

INTERIM PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2018

HONOURABLE ROBERT C. MCLEOD

Minister of Finance

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

as at March 31, 2018

(thousands of dollars)

	2018 Actual \$	2017 Actual \$
Financial assets		
Cash and designated assets <i>(note 3)</i>	-	9,110
Portfolio investments <i>(note 3)</i>	31,864	30,686
Accounts receivable <i>(note 4)</i>	219,095	186,708
Due from the Government of Canada <i>(note 10)</i>	52,697	34,378
Inventories <i>(note 5)</i>	31,772	27,721
Loans receivable <i>(note 6)</i>	45,454	49,308
	380,882	337,911
Liabilities		
Bank overdraft <i>(note 3)</i>	13,798	-
Short-term loans <i>(note 7)</i>	297,076	234,807
Accounts payable and accrued liabilities <i>(note 8)</i>	246,592	250,486
Deferred revenue <i>(note 9)</i>	17,470	18,799
Due to the Government of Canada <i>(note 10)</i>	117,944	125,415
Environmental liabilities <i>(note 11)</i>	50,595	53,695
Capital lease obligations <i>(note 12)</i>	949	1,834
Long-term debt <i>(note 13)</i>	177,731	178,872
Liabilities under public private partnerships <i>(note 14)</i>	166,481	142,081
Pensions <i>(note 15)</i>	36,987	34,843
Other employee future benefits and compensated absences <i>(note 16)</i>	33,822	39,744
	1,159,445	1,080,576
Net Debt	(778,563)	(742,665)
Non-financial assets		
Tangible capital assets <i>(schedule C)</i>	2,581,152	2,424,348
Inventory held for use <i>(note 5)</i>	279	136
Prepaid expenses	11,345	5,278
	2,592,776	2,429,762
Accumulated surplus	1,814,213	1,687,097

Contractual obligations, rights, guarantees and contingencies *(notes 19 and 20)*

Approved:

Robert C. McLeod
Minister of Finance

Jamie Koe, CPA, CGA
Comptroller General

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Accumulated Surplus (unaudited)

for the year ended March 31, 2018

(thousands of dollars)

	2018 Main Estimates (note 1b) \$	2018 Actual \$	2017 Actual \$
Revenues			
Revenues by source (schedule A)	1,856,038	1,839,823	1,856,515
Recoveries of prior years expenses (schedule 3)	3,000	15,394	13,728
	1,859,038	1,855,217	1,870,243
Expenses (schedule B)			
Environment and Economic Development	173,319	155,039	149,887
Infrastructure	242,419	270,249	267,955
Education	315,279	327,670	320,910
Health, Social Services and Housing	423,457	445,682	523,421
Justice	123,417	125,477	127,289
General Government	389,699	385,107	307,063
Legislative Assembly and statutory offices	19,336	18,377	18,379
	1,686,926	1,727,601	1,714,904
Annual operating surplus	172,112	127,616	155,339
Petroleum Products Stabilization Fund Net surplus (loss) for the year (note 17)	(100)	(500)	183
Projects on behalf of the Government of Canada, Nunavut and Others (schedule 10)			
Expenses	(73,546)	(105,495)	(84,299)
Recoveries	73,546	105,495	84,299
Annual surplus	172,012	127,116	155,522
Accumulated surplus at beginning of year	1,687,097	1,687,097	1,531,575
Accumulated surplus at end of year	1,859,109	1,814,213	1,687,097

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories**Non-Consolidated Statement of Change in Net Debt (unaudited)**

for the year ended March 31, 2018(thousands of dollars)

	2018 Main Estimates (note 1b) \$	2018 Actual \$	2017 Actual \$
Net debt at beginning of year	(742,665)	(742,665)	(666,494)
Items affecting net financial resources:			
Annual surplus for the year	172,012	127,116	155,522
Change in tangible capital assets, net book value (schedule C)	(139,792)	(156,804)	(232,153)
Change in inventory held for use	-	(143)	-
Change in prepaid expenses	-	(6,067)	460
Net debt at end of year	(710,445)	(778,563)	(742,665)

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flow (unaudited)

for the year ended March 31, (thousands of dollars)	2018 \$	2017 \$
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Cash provided by (used in)

