increased its funding to the Authority each year. The Authority's operations have also expanded with the opening of a health centre, long-term care facility and hospital. The going concern basis of accounting has been deemed appropriate for the current financial statements.

2. Basis of presentation and significant accounting policies

Basis of presentation

These financial statements have been prepared in accordance with Canadian public sector accounting standards as issued by the Canadian Public Sector Accounting Board. Significant aspects of the accounting policies adopted by the Authority are as follows:

(a) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses recognized in the financial statements and disclosed in the accompanying notes. By their nature, all estimates are inherently subject to some measurement uncertainty. The estimates are based on facts and circumstances, historical experience and reflect management's best estimate of the related amount at the end of the reporting period. Estimates and underlying assumptions are reviewed annually at March 31.

Measurement uncertainty that is material exists when it is reasonably possible that a material variance could occur in the reported or disclosed amount in the near term. Near term is defined as a period of time not to exceed one year from March 31. Changes in estimates and assumptions will occur based on passage of time and occurrence or non-occurrence of certain future events. Revisions to accounting estimates are recognized in the period in which estimates are revised if revisions affect only that period or in the period of revision and future periods if revisions affect both current and future periods.

Contingent liabilities are subject to measurement uncertainty due to the use of estimates relating to both the outcome of the future event as well as the value of the potential loss. The estimate of the provision for claims is continuously reviewed and refined in light of several factors, including ongoing negotiations, recent settlements and decisions made by the courts. Accounts receivable and Due from GNWT includes accrued receivables based on estimates of patient services provided but not yet assessed for recoverability from third parties. Historical experiences related to these assessments can be inconsistent resulting in challenges predicting future outcomes. This may lead to a greater possibility of a material variance between estimates recognized in the financial statements and the results ultimately realized**.**

(b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

(c) Tangible capital assets

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority. The GNWT's financial statements include these TCAs and as such the Authority has no TCAs recognized in its financial statements.

The Authority has recognized grant-in-kind revenue for the use of these TCAs provided free of charge by the GNWT. In addition, the Authority has recognized a corresponding rent expense for these TCAs based on the GNWT's amortization which is the GNWT's cost. This rent expense has been allocated to the Authority's programs in the Statement of Operations and Accumulated Deficit.

(d) Inventories held for use

Inventories consist of pharmaceuticals and general inventories including medical and surgical supplies. Inventories held for use are valued at the lower of cost and replacement value.

2. Basis of presentation and significant accounting policies (continued)

(e) Revenue recognition

Government transfers

Government transfers are recognized as revenues when the transfer is authorized, reasonable estimates of the amounts can be determined and any eligibility criteria and stipulations have been met, except for 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 and Accumulated Deficit as the stipulation liabilities are settled.

Recoveries

Government recoveries which include amounts recovered for expenses paid by the Authority primarily relating to hospital services and non-insured health benefits, are recognized as revenue when the amounts are known. Other recoveries are recognized when the amount is known and includes reimbursements from Workers' Safety and Compensation Commission and their equivalent entities throughout Canada, and recovery of medical fees for items such as client medical travel costs.

Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversal of prior years' expense accruals in excess of actual expenditures are reported separately from other revenues on the Statement of Operations and Accumulated Deficit. Pursuant to the FAA, these recoveries cannot be used to increase the amount appropriated for current year expenses.

Other revenue

Other revenue is recognized when the service is performed or the goods are provided. The Authority may provide uninsured medical services for which revenue is recognized and food sales from its hospital cafeterias.

(f) Other employee future benefits and compensated absences

Under the terms and conditions of employment, 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 parental and maternity leave) has been prepared using data provided by management and assumptions based on management's best estimates.

2. Basis of presentation and significant accounting policies (continued)

(g) Pensions

The Authority and its eligible employees make contributions to the Public Service Pension Plan administered by the Government of Canada. These contributions represent the total liability of the Authority and are recognized in the financial statements as expenses when they are incurred. The Authority is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

The Authority and its contracted physicians make contributions to a physician directed investment fund administered by the Canadian Medical Association. These contributions represent the total pension liability of the Authority and are recognized in the financial statements as expenses when they are incurred.

(h) Financial instruments

The Authority classifies its financial instruments at cost or amortized cost.

