

TLICHO COMMUNITY SERVICES AGENCY

Education Division

Behchoko, NT

Annual Financial Report

For the Year Ended June 30, 2016

TABLE OF CONTENTS

Management Discussion and Analysis

Management's Responsibility for Financial Reporting

Independent Auditors' Report

Statement 1	TCSA Education Non- Consolidated Report on Revenue and Expenditures
	Notes to the Non-Consolidated Report
Schedule 1	Schedule of Non-Consolidated TCSA Education Expenditures
Schedule 2	Schedule of Specific Program - Education Infrastructure
Schedule 3	Schedule of Specific Program - Aboriginal Language and Cultural Based Education
Schedule 4	Schedule of Specific Program - NWT Student Success Initiatives - Education
Schedule 5	Schedule of Specific Program - Inclusive Schooling
Schedule 6	Schedule of Specific Program - Aboriginal Student Achievement Orientation
Schedule 7	Schedule of Specific Program - Aboriginal Student Achievement Literacy Initiative
Schedule 8	Schedule of Specific Program - Drop the Pop
Schedule 9	Schedule of Specific Program - Breakfast for Learning Snack Program - CJBS (Elem)
Schedule 10	Schedule of Specific Program - Breakfast For Learning Snack Program - CJBS (Sr)
Schedule 11	Schedule of Specific Program - Breakfast for Learning Snack Program - MEZI
Schedule 12	Schedule of Specific Program - Food First Snack Program - JWGS
Schedule 13	Schedule of Specific Program - Breakfast for Learning Snack Program - EMES
Schedule 14	Schedule of Specific Program - Breakfast for Learning Snack Program - Alexis Arrowmaker School
Schedule 15	Schedule of Specific Program - Food First Snack Program - EMES
Schedule 16	Schedule of Specific Program - Take a Kid Trapping - CJBS
Schedule 17	Schedule of Specific Program - Take a Kid Trapping - MEZI
Schedule 18	Schedule of Specific Program - Take a Kid Trapping - JWGS
Schedule 19	Schedule of Specific Program - Take a Kid Trapping - EMES
Schedule 20	Schedule of Specific Program - Mentorship Program - MEZI
Schedule 21	Schedule of Specific Program - Active After School - CJBS
Schedule 22	Schedule of Specific Program - Active After School - MEZI

Schedule 23	Schedule of Specific Program - Active After School - JWGS
Schedule 24	Schedule of Specific Program - Active After School - EMES
Schedule 25	Schedule of Specific Program - Youth Contribution CJBS (Music Workshop)
Schedule 26	Schedule of Specific Program - Youth Contribution - CJBS (Vancouver trip)
Schedule 27	Schedule of Specific Program - Public Library Services - Behchoko
Schedule 28	Schedule of Specific Program - Public Library Services - Whati
Schedule 29	Schedule of Specific Program - Public Library Services - Gameti
Schedule 30	Schedule of Specific Program - Public Library Services - Rae
Schedule 31	Schedule of Specific Program - Take a Kid Harvesting - CJBS
Schedule 32	Schedule of Specific Program - Take a Kid Harvesting - EMES
Schedule 33	Schedule of Specific Program - Active After School - Alexis Arrowmaker School
Schedule 34	Schedule of Specific Program - Breakfast for Learning Snack Program - JWGS
Schedule 35	Schedule of Specific Program - Not Us Drug Strategy - JWGS
Schedule 36	Schedule of Specific Program - Safe & Caring School - CJBS
Schedule 37	Schedule of Specific Program - Literacy Project - CJBS
Schedule 38	Schedule of Specific Program - Youth Contribution - MEZI (Canoe Project)
Schedule 39	Schedule of Specific Program - Youth Contribution - MEZI (YK Trip)
Schedule 40	Schedule of Specific Program - Youth Contribution - JWGS (Ski Event)
Schedule 41	Schedule of Specific Program - Youth Contribution - JWGS (China Trip)
Schedule 42	Schedule of Specific Program - Literacy - JWGS
Schedule 43	Schedule of Specific Program - Found First Foundation (NWT Taste Makers)
Schedule 44	Schedule of Specific Program - CAMH the Fourth R
Schedule 45	Schedule of Specific Program - School Playground - EMES
Schedule 46	Schedule of Specific Program - Distance Learning (eLearning) - MEZI
Schedule 47	Schedule of Specific Program - Yoga Class - JWGS



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Management Discussion and Analysis

June 30, 2016

Introduction

The Tłicho Community Services Agency (TCSA) is a unique organization in the Northwest Territories in two significant ways.

Firstly, it is a Government of the Northwest Territories Agency, while incorporating the values and principles of the Tłicho people and having the longer term objective of transforming itself into an agency of the Tłicho Government.

Secondly, the Agency is the only one in the Northwest Territories to deliver both the health and social services as well as the education programs under one entity.

The advantage of the TCSA model is it has the ability to effectively integrate the delivery of the health and education programs, especially when it comes to early childhood development.

The Agency's 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, our communities and our land.

The TCSA serves a population of approximately four thousand people (4,000) in the communities of Behchoko, Whati, Gameti and Wekweeti. The TCSA delivers its education programs through five schools from kindergarten to grade 12. In fiscal 2015-2016, we had 844 students enrolled in school.

As a result of the Agency delivering both the health and education programs, it also is accountable to both the Government of the Northwest Territories departments of health and education, which have two different fiscal year ends. The Agency prepares annual audited financial statements for health and education as at March 31 which is the Government of the Northwest Territories fiscal year end, as well as these audited reports for the department of education's fiscal year ending June 30.

