

Tłıchọ Community Services Agency

Health and Social Services Annual Report 2017-2018



Tłıchọ Community Services Agency

Dọ Nàke Lani Nàts'etso · Strong Like Two People

Contents

Tłjchq Community Services Agency (TCSA) Overview	4
The Mission of the TCSA: “Strong like Two People”	4
Aperçu de l’Agence de services communautaires tłjchq (ASCT)	5
Le slogan de l’ASCT : « la force de deux peuples »	5
Governance Structure of the TCSA	6
TCSA Board Members	6
Management Structure of the TCSA	7
Core Programs and Services	7
2017-2018 Key Accomplishments	8
Electronic Medical Records	8
Preparation for Accreditation – September 2019	8
Home Care	9
Long Term & Continuing Care: Jimmy Erasmus Senior’s Home (JESH)	9
Structured Decision Making	9
Housing Pilot Project in the Tłjchq Region	9
Family Violence Protocol	10
Speech and Language Pilot Project	10
Mental Health and Wellness in Children and Youth – Safe & Caring Schools	11
Mental Health and Wellness in Children and Youth – Counseling Support	11
The MDI Well-Being Index	12
The MDI Assets Index	13
Appendix A: Audited Financial Statements 2017-2018	14

Tłıchq Community Services Agency (TCSA) Overview

The purpose of the Tłıchq Community Services Agency (TCSA) is to improve the health, wellness and education of the people in Tłıchq communities by providing a range of easily accessible, integrated programs and services. The Agency manages the delivery of education, health, wellness and social programs and services for the NWT communities of Behchokò (Rae-Edzo), Gamètì (Rae Lakes), Wekweetì (Snare Lake) and Whatì (Lac La Martre).

Our Agency is both new and old: established on August 4, 2005, the Agency is a creation of the *Tłıchq Agreement*. Section 7.10 of the Tłıchq Agreement called for an *Intergovernmental Services Agreement* between the Government of Canada, the Government of the NWT and the Tłıchq Government. The ISA creates the Agency and ensures that it continued to perform the educational, health and social programs and services of the organizations from which it emerged, including the former Dogrib Community Services Board (1997-2005), the Dogrib Divisional Board of Education (1989-1997) and the Rae-Edzo School Society (1967-1989).

The Mission of the TCSA: “Strong like Two People”

<i>Preamble</i>	<i>For thousands of years, Tłıchq people have lived in harmony with their families, their communities and with the land. Our people took pride in passing on our knowledge, skills and values to each generation and in the excellence of this tradition, our survival as a people was assured. In this century we became dependent on the church and the government and in this loss of control, we find that our families, the community, language and culture are threatened. Our very survival as a people is at stake. Thus...</i>
<i>Mission of the Agency</i>	<i>We, the members of the Tłıchq Community Services Agency are 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.</i>
<i>Vision of the Agency</i>	<p style="text-align: center;">“Do Nake Lani Nats’etso...Strong like Two People”</p> <p><i>In 1971 a frail Chief Jimmy Bruneau officially opened the new Edzo school that was to bear his name. On this occasion, he spoke of the importance of a model of bicultural and bilingual education where equal emphasis must be given to educating children in two cultures. Some years later in 1991 at a meeting to discuss the work of a new Board of Education, a respected Behchokò elder, Elizabeth Mackenzie, commented on her understanding of the words of Chief Jimmy Bruneau. She described his vision as asking for his people to be “Strong Like Two People”.</i></p>

Aperçu de l'Agence de services communautaires t̄jch̄q̄ (ASCT)

Le but de l'Agence est d'améliorer la santé, le mieux-être et l'éducation des résidents des collectivités t̄jch̄q̄ en offrant à tous une gamme de programmes et de services intégrés et facilement accessibles. L'Agence assure la prestation des programmes et services d'éducation, de santé, de mieux-être et de services sociaux dans les collectivités ténoises de Behchok̄q̄ (Rae-Edzo), Gamètì (lac Rae), Wekweètì (lac Snare) et Whatì (lac La Martre).

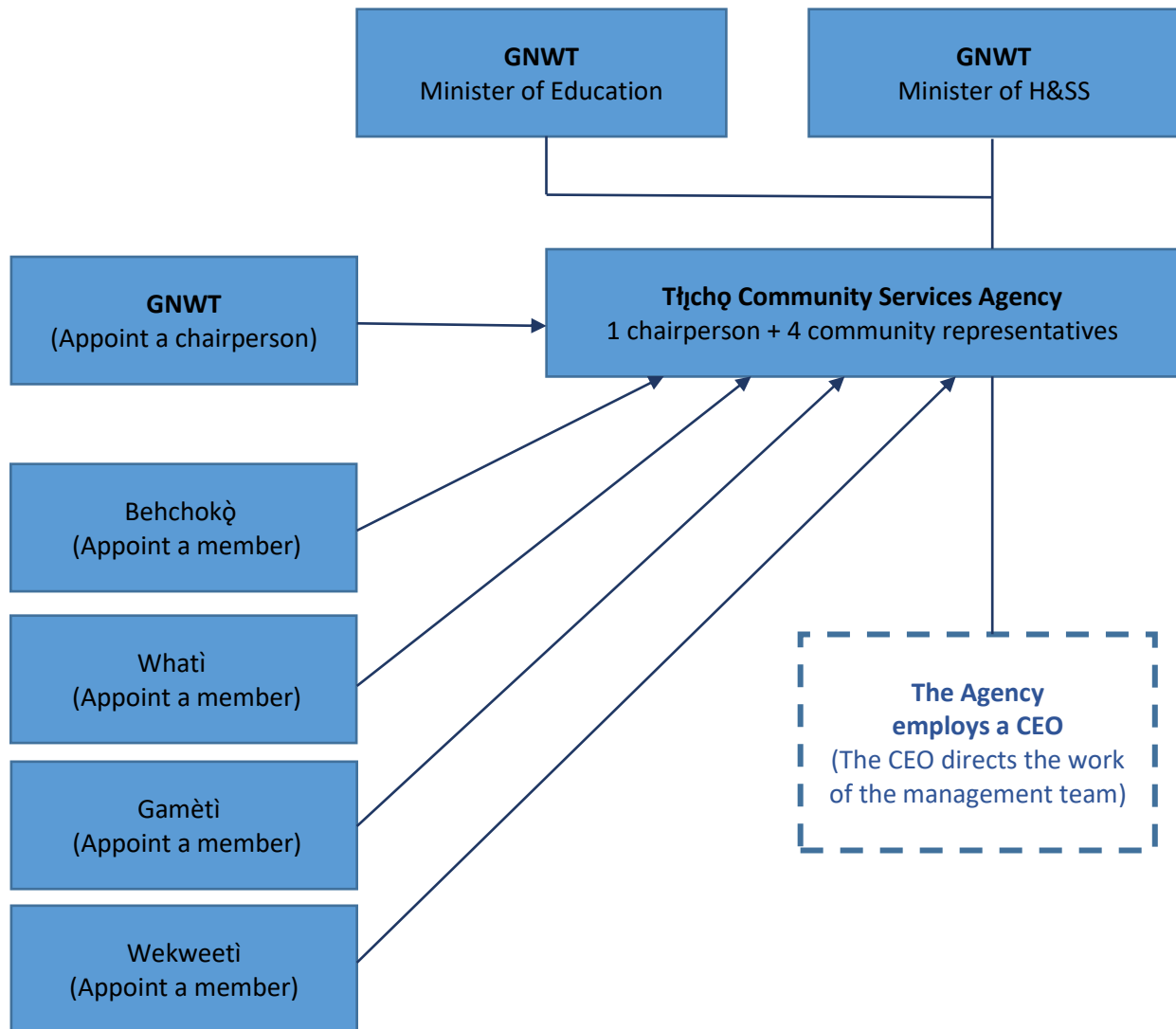
Malgré sa création relativement récente (4 août 2005) dans le cadre de l'Accord t̄jch̄q̄, notre agence œuvre depuis longtemps. Le paragraphe 7.10 de l'Accord t̄jch̄q̄ demandait une *Entente sur les services intergouvernementaux* entre le gouvernement du Canada, le gouvernement des TNO et le gouvernement t̄jch̄q̄. Cette entente établit l'Agence et s'assure qu'elle continue d'offrir les programmes et services pédagogiques, de santé et de services sociaux des organismes dont elle a émergé, notamment l'ancien Conseil des services communautaires de la région des Dogrib (1997-2005), le Conseil scolaire de division des Dogrib (1989-1997), et la Société scolaire de Rae-Edzo (1967-1989).

Le slogan de l'ASCT : « la force de deux peuples »

Préambule	<p><i>Depuis des milliers d'années, le peuple t̄jch̄q̄ vit en harmonie avec la nature et accorde une place d'honneur à la famille et à la communauté. Notre population transmet avec fierté ses connaissances, ses compétences et ses valeurs de génération en génération; en excellant dans cette tradition, elle a assuré la survie de notre peuple. Au cours de ce siècle, nous sommes devenus dépendants de l'Église et du gouvernement, et cette perte de contrôle menace nos communautés, nos langues et nos cultures. Il en va de la survie de notre peuple. C'est pourquoi :</i></p>
Mission de l'Agence	<p><i>En tant que membres de l'Agence de services communautaires t̄jch̄q̄, nous sommes très attachés au développement d'une gamme complète de soins qui redonneront le contrôle des programmes et services pédagogiques, de la santé et des services sociaux aux populations des collectivités, les appuieront pour renforcer les liens familiaux, favoriseront les connaissances et les compétences nécessaires pour survivre de nos jours et inspireront les valeurs permettant de vivre en harmonie avec la nature, nos familles et nos communautés.</i></p>
Objectifs de l'Agence	<p>« Do Nake Lani Nats'etso...La force de deux peuple »</p> <p><i>En 1971, le tout frêle chef Jimmy Bruneau inaugurait la nouvelle école d'Edzo qui allait porter son nom. Dans son élocution, il a parlé de l'importance d'un modèle d'éducation biculturel et bilingue et souligné l'importance d'enseigner les deux cultures aux enfants. Vingt ans plus tard, en 1991, lors d'une réunion sur les travaux d'un nouveau conseil scolaire, une aînée respectée de Behchok̄q̄, Elizabeth Mackenzie, a parlé de son interprétation des mots du chef Jimmy Bruneau. Selon elle, il demandait à son peuple d'avoir « la force de deux peuples ».</i></p>

Governance Structure of the TCSA

The Agency is governed by a board of management made up of four members and a chairperson. The four Tłı̨ch̨ Community Governments (Behchokò, Gamètì, Wekweètì and Whatì) each appoint one member to represent their community on the TCSA Board. The GNWT Minister of Aboriginal Affairs appoints the Chairperson.



TCSA Board Members

Mr. Ted Blondin - Chairperson

Mr. Alex Nitsiza - Vice-Chairperson and Whatì Community Representative

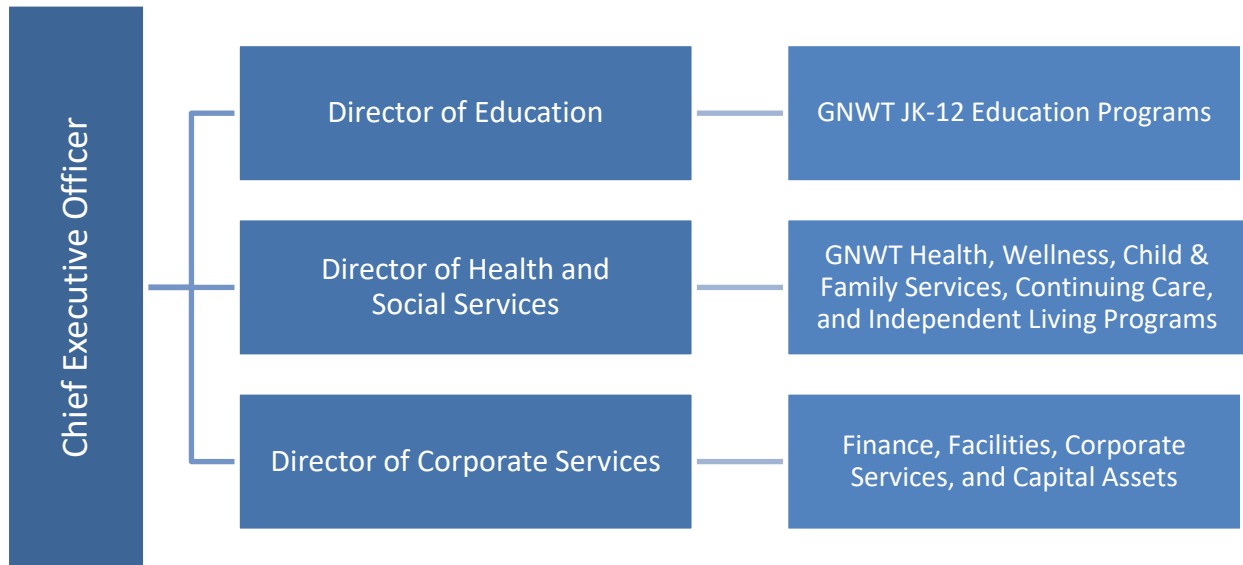
Ms. Janita Etsemba - Behchokò Community Representative

Mr. Henry Gon - Gamètì Community Representative

Ms. Noella Kodzin - Wekweètì Community Representative

Management Structure of the TCSA

The Agency employs a Chief Executive Officer who fulfills legislated roles under GNWT legislation including that of “Deputy Head” for the public service, and “Superintendent” under the Education Act.