This category includes cash, accounts receivable, due (to) from Government of the Northwest Territories, due (to) from Government of Canada, and accounts payable and accrued liabilities. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Transactions costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments. Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write down being recognized in the statement of operations.

(i) Non-financial assets

Non-financial assets are accounted for as assets by the Authority because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Authority unless they are sold.

(j) Contractual obligations and contingencies

The nature of the Authority's activities requires entry into operational contracts that can be significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual obligations are commitments for operating, commercial and residential leases. Contractual obligations are obligations of the Authority to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The contingencies of the Authority are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is considered likely to occur and is quantifiable, an estimated liability is accrued. If the occurrence of the confirming future event is likely but the amount cannot be reasonably estimated, the contingency is disclosed. If the occurrence of the confirming event is not determinable, the contingency is disclosed.

2. Basis of presentation and significant accounting policies (continued)

(k) Expenses

Expenses are reported on an accrual basis. The cost of all goods and services received during the year are expensed, except for certain services provided without charge which are described in Note 12.

(l) Related parties

Related party transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties, except for certain services and other contributions provided by the GNWT at no cost. The Authority is related in terms of common ownership to all GNWT created departments, public agencies and key management personnel and close family members. Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the Authority.

Services provided at no cost, that are part of the central agency role of the GNWT and cannot be reasonably estimated are not recorded in these financial statements. These services include, building utilities, repairs and maintenance, payroll processing, insurance and risk management, legal counsel, construction management, records storage, computer operations, asset disposal, project management and translation services.

Other assets and services provided at no cost by the GNWT are recorded in the financial statements. Use of assets which include, buildings, leasehold improvements, equipment, and vehicles, are recorded as described in Note 2 (c). Donated assets recognized as grant-in-kind in the Statement of Operations Accumulated Deficit, when donations are received. Operating costs paid on the Authority's behalf are recognized as contracted services expense and grant-in-kind in the Statement of Operations. Grant-in-kind is measured using the cost incurred by the GNWT.

(m) Accounts payable and accrued liabilities

Liabilities are present obligations arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits.

Accounts payable and accrued liabilities primarily include obligations to pay for goods and services acquired prior to year-end, reimbursement of medical related travel expenses, and to pay for employee compensation earned prior to year-end.

Annually, employees earn vacation and lieu credits in accordance with their respective collective bargaining agreement or contract. Any unused credits that have not been paid out are recorded as payable at the employees' pay rate at year end.

3. Designated assets

The Authority records financial information in individual funds that are internally segregated for the purpose of carrying on specific activities or attaining certain objectives. These funds are included in cash on the Statement of Financial Position totaling $71 (2020 - $277). Funds established by the Authority include a special project reserve $71 (2020 - $208) which are donations made to the Authority under non-contractual conditions and a funded employee future benefits reserve $nil (2020 - $69) for funds received for the severance liability of employees who were transferred to the Authority from the Government.

4. Accounts receivable

The Authority administers the GNWT's medical travel program for both residents and non-residents of the territory. Non-residents of the territory accessing the medical travel program are invoiced directly and any outstanding invoices from non-residents are included in receivables at March 31. Interest is not charged on outstanding amounts receivable. All payments from customers of the Authority are expected within 30 days.

	Accounts Receivable	Allow. For Doubtful Accounts	2021	2020
Trade Receivables	**$ 13,139**	**$ (7,220)**	**$ 5,919**	$ 6,880
Government of Nunavut	**1,789**	**(109)**	**1,680**	430
Due from WSCC	**320**	**-**	**320**	447
Due from related parties (note 14)	**2,875**	**(12)**	**2,863**	767
Total accounts receivable	**$ 18,123**	**$ (7,341)**	**$ 10,782**	$ 8,524

5. Due from/(to) Government of the Northwest Territories

For contribution agreements, the Authority receives transfer payments from the GNWT on a monthly basis. For other recoveries, the Authority receives payments within 30 days of submitting an invoice.