The Agency has a dedicated workforce of approximately 110 employees in the delivery of school programs, and administers up to 30 contracted services providers in the region. Salaries and benefits are the key cost drivers for education, and represent over 90 % of budgeted expenditures.

Operating Environment

The Agency faces many challenges. Society is changing, our workforce is changing, so to ensure our children and youth have everything they need to become productive, self-sufficient, and successful members of society our schools must change as well: we must teach students how to think, how to analyze, and how to solve problems. In the Northwest Territories, and within the Tlicho region, teachers are changing how they teach, principals are changing how they lead, and school boards are changing the nature and depth of their involvement so that our schools are fully supported in affecting positive changes in developing 21st century leaders.

The major challenge is to bring students up to education levels equal to or exceeding national standards across Canada. This will take time, resources and a strategic plan to achieve. The TCSA continues with its plan, and has established specific measurable goals and objectives to reach its targets.

These goals can be summarized under the four main pillars of education in the Tlicho region.

- (1) To improve student success in reading and literature.*
- (2) To contribute to the revitalization, maintenance and promotion of Tlicho language and culture.*
- (3) To develop learning environments that promote the acquisition of 21st Century skills in contextually relevant ways.*
- (4) To ensure all students have an equal opportunity to succeed.*

Financial Condition

The Agency is in a strong financial position. Education funding for the Agency is based on a formula, with enrollment numbers each year being the key driver.

Due to previous years enrollment increases and additional 3rd party funding received in previous years, the Agency entered the year with an opening surplus of \$ 2.5 million.

The annual budgeted revenue education for fiscal 2015-2016 was \$ 16,744,544, budgeted expenses were \$ 18,351,477 and the budgeted deficit was \$ 1,606,933. The reason for the budgeted deficit is due to the department of education's policy on surplus retention. The departments proposed policy is that any surplus in excess of 5 % of the years budgeted revenues will be returned to the department, which in the case of the TCSA is \$ 837,000. The TCSA has been offside of the policy and its strategy has been to bring the surplus onside over the next two years.

As of June 30, 2016, the TCSA had an operating deficit in education of \$ 884,530 thereby reducing the accumulated operating surplus to \$ 1,643,785. The budgeted operating deficit for fiscal 2016-2017 is \$ 1,046,000 which, if achieved, will bring the Agency onside with the department of education's new surplus policy.

The Agency has a dedicated workforce of approximately 110 employees in the delivery of school programs, and administers numerous contracted services providers in the region. Salaries and benefits are the key cost drivers for education, and represent over 90 % of budgeted expenditures.

Education programs are delivered under the main categories of territorial schools, aboriginal languages, inclusive schooling and infrastructure services. Each school principal is responsible for managing his/her expenditures. Schools that do not spend their entire budget can carry forward their surpluses, and schools who overspend must repay the deficits to the Agency.

Summary

In fiscal 2015-2016, the TCSA celebrated its largest graduating class in history, with 43 students obtaining their grade 12.

We will continue to work with the Government of the Northwest Territories and the Tlicho Government on improving education results by following our strategic plan and the four pillars of education.

We have the capable people in place who are both strong in their culture and prepared for a changing economic landscape. Like in the rest of Canada, a new economy is emerging that demands workers with "21st century skills." This means high school graduates who have the knowledge, skills, and abilities to think critically, to problem-solve and to communicate effectively. At the foundation of each of these skills is the ability to read and write effectively. Reading is the most crucial skill for success in school and throughout life.

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line extending to the right.

MJ Wedzin
Manager of Financial Services
Tlicho Community Services Agency



Tłıchǫ Community Services Agency

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

The Management Discussion & Analysis, Non- Consolidated report on Revenue and Expenses, 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) 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 Tlıchǫ Community Services Agency - Education Division 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.

Avery Cooper & Co. Ltd. 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 Tlich Community Services Agency



Kevin Armstrong
CEO Tlich Community Services Agency



Mary Jane Wedzin
Manager of Financial Services

October 3, 2016



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INDEPENDENT AUDITORS' REPORT

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

Report on the Non-Consolidated Financial Statements

We have audited the accompanying Non-Consolidated Report on the Revenue and Expenses for the Tlicho Community Services Agency - Education Division, and a summary of significant accounting policies and other explanatory information (together "the financial statement") as at June 30, 2016.

Management's Responsibility for the Non-Consolidated Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the non-consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Qualification

The GNWT is responsible for the calculation and distribution of the salaries and benefits paid to the Agency's employees. The wages and benefits information that appears on the statement of revenue and expenses is limited to the information provided by the department, 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.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified opinion paragraph, this non-consolidated financial statement presents fairly, in all material respects, the results of operations for the year ended June 30, 2016 in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Financial Administration Act, in our opinion, proper books of account have been kept by the Tlicho Community Services Agency, the non-consolidated financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Agency.

Other Matter

Our audit was conducted for the purposes of forming an opinion on the non-consolidated financial statements of Tlicho Community Services Agency, Education Division, taken as a whole. The supplementary information included on Schedules 2 to 47 is presented for purposes of additional information and is not a required part of the non-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 non-consolidated financial statements taken as a whole.

Avery Cooper & Co. Ltd.