Operating transactions

Annual surplus for the year*	127,116	155,522
Items not affecting cash:		
Provision for bad debts and forgivable loans	1,377	701
Recoveries of forgivable loans	(481)	(1,550)
Amortization of tangible capital assets	94,959	89,129

	222,971	243,802
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Changes in non-cash assets and liabilities:

Change in due to (from) Canada	(25,790)	17,264
Change in other financial assets	(33,763)	6,411
Change in other financial liabilities	(2,664)	25,387
Change in prepaid expenses	(6,067)	460
Change in inventories held for use	(143)	-
Change in inventories for resale	(4,051)	86

Cash provided by operating transactions	150,493	293,410
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Investing transactions

Designated cash and investments purchased	(12,043)	(4,195)
Designated cash and investments sold	10,865	3,852
Loans receivable receipts	4,334	1,042

Cash provided by investing transactions	3,156	699
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Capital transactions

Acquisition of tangible capital assets	(234,052)	(267,761)
Disposal of tangible capital assets (net)	8,252	2,132

Cash used for capital transactions	(225,800)	(265,629)
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Financing transactions

Acquisition (repayment) of short-term financing	62,269	(9,996)
Acquisition (repayment) of capital lease obligations	(885)	544
Acquisition (repayment) of long-term financing	(12,141)	404

Cash provided by (used for) financing activities	49,243	(9,048)
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Increase (decrease) in cash	(22,908)	19,432
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Cash at beginning of year	9,110	(10,322)
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Cash at end of year	(13,798)	9,110
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*Total interest paid during the year \$13,298 (2017- \$10,156)

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and reporting entity

The Government of the Northwest Territories (the Government) operates under the authority of the *Northwest Territories Act* (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

The following related Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

- Arctic Energy Alliance
- Aurora College
- Divisional Educational Councils and District Education Authorities
- Health and Social Services Authorities
- Inuvialuit Water Board
- Northwest Territories Business Development and Investment Corporation
- Northwest Territories Heritage Fund
- Northwest Territories Housing Corporation
- Northwest Territories Human Rights Commission
- Northwest Territories Hydro Corporation
- Northwest Territories Sport and Recreation Council
- Northwest Territories Surface Rights Board
- Status of Women Council of the Northwest Territories
- Tlicho Communities Services Agency

(b) Main estimates

The main estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

The more significant management estimates relate to environmental liabilities, contingencies, revenue accruals, allowance for doubtful accounts for accounts receivable, valuation allowances for loans receivable, and amortization expense. Other estimates, such as the Canada Health Transfer, Canada Social Transfer payments, Corporate and Personal Income Tax revenues are based on estimates made by the Government of Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash

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

(c) Portfolio investments

Portfolio investments are long-term investments in organizations that do not form part of the government reporting entity and are accounted for by the cost or amortized cost method. Such investments are normally in shares and bonds of the investee. When there has been a loss in value of a portfolio investment that is other than a temporary decline, the investment is written down to recognize the loss and it is included as a component of investment income. Interest income is recorded on the accrual basis, dividend income is recognized as it is declared, and capital gains and losses are recognized when realized.

(d) Inventories

Inventories for resale consist mainly of bulk fuels and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at the lower of cost and net realizable value. Inventories held for use are valued at the lower of cost, determined on a first in, first out basis and net replacement value. Impairments, when recognized, result in write-downs to net realizable value.

(e) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, determined on an individual basis, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements and are adjusted annually to reflect the current circumstances by recording write downs or recoveries, as appropriate. Write downs are recognized when the assets have been deemed unrealizable and or uncollectable. Recoveries are recorded when loans previously written down are subsequently collected. Interest revenue is recorded on an accrual basis. Interest revenue is not accrued when the collectability of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Non-financial assets

Tangible capital and other non-financial assets are accounted for as assets by the Government as they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Government unless they are sold.