Due from Government of the Northwest Territories

	2021	2020
Health and Social Services	**$ 64,884**	$ 38,579
Finance	**2,025**	942
Justice	**125**	23
Education, Culture and Employment	**42**	43
Infrastructure	**2**	-
Environment and Natural Resources	**1**	-
Municipal and Community Affairs	**-**	9
Total due from Government of the Northwest Territories	**$ 67,079**	$ 39,596

Due to Government of the Northwest Territories	2021	2020
Liability for payroll services provided by the Government	**$ 211,637**	$ 155,501
Health and Social Services	**5,974**	8,141
Finance	**5,135**	3,082
Infrastructure	**2,169**	254
Education, Culture and Employment	**56**	-
Total due to Government of the Northwest Territories	**$ 224,971**	$ 166,978

The due to Government of the Northwest Territories is unsecured, without interest and due on demand.

6. Accounts payable and accrued liabilities

The Authority follows the GNWT for payment practices of accounts payable invoices and pays northern vendors within 20 days and all other vendors within 30 days. The Authority administers the GNWT's Medical travel program for residents of the Northwest Territories and reimbursement of medical related travel expenses are paid to residents accessing the program accordingly. These payables are included in the trade payable.

		2021		2020
Trade payable	**$**	**23,101**	$	20,750
Annual leave and lieu time		**10,562**		7,505
Due to related parties (note 14)		**634**		380
Total accounts payable and accrued liabilities	**$**	**34,297**	$	28,635

7. Employee future benefits and compensated absences

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

7. Other employee future benefits and compensated absences (continued)

Valuation results

The most recent actuarial valuation was completed as at February 15, 2019. The results were extrapolated to March 31, 2021. The effective date of the next actuarial valuation is March 31, 2022. The table below provides details on the change in the accrued benefit obligation as well as the liability for employee future benefits and compensated absences.

		2021		2020
Accrued benefit obligations, beginning of year	**$**	**8,927**	$	10,379
Current period benefit cost		**725**		675
Interest accrued		**237**		311
Benefits payments		**(2,906)**		(2,904)
Actuarial loss		**850**		466
Accrued benefit obligations, end of year		**7,833**		8,927
Unamortized net actuarial (loss)		**(1,983)**		(1,161)
Employee future benefits & compensated absence liability - actuarially valued		**5,850**		7,766
Other compensated absences liability - not actuarially valued		**771**		880
Total employee future benefits and compensated absences	**$**	**6,621**	$	8,646

Benefits expense

Current period benefit cost	**$**	**724**	$	676
Interest accrued		**237**		311
Amortization of actuarial (gain)/loss		**29**		(28)
	$	**990**	$	959

The discount rate used to determine the accrued benefit obligation is an average of 3.3% (2020 - 2.7%).

8. Accumulated deficit

	2021	2020
Accumulated deficit upon amalgamation in 2016	**$ 50,824**	$ 50,824
Addition to the accumulated deficit since amalgamation	**109,098**	76,167
Accumulated deficit	**$ 159,922**	$ 126,991

9. Contractual obligations

The Authority has entered into agreements for equipment, operations and services (Government medical travel program) or is contractually committed to, the following amounts which are currently expected to become liabilities subsequent to March 31, 2021:

	Expires in Fiscal Year	2022	2023	2024	2025	2026	2027	Total
Equipment leases	**2024**	$ 76	$ 51	$ 1	$ -	$ -	$ -	$ 128
Operational leases	**2023**	1,235	54	-	-	-	-	1,289
Service contracts	**2027**	54,057	19,346	1,450	874	841	839	77,407
		$55,368	$19,451	$ 1,451	$ 874	$ 841	$ 839	$ 78,824

10. Contingencies

In the normal course of operations, the Authority is subject to claims and pending and threatened litigation against the Authority and its staff. At year end, the Authority estimated the total claimed amount for which the outcome is not determinable at $10 (2020 - $10). No provision for such claims has been made in these financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31, 2021.

11. Trust assets under administration

The authority administers $294 (2020 - $242) of trust assets, consisting of cash held on behalf of patients, which are not included in the reported Authority's assets and liabilities.

12. Government assets provided at no cost

Details on government assets and other contributions provided at no cost recognized in the financial statements are as follows:

Contributed asset/service	2021	2020
Use of Assets [1]	**$ 21,694**	$ 18,079
Stanton Territorial Hospital P3 costs [2]	**7,100**	6,900
Donated inventory	**2,496**	
Grant-in-kind GNWT	**$ 31,290**	$ 24,979

[1] Included in Use of Assets is the estimated cost to rent the new Stanton Territorial Hospital based on its current amortization expense of approximately $8,053 (2020 - $7,382).