Avery, Cooper & Co Ltd.
Certified General Accountants
Yellowknife, NT

October 3, 2016

Tlcho Community Services Agency
Education Division
Non - Consolidated Report on Revenue and Expenses
For the period July 1, 2015 - June 30, 2016

	Budget (unaudited)	Total 2015-2016	Total 2014-2015
OPERATING FUND			
REVENUE			
Government of the NWT			
ECE Regular contributions	\$ 16,744,544	16,851,032	16,300,931
Teaching and Learning Centres (2016-17 TLC)	-	5,692	60,000
Teaching and Learning Centres (2015-16 TLC)	-	13,056	46,944
Infrastructure Repayable (2013-14) - Sch 2	-	-	215,435
Infrastructure Repayable (2014-15) - Sch 2	-	-	(19,501)
Infrastructure Repayable (2015-16) - Sch 2	-	(123,812)	-
Deferred - Healthy Foods	-	39,146	(39,146)
ECE Other Contributions (Note 8)	-	179,185	209,200
Total ECE	16,744,544	16,964,299	16,773,863
GNWT Other Contributions (Note 9)		132,888	230,935
Total GNWT	16,744,544	17,097,187	17,004,797
BOARD GENERATED FUNDS			
Investment income	-	30,718	42,384
Donation	-	5,611	11,779
Other (Note 10)	-	407,821	390,307
Total Other	-	444,150	444,469
TOTAL REVENUE	16,744,544	17,541,338	17,449,266
EXPENSES - per schedule 1			
Administration	1,333,799	1,064,943	1,266,196
School Programs	11,473,971	11,581,107	11,425,050
Inclusive Schooling (schedule)	3,403,608	3,079,668	3,127,048
Operations and Maintenance	200,000	151,203	165,256
Aboriginal language/Cultural Programs (schedule)	1,940,099	1,845,249	1,843,024
Amortization (incl. in school program)	-	24,760	24,760
Other	-	678,937	672,147
TOTAL EXPENSES (Note 15)	18,351,477	18,425,868	18,523,480
OPERATING SURPLUS (DEFICIT)	\$ (1,606,933)	\$ (884,530)	\$ (1,074,214)
Opening Accumulated Surplus/(Deficit)	2,528,315	2,528,315	3,602,529
Closing Accumulated Surplus/(Deficit)	\$ 921,382	\$ 1,643,785	\$ 2,528,315

Approved


 Chief Executive Officer


 Chairperson

See the accompanying notes and schedules

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

NOTE 1 NATURE OF ORGANIZATION

The Tlicho Community Services Agency (TCSA) was established under the Tlicho Agreement by order of the Minister effective August 4, 2005. Its purpose is to administer and maintain the standards of health and educational programs defined under the Act in the Member communities of the Tlicho Region.

The agency was formally the Dogrib Community Services Agency and all assets and liabilities of the DCSB were transferred to the TCSA effective August 4, 2005.

Member communities have formed Community Service Authorities (CSA) which have assumed the responsibility to provide sufficient educational programs within their respective communities of Behchoko, Gameti, Wekweti and Whati. This financial report includes the accounts of Tlicho Community Services Agency - Education Division (TCSA), and the five schools of the CSA's including Chief Jimmy Bruneau School, Elizabeth Mackenzie Elementary School, Mezi Community School, Jean Wetrade Gameti School, and Alexis Arrowmaker School. All inter-entity balances have been eliminated.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

General

This financial report has been prepared in accordance to Canadian public sector accounting standards relevant to the report of revenue and expenses. Requirements of the Education Act are also taken into consideration in preparation of the statements and related notes.

a) Basis of Accounting

The basis of accounting refers to the timing of when revenue and expenses 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) Non-Consolidated Report

This report includes only the revenue and expenses of the TCSA - Education Division. Asset, Liability and Equity balances of the organization are not reflected herein. The operations of Health and Social Services are not included in these reports and as such are non-consolidated.

c) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$50,000 and purchased with the GNWT capital funds are the property of the GNWT. The Minister grants to the Agency full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division. Assets in excess of \$50,000 must be reported and amortized at the following rates:

Class and Rate: Mobile and Heavy Equipment (School Busses) 7-15 years

d) Infrastructure

Any surplus on personnel, utilities and leases infrastructure funding at the end of June is recorded as payable to the GNWT. Net deficits are not shown as receivable since recovery is contingent on legislative approval.

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON- CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

e) Budget Data

The Education Act of the NWT requires that the Agency prepare an annual budget, as outlined in Sections 128 and 129. The priorities and funding allocations are determined by the Agency and the budget is then legally adopted by a motion of the Agency. Agency approved budgets are submitted to the Minister of Education, Culture and Employment for final approval as directed by the Minister. This annual budget includes estimates of revenues, expenses and the net operating surplus/(deficit). Budgets are considered approved when they are adopted by the Agency. The budget may be amended within a given fiscal year in accordance with Agency policy, regulations and approved budget.

f) School Funds

The Agency administers the funds for the five schools in the region. The expenses of the schools are included in the total expenses.

g) Measurement Uncertainty

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

h) 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.

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON- CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

h) Revenue Recognition - cont'd

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 Agency follows the deferral method of accounting for other contributions. Unrestricted contribution 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

i) Employee Salary and Benefits

Salary expenses including vacation and leave benefits are accrued based on the NWTTA and GNWT Collective Agreements. Salary accrued to June 30th will be paid in July. As such the July amounts are accrued at June 30th.

i) Financial Instruments

The Agency classifies its financial instruments at cost or amortized cost.

The Agency's accounting policy for this financial instrument category is as follows:

This category includes cash, accounts receivable, 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 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.

NOTE 3 TANGIBLE CAPITAL ASSETS

	Accumulated Cost	Net Book Amortization	Net Book Value 2016	Net Book Value 2015
Mobile Equipment	\$ 173,318	\$ 123,798	\$ 49,520	\$ 74,279

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON- CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

NOTE 4 EMPLOYEE LEAVE AND TERMINATION

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. 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. Annual leave is payable within one fiscal year. The payments of the other amount is dependent on employees leaving the Organization.