Core Programs and Services

The core programs and services delivered by the Tłıchq Community Services Agency include the following:

- **GNWT Child and Family Services:** Child Protective Services, Elder Support, and Family Violence Support. Family support and child protection includes child welfare, early intervention, foster homes, adoption, investigations, apprehensions and court work. In 2009, mental health and wellness programs were integrated with child and family services.
- **GNWT K-12 Education:** Schools from Junior Kindergarten to grade 10 in all Tłıchq communities and high school programming in Behchokò, Gamètì and Whatì. Inclusive schooling services for school age children include assessment, intervention and counseling support. There are also home boarding accommodation services for high school students from Wekweetì when they attend school in Behchokò or Whatì.
- **GNWT Primary Healthcare:** Primary Health Care services in all communities, including Public Health and Wellness programs, Dental, Ambulance and Emergency Services in Behchokò.
- **GNWT Continuing Care and Independent Living:** This has included the management of the Jimmy Erasmus Seniors Home in Behchokò, as well as homecare services.

2017-2018 Key Accomplishments

Electronic Medical Records

Electronic Medical Records (EMR) have been successfully implemented in all Tłı̨chǫ Communities. The EMR has improved the quality of care by facilitating greater communication between health care providers and specialists. EMR has also improved the privacy and security of client charts ensuring that only people with authorized access are able to view medical information. It has also increased access to all pertinent medical information such as specialist reports, procedure reports, diagnostic imaging, medications, etc. which are now organized into one electronic medical record. This results in a better experience for the client and, ultimately, better patient care.

The EMR Remote Support plan provides community health nurses with additional Medical Doctor Support for non-urgent consultation. A message is sent to the assigned Medical Doctor on the schedule with a response received by the end of the day. This decreases the number of non-urgent calls going through Med Response as well as improves response times, resulting in better patient care. The EMR Remote Support plan has also been expanded to provide additional support to Community Health Nurses after regular hours from 1700-2200.

Preparation for Accreditation – September 2019

Accreditation is a four-year cycle of assessment and improvement, where organizations work to meet standards and raise the quality of their services. The program identifies and rewards competence and innovation, helping organizations to be more efficient. All health care facilities participated in a supplementary survey from Accreditation Canada in September 2017 with the full accreditation survey expected in 2019.

Two standards were completed for Accreditation Canada in September 2017:

1. Remote / Isolate Health Services
2. Infection, Prevention, and Control Standards

In providing high quality care for clients, the TCSA continues to work in collaboration with the Northwest Territories Health and Social Services Authority to develop policy and best practice which also supports our preparation for accreditation in the following Standards areas:

1. Leadership
2. Governance
3. Service Excellence
4. Child and Family Services
5. Community Based Mental Health Services
6. Rural and Remote Health Services
7. Infection, Prevention, and Control Standards
8. Point of Care Testing
9. Medication Management
10. Long Term Care
11. Home Care Services

Home Care

The recent hire of a Regional Home Care Coordinator will provide focused training and development for our home support workers. Home Support Workers from across the region received training in the areas of wound care, foot care, etc. during the year. Monthly teleconferences provide additional support for workers with the goal of standardizing the quality of care to elders across all of our communities. A goal for standardization of policies and procedures across the region is set for this upcoming year.

Long Term & Continuing Care: Jimmy Erasmus Senior's Home (JESH)

The opening of the second wing of JESH has provided eight additional beds and one additional respite care bed for a total of 18 beds. The additional respite bed provides support in the community for those elders whose families are in need of additional support. It also provides support for residents who need assistance transitioning back to their community after hospitalization.

Twenty-four hour per day Licensed Practical Nurse supervision has resulted in better clinical care for those clients with complex medical issues. Additional activity supplies, gardening equipment, and recreational programming are contributing to improved activity programs for both resident elders and those elders who participate in the day program. A focus on continued education and clinical standards will be a priority for the upcoming year. Implementation of an advanced foot care program is underway for the residents of JESH, along with community members requiring this service.

Structured Decision Making

In partnership with the Department of Health, the TCSA has implemented Structured Decision Making (SDM) which is an evidence-based approach to making decisions. Mandatory standardized assessments are used in each Social Services Authority in the Northwest Territories to allow for consistency in how decisions are being made across the territory. There are six (6) assessments that will be used within the next year: currently, Community Social Service Workers have been trained to use four (4) of the assessments including the screening assessment, the safety assessment, the risk of future harm assessment, and the household strengths and needs assessment. Training for the final two (2) assessments will take place in 2018-2019. They include Family Reunification and Risk Assessment.

Housing Pilot Project in the Tłıchǫ Region

The TCSA is currently working with the GNWT and the Tłıchǫ Government on the issue of housing in the region. A working group has been established and we continue to actively participate. We have become aware of a number of impending evictions and are concerned about impacts on children and families if eviction takes place. The TCSA Child and Family Services staff members have been working with these families to help them retain their housing: eligible families sign a consent form with NWT Housing and the Housing Manager contacts TCSA with a copy of the arrears they owe as well as their current rent. The TCSA works with the families to help them budget so that they can pay down their arrears while still being able to pay for household needs.

In January 2017, the TCSA and Housing had six families who signed the necessary consent forms to be part of this project. Two of the families cancelled their consent forms, one family paid their arrears off in full (May 2017), and three families continue to work closely with TCSA. This project has been successful thus far and has been a very positive collaboration between TCSA and Housing. We will continue providing this service for 2018-2019.

Family Violence Protocol

The Family Violence Protocol was initiated by Tłıchq Community Services Agency (TCSA) in March 2018 to ensure that there would be a protocol in the non-shelter communities of the Tłıchq Region. The GNWT Department of Health and Social Services funded the Protocol development. The project was greatly enhanced by the time, commitment, and resources generously contributed by the following entities:

- Royal Canadian Mounted Police (RCMP)
- Tłıchq Community Services Agency
- Behchokq Child and Family Services
- Mental Health and Addictions
- Marie Adele Bishop Health Centre
- Tłıchq Government
- Victim Services
- Cultural Management
- Tłıchq Friendship Centre

Sandy Osborne facilitated the protocol development process and drafted the Family Violence Protocol, with support from the TCSA. The finalized version is now printed and available.

Speech and Language Pilot Project

In September 2015 the TCSA contracted an independent Speech and Language Pathologist to support the development and implementation of a tier one approach to oral language development in our largest elementary school (student population ~212), Elizabeth Mackenzie Elementary School (EMES). Both formal and informal assessment revealed severe and significant oral language delays in at least 84% of EMES students. Per the SLP's official report at that time, "many if not most of students had between 2 and 4 year delays in their oral, expressive language". It was the consensus of the entire group of SLPs servicing the Tłıchq region (including two independently contracted SLPs, three working with the TCSA schools through the Stanton Territorial Health Authority, and one TCSA-employed SLP) that unless students in the Tłıchq region received intensive and consistent interventions from Speech-Language Pathologists they would not progress in their oral expressive language. It was also stressed that because oral expressive language is the foundation for future reading and writing, students at EMES are at a severe and significant risk.

Recognizing that the combined SLP services available to school-aged children in Behchokq are inadequate to meet the sheer number and severity of needs, the TCSA will continue to work toward implementing a school-based, three-tiered intervention approach to speech and language development services in Behchokq. Since 2015 we have developed and implemented the first tier (universal supports) at Elizabeth Mackenzie Elementary School (EMES). Doing so has required that we provide training to teachers and school administrators in what constitutes appropriate oral language development in both the early and school-age years and, by extension, how to identify oral language delays. From there, we continue to build their capacity in how to integrate enriched oral language development strategies into their instructional practice such that the services are framed in a manner that integrates classroom context and curriculum activities, collaboration with families, education, and universal strategies that enhance oral language development.

Next steps include staffing two full-time speech and language pathologists to a) grow this tier one model into other TCSA schools and b) develop and implement the tier two SLP intervention model at EMES

(including targeted small group interventions both inside and outside the classroom environment). These positions have been advertised twice without attracting any successful applicants. The TCSA continues to work with GNWT-HR to widen the scope of recruitment in an effort to staff those positions as soon as possible.

Additionally, the TCSA partnered with the Department of Health and Social Services as part of the Early Childhood Development Pilot Project and implemented a Speech Language Pathologist to assist with Speech Development in children age 0-4. This project has been extended until April 2019.

Mental Health and Wellness in Children and Youth – Safe & Caring Schools

Each of the five TCSA schools have developed and continue to implement a safe and caring schools plan grounded in current best practice and research. We have consulted with Ray Hughes, a national education coordinator for the Fourth R Leadership program through Western University's Centre for School Mental Health, in the development of these plans to ensure they are grounded in, and informed by, the most current research in school mental health while being aligned with current legislation and district policy. Elements of these plans include:

- having reporting mechanisms available to students, parents, staff and others;
- a systemic procedure for how incidents of bullying will be documented and responded to;
- evidence-based healthy relationship program(s) implemented in the schools;
- strategies being implemented that target the entire community including parents, students, school staff, etc.;
- strategies being implemented that address school specific issues;
- strategies being implemented that teach students safe intervention and proactive reporting skills and provide students with the skills and confidence needed to resolve conflict in a non-violent way; and
- Emergency response plans that cover a breadth and depth of potential emergency response situations.

Mental Health and Wellness in Children and Youth – Counseling Support

The Middle Years Development Instrument (MDI) is a population-based measure that uses a self-report questionnaire to ask students in grades 4 and 7 about their thoughts, feelings and experiences in school and in the community. The MDI includes questions that are linked to three areas of students' development: well-being, health, and academic achievement.

The MDI Well-Being Index

The well-being index focuses on critical areas of students' development during the middle years: optimism, happiness, self-esteem, absence of sadness and general health. Scores from these critical areas are combined to correspond to three categories of well-being: thriving, medium to high well-being, or low well-being. The 2017-2018 results on the Well-Being Index for children in the Tłıchǫ region are noted in Figures 1 and 2.

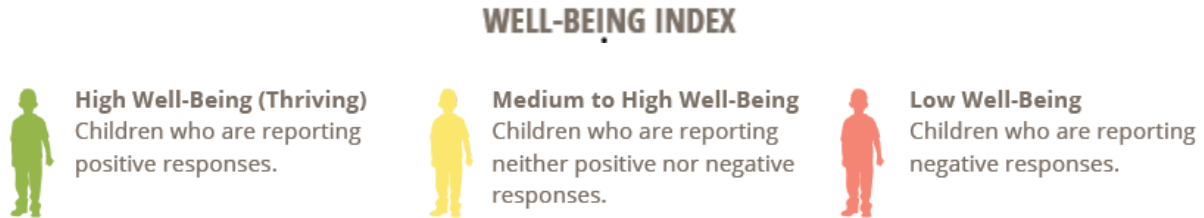


Figure 1: The Well-Being Index Results for Grade 4 Students in the Tłıchǫ region

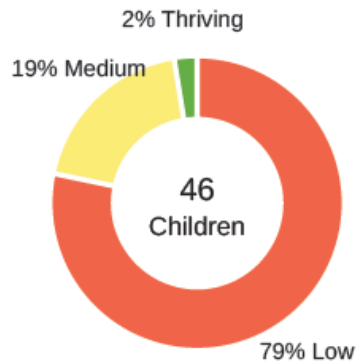
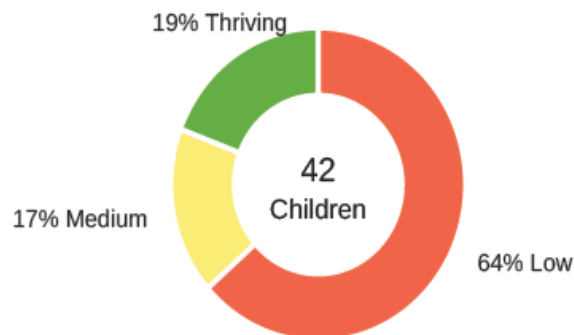


Figure 2: The Well-Being Index Results for Grade 7 Students in the Tłıchǫ region



The MDI Assets Index

The MDI also includes questions on the Assets Index. The Assets Index combines measures that highlight four key assets that help to promote children’s positive development and well-being. Assets are positive experiences, relationships or behaviors present in children’s lives. Assets are considered actionable, meaning that schools and communities can focus their efforts in these areas to create the conditions and contexts where children can thrive.