[2] Stanton Territorial Hospital P3 cost relate to the operations and maintenance cost which the Government pays on behalf of the Authority

13. Pensions

All eligible employees participate in Canada's Public Service Pension Plan ("PSPP"). The PSPP provides benefits based on the number of years of pensionable service to a maximum of 35 years. Benefits are determined by a formula set out in the legislation; they are not based on the financial status of the pension plan. The basic benefit formula is two percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings.

The PSPP was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For members with start dates before January 1, 2013, the normal retirement age remains age 60. The employer contribution rate effective at the end of the year is 1.01 times (2020 – 1.01) the employees' contributions for employees who started prior to January 2013 and 1.0 times (2020 – 1.0) the employees' contributions for all other employees.

The Authority and the contracted physician's contribute to the Physician Retirement Income Benefit ("PRIB"). The Physician's contribution rate is 7.5 percent of the Physician's base salary, minus the Physician's contribution to the Canada Pension Plan. The Authority contribution rate is 15 percent of the Physician's base salary, minus the Employer's contribution to the Canada Pension Plan on behalf on the Physician. The Authority contributed $11,734 (2020 – $10,891) to PSPP and $2,067 (2020 – $2,135) to the Physician's fund. The employee's contributions were $11,675 (2020 – $10,748) and $952 (2020 – $1,006) respectively.

14. Related party balances and transactions

Related party transactions not disclosed elsewhere are as follows:

Due from related parties	Accounts Receivable	Allow. For Doubtful Accounts	Net 2021	Net 2020
Hay River Health and Social Services Authority	**$ 2,011**	**$ -**	**$ 2,011**	$ 29
Tlicho Community Services Agency	**829**	**(12)**	**817**	733
Northwest Territories Power Corporation	**35**	**-**	**35**	1
Northwest Territories Housing Corporation	**-**	**-**	**-**	4
	$ 2,875	**$ (12)**	**$ 2,863**	$ 767

Due to related parties:	2021	2020
Aurora College	**$ 405**	$ 175
Tlicho Community Services Agency	**149**	119
Northwest Territories Housing Corporation	**-**	26
Hay River Health and Social Services Authority	**71**	42
Fuel Services Division	**3**	11
Northwest Territories Power Corporation	**6**	6
Marine Transportation Services	**-**	1
	$ 634	$ 380

Revenues from related parties:	2021	2020
Hay River Health and Social Services Authority	**$ 2,454**	$ 187
Tlicho Community Services Agency	**875**	809
Northwest Territories Power Corporation	**105**	105
GNWT - Education, Culture and Employment	**25**	83
GNWT - Municipal and Community Affairs	**25**	3
Yellowknife Education District #1	**-**	26
Yellowknife Public Denominational District Education Authority (Yellowknife Catholic School Board)	**-**	5
	$ 3,484	$ 1,218

14. Related party balance and transactions (continued)

Expenses paid to related parties:	2021	2020
Hay River Health and Social Services Authority	**$ 405**	$ 175
Tlicho Community Services Agency	**317**	369
GNWT	**8,254**	317
Aurora College	**183**	-
Northwest Territories Power Corporation	**92**	34
Northwest Territories Housing Corporation	**66**	105
Fuel Services Division	**41**	20
Marine Transportation Services	**-**	2
NWT Business Development and Investment Corporation	**-**	2
Stanton Territorial Hospital Foundation	**-**	1
	$ 9,358	$ 1,025

15. Expenses by object

	2021	2020
Compensation expense (1)	**$ 241,454**	$ 211,128
Contracted out services	**93,153**	84,343
Medical travel and other travel	**24,435**	29,167
Compensation - locums	**22,783**	17,121
Supplies	**22,466**	18,068
Rent (note 12)	**21,695**	18,079
Contributions	**16,145**	18,881
Administration	**8,279**	12,087
Program expenses	**6,179**	5,419
Equipment expense	**2,309**	2,599
Valuation expenses	**1,163**	1,648
Total expenses	**$ 460,061**	$ 418,540

(1) Compensation expense is paid by the Government and reimbursed by the Authority when funds are available, see note 5 for the balance payable to the Government at March 31.