Change in estimate

During the year ended June 30, 2016, the method for calculating other employee future benefits and compensated absence was refined to better reflect the probability that these benefits would be used in the future based on past experience. The GNWT has contracted an actuarial company to place a value on the expected cost of sick leave usage in the future based on employee data. Compensated absences are the total value of vested and non-vested future sick leave costs that were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation includes the liabilities as at June 30, 2016. The liabilities are actuarially determined as the present value of the accrued benefits at June 30, 2016. The balances for June 30, 2015 were not actuarially valued, they were management estimates based on employee data at June 30, 2015 and does not include non-vested future sick leave costs. The values presented for June 30, 2016 below are for all of the benefits under the Compensated Absences and Termination Benefits for The Agency.

Comparatives have been re stated to reflect presentation used in actuary report

	2016	2015
Severance and Removal	772,479	914,476
Compensated Absences	162,133	94,914
Total Liability	934,612	1,009,390

NOTE 5 SCHOOL FUNDS ON HAND

	2016	2015
Chief Jimmy Bruneau School	-	-
Mezi Community School	-	-
Jean Wetrade Gameti School	63,621	72,551
Elizabeth Mackenzie Elementary School	27,307	-
Alexis Arrowmaker School	40,186	18,983
	131,114	91,534

Tlicho schools are allocated controllable funds at the beginning of the school year based on a budget. The budget may be

The balances above represent the funds on hand at June 30th, 2016

During the year an additional contribution was made to schools where expenses were in excess of funding.

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON- CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

NOTE 6 CONTRIBUTIONS REPAYABLE

	2016	2015
GNWT H/SS & Food First Foundation (Milk for a Month)	-	-
GNWT ECE	123,812	-
Beaufort Delta Education Council - E-learning	-	36,547
	123,812	36,547

NOTE 7 DEFERRED REVENUE

	2016	2015
GNWT - Education Culture and Employment - Healthy Food		39,146
GNWT - Education Culture and Employment Library Services	22,887	35,072
GNWT - Municipal and Community Affairs - Mentorship		
Ekati Cultural Programs	89,219	129,661
Breakfast For Learning	1,454	1,827
Diavik Literacy	-	7,313
Food First Foundation	8,933	-
Other	12,428	23,300
	134,921	236,319

NOTE 8 ECE OTHER REVENUE

	2016	2015
GNWT - Education Culture & Employment		-
Playgrounds		24,000
Public Library	152,000	158,000
Public Library - April - June 2014		(4,755)
Public Library - Transfer from Deferred	35,072	23,776
Public Library - Transfer to Deferred	(22,887)	(35,072)
Northern Grad Teacher		31,250
Safe & Caring School	5,000	
Self Regulation	10,000	12,000
	179,185	209,200

NOTE 9 GNWT OTHER REVENUE

		2016	2015
GNWT - Health and Social Services	Drop the Pop	15,040	11,605
GNWT - Industry, Tourism & Investment	Harvesting/Trapping	32,000	76,556
GNWT - Municipal and Community Affairs	Active After School/Youth	77,848	110,655
GNWT - Justice	Drug Strategy	5,000	4,883
GNWT-Minister Responsible for Women		3,000	-
Beaufort Delta Education Council	E Learning	-	27,236
		132,888	230,935

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON- CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

NOTE 10 OTHER REVENUE

	<u>2016</u>	<u>2015</u>
BHP/Dominion Diamond Ekati Corp.	123,500	125,000
BHP/Dominion Diamond Ekati Corp. transfer from Deferred	129,661	179,613
BHP/Dominion Diamond Ekati Corp. transfer to Deferred	(89,219)	(129,661)
Breakfast for Learning (Snack)	31,572	34,685
Food First Foundation	5,596	17,139
NWT Literacy	4,868	-
NWTTA - Student Success Initiatives	37,582	124,039
Diavik Literacy	7,313	25,000
Diavik Literacy transfer to deferred	-	(7,313)
Tide Canada Culture	10,000	-
Tlicho gov't Kids Breakfast	40,448	-
Miscellaneous	106,500	21,806
	<u>407,821</u>	<u>390,307</u>

NOTE 11 RELATED PARTY TRANSACTIONS

The Agency is related, in terms of common ownership, to all GNWT created departments, agencies and corporations. The Agency enters into transactions with these entities in the normal course of operations. The Agency is provided with various administrative services by the GNWT, the value of which is not reflected in this non-consolidated financial statement. 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 not disclosed elsewhere in the non-consolidated financial statement is disclosed in this note if applicable.

NOTE 12 BUDGET AMOUNTS

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 Agency.

The annual budget includes estimates of revenue and expenses. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Agency.

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

NOTE 13 ECONOMIC DEPENDENCE

The Tlicho Community Services Agency - Education Division receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Tlicho Community Services Agency - Education Division operations would be significantly affected.

NOTE 14 PRIOR YEAR FIGURES

The financial statement has been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year surplus.

NOTE 15 EXPENSE BY OBJECT

	<u>2016</u>	<u>2015</u>
Compensation	15,221,649	15,114,639
Other	3,204,219	3,408,841
Total	<u>18,425,868</u>	<u>18,523,480</u>

TLIHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON- CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the period July 1, 2015 - June 30, 2016

NOTE 16 FINANCIAL INSTRUMENTS

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

(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

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 risk. The GNWT and related parties accounted for more than 10% of the total outstanding accounts receivables. The Agency reduces this risk by monitoring overdue balances.