According to the Assets Index results in the MDI 2017-18, the percentages of Grade 4 students in the Tłıchq Region who reported the presence of Adult Relationships, Peer Relationships, and Nutrition and Sleep are represented in Figure 3 while the percentages for those same categories for Grade 7 students are represented in Figure 4. In each case, the percentage of children who reported a presence of Adult Relationships, Peer Relationships and Nutrition and Sleep are below the NWT averages.

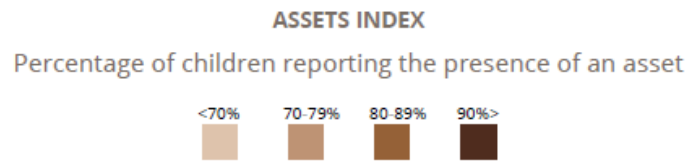


Figure 3: The Assets Index Results for Grade 4 Students in the Tłıchq region

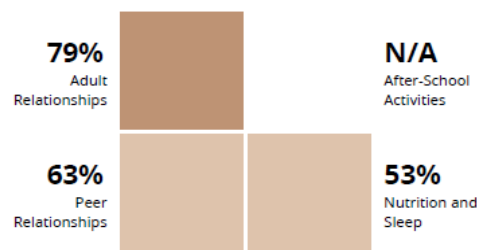
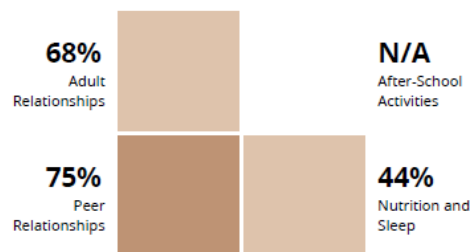


Figure 4: The Assets Index for Grade 7 Students in the Tłıchq region



Recognizing the significant level of need for mental health and wellness support for children and youth the TCSA continues to staff full-time Art Therapists at Chief Jimmy Bruneau School and Elizabeth Mackenzie Elementary School in Behchokq, and at Mezi Community School in Whatı. In collaboration with the Department of Health and Social Services and the Department of Education, Culture and Employment we will expand our mental health program for youth through the Child and Youth Care Counsellors initiative to include an additional Art Therapist / Child and Youth Counselor based out of Chief Jimmy Bruneau School and itinerant mental health services designated for Jean Wettrade Gamèti School in Gamèti and Alexis Arrowmaker School in Wekweetı for the 2018-2019 school year.

Appendix A: Audited Financial Statements 2017-2018

Financial Report

**Tlicho Community Services Agency
Behchoko, NT**

For the year ended March 31, 2018

Tlicho Community Services Agency

TABLE OF CONTENTS

Page

Management Discussion and Analysis

Management's Responsibility for Financial Reporting

Independent Auditors' Report

Statement of Financial Position	Statement I	1
Statement of Operations	Statement II - Sheet 1 - Consolidated Operations	2
	Statement II - Sheet 2 - Health and Social Services	3
	Statement II - Sheet 3 - Education	4
	Statement II - Sheet 4 - Other	5
Statement of Changes in Net Debt	Statement III	6
Statement of Cash Flow	Statement IV	7
Notes to the Financial Statements		8-23
Schedule A	Schedule of Contributions from GNWT	24
Schedule A-1	Schedule of Detailed Contribution Funding & Expenditures - Home Care Enhancement	25
Schedule A-2	Schedule of Detailed Contribution Funding & Expenditures - Victims of Family Violence	26
Schedule A-4	Schedule of Detailed Contribution Funding & Expenditures - Mental Health First Aid for	27
Schedule A-5	Schedule of Detailed Contribution Funding & Expenditures - Applied Suicied Intervention Skills Training	28
Schedule B	Schedule of Reserves	29
Schedule C	Schedule of Expenses - Education	30
Schedule C.1	Other Education Contribution	31,32
Schedule C-1	Schedule of Specific Program - Aboriginal Languages	33
Schedule C-2	Schedule of Specific Program - Infrastructure	34
Schedule C-3	Schedule of Specific Program - Take a Kid Trapping - CJBS	35
Schedule C-4	Schedule of Specific Program - Take a Kid Trapping - EMES	36
Schedule C-5	Schedule of Specific Program - Take a Kid Trapping - JWGS	37
Schedule C-6	Schedule of Specific Program - Take a Kid Trapping - MEZI	38
Schedule C-7	Schedule of Specific Program - Take a Kid Trapping - AAS	39
Schedule C-8	Schedule of Specific Program - Snack Program - EMES	40
Schedule C-9	Schedule of Specific Program - Snack Program - MEZI	41
Schedule C-10	Schedule of Specific Program - Snack Program - JWGS	42
Schedule C-11	Schedule of Specific Program - Snack Program - AAS	43
Schedule C-12	Schedule of Specific Program - Snack Program - CJBS Elementary	44

Tlicho Community Services Agency

TABLE OF CONTENTS - cont'd

Schedule C-13	Schedule of Specific Program - Snack Program - CJBS High School	45
Schedule C-14	Schedule of Specific Program - Active After School CJBS	46
Schedule C-15	Schedule of Specific Program - Active After School MEZI	47
Schedule C-16	Schedule of Specific Program - Active After School AAS	48
Schedule C-17	Schedule of Specific Program - Active After School JWGS	49
Schedule C-18	Schedule of Specific Program - Active After School EMES	50
Schedule C-19	Schedule of Specific Program - Public Library - MEZI	51
Schedule C-20	Schedule of Specific Program - Public Library - JWGS	52
Schedule C-21	Schedule of Specific Program - Public Library - EMES	53
Schedule C-22	Schedule of Specific Program - Public Library - CJBS	54
Schedule C-23	Schedule of Specific Program - Food First Foundation JWGS	55
Schedule C-24	Schedule of Specific Program - Food First Foundation EMES	56
Schedule C-25	Schedule of Specific Program - Food First Foundation (Kitchen Equip) - MEZI	57
Schedule C-26	Schedule of Specific Program - NWT Tastemakers Food First Foundation	58
Schedule C-27	Schedule of Specific Program - Breakfast Club- JWGS	59
Schedule C-28	Schedule of Specific Program - Breakfast Club- EMES	60
Schedule C-29	Schedule of Specific Program - Youth Contribution (Music)- CJBS	61
Schedule C-30	Schedule of Specific Program - Youth Contribution (Local Sport)- JWGS	62
Schedule C-31	Schedule of Specific Program - Youth Contribution (Local Sport)- MEZI	63
Schedule C-32	Schedule of Specific Program - Youth Contribution (Local Sport)- AAS	64
Schedule C-33	Schedule of Specific Program - Youth Contribution (School Trip)- CJBS	65
Schedule C-34	Schedule of Specific Program - Drop the Pop	66
Schedule C-35	Schedule of Specific Program - On the Land Collaborative EMES	67
Schedule C-36	Schedule of Specific Program - Self Regulation - CJBS	68
Schedule C-37	Schedule of Specific Program - LAMPD	69
Schedule C-38	Schedule of Specific Program - Yoga Fitness-JWGS	70
Schedule C-39	Schedule of Specific Program - Literacy - CJBS	71
Schedule C-40	Schedule of Specific Program - Miscellaneous	72,73



Tłıchǫ Community Services Agency

Management Discussion Analysis March 31, 2018

The Tłıchǫ 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 Tłıchǫ 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, our communities and our 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 and the education programs: each of the other regions have separate Authorities for the delivery of those programs. The advantage of the TCSA model is that we are able to more effectively link the delivery of education, health, and social services programs.

The TCSA serves a population of approximately three thousand people (3,000) in the communities of Behchokǫ, Whatı, Gametı and Wekweetı. The TCSA delivers its programs through five schools, four health centers, and one long term care facility (located in Behchokǫ).

The Agency had an annual budget of \$35.836 million in fiscal 2017-2018 and a dedicated workforce of approximately 240 employees with a total payroll budget of \$27.767 million, which represents 77.5% of the Agency’s total annual budget.

For the 2017-2018 fiscal year, the TCSA Health and Social Services activities incurred an operating deficit of \$476,044, representing an improvement of 46.5% in comparison with the prior year’s operating deficit (2016-2017: \$889,081). Thereby the TCSA Health and Social Services activities have arrived at an accumulated operating deficit of \$2.802 million by the end of the 2017-2018 fiscal year. The reduction in deficit in the current year is a result of increased focus on managing expenditures, a favorable pension adjustment, and the fact that JESH hires were not all in place at the beginning of the year.

The operating deficit in health for 2017-2018 can be attributed to a number of factors:

- (1) The Agency remains underfunded for the delivery of Child and Family Services. Spending for Foster care exceeded the budgeted amount by \$137,805. This spending was required due to the number of children in care.

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Tłı̨chǫ Community Services Agency

- (2) The costs to operate the health centers in our three main communities have slightly decreased compared to the prior year's costs, but still exceeded the current year's budgeted amount by \$594,927. 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. The Agency has been running the Health Centers with a reduced number of employees to partially offset these costs.
- (3) The ongoing costs to operate our Ambulance Services continue to run over budget and the operating deficit has increased to \$246,884 (2016-2017: \$203,673).

For its 2017-2018 Education activities the TCSA incurred an annual surplus of \$1,022,114. As a result of this the TCSA Education activities now have a closing surplus of \$894,317.

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, Culture and Employment our complete results at that time. Alternatively, in these statements we expect the operating surplus to be of a smaller magnitude for the 2017-2018 school year.

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. The TCSA is able to offset part of these costs by keeping vacancies. Increasing the vacancy rate would be difficult as it would adversely affect the service standards required.
- The Department of Health and Social Services recognizes the above issues and for 2018-2019 the TCSA revised its budget prior to seeking approval by the Minister.



Tłı̨chǫ Community Services Agency

- For 2018-2019 the TCSA has received funding for five positions to provide counselling services to students at our schools. The three current employees providing similar services will be integrated into this program.
- In 2018-2019 the TCSA will participate in the Northern Distance Learning program supporting education in remote communities.

Shannon Barnett-Aikman
Chief Executive Officer
June 29, 2018



Tlicho Community Services Agency

Management Responsibility Letter

To the Ministers' of Health and Social Services and Education, Culture and Employment

Management Responsibility for Financial Reporting for the year ended March 31, 2018

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) 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 hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriated accountability for performance within well-defined areas of responsibility. The operations and administration of Tlicho Community Services Agency have been conducted with the statutory powers of the Health Authority and Divisional Education Council. The operations and administration of the Health and Education 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 Minister and Deputy Minister.

Management hereby asserts Avery Cooper & Co Ltd. has 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 and 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 with its jurisdiction.

The Auditors annually provide an independent, objective audit for the purpose of expressing an opinion of the financial statements in accordance with generally accepted auditing standards. The auditor also considers whether the transactions that 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 Education, Culture and Employment, Government of the Northwest Territories.

Approved and confirmed on behalf of the Tlicho Community Services Agency

Rose Jiang, Director of Finance and Corporate Services
Tlicho Community Services Agency
June 29, 2018



AVERY COOPER & CO. LTD.

Chartered Professional Accountants

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Yellowknife, NT X1A 2P2
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INDEPENDENT AUDITORS' REPORT

To the Ministers of Health and Social Services and Education, Culture and Employment Government of the Northwest Territories

Report on the Financial Statements

We have audited the accompanying financial statements of the Tlicho Community Services Agency, which comprise the Statement of Financial Position as at March 31, 2018, and the Statements of Operations, Changes in Net Financial Resources and Cash Flow for the year then ended. We have also audited the revenue and expenditures of programs funded through contribution agreements by the Departments of Health and Social Services which total \$250,000 or more as listed in Schedule A.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of 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 statements.