16. Contributions from the Government of the Northwest Territories

	2021 Budget	2021 Actual	2020 Actual
Core contribution			
Community health programs	**$ 130,511**	**$ 133,663**	$ 127,684
Administrative and support services	**39,916**	**39,950**	39,850
Nursing inpatient services	**33,602**	**33,609**	32,557
Community social services	**25,770**	**29,415**	23,930
Ambulatory care services	**27,242**	**27,426**	28,082
Diagnostic and therapeutic services	**24,084**	**24,900**	24,258
Safe restart northern bundle COVID pandemic	**-**	**29,018**	-
Supplementary health programs	**20,276**	**21,101**	21,896
	301,401	**339,082**	298,257
Other contributions			
FNIHCC Home and Community Care	**3,800**	**3,858**	4,190
French Language Services	**826**	**461**	742
Integrated Primary Care Teams Demonstration Project	**-**	**397**	-
Respite Care Program	**250**	**250**	260
Mental Health Initiatives	**-**	**241**	362
Collective Kitchens	**168**	**168**	168
OMTP Territorial Lead Case Manager	**140**	**140**	160
CHIIRP - Injury Reporting & Prevention	**85**	**131**	-
QRCE - IPAC	**-**	**96**	-
Community Care Giver Pilot	**445**	**93**	121
Implementation Lead Healthy Families Program	**-**	**85**	-
Oral Health Program	**-**	**85**	250
T.A.S.T.E - Traditional Foods	**62**	**62**	-
FASCETS - FASD Training	**-**	**48**	55
Oral Health Toolkits for LTC Residents	**32**	**32**	-
ECD - Hearing Aids for Children	**7**	**4**	-
Inuvik Emergency Warming Centre	**75**	**-**	75
FASD training	**-**	**-**	110
Sahtu Sahtugot'ine Nats'eju Initiative	**80**	**-**	42
Uluhaktok Indigenous Languages Pilot	**117**	**-**	-
Other	**-**	**-**	50
	6,087	**6,151**	6,585
Total contributions from the GNWT	**$ 307,488**	**$ 345,233**	$ 304,842

16. Contributions from the Government of the Northwest Territories (continued)

The following table summarizes the Authority's project budget and actual eligible costs incurred for other contributions in excess of $250.

	2021 Budget	2021 Actual	2020 Actual
FNIHCC Home and Community Care Agreement			
Compensation	**$ 2,832**	**$ 3,443**	$ 3,092
Equipment expense	**-**	**1**	-
Medical travel and other travel	**-**	**-**	67
Contracted out services	**-**	**128**	45
Other	**968**	**286**	986
	$ 3,800	**$ 3,858**	$ 4,190
French Language Services			
Compensation	**$ 733**	**$ 443**	$ 700
Other	**93**	**18**	42
	$ 826	**$ 461**	$ 742
Integrated Primary Care Teams Demonstration			
Compensation	**$ -**	**$ 397**	$ -
	$ -	**$ 397**	$ -
Respite Care Program			
Contracted out services	**$ 250**	**$ 250**	$ 260
	$ 250	**$ 250**	$ 260
Community Care Giver Pilot			
Compensation	**$ 445**	**$ -**	$ 121
Other	**-**	**93**	-
	$ 445	**$ 93**	$ 121

17. Financial Instruments

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

(a) Credit risk

Credit risk is the risk of financial loss of the Authority if a debtor fails to make payments of interest and principal when due. The Authority is exposed to this risk relating to its cash and accounts receivable.

The Authority holds its cash with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the Authority's cash is insured up to $100.

Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well as policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables. These amounts are as disclosed in Note 4.

The Authority's maximum exposure to credit risk is represented by the financial assets for a total of $93,636 (2020 - $73,448).

Concentration of credit risk

Concentration of credit risk is the risk that one or more customers has a significant portion (more than ten percent) of the total accounts receivable balance and thus there is a higher risk to the Authority in the event of a default. The Authority does have concentration of credit risk. At March 31, 2021, receivables from the Government comprised 86% of the total outstanding accounts receivables (2020 - 82%). The Authority manages this risk by monitoring overdue balances.

(b) Liquidity risk

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting, deferring repayment to the Government (Note 1) and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. All of the Authority's financial assets and financial liabilities as at March 31, 2021 mature within six months of year end.