The Agency also has concentration risk of credit risk as deposits are held in one Canadian chartered bank.

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.

**Tlcho Community Services Agency
Education Division - (Excluding CSA's)
Non-Consolidated Schedule of Expenses
For the period July 1, 2015 - June 30, 2016**

FUNCTION	School Programs	Inclusive Schooling	Infrastructure	Administration	Aboriginal Languages	Other	2016 TOTAL
<u>SALARIES</u>							
Teachers' Salaries	\$ 7,729,914	\$ 676,735			\$ 983,973		\$ 9,390,622
Instruction Assistants		1,276,270			249,242		1,525,512
Non Instruction Staff	2,293,261	618,678		802,537	327,826	154,677	4,196,978
Board/Trustee Honoraria				32,374			32,374
<u>EMPLOYEE BENEFITS</u>							
Employee Benefits/Allowance	73,181	2,433	151,203	(97,216)	(53,438)		76,162
Leave & Termination Benefits							-
<u>SERVICES PURCHASED/CONTRACTED</u>							
Professional/Technical Services							-
Postage/Communication	80,533			46,283	1,860		128,676
Utilities							-
Travel/Training	69,152	261,443		102,419	56,484	58,688	548,187
Bussing	116,391						116,391
Advertising/Printing/Publishing	1,137						1,137
Maintenance/Repair	100			6,148	3,528		9,776
Rentals/Leases	84,502			8,348	1,968		94,819
Other Contracted Services	145,482	191,466		13,762	133,810	109,682	594,203
Other	11,801	50		47,649	466		59,966
Home Boarding	70,110						70,110
<u>MATERIALS/SUPPLIES/FREIGHT</u>							
Materials	586,620	52,459		24,355	59,530	355,890	1,078,855
Furniture and Equipment	3,141						3,141
Freight	39,438	133		2,102			41,673
<u>CONTRIBUTIONS/TRANSFERS</u>							
Contributed Services	276,346			76,182	80,000		432,528
TOTAL	\$ 11,581,107	\$ 3,079,668	\$ 151,203	\$ 1,064,943	\$ 1,845,249	\$ 678,937	\$ 18,401,108
<u>AMORTIZATION</u>	24,760						24,760
TOTAL	\$ 11,605,867						\$ 18,425,868

Tlicho Community Services Agency
Education Division
Schedule of Specific Program - Education Infrastructure
For the period July 1, 2015 - June 30, 2016

	<u>Budget</u>	<u>2016</u>	<u>2015</u>
Personnel Infrastructure			
Funding			
GNWT Regular Contribution	\$ 200,000	\$ 275,015	\$ 184,757
Expenses			
Staffing:			
Advertising			
Hiring Expenses			
Employee Benefits:			
Removal In/Transfer	\$ 110,000	\$ 50,461	\$ 78,121
Recruitment			
Ultimate Removal			
Medical Travel Assistance			
Dental Premiums			
Family Assistance Program			
WCB	\$ 90,000	\$ 100,742	\$ 87,135
Total Expenses	<u>\$ 200,000</u>	<u>\$ 151,203</u>	<u>\$ 165,256</u>
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 123,812</u>	<u>\$ 19,501</u>
Utilities and Leases			
Funding			
GNWT Regular Contribution	\$ -	\$ -	\$ -
Total Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Utilities:			
Fuel	\$ -	\$ -	\$ -
Propane	\$ -	\$ -	\$ -
Electricity	\$ -	\$ -	\$ -
Water/Sewer	\$ -	\$ -	\$ -
Boiler Maintenance	\$ -	\$ -	\$ -
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Surplus (Deficit)	<u>\$ -</u>	<u>\$ 123,812</u>	<u>\$ 19,501</u>

Tlicho Community Services Agency
Education Division
Schedule of Specific Program Expenses
Aboriginal Language and Culture-Based Education
For the period July 1, 2015 - June 30, 2016

Schedule 3

Function	Student Instruction	Teaching Learning Resources	Professional Development	School Activities and integrated Community Programs	Total
<u>Salaries</u>					
ALCBE Teachers	\$ 983,973	\$ -	\$ -	\$ -	\$ 983,973
Language Consultants					-
Instruction Assistants	249,242				249,242
Non Instructional Staff	327,826				327,826
Honoraria					-
Elders in School	39,510				39,510
<u>Employee Benefits / Allowances</u>	(53,438)				(53,438)
<u>Services Purchased / Contracted</u>					
Professional / Technical Services					-
Travel / Training	56,484				56,484
Student Transportation					-
Advertising / Printing / Publishing					-
Maintenance Repair	3,528				3,528
Rentals / Leases	1,968				1,968
Other Contracted Services	159,344	15,422			174,766
Communication Expense	1,860				1,860
<u>Materials / Supplies / Freight</u>					
Materials	56,135	3,396			59,530
Freight					-
Total	\$ 1,826,431	\$ 18,818	\$ -	\$ -	\$ 1,845,249

Tlicho Community Services Agency
Education Division
Schedule of Specific Program - NWT SSI Projects
For the period July 1, 2015 to June 30, 2016

Schedule 4

	2016	2015
Funding		
GNWT Regular Contribution	\$ 55,000	\$ 55,000
NWTTA NWT SSI PD Fund	\$ 36,526	\$ 42,551
	\$ 91,526	\$ 97,551
Salaries	\$ 55,000	\$ 55,000
Materials & Supplies	-	35,620
Vehicle Expensese	-	304
Delieri	-	147
Training & Development	61,425	10,548
Travel	-	10,520
Contract Services	-	5,731
Total Expenses	\$ 116,425	117,870
Total Surplus (Deficit)	\$ (24,899)	\$ (20,319)