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

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.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2018 and the results of operations, net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards. Furthermore, these statements present fairly in all material respects, the funding and expenditures of all Health and Social Services funded programs which total \$250,000 or more in Schedule A for the year ended March 31, 2018 in accordance with the provisions established by the individual contribution agreements.



AVERY COOPER IS A MEMBER OF MSI, AN INTERNATIONAL ASSOCIATION OF INDEPENDENT PROFESSIONAL FIRMS

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 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.

Avery Cooper & Co. Ltd.

Avery Cooper & Co. Ltd.
Chartered Professional Accountants
Yellowknife, NT

June 29, 2018

Tlicho Community Services Agency
Statement of Financial Position
As at March 31, 2018

	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>
Financial Assets		
Cash and Cash Equivalents (Note 4)	\$ 2,232,820	741,794.66
Accounts Receivable (Note 8)	968,855	604,393
	<u>3,201,674</u>	<u>1,346,188</u>
Liabilities		
Accounts Payable and Accrued Liabilities (Note 10)	776,131	694,991
Wages and Benefits Payable - GNWT (Note 10)	2,775,699	1,481,023
Employee Future Benefits (Note 16)	1,156,250	1,557,142
Deferred Revenue (Note 11)	417,282	172,978
	<u>5,125,363</u>	<u>3,906,134</u>
 Net Financial Assets (Debt)	 <u>(1,923,688)</u>	 <u>(2,559,946)</u>
Non Financial Assets		
Inventory held for use (Note 9)	63,500	56,864
Tangible Capital Assets (Note 18)	72,315	120,852
	<u>135,815</u>	<u>177,716</u>
 Accumulated Surplus (Deficit)- per page 8	 <u>\$ (1,787,873)</u>	 <u>\$ (2,382,230)</u>

 Chief Executive Officer

 Chairman of the Board

**Tlicho Community Services Agency
Consolidated Operations
Statement of Operations
For the year ended March 31, 2018**

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Revenue			
Health & Social Services - per page 5	\$ 16,675,200	\$ 17,082,384	\$ 16,031,647
Education - per page 6	17,703,688	18,037,159	17,419,754
Other Operations - per page 7	300,000	318,311	250,089
	<u>34,678,888</u>	<u>35,437,854</u>	<u>33,701,490</u>
Expenditure			
Health & Social Services - Compensation	12,392,604	13,469,095	12,771,413
Health & Social Services - Other	4,666,021	4,089,332	4,149,315
Total Health and Social Services - per page 5	<u>17,058,625</u>	<u>17,558,428</u>	<u>16,920,727</u>
Education - Compensation	15,374,585	14,155,095	15,119,663
Education - Other	3,102,715	2,859,950	3,140,796
Total Education - per page 6	<u>18,477,300</u>	<u>17,015,045</u>	<u>18,260,459</u>
Other Operations - Compensation	-	-	-
Other Operations - Other	300,000	270,024	230,596
Total Other Operations - per page 7	<u>300,000</u>	<u>270,024</u>	<u>230,596</u>
	<u>35,835,925</u>	<u>34,843,497</u>	<u>35,411,782</u>
Operating Surplus / (Deficit)	<u>\$ (1,157,037)</u>	<u>\$ 594,357</u>	<u>\$ (1,710,292)</u>
Rent Expense - GNWT Assets provided at no cost (note 21)		542,794	275,357
Grant-In-Kind - GNWT Assets Provided at no cost (note 21)		<u>(542,794)</u>	<u>(275,357)</u>
Annual Surplus / (Deficit)	<u>\$ (1,157,037)</u>	<u>\$ 594,357</u>	<u>\$ (1,710,292)</u>

**Tlicho Community Services Agency
Health and Social Services
Statement of Operations
For the year ended March 31, 2018**

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from GNWT (Schedule A)	\$ 16,127,000	\$ 16,260,433	\$ 15,314,760
Interest Income	30,000	33,272	24,168
Other Income	140,000	303,480	163,495
Recoveries	378,200	485,198	529,223
	<u>16,675,200</u>	<u>17,082,384</u>	<u>16,031,647</u>
Expenses			
Administrative and Support Services	1,418,626	1,136,841	1,324,880
Ambulatory Care Services	764,472	980,859	1,010,602
Community Health Programs	6,947,655	7,351,485	7,537,395
Community Social Programs	7,781,582	7,960,588	6,855,143
Diagnostic & Therapeutic Services	146,290	128,655	192,707
	<u>17,058,625</u>	<u>17,558,428</u>	<u>16,920,727</u>
Operating Surplus / (Deficit)	<u>\$ (383,425)</u>	<u>\$ (476,044)</u>	<u>\$ (889,081)</u>
Rent Expense - GNWT Assets provided at no cost (note 21)		542,794	275,357
Grant-In-Kind - GNWT Assets Provided at no cost (note 21)		<u>(542,794)</u>	<u>(275,357)</u>
Annual Surplus / (Deficit)		<u>\$ (476,044)</u>	<u>\$ (889,081)</u>
Opening accumulated (deficit)		<u>\$ (2,326,230)</u>	<u>\$ (1,437,149)</u>
Closing accumulated (deficit)		<u>\$ (2,802,275)</u>	<u>\$ (2,326,230)</u>

**Tlicho Community Services Agency
Education
Statement of Operations
For the year ended March 31, 2018**

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
OPERATING FUND - REVENUE			
Government of the Northwest Territories			
Regular Contribution from ECE	\$ 17,373,688	17,246,577	\$ 16,719,739
Other ECE Contribution (Schedule C.1)	60,000	64,943	60,000
	<u>17,433,688</u>	<u>17,311,520</u>	<u>16,779,739</u>
BOARD GENERATED FUNDS			
Other contributions and miscellaneous	-	140,483	54,645
Investment income	30,000	33,272	24,168
Projects Revenue (Schedule C.1)	240,000	551,885	561,201
	<u>270,000</u>	<u>725,639</u>	<u>640,015</u>
TOTAL OPERATING REVENUE	<u>17,703,688</u>	<u>18,037,159</u>	<u>17,419,754</u>
OPERATING FUND EXPENSES - per schedule			
School Programs	11,654,565	10,784,848	11,577,571
Inclusive Schooling	3,233,761	2,836,078	2,713,993
Operations and Maintenance	-	-	156,334
Administration	1,321,771	947,093	1,174,208
Aboriginal Language/Cultural Programs	1,967,203	1,830,398	1,985,425
Projects Expenditures (Schedule C.1)	300,000	616,628	652,928
TOTAL EXPENSE	<u>18,477,300</u>	<u>17,015,045</u>	<u>18,260,459</u>
EXCESS REVENUE	<u>\$ (773,612)</u>	<u>\$ 1,022,114</u>	<u>\$ (840,705)</u>

**Tlich Community Services Agency
Other Operations
Statement of Operations
For the year ended March 31, 2018**

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Revenue			
Recoveries Housing	\$ 300,000	\$ 318,311	\$ 250,089
Expenses			
General Administrative Expenditures	-	24,364	12,268
Leased Property - Housing	300,000	245,660	218,328
	<u>300,000</u>	<u>270,024</u>	<u>230,596</u>
Operating Surplus / (Deficit)	<u>\$ -</u>	<u>\$ 48,287</u>	<u>\$ 19,494</u>

**Tlicho Community Services Agency
Statement of Changes in Net Debt
For the year ended March 31, 2018**

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Annual Surplus (Deficit)	\$ (1,157,037)	\$ 594,357	\$ (1,710,292)
Decrease/(Increase) in Inventories held for use		(6,636)	4,136
Decrease (Increase) in Prepaid Expenses		-	3,373
Amortization of tangible capital assets		48,537	48,537
Increase (Decrease) in Net Financial Resources	(1,157,037)	636,258	(1,654,246)
Opening Net Financial Resources	(2,559,946)	(2,559,946)	(905,700)
Closing Net Debt	(3,716,983)	(1,923,688)	(2,559,946)
Accumulated Surplus (Deficit)			
<u>Health and Social Services</u>			
Opening Surplus - Health and Social Services	(2,326,230)	(2,326,230)	(1,437,149)
Current years' surplus (deficit) per page 5	(383,425)	(476,044)	(889,081)
Closing Surplus (Deficit)	(2,709,655)	(2,802,275)	(2,326,230)
<u>Education</u>			
Opening Surplus - Education	(127,797)	(127,797)	712,908
Current years' (deficit) per page 6	(773,612)	1,022,114	(840,705)
Closing Surplus (Deficit)	(901,409)	894,317	(127,797)
<u>General</u>			
Opening Surplus - Other	71,792	71,792	52,298
Current years' surplus (deficit) per page 7	-	48,287	19,494
Closing surplus	71,792	120,079	71,792
Total Closing Accumulated Surplus (Deficit)	\$ (3,539,267)	\$ (1,787,873)	\$ (2,382,230)

Tlich Community Services Agency
Statement of Cash Flow
For the year ended March 31, 2018

	<u>2018</u>	<u>2017</u>
Cash Provided by (used in) Operating Transactions		
Annual Surplus /(Deficit)	\$ 594,357	\$ (1,710,292)
Items not affecting cash:		
Change in valuation allowances	-	-
Amortization	48,537	48,537
(Increase) Decrease in due to (from) the Government of Canada		
(Increase) Decrease in Accounts Receivable	(364,461)	(254,406)
Increase (Decrease) in Accounts Payable	81,140	35,048
Increase (Decrease) in Wages and Benefits Payable	1,294,676	474,074
Increase (Decrease) in Inventory held for use	(6,636)	4,136
Increase in Employee Future benefits	(400,892)	(279,302)
Increase (Decrease) in Deferred Revenue	244,305	(46,846)
Decrease (Increase) Prepaid Expenses	-	3,373
Net Cash Provided from Operating Transactions	<u>1,491,025</u>	<u>(1,725,677)</u>
Cash Provided by (used in) Investing Transactions		
Disposition (Acquisition) of Portfolio Invesetments	-	-
Net Cash Provided by Investing Transactions	<u>-</u>	<u>-</u>
Cash Provided by (used in) Financing Transactions		
Net Proceeds from (Repayment) of Capital Lease Obligations	-	-
Net Cash Provided by Financing Transactions	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	1,491,025	(1,725,677)
Cash and Cash Equivalents at Beginning of Year	<u>741,795</u>	<u>2,467,472</u>
Cash and Cash Equivalents at End of Year (Note 4)	<u>\$ 2,232,820</u>	<u>\$ 741,795</u>

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

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 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.

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.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

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

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018**

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 future 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

Nil Report

4. CASH AND CASH EQUIVALENTS

	<u>2018</u>	<u>2017</u>
Cash	\$ 2,232,820	\$ 741,795

5. SPECIAL PURPOSE FUNDS

Nil Report

6. RESTRICTED ASSETS

Nil Report

7. PORTFOLIO INVESTMENTS

Nil Report

Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2018

8. ACCOUNTS RECEIVABLE

	Accounts Receivable <u>2018</u>	Allow. For Doubtful Accounts <u>2018</u>	Net <u>2018</u>	Net <u>2017</u>
Due from Third Parties	\$ 406,507	\$ -	\$ 406,507	\$ 205,246
Due from Government of the Northwest Territories Workers' Safety and Compensation Commission	482,262 4,973	- -	482,262 4,973	300,002 1,262
Northwest Territories Health and Social Services Authority	75,113	-	75,113	50,820
Due from MEZI School	-	-	-	18,166
Due from CJBS School	-	-	-	28,896
	<u>\$ 968,855</u>	<u>\$ -</u>	<u>\$ 968,855</u>	<u>604,393</u>

9. INVENTORIES

	<u>2018</u>	<u>2017</u>
Inventory held for use Health Centre Supplies	\$ 63,500	\$ 56,864

10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2018</u>	<u>2017</u>
Due to the Government of the Northwest Territories	\$ 121,846	\$ 66,588
Due to NWT Housing Corporation	11,550	5,628
Due to NWT Power Corporation	377	-
Due to Workers Safety and Compensation Commission	-	11,620
Due to Northwest Territories Health and Social Services Authority	6,684	14,152
Due to Hay River Health and Social Services Authority	-	1,750
Payable to Gameti School	-	63,621
Payable to Elizabeth Mackenzie Elementary School	-	27,307
Payable to Wekweti School	-	40,186
Due to Third Parties	635,674	464,139
	<u>\$ 776,131</u>	<u>694,991</u>

	<u>2018</u>	<u>2017</u>
<u>Payroll Liabilities</u>		
Due to GNWT payroll liabilities	\$ 2,131,032	\$ 1,018,972
Accrued Vacation and Lieu	594,667	462,051
Employee Retroactive Pay	50,000	
Government of the Northwest Territories	<u>\$ 2,775,699</u>	<u>1,481,023</u>

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

11. 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.