(g) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50 and are intended to be used on an ongoing basis for delivering programs and services. Individual assets less than \$50 are expensed when purchased. Tangible capital assets (TCA) are recorded at cost (including qualifying interest expense), or where actual cost is not available, estimated current replacement cost discounted back to the acquisition date. Costs include contracted services, materials and supplies, direct labour, attributable overhead costs, and directly attributable interest. Capitalization of interest ceases when no construction or development is taking place or when a tangible capital asset is ready for use in producing goods or services. Assets, when placed in service are amortized on a straight line basis over their estimated useful life as follows:

Asset category	Amortization period
Land	Not amortized
Roads and bridges	75 years or less
Barges and Tugboats	70 years or less
Airstrips and aprons	40 years or less
Buildings	40 years or less
Ferries	25 years or less
Fences	20 years or less
Signs	20 years or less
Aircrafts	20 - 40 years
Network Transmission systems	20 - 40 years
Fuel distribution systems	15 - 40 years
Park improvements	10 - 40 years
Water/sewer works	15 - 25 years
Mainframe and software systems	5 - 10 years
Mobile and heavy equipment	7 - 15 years
Major equipment	5 - 15 years
Medical equipment	5 - 15 years
Leasehold improvements	Lesser of useful life or lease term plus renewal option

The estimate of the useful life of tangible capital assets is reviewed on a regular basis and revised where appropriate on a prospective basis. The remaining unamortized portion of a tangible capital asset may be extended beyond its original estimated useful life when the appropriateness of such a change can be clearly demonstrated.

Write-downs and write-offs of tangible capital assets are recognized whenever significant events and changes in circumstances and use suggest that the asset can no longer contribute to program or service delivery at the level previously anticipated. A write-down is recognized when a reduction in the value of the asset can be objectively measured. A write-off is recognized when the asset is destroyed, stolen, lost, or obsolete to the Government.

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of the minimum lease payments, excluding executory costs. The present value is based on the lower of the implicit rate or the Government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expenses. All intangibles, works of art, and items inherited by right of Crown, such as Crown lands, forests, water and mineral resources are not recognized in these financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Pensions and other employee future benefits and compensated absences

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Government's contributions are charged as an expense on a current year basis and represent the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, or when actuarial assumptions change, the adjustments are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognized net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

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

(i) Contractual obligations and contingent liabilities

The nature of the Government's activities requires entry into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual obligations pertain to funding commitments for operating, commercial and residential leases, and capital projects. Contractual obligations are obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The contingent liabilities of the Government are potential liabilities, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is considered likely to occur and is quantifiable, an estimated liability is accrued. If the occurrence of the confirming future event is likely but the amount of the liability cannot be reasonably estimated or if the occurrence of the confirming future event is not determinable, the contingent liability is disclosed.

(j) Contractual rights and contingent assets

The nature of the Government's activities requires entry into contracts that are significant in relation to its current financial position or that will materially affect the level of future revenues. Contractual rights pertain to rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future when the terms of contracts or agreements are met.

The contingent assets of the Government are potential assets which may become actual assets when one or more future events occurs or fails to occur. If the future event is considered likely to occur and is quantifiable, an estimated asset is accrued. If the occurrence of the confirming future event is likely but the amount of the asset cannot be reasonably estimated or if the occurrence of the confirming future event is not determinable, the contingent asset is disclosed.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars using exchange rates at year-end. Foreign currency transactions are translated into Canadian dollars using the average exchange rate for the day, except for hedged foreign currency transactions which are translated at exchange rates established by the terms of the forward exchange contracts. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

(l) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of Nunavut and others. Where the agreement allows, the Government receives accountable advances and any unexpended balances remaining at year-end are recorded as liabilities in accounts payable and accrued liabilities or due to Canada, as applicable. Recoveries are accrued when expenses as allowed under the project contract, exceed advances and are recorded as receivables in accounts receivables or due from Canada.

(m) Grant from the Government of Canada

Under *Federal-Provincial Fiscal Arrangements Act* (Canada), the Grant from the Government of Canada is calculated based on Territorial Formula Financing as the Gross Expenditure Base, offset by eligible revenues, which are based on a three-year moving average, lagged two years, of representative revenue bases at national average tax rates. Population growth rates and growth in provincial/local government spending are variables used to determine the growth in the Gross Expenditure Base. The Grant is calculated once for each fiscal year and is not revised, with all payments flowing to the Government prior to the end of the fiscal year.