Tlcho Community Services Agency
 Education Division
 Schedule of Specific Program Expenditures
 Inclusive Schooling
 For the period July 1, 2015 - June 30, 2016

Schedule 5

	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Function								
<u>Salaries</u>								
Program Support Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,735	\$ 676,735
Consultants							396,642	396,642
Support Assistants							1,276,270	1,276,270
Non Instructional Staff							222,036	222,036
Honoraria								-
<u>Employee Benefits / Allowances</u>							2,433	2,433
<u>Services Purchased / Contracted</u>								
Professional / Technical Services								-
Travel / Training	234,594						26,849	261,443
Student Transportation								-
Advertising / Printing / Publishing								-
Maintenance Repair							-	-
Rentals / Leases							-	-
Other Contracted Services							-	-
Communication Expense							191,516	191,516
								-
<u>Materials / Supplies / Freight</u>								
Materials							52,459	52,459
Freight							133	133
Total	\$ 234,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,845,074	\$ 3,079,668

Schedule 6

Tlicho Community Services Agency
Education Division
Schedule of Specific Program - ASA Teacher Orientation
For the period July 1, 2015 to June 30, 2016
Aboriginal Student Achievement
Teacher Orientation

	2016	2015
Funding		
GNWT Regular Contribution	\$ 31,500	\$ 29,700
	<u>\$ 31,500</u>	<u>\$ 29,700</u>
Materials & Supplies	6,724	11,488
Training & Travel	-	
Contract Services	7,676	18,911
	<u>14,400</u>	<u>30,400</u>
Total Expenses		
	<u>\$ 17,100</u>	<u>\$ (700)</u>
Total Surplus (Deficit)		

Schedule 7

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program - ASA Literacy Initiative
For the period July 1, 2015 to June 30, 2016
Aboriginal Student Achievement
Literacy Initiative**

	2016		2015	
Funding				
GNWT Regular Contribution	\$	75,000	\$	75,000
	\$	75,000	\$	75,000
Salaries		75,000		75,000
Travel		-		-
Contract Services		-		-
Total Expenses		75,000		75,000
Total Surplus (Deficit)	\$	-	\$	-

Expense in 91-15120-000-86400 (JWGS/MEZI Literacy Coach)

Schedule 8

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Drop the Pop
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT HSS - CJBS	2,400	2,500
GNWT HSS - MEZI	2,100	1,900
GNWT HSS - JWGS	1,500	1,600
GNWT HSS - EMES	2,200	2,500
GNWT HSS - Wekweeti	1,600	1,600
	<hr/> 9,800	<hr/> 10,100
Expenditures		
Materials & Supplies - CJBS	2,400	2,494
Materials & Supplies - MEZI	2,058	1,921
Materials & Supplies - JWGS	1,497	1,577
Materials & Supplies - EMES	2,261	2,650
Materials & Supplies - Wekweeti	1,867	1,637
	<hr/> 10,082	<hr/> 10,279
Total Surplus (Deficit)	<hr/> (282)	<hr/> (179)

Schedule 9

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - CJBS (Elem)
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
Breakfast for Learning	1,700	2,100
	1,700	2,100
Expenditures		
Materials & Supplies	1,709	2,108
Minor Equipment <\$5000	-	-
	1,709	2,108
Total Surplus (Deficit)	(9)	(8)

Schedule 10

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - CJBS (Sr)
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
Breakfst for Learning	8,100	8,200
	8,100	8,200
Expenditures		
Materials & Supplies	8,100	8,368
Minor Equipment <\$5000	-	-
	8,100	8,368
Total Surplus (Deficit)	(0)	(168)

Schedule 11

**Tlich Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - MEZI
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
Breakfast for Learning	5,900	7,000
	5,900	7,000
Expenditures		
Materials & Supplies	-	6,385
Contract Services	6,350	630
	6,350	7,015
Total Surplus (Deficit)	(450)	(15)

Schedule 12

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - JWGS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
First Food Foundation	6,102	6,100
First Food Foundation (Deferred)	(5,966)	1,363
	<hr/> 136	<hr/> 7,463
Expenditures		
Materials & Supplies	136	7,469
Contract Services	-	-
	<hr/> 136	<hr/> 7,469
Total Surplus (Deficit)	<hr/> -	<hr/> (6)

Schedule 13

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - EMES
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
Breakfast for Learning	9,200	10,600
Breakfast for Learning (Deferred)	565.34	(565)
Breakfast for Learning (Deferred)	-	1,212
	<u>9,765</u>	<u>11,247</u>
Expenditures		
Materials & Supplies	9,831	11,247
Contract Services	-	-
	<u>9,831</u>	<u>11,247</u>
Total Surplus (Deficit)	<u>(65)</u>	<u>-</u>

Schedule 14
Tlichon Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - Alexis Arrowmaker School
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
Breakfast for Learning	2,900	3,500
Breakfast for Learning - Deferred	(1,454)	-
	1,446	3,500
Expenditures		
Materials & Supplies	1,446	3,270
Minor Equipment <\$5000	-	-
	1,446	3,270
Total Surplus (Deficit)	-	230

Schedule 15
Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - EMES
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
Food First Foundation	5,001	5,000
Food First Foundation (Deferred)	(711)	532
	4,290	5,532
Expenditures		
Materials & Supplies	4,290	5,557
Minor Equipment		
	4,290	5,557
Total Surplus (Deficit)	-	(25)

Schedule 16

Tlichó Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - CJBS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, ENR	8,000	8,000
	8,000	8,000
Expenditures		
Materials & Supplies	2,767	2,853
Contract Services	5,200	5,200
	7,967	8,053
Total Surplus (Deficit)	33	(53)