	<u>2018</u>	<u>2017</u>
CJBS - BHP Culture	\$ -	\$ 25,000
CJBS - Breakfast for Learning	9,984	1,691
CJBS - Breakfast for Learning- High School	-	8,628
CJBS - Dominion Diamond Ekati	15,993	-
CJBS - Food First Foundation	-	1,022
CJBS - Fundraising	21,422	-
CJBS - Miscellaneous	1,665	-
MEZI - BHP Culture	-	25,105
MEZI - Breakfast for Learning	-	1,240
MEZI - Dominion Diamond Ekati	50,105	-
MEZI - Food First Foundation	-	1,200
EMES - BHP Culture	-	19,074
EMES - Breakfast for Learning	3,871	10,011
EMES - Breakfast Club	5,000	-
EMES - Dominion Diamond Ekati	10,052	-
EMES - Health Food First	-	626
EMES - Literacy / Book fair	6,801	2,491
EMES - Miscellaneous	3,766	-
EMES - On the Land Collaborative	5,734	-
AAS - BHP Culture	-	38,281
AAS - Breakfast for Learning	2,206	3,253
AAS - Dominion Diamond Ekati	26,857	-
AAS - Food First Foundation	1,720	-
AAS - Literacy	2,395	-
AAS - Miscellaneous	12,002	13,213
JWGS - BHP Culture	-	18,728
JWGS - Breakfast Club	1,983	-
JWGS - Dominion Diamond Ekati	15,266	-
JWGS - Food First Foundation	2,227	-
JWGS - Fundraising	13,000	-
JWGS - Literacy	1,177	-
JWGS - Yoga Fitness	-	3,414
Regional - Dogrib Learning Materials	204,057	-
	<u>\$ 417,282</u>	<u>\$ 172,978</u>

12. CONTRIBUTIONS REPAYABLE

Nil Report

13. DUE FROM AND TO THE GOVERNMENT OF CANADA

Nil Report

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018**

14. CAPITAL LEASE OBLIGATIONS

Nil Report

15. 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 or 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.

	<u>2018</u>	<u>2017</u>
HSS activities		
Employee	\$ 732,719	\$ 1,094,824
Employer	767,918	996,708
	<u>\$ 1,500,637</u>	<u>\$ 2,091,531</u>
ECE activities		
Employee	\$ 1,082,767	\$ 1,590,574
Employer	1,079,521	1,563,100
	<u>2,162,288</u>	<u>\$ 3,153,674</u>
	<u>\$ 3,662,925</u>	<u>\$ 5,245,205</u>

Tlichco Community Services Agency
Notes to the Financial Statements
March 31, 2018

16. EMPLOYEE FUTURE BENEFITS

In addition to pension benefits, Tlichco 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 Tlichco 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 last actuarial valuation was dated March 31, 2018. 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:

	ECE	HSS	<u>2018</u>	<u>2017</u>
Severance and Removal	\$ 654,632	\$ 225,355	\$ 879,987	\$ 1,226,203
Compensated Absences	191,452	84,811	276,263	330,939
	<u>\$ 846,084</u>	<u>\$ 310,166</u>	<u>\$ 1,156,250</u>	<u>\$ 1,557,142</u>
Net Change				
Change in Estimate Adj	\$ -	\$ -	\$ -	-
Current period Benefit Cost	64,814	25,522	90,336	
Actuarial (Gain) Loss	(292,953)	19,422	(273,531)	
Benefits Payments	(91,561)	(172,233)	(263,794)	
Interest accrued	33,595	12,500	46,095	
	<u>\$ (286,105)</u>	<u>\$ (114,789)</u>	<u>\$ (400,894)</u>	

The primary actuarial assumptions include a discount rate of 3.8% to determine the accrued benefit obligation and salary scale of 2% per annum. The expected payments during the next five years are:

Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2018

16. EMPLOYEE FUTURE BENEFITS (cont'd)

	Severance and Removal	Compensated Absences	Total
Year 1	\$ 179,756	\$ 54,195	\$ 233,951
Year 2	117,049	41,395	158,444
Year 3	96,813	34,713	131,526
Year 4	97,583	33,375	130,958
Year 5	78,829	27,525	106,354
Next 5 Years	\$ 380,642	\$ 114,210	\$ 494,852

17. TRUST LIABILITIES

Nil Report

18. TANGIBLE CAPITAL ASSETS

The agency has purchased buses and ambulances from operating funds provided by the Department of Health and Social Services and Education. These vehicles are being amortized over a straight line basis over 7 Years .

	Cost (unaudited)	Accumulated Amortization (unaudited)	Net book Value 2018 (unaudited)	Net book Value 2017 (unaudited)
2014 Ford XLT Ambulance	\$ 166,443	(118,888)	47,555	71,333
School Buses	173,318	(148,558)	24,760	49,519
Total	\$ 339,761	\$ (267,446)	\$ 72,315	\$ 120,852

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

19. PREPAID EXPENSES

Nil Report

20. CAPITAL ADVANCE FROM THE GNWT

Nil Report

21. 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 <u>(unaudited)</u>	Accumulated Amortization <u>(unaudited)</u>	Net book Value 2018 <u>(unaudited)</u>	Net book Value 2017 <u>(unaudited)</u>
Buildings	\$ 18,434,478	\$ (3,557,727)	\$ 14,876,751	\$ 15,203,162
Leasehold	252,800	(201,518)	\$ 51,282	63,841
Mobile Equipment	325,112	(156,537)	\$ 168,575	190,245
Other Equipment	338,467	(21,605)	\$ 316,863	-
Total	\$ 19,350,858	\$ (3,937,387)	\$ 15,413,470	\$ 15,457,248

The TCA information was provided by the Government of the Northwest Territories.

Amortization expense 2017 - 2018 \$542,794 (2016 - 2017 \$275,357)

22. CONTRACTUAL OBLIGATIONS (aka Commitments)

The Agency has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2018.

	Expires in Fiscal Year	2019	2020 and thereafter	Total
Residential Leases	2022-2023	\$ 265,200	\$ 819,000	\$ 1,084,200
Equipment Leases	2018-2023	65,386	131,589	196,976
Other Services Contracts	2023	19,583	77,118	96,701
		\$ 350,169	\$ 1,027,707	\$ 1,377,877

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018**

23. 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.

24. PRIOR YEAR FUNDING

Nil Report

25. BUDGET

Budget figures are the opening budgets that were approved on June 30 2018 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.

26. ECONOMIC DEPENDANCE

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

27. 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.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

28. 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.

Due from Related Parties	<u>2018</u>	<u>2017</u>
Government of the Northwest Territories		
Department of Finance	\$ 5,097	\$ -
Department of Health and Social Services	375,865	165,740
Department of Education, Culture and Employment	101,299	134,262
MEZI School	-	18,166
CJBS School	-	28,896
Northwest Territories Health and Social Services Authority	75,113	50,820
Workers' Safety and Compensation Commission	4,973	1,262
	<u>\$ 562,348</u>	<u>\$ 399,147</u>

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

28. RELATED PARTIES (Cont'd)

Due to Related Parties	<u>2018</u>	<u>2017</u>
Government of the Northwest Territories		
Department of Finance	\$ 97,383	\$ 31,962
Department of Human Resources	-	3,334
Department of Health and Social Services	20,578	29,556
Department of Education, Culture and Employment	2,250	-
Department of Infrastructure	149	198
Petroleum Products Division	1,486	1,538
Gameti School	-	63,621
Elizabeth MacKenzie Elementary School	-	40,186
Hay River Health and Social Services	-	1,750
Stanton Territorial Hospital Authority	-	11,748
Wekweti School	-	27,307
Workers' Safety and Compensation Commission	-	11,620
NWT Power Corporation	377	-
NWT Housing Association	11,550	5,628
Northwest Territories Health and Social Services Authority	6,684	2,404
	<u>\$ 140,457</u>	<u>\$ 230,852</u>
Department of Finance - Payroll Liabilities	<u>2,775,699</u>	<u>1,481,023</u>

Revenue received from Related Parties not otherwise disclosed in statements or schedules

North Territory Health & Social Services Authority	\$ 97,395	\$ 99,062
GNWT - Department of Health and Social Services - NHIB	275,975	327,675

Expenses paid to Related Parties

GNWT - Department of Finance	\$ 83,840	\$ 174,306
GNWT - Department of Health and Social Services	83,476	82,066
GNWT - Petroleum Products Division	9,615	10,549
GNWT - Department of Infrastructure	422	-
Workers' Safety and Compensation Commission	4,127	-
Northwest Territories Health and Social Services Authority	749,260	807,859
NWT Housing Corporation	\$ -	\$ 23,853

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.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

29. 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 \$968,855 (2017 - \$604,393).

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, 2018, 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.

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. Total financial assets are \$3,201,674 (2017 - \$1,346,188) and financial liabilities are \$5,125,363 (2017 - \$3,906,134). The agency has disclosed future financial liabilities and commitments in Note 22.

Tlichu Community Services Agency
Notes to the Financial Statements
March 31, 2018

30. CONTINGENT ASSETS

Nil Report

31. CONTRACTUAL RIGHTS

At March 31, 2018, the Agency has entered into the following multi-year contribution agreements with the GNWT:

<u>Project</u>	<u>Terms/Conditions</u>
Enhanced Home Care	Apr 1 2014-Mar 31 2019

Future maximum contributions remaining under these agreements are as follows:

	<u>Enhanced Home Care</u>	<u>Total</u>
2019	375,835.00	375,835.00

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2018

32. EXPENSES BY OBJECT

HEALTH

Compensation

Severance and Superannuation
Salaries and Wages
Other

	<u>2018</u>	<u>2017</u>
	\$ (110,787)	\$ (129,705)
	12,807,917	12,112,057
	771,965	789,060
	13,469,095	12,771,412

Other O&M

Grants and contributions
Valuation Allowances
Medical and Surgical Supplies
Amortization
Contracted & General Services
Other

	1,186,284	1,139,723
	-	-
	337,824	356,175
	23,778	23,778
	1,852,428	1,993,561
	689,019	636,079
	4,089,332	4,149,315
	\$ 17,558,428	\$ 16,920,727

EDUCATION

Compensation
Other O&M

	\$ 14,155,095	\$ 15,119,663
	2,859,950	3,140,796
	\$ 17,015,045	\$ 18,260,459

OTHER

Compensation
Other O&M

	\$ -	\$ -
	270,024	230,596
	\$ 270,024	\$ 230,596

OVERALL

Compensation
Other O&M

	\$ 27,624,191	\$ 27,891,075
	7,219,307	7,520,707
	\$ 34,843,497	\$ 35,411,782

Tlicho Community Services Agency
Schedule A
Schedule of Contributions from the GNWT
For the year ended March 31, 2018

	(Unaudited) 2018 Budget		2018 Actual		2017 Actual
Contributions from the GNWT					
Core Contribution - Department of Health & Social Services					
Administration & Support Services					
Administration	\$ 700,000	\$	700,000	\$	700,000
Facility Maintenance & Support	35,000		35,000		-
Finance	173,000		173,000		173,000
System Support	68,000		64,000		53,000
Community Health Programs					
Community Clinics & Health Centres	5,458,000		5,458,000		5,446,000
Health Promotion & Community Wellness	315,000		315,000		315,000
Homecare & Support Services	697,000		697,000		697,000
Physician Services	785,000		785,000		785,000
Mental Health & Addictions	973,000		973,000		973,000
Residential Care Children & Adults	3,421,000		3,421,000		2,636,000
Community Social Programs					
Child & Family Services	2,566,000		2,566,000		2,549,000
Family Violence Prevention	31,000		31,000		31,000
Diagnostic & Therapeutic Services					
Diagnostic Services	17,000		77,000		-
Supplementary Health Programs					
Medical Travel	458,000		458,000		458,000
	<u>15,697,000</u>		<u>15,753,000</u>		<u>14,816,000</u>
Other Contribution - Department of Health & Social Services					
Enhanced Home Care - Schedule A -1	430,000		460,335		437,961
Victims of Family Violence - Schedule A-2	-		27,741		30,107
Mental Health First Aid Training - Schedule A-3	-		9,982		12,715
Asist - Schedule - A-4	-		9,375		17,978
	<u>-</u>		<u>507,433</u>		<u>508,761</u>
Total Contributions from the GNWT	\$ 16,127,000	\$	16,260,433	\$	15,314,760