Total financial assets are $93,636 (2020 - $73,448) and financial liabilities are $265,898 (2020 - $204,308). The Authority has disclosed contractual obligations in Note 9. There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

18. Budget

The approved budget have been reclassified where applicable to conform to the presentation used in financial statements as follows:

	Budget per Statement of Operations and Accumulated Deficit	Government Approved Budget	Difference
Revenue			
Recoveries from other sources	$ 16,791	$ 16,592	$ 199
Recoveries from Government of Nunavut	2,515	-	2,515
Contributions from other sources	116	116	-
Interest income	573	573	-
Other income	352	352	-
Total Revenue	20,347	17,633	2,714
Expenses			
Community social programs	93,115	92,998	117
Ambulatory care services	68,393	68,393	-
Administration and support services	53,987	53,844	143
Nursing inpatient services	40,432	40,432	-
Community health programs	43,456	43,456	-
Supplementary health programs	53,326	52,645	681
Diagnostic and therapeutic services	31,558	31,558	-
Undistributed	-	941	(941)
Total Expenses	384,267	384,267	-
Government contributions			
Core contributions from GNWT	301,401	301,401	-
Other contributions from GNWT	6,087	8,801	(2,714)
Recoveries from GNWT	23,085	23,085	-
Recoveries - non insured health services	14,106	14,106	-
Total Government contributions	344,679	347,393	(2,714)
Annual deficit	$ (19,241)	$ (19,241)	$ -

18. Budget (continued)

The Authority's budget is approved at the start of the fiscal year. Adjustments to the budget relating to government funding are approved throughout the fiscal year through Notice of Target Adjustments ("NOTAs") . The budget does not include the Grant-in-kind GNWT; therefore the impact of the Grant-in-kind GNWT must be factored in when comparing to the actual results.. The revised budget is detailed below:

	Original Budget	NOTAs	Grant-in-kind	Revised Budget	Actual Amount	Over (Under) Budget
Revenue						
Recoveries from other sources	$ 16,791	$ -	$ -	$ 16,791	$ 15,019	$ (1,772)
Recoveries from Government of Nunavut	2,515	-	-	2,515	2,053	(462)
Contributions from other sources	116	-	-	116	1,057	941
Interest income	573	-	-	573	65	(508)
Other income	352	-	-	352	2	(350)
Total Revenue	20,347	-	-	20,347	18,196	(2,151)
Expenses						
Community social programs	93,115	4,965	1,137	99,217	103,620	4,403
Ambulatory care services	68,393	2,349	7,416	78,158	91,679	13,521
Administration and support services	53,987	6,655	161	60,803	65,087	4,284
Nursing inpatient services	40,432	(16)	12,130	52,546	61,157	8,611
Community health programs	43,456	20,420	5,680	69,556	52,891	(16,665)
Supplementary health programs	53,326	1,200	-	54,526	48,961	(5,565)
Diagnostic and therapeutic services	31,558	5,235	2,270	39,063	36,666	(2,397)
Total Expenses	384,267	40,808	28,794	453,869	460,061	6,192
Government contributions						
Core contributions from GNWT	301,401	40,808	-	342,209	339,082	(3,127)
Other contributions from GNWT	6,087	-	-	6,087	6,151	64
Recoveries from GNWT	23,085	-	-	23,085	17,446	(5,639)
Recoveries - Non-insured health services	14,106	-	-	14,106	13,852	(254)
Recoveries of prior year expenses	-	-	-	-	1,112	1,112
Grant-in-kind GNWT	-	-	31,290	31,290	31,290	-
Total Government contributions	344,679	40,808	31,290	416,777	408,933	(7,844)
Annual deficit	$ (19,241)	$ -	$ 2,496	$ (16,745)	$ (32,932)	$ (16,187)

19. Impact of COVID-19 pandemic response

On March 22, 2020, the GNWT declared a public health emergency in response to the coronavirus ("COVID-19") pandemic. The Authority continues to experience a change in demand for its services and is working diligently to mitigate the financial impacts of COVID-19.

In response to COVID-19, the GNWT provided the Authority with incremental funding of $29,018 up to March 31, 2021. The funds were used for incremental expenditures arising from testing, surveillance and treatment of patients as well as air services. These amounts have been recorded in various expense accounts in the Statement of Operations and Accumulated Deficit.

The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the severity and length of COVID-19 will continue to have on the financial results and condition of the Authority in future periods.



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