Schedule 17

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - MEZI
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, ENR	8,000	8,000
	8,000	8,000
Expenditures		
Materials & Supplies	1,946	6,353
Gasoline	753	-
Contract Services	5,330	1,680
	8,029	8,033
Total Surplus (Deficit)	(29)	(33)

Schedule 18

Tliche Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - JWGS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, ENR	8,000	8,000
	8,000	8,000
Expenditures		
Materials & Supplies	3,700	2,920
Food	-	504
Contract Services	4,300	4,600
	8,000	8,024
Total Surplus (Deficit)	-	(24)

Schedule 19

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - EMES
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, ENR	8,000	8,000
	8,000	8,000
Expenditures		
Materials & Supplies	5,058	4,239
Gasoline	-	118
Contract Services	2,950	3,600
	8,008	7,957
Total Surplus (Deficit)	(8)	43

Schedule 20

Tlichó Community Services Agency
Education Division
Schedule of Specific Program
Mentorship Program - MEZI
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, MACA (12/13 Deferred)	-	-
GNWT, MACA (12/13 Deferred)	-	14,220
	<hr/>	<hr/>
	-	14,220
Expenditures		
Materials & Supplies	-	478
Travel	-	13,882
Contract Services	-	-
	<hr/>	<hr/>
	-	14,360
Total Surplus (Deficit)	<hr/>	<hr/>
	-	(140)

Schedule 21

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - CJBS
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT MACA (North Slave)	12,300	12,079
NWT Sport & Rec. (Deferred)	-	-
	12,300	12,079
Expenditures		
Materials & Supplies	12,304	11,987
Minor Equipment <\$5000	-	-
	12,304	11,987
Total Surplus (Deficit)	(4)	92

Schedule 22

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - MEZI
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT MACA (North Slave)	17,300	15,999
	<u>17,300</u>	<u>15,999</u>
Expenditures		
Materials & Supplies	8,110	10,910
Contract Services	9,194	5,090
	<u>17,304</u>	<u>16,000</u>
Total Surplus (Deficit)	<u>(4)</u>	<u>(1)</u>

Schedule 23

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - Jean Wetrade Gameti School
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT MACA (North Slave)	17,300	15,999
NWT Sport & Rec. (Deferred)	-	-
	<u>17,300</u>	<u>15,999</u>
Expenditures		
Materials & Supplies	17,237	16,008
Minor Equipment <\$5000	-	-
	<u>17,237</u>	<u>16,008</u>
Total Surplus (Deficit)	<u>63</u>	<u>(9)</u>

Schedule 24

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - EMES
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT MACA (North Slave)	11,000	12,079
NWT Sport & Rec. (Deferred)	-	-
	11,000	12,079
Expenditures		
Materials & Supplies	10,813	11,550
Contract Services	-	-
	10,813	11,550
Total Surplus (Deficit)	187	529

Schedule 25

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - CJBS (Music Workshop)
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, MACA (A/R)	4,000	5,000
	<u>4,000</u>	<u>5,000</u>
Expenditures		
Contract Services	4,000	5,000
	<u>4,000</u>	<u>5,000</u>
Total Surplus (Deficit)	<u>-</u>	<u>-</u>

Schedule 26

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - CJBS (Vancouver Trip)
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, MACA	-	4,000
	-	4,000
Expenditures		
Travel	-	4,000
	-	4,000
Total Surplus (Deficit)	-	-

Schedule 27

Tlichho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Behchoko
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, ECE	22,000	22,000
GNWT, ECE	16,000	16,000
GNWT, ECE (Deferred)	8,083	(8,083)
GNWT, ECE (Deferred)	(4,055)	9,025
	<hr/> 42,028	<hr/> 38,942
Expenditures		
Salary	42,028	38,942
Materials & Supplies	-	-
	<hr/> 42,028	<hr/> 38,942
Total Surplus (Deficit)	<hr/> <hr/> -	<hr/> <hr/> -

Schedule 28

**Tlichho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Whati
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, ECE	22,000	22,000
GNWT, ECE	16,000	16,000
GNWT, ECE (Deferred)	10,654	(10,654)
GNWT, ECE (Deferred)	(7,686)	14,751
	<hr/>	<hr/>
	40,969	42,096
Expenditures		
Salary	34,863	-
Materials & Supplies	6,105	13,710
Contract Services	-	28,386
	<hr/>	<hr/>
	40,969	42,096
Total Surplus (Deficit)		
	<hr/>	<hr/>
	-	-

Schedule 29

**Tlichon Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Gameti
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, ECE	22,000	22,000
GNWT, ECE (Deferred)	8,020	(8,020)
GNWT, ECE	16,000	16,000
GNWT, ECE (Deferred)	(4,874)	17,245
	41,147	47,225
Expenditures		
Salary	37,744	38,631
Materials & Supplies	3,403	5,442
Contract Services	-	3,152
	41,147	47,225
Total Surplus (Deficit)	-	-

Schedule 30

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Rae
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, ECE	22,000	-
GNWT, ECE (Deferred)	(6,272)	-
GNWT, ECE (15/16)	16,000	22,000
GNWT, ECE (15/16 Deferred)	8,314	(8,314)
	40,042	13,686
Expenditures		
Salary	40,042	13,686
Materials & Supplies	-	-
	40,042	13,686
Total Surplus (Deficit)	-	-

Schedule 31

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Harvesting - CJBS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, ITI	-	8,000
	-	8,000
Expenditures		
Materials & Supplies	-	5,385
Contract Services	-	2,600
	-	7,985
Total Surplus (Deficit)	-	15