Tlicho Community Services Agency
Schedule A-1
Schedule of Detailed Contribution Funding and Expense
Home and Community Care Enhancement - (HSS01-0000002214)
Health & Social Services - GNWT
For the year ended March 31, 2018

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Funding			
GNWT - Department of Health & Social Services	\$ 430,000	\$ 230,168	\$ 437,961
Contribution Receivable	-	230,168	-
	<u>430,000</u>	<u>460,335</u>	<u>437,961</u>
Expenses			
Salaries	397,379	388,014	397,899
Materials and Supplies	4,000	8,966	2,413
Gasoline	3,000	2,434	1,987
Food	8,000	25,431	6,000
Vehicle Maintenance	3,500	4,742	4,000
Medical and Surgical Supplies	4,000	6,000	4,000
Delivery and Courier	2,500	4,917	855
Telephone	1,000	2,845	1,080
Travel	8,000	7,065	11,141
Equipment Maintenance	1,000	-	-
Minor Equipment	3,000	-	1,433
Contract Services	5,000	9,921	600
Functional Fitness for Falls Training	-	-	1,415
Continuing Care Manager - Supervisor Travel	-	-	5,138
	<u>440,379</u>	<u>460,335</u>	<u>437,961</u>
Excess Funding over Expense	<u>\$ (10,379)</u>	<u>\$ -</u>	<u>\$ -</u>

Tlicho Community Services Agency
Schedule A-2
Schedule of Detailed Contribution Funding and Expenses
Victims of Family Violence
For the year ended March 31, 2018

	(Unaudited)		
	2018	2018	2017
	Budget	Actual	Actual
Funding			
GNWT - Department of Health & Social Services	\$ -	\$ 8,623	\$ 30,107
Contribution Receivable	-	19,118	-
	-	<u>27,741</u>	<u>30,107</u>
Expenses			
Materials & Supplies	-	328	261
Travel	-	4,135	2,873
Administration cost	-	474	1,434
Contracted Services	-	22,454	10,612
Rental	-	350	14,927
	-	<u>27,741</u>	<u>30,107</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tlicho Community Services Agency
Schedule A-3
Schedule of Detailed Contribution Funding and Expenses
Mental Health First Aid for Northern Peoples Tlicho Region
For the year ended March 31, 2018

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Funding			
GNWT - Department of Health & Social Services	\$ -	\$ 16,026	\$ 12,715
Contribution Repayable	-	(6,044)	-
	-	9,982	12,715
Expenses			
Facilitator Cost	-	2,753	1,726
Materials & Supplies	-	1,458	2,841
Travel	-	3,345	4,543
Administration cost	-	475	606
Rental	-	1,950	3,000
	-	9,982	12,715
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlicho Community Services Agency
Schedule A-4
Schedule of Detailed Contribution Funding and Expenses
Applied Suicide Intervention Skills Training (ASIST) Tlicho Region
For the year ended March 31, 2018

	(Unaudited) 2018 Budget	2018 Actual	2017 Actual
Funding			
GNWT - Department of Health & Social Services Contribution Receivable	\$ -	\$ -	\$ 17,978
	-	9,375	-
	-	9,375	17,978
Expenses			
Facilitator Cost	-	784	2,496
Materials & Supplies	-	1,749	8,336
Travel	-	4,315	3,790
Administration Cost	-	446	856
Rental	-	2,080	2,500
	-	9,375	17,978
Excess Funding over Expense	\$ -	\$ -	\$ 0

Tlcho Community Services Agency
Schedule B
Health Schedule of Reserves
For the year ended March 31, 2018

	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.

Tlcho Community Services Agency
Schedule C
Education Division
Schedule of Expenses
For the year ended March 31, 2018

	School Programs	Inclusive Schooling	Infrastructure	Administration	Aboriginal Languages	Other Projects	Totals
Salaries							
Teachers	\$ 7,272,667	\$ 809,998			\$ 888,706		\$ 8,971,371
Inst Asst.		1,132,193			247,237		1,379,430.02
Non-Inst Staff	2,124,100	453,005		857,533	378,737	49,465	3,862,839.78
Brd Honoraria				29,908			29,907.77
Employee Benefits							
Benefits/Allow Leave & Term.	102,575			17,568 (208,596)			120,142.48 (208,596.10)
Services Purchased / Contracted							
Prof & Tech Serv							-
Office Supp & Admin							-
Postage/Communication	99,151			56,283	881		156,315.37
Utilities							-
Travel/Training	57,837	126,072		27,575	52,519	35,751	299,753.99
Student Travel							-
Advert/Prntg/Pubshng	8,749						8,749.11
Main/Repair	5,258			883	1,940		8,080.18
Rentals/Leases	83,698			12,432	1,804		97,934.21
Vehicle Expense	149,983	103		82	6,359		156,527.14
Equipment Maintenance							-
Other	12,601	394		71,952	50		84,996.09
Contributed Services	73,119			19,935	75,000		168,054.70
Contracted Services	95,629	282,325		15,517	122,224	216,427	732,121.75
Renovations							-
Home Boarding Allowance	28,084						28,084.00
Materials / Supplies / Freight							
Materials	641,990	31,409		45,146	52,293	314,985	1,085,823.64
Furniture and Equipment					2,342		2,341.72
Freight	29,407	581		875	305		31,168.32
Total Expense	\$ 10,784,848	\$ 2,836,078	\$ -	\$ 947,093	\$ 1,830,398	\$ 616,628	\$ 17,015,045

**Tlicho Community Services Agency
Education - Contribution Agreements
Schedule C.1
Other Education Contributions
For the year ended March 31, 2018**

		<u>2018</u>	<u>2017</u>
		<u>Actual</u>	<u>Actual</u>
Contribution Agreement Revenue			
Aboriginal Languages	Schedule C-1	\$ 64,943	\$ 60,000
Take a Kid Trapping - Chief Jimmy Bruneau School	Schedule C-3	8,000	8,000
Take a Kid Trapping - Elizabeth Mackenzie Elementary School	Schedule C-4	8,000	8,000
Take a Kid Trapping - Jean Wetrade Gameti School	Schedule C-5	6,000	8,000
Take a Kid Trapping - Mezi Community School	Schedule C-6	8,000	8,000
Take a Kid Trapping - Alexis Arrowmaker School	Schedule C-7	7,700	-
Snack Program - Elizabeth Mackenzie Elementary School	Schedule C-8	16,141	3,689
Snack Program - Mezi Community School	Schedule C-9	1,240	7,660
Snack Program - Jean Wetrade Gameti School	Schedule C-10	-	6,997
Snack Program - Alexis Arrowmaker School	Schedule C-11	1,047	778
Snack Program - Chief Jimmy Bruneau School (Elementary)	Schedule C-12	1,707	1,709
Snack Program - Chief Jimmy Bruneau High School	Schedule C-13	8,628	8,472
Active After School - Chief Jimmy Bruneau High School	Schedule C-14	12,000	12,300
Active After School - Mezi Community School	Schedule C-15	16,500	17,300
Active After School - Alexis Arrowmaker School	Schedule C-16	16,800	17,300
Active After School - Jean Wetrade Gameti School	Schedule C-17	16,000	17,300
Active After School - Elizabeth Mackenzie Elementary School	Schedule C-18	15,300	12,300
Public Library Services - Mezi Community School	Schedule C-19	35,000	38,000
Public Library Services - Jean Wetrade Gameti School	Schedule C-20	35,000	38,000
Public Library Services - Elizabeth Mackenzie Elementary School	Schedule C-21	35,000	38,000
Public Library Services - Chief Jimmy Bruneau School	Schedule C-22	35,000	38,000
Food First Foundation - Jean Wetrade Gameti School	Schedule C-23	2,339	10,186
Food First Foundation - Elizabeth Mackenzie Elementary School	Schedule C-24	2,682	5,374
Food First Foundation (Kitchen Equip) - Mezi Community School	Schedule C-25	1,200	-
NWT Taste Makers - Food First Foundation	Schedule C-26	1,422	1,316
Breakfast Club - Jean Wetrade Gameti School	Schedule C-27	1,751	-
Breakfast Club - Elizabeth Mackenzie Elementary School	Schedule C-28	-	-
Youth Contribution (Music) - Chief Jimmy Bruneau School	Schedule C-29	5,000	5,000
Youth Contribution (Local Sport) - Jean Wetrade Gameti School	Schedule C-30	1,024	-
Youth Contribution (Local Sport) - Mezi Community School	Schedule C-31	1,054	-
Youth Contribution (Local Sport) - Alexis Arrowmaker School	Schedule C-32	-	1,100
Youth Contribution (School Trip) - Chief Jimmy Bruneau School	Schedule C-33	9,000	-
Drop the Pop	Schedule C-34	9,950	8,625
On the Land Collaborative - Elizabeth Mackenzie Elementary School	Schedule C-35	4,266	-
Self Regulation - Chief Jimmy Bruneau School	Schedule C-36	6,000	-
LMAPD	Schedule C-37	35,125	-
Yoga Fitness - Jean Wetrade Gaemti School	Schedule C-38	3,414	1,363
Literacy - Chief Jimmy Bruneau High School	Schedule C-39	-	4,900
Miscellaneous	Schedule C-40	184,596	233,533
		\$ 616,828	\$ 621,201

**Tlicho Community Services Agency
Education - Contribution Agreements
Schedule C.1**

**Other Education Contributions
For the year ended March 31, 2018**

		<u>2018</u>		<u>2017</u>
		<u>Actual</u>		<u>Actual</u>
Contribution Agreement Expenditures				
Aboriginal Languages	Schedule C-1	\$ 64,943	\$	69,327
Take a Kid Trapping - Chief Jimmy Bruneau School	Schedule C-3	8,000		8,020
Take a Kid Trapping - Elizabeth Mackenzie Elementary School	Schedule C-4	7,994		8,012
Take a Kid Trapping - Jean Wetrade Gameti School	Schedule C-5	6,084		7,998
Take a Kid Trapping - Mezi Community School	Schedule C-6	8,027		8,018
Take a Kid Trapping - Alexis Arrowmaker School	Schedule C-7	9,950		8,618
Snack Program - Elizabeth Mackenzie Elementary School	Schedule C-8	16,141		3,689
Snack Program - Mezi Community School	Schedule C-9	1,620		7,660
Snack Program - Jean Wetrade Gameti School	Schedule C-10	-		6,891
Snack Program - Alexis Arrowmaker School	Schedule C-11	1,047		778
Snack Program - Chief Jimmy Bruneau School (Elementary)	Schedule C-12	1,707		1,709
Snack Program - Chief Jimmy Bruneau High School	Schedule C-13	8,663		8,472
Active After School - Chief Jimmy Bruneau High School	Schedule C-14	13,514		12,307
Active After School - Mezi Community School	Schedule C-15	16,586		17,304
Active After School - Alexis Arrowmaker School	Schedule C-16	16,783		17,304
Active After School - Jean Wetrade Gameti School	Schedule C-17	16,003		17,319
Active After School - Elizabeth Mackenzie Elementary School	Schedule C-18	15,300		12,300
Public Library Services - Mezi Community School	Schedule C-19	35,111		38,009
Public Library Services - Jean Wetrade Gameti School	Schedule C-20	35,005		38,122
Public Library Services - Elizabeth Mackenzie Elementary School	Schedule C-21	35,015		38,163
Public Library Services - Chief Jimmy Bruneau School	Schedule C-22	35,436		38,153
Food First Foundation - Jean Wetrade Gameti School	Schedule C-23	2,339		12,174
Food First Foundation - Elizabeth Mackenzie Elementary School	Schedule C-24	2,812		5,374
Food First Foundation (Kitchen Equip) - Mezi Community School	Schedule C-25	1,220		-
NWT Taste Makers - Food First Foundation	Schedule C-26	1,440		1,233
Breakfast Club - Jean Wetrade Gameti School	Schedule C-27	1,751		-
Breakfast Club - Elizabeth Mackenzie Elementary School	Schedule C-28	-		-
Youth Contribution (Music) - Chief Jimmy Bruneau School	Schedule C-29	5,000		5,000
Youth Contribution (Local Sport) - Jean Wetrade Gameti School	Schedule C-30	1,187		-
Youth Contribution (Local Sport) - Mezi Community School	Schedule C-31	1,052		-
Youth Contribution (Local Sport) - Alexis Arrowmaker School	Schedule C-32	-		1,149
Youth Contribution (School Trip) - Chief Jimmy Bruneau School	Schedule C-33	9,136		-
Drop the Pop	Schedule C-34	7,697		-
On the Land Collaborative - Elizabeth Mackenzie Elementary School	Schedule C-35	4,266		-
Self Regulation - Chief Jimmy Bruneau School	Schedule C-36	7,613		-
LMAPD	Schedule C-37	32,422		-
Yoga Fitness - Jean Wetrade Gaemti School	Schedule C-38	2,985		1,363
Literacy - Chief Jimmy Bruneau High School	Schedule C-39	-		5,300
Miscellaneous	Schedule C-40	182,780		253,163
		<u>\$ 616,628</u>	\$	<u>652,928</u>
Excess Funding over Expenenses		<u>\$ 200</u>	\$	<u>(31,727)</u>

Tlicho Community Services Agency
Schedule C-1
Schedule of Specific Program
Aboriginal Languages
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ 60,000	\$ 269,000	\$ 60,000
GNWT - ECE Deferred	-	(204,057)	-
	<u>60,000</u>	<u>64,943</u>	<u>60,000</u>
Expenses			
Materials & Supplies	60,000	55,641	67,031
Training & Development	-	832	-
Travel	-	3,105	-
Contract Services	-	5,365	2,297
	<u>60,000</u>	<u>64,943</u>	<u>69,327</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,327)</u>

Tlich Community Services Agency
Schedule C-2
Schedule of Specific Program
Education Infrastructure
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Personnel Infrastructure			
Funding			
GNWT - ECE	\$ 150,000	\$ -	\$ 34,401
	<u>150,000</u>	<u>-</u>	<u>34,401</u>
Expenses			
Staffing:			
Advertising	-	-	-
Hiring Expenses	-	-	-
Employee Benefits:			
Removal In/Transfer	60,000	53,293	61,564
Ultimate Removal	-	-	-
Medical Travel Assistance	-	-	-
Dental Premiums	-	-	-
Family Assistance Program	-	-	-
WCB	90,000	83,816	94,770
Total Expenses	<u>150,000</u>	<u>137,108</u>	<u>156,334</u>
Surplus (Deficit)	<u>-</u>	<u>(137,108)</u>	<u>(121,933)</u>
Utilities and Leases			
Funding			
GNWT - ECE	-	-	-
Total Funding	<u>-</u>	<u>-</u>	<u>-</u>
Expenses			
Utilities:			
Fuel	-	-	-
Electricity	-	-	-
Water/Sewer	-	-	-
Boiler Maintenance	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (137,108)</u>	<u>\$ (121,933)</u>

Tlicho Community Services Agency
Schedule C-3
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping - Chief Jimmy Bruneau School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ENR	\$ -	\$ 8,000	\$ 8,000
	<hr/>		
Expenses			
Materials & Supplies	-	-	5,420
Contract Services	-	8,000	2,600
	<hr/>	<hr/>	<hr/>
	-	8,000	8,020
	<hr/>		
Excess Funding over Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20)</u>

Tlich Community Services Agency
Schedule C-4
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ENR	\$ -	\$ 8,000	\$ 8,000
Expenses			
Materials & Supplies	-	1,638	2,656
Gasoline	-	906	506
Contract Services	-	5,450	4,850
	<u>-</u>	<u>7,994</u>	<u>8,012</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ (12)</u>

Tlichu Community Services Agency
Schedule C-5
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping - Jean Wetrade Gameti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ENR	\$ -	\$ 6,000	\$ 8,000
Expenses			
Materials & Supplies	-	3,384	2,198
Contract Services	-	2,700	5,800
	-	<u>6,084</u>	<u>7,998</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (84)</u>	<u>\$ 2</u>

Tlich Community Services Agency
Schedule C-6
Schedule of Detailed Contribution Funding and Expense
Take a Kid Trapping - Mezi Community School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ENR	\$ -	\$ 8,000	\$ 8,000
	<hr/>		
Expenses			
Materials & Supplies	-	1,263	4,845
Gasoline	-	674	1,003
Contract Services	-	6,090	2,170
	<hr/>	<hr/>	<hr/>
	-	8,027	8,018
	<hr/>		
Excess Funding over Expense	<hr/>	<hr/>	<hr/>
	\$ -	\$ (27)	\$ (18)
	<hr/>		

Tlicho Community Services Agency
Schedule C-7
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping - Alexis Arrowmaker School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ENR	\$ -	\$ 7,700	\$ -
Expenses			
Materials & Supplies	-	4,072	-
Gasoline	-	624	-
Contract Services	-	3,000	-
	-	<u>7,697</u>	-
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>

Tlich Community Services Agency
Schedule C-8
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Children's Charity President's Choice (PC)	\$ -	\$ 10,000	\$ 13,700
Children's Charity President's Choice (PC) Deferred	-	(3,871)	-
Breakfast for Learning Deferred - PY	9,000	10,011	(10,011)
	<u>9,000</u>	<u>16,141</u>	<u>3,689</u>
Expenses			
Materials & Supplies (BFL)	9,000	10,201	3,689
Materials & Supplies (PC)	-	5,940	-
	<u>9,000</u>	<u>16,141</u>	<u>3,689</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tlicho Community Services Agency
Schedule C-9
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Mezi Community School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Breakfast for Learning	\$ 3,000	\$ -	\$ 8,900
Breakfast for Learning Deferred - PY	-	1,240	(1,240)
	<u>3,000</u>	<u>1,240</u>	<u>7,660</u>
Expense			
Contract Services	3,000	1,620	7,660
	<u>3,000</u>	<u>1,620</u>	<u>7,660</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (380)</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Schedule C-10
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Jean Wetrade Gameti School
For the year ended March 31, 2018**

	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Funding			
Breakfast for Learning	\$ 2,000	\$ -	\$ 3,000
Breakfast for Learning Deferred - PY	-	-	3,997
	<u>2,000</u>	<u>-</u>	<u>6,997</u>
Expenses			
Materials & Supplies	2,000	-	6,891
	<u>2,000</u>	<u>-</u>	<u>6,891</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106</u>

Tlicho Community Services Agency
Schedule C-11
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Alexis Arrowmaker School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Breakfast for Learning	\$ 1,400	\$ -	\$ 2,200
Breakfast for Learning Deferred - PY	-	3,253	1,832
Breakfast for Learning Deferred	-	(2,206)	(3,253)
	<u>1,400</u>	<u>1,047</u>	<u>778</u>
Expenses			
Materials & Supplies	1,400	1,047	778
	<u>1,400</u>	<u>1,047</u>	<u>778</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Tlicho Community Services Agency
Schedule C-12
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Chief Jimmy Bruneau School (Elementary)
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Breakfast for Learning	\$ -	\$ 10,000	\$ 1,700
Breakfast for Learning Deferred	-	(9,984)	(1,691)
Breakfast for Learning Deferred - PY	1,000	1,691	1,700
	<u>1,000</u>	<u>1,707</u>	<u>1,709</u>
Expense			
Materials & Supplies	1,000	1,707	1,709
	<u>1,000</u>	<u>1,707</u>	<u>1,709</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tlcho Community Services Agency
Schedule C-13
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Chief Jimmy Bruneau High School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Breakfast for Learning	\$ 7,000	\$ -	\$ 9,000
Breakfast for Learning Deferred	-	-	(8,628)
Breakfast for Learning Deferred - PY	-	8,628	8,100
	<u>7,000</u>	<u>8,628</u>	<u>8,472</u>
Expenses			
Materials & Supplies	7,000	8,663	8,472
	<u>7,000</u>	<u>8,663</u>	<u>8,472</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (35)</u>	<u>\$ -</u>

Tlicho Community Services Agency
Schedule C-14
Schedule of Detailed Contribution Funding and Expenses
Active After School - Chief Jimmy Bruneau High School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ 12,000	\$ 12,000	\$ 12,300
Expenses			
Materials & Supplies	12,000	13,514	12,307
	<u>12,000</u>	<u>13,514</u>	<u>12,307</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (1,514)</u>	<u>\$ (7)</u>

Tlichó Community Services Agency
Schedule C-15
Schedule of Detailed Contribution Funding and Expenses
Active After School - Mezi Community School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ 16,500	\$ 16,500	\$ 17,300
Expenses			
Materials & Supplies	16,500	10,466	14,027
Minor Equipment	-	-	3,277
Contract Services	-	6,120	-
	<u>16,500</u>	<u>16,586</u>	<u>17,304</u>
Excess Funding over Expenses	<u>\$ -</u>	<u>\$ (86)</u>	<u>\$ (4)</u>

Tlicho Community Services Agency
Schedule C-16
Schedule of Detailed Contribution Funding and Expenses
Active After School - Alexis Arrormaker School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ 16,800	\$ 16,800	\$ 17,300
Expenses			
Materials & Supplies	16,800	13,073	16,914
Minor Equipment	-	-	390
Contract Services	-	3,711	-
	<u>16,800</u>	<u>16,783</u>	<u>17,304</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ (4)</u>

Tlich Community Services Agency
Schedule C-17
Schedule of Detailed Contribution Funding and Expenses
Active After School - Jean Wetrade Gameti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ 16,000	\$ 16,000	\$ 17,300
Expenses			
Materials & Supplies	16,000	16,003	17,319
	<u>16,000</u>	<u>16,003</u>	<u>17,319</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ (19)</u>

**Tlicho Community Services Agency
Schedule C-18
Schedule of Detailed Contribution Funding and Expenses
Active After School - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018**

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ 15,300	\$ 15,300	\$ 12,300
	<hr/>	<hr/>	<hr/>
Expenses			
Materials & Supplies	15,300	-	12,300
Contract Services	-	15,300	-
	<hr/>	<hr/>	<hr/>
	15,300	15,300	12,300
	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Tlicho Community Services Agency
Schedule C-19
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - Mezi Community School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ 35,000	\$ 35,000	\$ 38,000
Expenses			
Salaries & Benefits	-	10,673	27,589
Materials & Supplies	8,750	2,300	10,420
Contract Services	26,250	22,138	-
	<u>35,000</u>	<u>35,111</u>	<u>38,009</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (111)</u>	<u>\$ (9)</u>

Tlicho Community Services Agency
Schedule C-20
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - Jean Wetrade Gameti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ 35,000	\$ 35,000	\$ 38,000
	<hr/>		
Expenses			
Salaries & Benefits	-	11,414	35,124
Materials & Supplies	2,000	2,122	2,998
Contract Services	33,000	21,469	-
	<u>35,000</u>	<u>35,005</u>	<u>38,122</u>
	<hr/>		
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ (122)</u>

Tlichon Community Services Agency
Schedule C-21
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ 35,000	\$ 35,000	\$ 38,000
Expenses			
Salaries & Benefits	-	13,048	37,346
Materials & Supplies	1,500	1,494	817
Contract Services	33,500	20,472	-
	<u>35,000</u>	<u>35,015</u>	<u>38,163</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (15)</u>	<u>\$ (163)</u>

Tlicho Community Services Agency
Schedule C-22
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - Chief Jimmy Bruneau School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ 35,000	\$ 35,000	\$ 38,000
	<hr/>		
Expenses			
Salaries & Benefits	-	14,329	38,153
Contract Services	35,000	21,107	-
	<u>35,000</u>	<u>35,436</u>	<u>38,153</u>
	<hr/>		
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (436)</u>	<u>\$ (153)</u>

Tlicho Community Services Agency
Schedule C-23
Schedule of Detailed Contribution Funding and Expense
Food First Foundation - Jean Wetrade Gameti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>		<u>2018</u> <u>Actual</u>		<u>2017</u> <u>Actual</u>
Funding					
Food First Foundation	\$	-	\$	4,566	\$ 6,168
Food First Foundation Deferred				(2,227)	4,018
		-		<u>2,339</u>	<u>10,186</u>
Expenses					
Materials & Supplies		-		2,339	12,174
		-		<u>2,339</u>	<u>12,174</u>
Excess Funding over Expense	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$ (1,988)</u>