Schedule 32

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Harvesting - EMES
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, ITI	-	8,000
	-	8,000
Expenditures		
Materials & Supplies	-	4,394
Contract Services	-	3,650
	-	8,044
Total Surplus (Deficit)	-	(44)

Schedule 33

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - Alexis Arrowmaker School
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT MACA (North Slave)	17,300	15,999
GNWT MACA (North Slave) Payable	(1,352)	-
	<u>15,948</u>	<u>15,999</u>
Expenditures		
Materials & Supplies	15,948	15,984
Minor Equipment <\$5000	-	-
	<u>15,948</u>	<u>15,984</u>
Total Surplus (Deficit)	<u>-</u>	<u>15</u>

Schedule 34

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast For Learning Snack Program - JWGS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
Breakfast for Learning	3,400	3,900
BFL (Deferred)	1,261	(1,261)
	<hr/> 4,661	<hr/> 2,639
Expenditures		
Materials & Supplies	4,559	2,639
Minor Equipment <\$5000	-	-
Contract Services	-	-
	<hr/> 4,559	<hr/> 2,639
Total Surplus (Deficit)	<hr/> 103	<hr/> -

Schedule 35

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Not Us Drug Strategy - JWGS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, Justice	5,000	5,000
GNWT, Justice Payable	-	(117)
	<u>5,000</u>	<u>4,883</u>
Expenditures		
Materials & Supplies	5,009	4,883
	<u>5,009</u>	<u>4,883</u>
Total Surplus (Deficit)	<u>(9)</u>	<u>0</u>

Schedule 36

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Safe and Caring School - CJBS
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, ECE	5,000	-
	5,000	-
Expenditures		
Materials & Supplies	1731	-
Client Travel	3,112	-
	4,844	-
Total Surplus (Deficit)	156	-

Schedule 37

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Literacy Project - CJBS
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
NWT Literacy	3,500	3,360
Scholastic Canada	-	418
Diavik Diamond Mines	-	25,000
Diavik Diamond Mines (Deferred)	7,313	(7,313)
	<u>10,813</u>	<u>21,465</u>
Expenditures		
Materials & Supplies	11,255	16,865
Contract Services	-	4,600
	<u>11,255</u>	<u>21,465</u>
Total Surplus (Deficit)	<u>(442)</u>	<u>-</u>

Schedule 38

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - MEZI (Canoe Project)
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, MACA	-	5,000
	-	5,000
Expenditures		
Materials & Supplies	-	1,477
Client Travel	-	1,839
Contract Services	-	1,600
	-	4,916
Total Surplus (Deficit)	-	84

Schedule 39

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - MEZI (YK Trip)
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, MACA	-	5,000
	-	5,000
Expenditures		
Client Travel	-	4,677
Contract Services	-	315
	-	4,992
Total Surplus (Deficit)	-	8

Schedule 40

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - JWGS (Ski Event)
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, MACA	-	15,500
	-	15,500
Expenditures		
Client Travel	-	15,500
	-	-
	-	15,500
Total Surplus (Deficit)	-	-

Schedule 41

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - JWGS (China Trip)
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT, MACA	-	4,000
	-	4,000
Expenditures		
Client Travel	-	4,800
	-	-
	-	4,800
Total Surplus (Deficit)	-	(800)

Schedule 42

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Literacy - JWGS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
NWT Literacy Council	1,368	-
	<u>1,368</u>	<u>-</u>
Expenditures		
Materials & Supplies	1,270	-
	<u>-</u>	<u>-</u>
	<u>1,270</u>	<u>-</u>
Total Surplus (Deficit)	<u>98</u>	<u>-</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - NWT Taste Makers
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
First Food Foundation (NWT Taste Maker)	2,226	4,144
First Food Foundation (NWT Taste Maker) Deferred	(1,056)	-
	<u>1,170</u>	<u>4,144</u>
Expenditures		
Chief Jimmy Bruneau School	998	1,024
MEZI Community School	-	1,061
Jean Wetrade Gemeti School	-	862
Alexis Arrowmaker School	148	1,064
	<u>1,146</u>	<u>4,011</u>
Total Surplus (Deficit)	<u>25</u>	<u>133</u>

Schedule 44

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
CAMH - The Fourth R
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
Centre for Addiction & Mental Health	-	9,000
	-	9,000
Expenditures		
Training & Development	-	9,003
	-	9,003
Total Surplus (Deficit)	-	(3)

Schedule 45

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
School Playground - EMES
For the period July 1, 2015 to June 30, 2016**

	2016	2015
Funding		
GNWT, ECE	-	24,000
	-	24,000
Expenditures		
Materials & Supplies	-	26,498
	-	26,498
Total Surplus (Deficit)	-	(2,498)

Schedule 46

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Distance Learning (eLearning) - MEZI
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
Beaufort Delta Educational Council	-	63,783
Beaufort Delta Ed. Council - Payable	-	(36,547)
	-	<u>27,236</u>
Expenditures		
Salary	-	26,596
Contract Services	-	640
	-	<u>27,236</u>
Total Surplus (Deficit)	<u>-</u>	<u>-</u>

Schedule 47

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Yoga Classes - JWGS
For the period July 1, 2015 to June 30, 2016

	2016	2015
Funding		
GNWT Aboriginal Affairs	3,000	-
	<hr/> 3,000	<hr/> -
Expenditures		
Materials & Supplies	2,773	-
	<hr/> 2,773	<hr/> -
Total Surplus (Deficit)	<hr/> 227	<hr/> -