Tlich Community Services Agency
Schedule C-24
Schedule of Detailed Contribution Funding and Expense
Food First Foundation - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Food First Foundation	\$ -	\$ 2,056	\$ 5,781
Food First Foundation Deferred - PY	-	626	219
Food First Foundation Deferred	-	-	(626)
	<u>-</u>	<u>2,682</u>	<u>5,374</u>
Expenses			
Materials & Supplies	-	2,812	5,374
	<u>-</u>	<u>2,812</u>	<u>5,374</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ (130)</u>	<u>\$ -</u>

Tlichu Community Services Agency
Schedule C-25
Schedule of Detailed Contribution Funding and Expenses
Food First Foundation (Kitchen Equip) - Mezi Community School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Food First Foundation	\$ -	\$ -	\$ 1,200
Food First Foundation Deferred	-	1,200	(1,200)
	-	<u>1,200</u>	-
Expenses			
Materials & Supplies	-	1,220	-
	-	<u>1,220</u>	-
Excess Funding over Expense	<u>\$ -</u>	<u>(20) \$</u>	<u>-</u>

Tlicho Community Services Agency
Schedule C-26
Schedule of Detailed Contribution Funding and Expense
NWT Taste Makers - Food First Foundation
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Food First (NWT Taste Makers)	\$ -	\$ 2,120	\$ 1,142
Food First (NWT Taste Makers) Deferred	-	(1,720)	(1,022)
Food First (NWT Taste Makers) Deferred - PY	-	1,022	1,196
	<u>-</u>	<u>1,422</u>	<u>1,316</u>
Expenses			
Chief Jimmy Bruneau School	-	1,440	-
MEZI Community School	-	-	-
Jean Wetrade Gameti School	-	-	-
Alexis Arrowmaker School	-	-	1,233
	<u>-</u>	<u>1,440</u>	<u>1,233</u>
Excess Funding over Expense	\$ -	\$ (18)	\$ 83

Tlich Community Services Agency
Schedule C-27
Schedule of Detailed Contribution Funding and Expense
Breakfast Club - Jean Wetrade Gameti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>		<u>2018</u> <u>Actual</u>		<u>2017</u> <u>Actual</u>
Funding					
Breakfast Club of Canada	\$	-	\$	3,734	\$ -
Breakfast Club of Canada Deferred		-	(1,983)		-
		-	<u>1,751</u>		<u>-</u>
Expenses					
Materials & Supplies		-	1,751		-
		-	<u>1,751</u>		<u>-</u>
Excess Funding over Expense	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$ -</u>

Tlcho Community Services Agency
Schedule C-28
Schedule of Detailed Contribution Funding and Expense
Breakfast Club - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
Breakfast Club of Canada	\$ -	\$ 5,000	\$ -
Breakfast Club of Canada Deferred	-	(5,000)	-
	-	-	-
Expenses			
Materials & Supplies	-	-	-
	-	-	-
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlicho Community Services Agency
Schedule C-29
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Music) - Chief Jimmy Bruneau School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ -	\$ 5,000	\$ 5,000
Expenses			
Materials & Supplies	-	500	-
Travel	-	-	1,000
Contract Services	-	4,500	4,000
	-	5,000	5,000
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

Tlicho Community Services Agency
Schedule C-30
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Local Sport) - Jean Wetrade Gameti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ -	\$ 1,024	\$ -
	<hr/>		
Expenses			
Materials & Supplies	-	912	-
Travel	-	275	-
	<hr/>		
	-	1,187	-
	<hr/>		
Excess Funding over Expense	\$ -	\$ (163)	\$ -
	<hr/> <hr/>		

Tlicho Community Services Agency
Schedule C-31
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Local Sport) - Mezi Community School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ -	\$ 1,054	\$ -
Expenses			
Travel	-	1,052	-
Excess Funding over Expense	\$ -	\$ 2	\$ -

Tlicho Community Services Agency
Schedule C-32
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Local Sport) - Alexis Arrowmaker School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - MACA	\$ -	\$ -	\$ 1,100
	<hr/>		
Expenses			
Materials & Supplies	-	-	1,149
	<hr/>		
	-	-	1,149
	<hr/>		
Excess Funding over Expense	\$ -	\$ -	\$ (49)
	<hr/> <hr/>		

Tlicho Community Services Agency
Schedule C-33
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (School Trip) - Chief Jimmy Bruneau School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>		<u>2018</u> <u>Actual</u>		<u>2017</u> <u>Actual</u>
Funding					
GNWT - MACA	\$ -	\$	4,000	\$	-
Tlicho Government	-		5,000		-
	-		<u>9,000</u>		-
Expenses					
Travel	-		9,136		-
	-		<u>9,136</u>		-
Excess Funding over Expense	<u>\$ -</u>	\$	<u>(136)</u>	\$	<u>-</u>

Tlicho Community Services Agency
Schedule C-34
Schedule of Detailed Contribution Funding and Expenses
Drop the Pop
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT HSS - CJBS	\$ -	\$ 3,000	\$ 1,725
GNWT HSS - MEZI	-	1,800	2,013
GNWT HSS - JWGS	-	1,450	1,438
GNWT HSS - EMES	-	2,100	2,300
GNWT HSS - Wekweeti	-	1,600	1,150
	<u>-</u>	<u>9,950</u>	<u>8,625</u>
Expenses			
Materials & Supplies - CJBS	-	2,500	1,722
Materials & Supplies - MEZI	-	1,152	1,352
Materials & Supplies - JWGS	-	1,520	1,437
Materials & Supplies - EMES	-	2,077	1,266
Materials & Supplies - Wekweeti	-	1,601	1,150
Contracted Services - CJBS	-	600	-
Contracted Services - MEZI	-	500	640
Contracted Services - EMES	-	-	1,050
	<u>-</u>	<u>9,950</u>	<u>8,618</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 7</u>

Tlicho Community Services Agency
Schedule C-35
Schedule of Detailed Contribution Funding and Expenses
On the Land Collaborative - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>		<u>2018</u> <u>Actual</u>		<u>2017</u> <u>Actual</u>
Funding					
Tides Canada	\$	-	\$	10,000	\$
Tides Canada Deferred		-		(5,734)	-
		-		4,266	-
Expenses					
Materials & Supplies		-		4,266	-
		-		4,266	-
Excess Funding over Expense	\$	-	\$	-	\$
				-	-

Tlicho Community Services Agency
Schedule C-36
Schedule of Detailed Contribution Funding and Expenses
Self Regulation - Chief Jimmy Bruneau School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ -	\$ 6,000	\$ -
	-	7,613	-
Expenses			
Materials & Supplies	-	7,613	-
	-	7,613	-
Excess Funding over Expense	\$ -	\$ (1,613)	\$ -

Tlcho Community Services Agency
Schedule C-37
Schedule of Detailed Contribution Funding and Expenses
LMAPD
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
GNWT - ECE	\$ -	\$ 35,125	\$ -
Expenses			
Contract Services	-	32,422	-
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 2,703</u>	<u>\$ -</u>

Tlicho Community Services Agency
Schedule C-38
Schedule of Detailed Contribution Funding and Expenses
Yoga Fitness - Jean Wetrade Gaemti School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
NWT, Minister Responsible for Women	\$ -	\$ -	\$ 4,000
NWT, Minister Responsible for Women Deferred	-	-	(3,414)
NWT, Minister Responsible for Women Deferred - PY	-	3,414	777
	<u>-</u>	<u>3,414</u>	<u>1,363</u>
Expenses			
Materials & Supplies	-	2,985	1,363
	<u>-</u>	<u>2,985</u>	<u>1,363</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 430</u>	<u>\$ -</u>

Tlicho Community Services Agency
Schedule C-39
Schedule of Detailed Contribution Funding and Expenses
Literacy - Chief Jimmy Bruneau High School
For the year ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Funding			
NWT Literacy	\$ -	\$ -	\$ 4,900
Expenses			
Materials & Supplies	-	-	5,300
Excess Funding over Expense	\$ -	\$ -	\$ (400)

Tlcho Community Services Agency
Schedule C-40
Schedule of Detailed Contribution Funding and Expenses
Miscellaneous
For the year ended March 31, 2018

Funding	2018 Budget	2018 Actual	2017 Actual
CJBS Miscellaneous	\$ -	\$ 2,624	\$ 8,896
CJBS Miscellaneous (Deferred)	-	(1,665)	37,993
CJBS Fundraising	-	22,308	-
CJBS Fundraising (Deferred)	-	(21,422)	-
CJBS Cultural Program (BHP & Ekati)	-	25,000	25,000
CJBS Cultural Program (BHP & Ekati)	-	25,000	(25,000)
CJBS Cultural Program (BHP & Ekati) Deferred	-	(15,993)	-
MEZI Miscellaneous	-	9,841	2,000
MEZI Miscellaneous (Deferred)	-	-	10,500
MEZI Fundraising (Deferred)	-	-	13,295
MEZI Cultural Program (BHP & Ekati)	-	25,000	25,000
MEZI Cultural Program (BHP Billiton) Deferred	-	(50,105)	10,277
MEZI Cultural Program (BHP Billiton) Deferred	-	25,105	(25,105)
JWGS Miscellaneous	-	2,625	26
JWGS Miscellaneous (Deferred)	-	-	9,471
JWGS Fundraising	-	13,000	4,080
JWGS Fundraising (Deferred)	-	(13,000)	1,461
JWGS Literacy	-	5,000	-
JWGS Literacy (Deferred)	-	(1,177)	1,368
JWGS Cultural Program (BHP & Ekati)	-	25,000	25,000
JWGS Cultural Program (BHP & Ekati) (Deferred)	-	18,728	(18,728)
JWGS Cultural Program (BHP & Ekati)	-	(15,266)	-
EMES Miscellaneous	-	9,335	10,611
EMES Miscellaneous (Deferred)	-	(3,766)	17,687
EMES Literacy (Tlcho Gouvernement)	-	16,997	5,000
EMES Literacy (Tlcho Gouvernement) Deferred	-	2,491	(2,491)
EMES Literacy (Tlcho Gouvernement) Deferred	-	(6,801)	-
EMES Cultural Program (BHP & Ekati)	-	25,000	25,000
EMES Cultural Program (BHP & Ekati) Deferred	-	(10,052)	18,121
EMES Cultural Program (BHP & Ekati) Deferred	-	19,074	(19,074)
AAS Miscellaneous	-	6,875	6,826
AAS Miscellaneous (Deferred)	-	(12,002)	7,525
AAS Miscellaneous (Deferred)	-	13,213	(13,213)
AAS Literacy	-	4,600	-
AAS Literacy (Deferred)	-	(2,395)	-
AAS Cultural Program (BHP & Ekati)	-	25,000	25,000
AAS Cultural Program (BHP & Ekati) Deferred	-	(26,857)	70,288
AAS Cultural Program (BHP & Ekati) Deferred	-	38,281	(38,281)
AAS Youth Contribution (School Trip)	-	5,000	-
Aboriginal Language (Tlcho Government)	-	-	15,000
	\$ -	\$ 184,596	\$ 233,533

Expenses				
CJBS Miscellaneous	\$	-	\$ 959	\$ 54,005
CJBS Fundraising		-	885	-
CJBS Cultural Program (BHP & Ekati)		-	34,007	
MEZI Miscellaneous		-	5,106	12,311
MEZI Fundraising		-	2,549	16,228
MEZI Cultural Program (BHP & Ekati)		-	-	10,172
JWGS Miscellaneous		-	1,196	9,639
JWGS Fundraising		-	-	6,750
JWGS Literacy		-	3,823	1,270
JWGS Cultural Program (Ekati)		-	28,463	6,272
EMES Miscellaneous		-	5,569	33,985
EMES Literacy (Tlichon Government)		-	12,686	2,509
EMES Bookfair		-	1,799	-
EMES Cultural Program (BHP & Ekati)		-	34,022	24,047
AAS Miscellaneous		-	8,086	1,138
AAS Literacy		-	2,205	-
AAS Cultural Program (BHP & Ekati)		-	36,424	57,007
AAS Youth Contribution (School Trip)		-	5,000	-
Aboriginal Language (Tlichon Government)		-	-	17,829
	\$	-	\$ 182,780	\$ 253,163
Excess Funding over Expense	\$	-	\$ 1,816	\$ (19,630)