(n) Transfer payments

Transfers from the federal government are recognized as revenue in the period during which the transfer is authorized and eligibility criteria are met, except when and to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers meeting the definition of a liability are recognized as revenue as the liability is settled.

(o) Taxes, regulatory, resource, and general revenues

Corporate and Personal Income tax revenue are recognized on an accrual basis, net of any tax concessions. Income tax is calculated net of tax deductions and credits allowed under the *Income Tax Act* (Canada). If an expense provides a financial benefit other than a relief of taxes, it is classified as a transfer made through the tax system. If an expense provides tax relief to a taxpayer and relates to revenue, this expense is considered a tax concession and is netted against tax revenues. Taxes, under the *Income Tax Act* (Canada), are collected by the Government of Canada on behalf of the Government under a tax collection agreement. The Government of Canada remits Personal Income taxes monthly throughout the year and Corporate Income tax monthly over a six month period beginning in February. Payments are based on Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax estimates, determined by the Government of Canada, combine actual assessments with an estimate that assumes that previous years' income tax allocations will be sustained and are subject to revisions in future years. Differences between current estimates and future actual amounts can be significant. Any such differences are recognized when the actual tax assessments are finalized.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) Taxes, regulatory, resource, and general revenues (continued)

Regulatory revenues, which are part of general revenues, are recognized on an accrual basis and include revenues for fines, fees, licenses, permits, and registrations. Amounts received prior to the end of the year, which relate to revenues that will be earned in a subsequent year, are recorded as deferred revenues and are recognized as revenue when earned.

Resource revenues are recognized on an accrual basis and include mineral, quarry, oil and gas, and water revenues as defined in the Northwest Territories Lands and Resources Devolution Agreement. Mineral and quarry revenues are collected under the authority of the *NWT Lands Act*, water revenues are collected under the authority of the *Water Act* and oil and gas revenues are collected under the authority of the *Petroleum Resources Act*. The Government is entitled to 50 percent of the resource revenues collected (which is referred to as the net fiscal benefit), up to a maximum amount based on a percentage of the Gross Expenditure Base under Territorial Formula Financing. The Government of Canada will deduct its share of the resource revenues collected by the Government (the remaining amount) from the Territorial Formula Financing Grant (*note 2(m)*) payable to the Government two years hence. The Government has also committed to sharing up to 25 percent of the net fiscal benefit with Aboriginal governments that are signatories to the Northwest Territories Lands and Resources Devolution Agreement as per the *Northwest Territories Intergovernmental Resource Revenue Sharing Act*.

Fuel, tobacco, payroll and property taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act*, the *Payroll Tax Act*, and the *Property Assessment and Taxation Act*, respectively. Fuel and tobacco tax revenues are recognized on an accrual basis, based on statements received from collectors. Payroll tax is recognized on an accrual basis, based on payroll tax revenues of the prior year. Property tax and school levies are assessed on a calendar year basis and are recognized in the fiscal year in which the billing occurs. Adjustments arising from reassessments are recorded in revenue in the year they are identified. All other revenues are recognized on an accrual basis.

(p) Expenses

Grants and contributions are recognized as long as the grant or contribution is authorized and eligibility criteria have been met. Grants and contributions include transfer payments paid through programs to individuals, and to provide major transfer funding for communities under community government funding arrangements. Payments to individuals include payments for children's benefits, income support or income supplement. Assistance is based on age, family status, income, and employment criteria. Other transfer payments are provided to conduct research, to establish new jobs through support for training and to promote educational, health and cultural activities. Under the authority of the *Northwest Territories Intergovernmental Resource Revenue Sharing Act*, a transfer to the Aboriginal parties who are signatories to the Northwest Territories Intergovernmental Resource Revenue Sharing Agreement will be made of 25 percent of the net fiscal benefit from resource revenues that is received by the Government (*note 2 (o)*). All other expenses are recognized on an accrual basis.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(q) Environmental liabilities

Environmental liabilities are the result of contaminated sites, defined as a site where as a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are satisfied: an environmental standard exists, contamination exceeds the environmental standard, the Government is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. The liability reflects the Government's best estimate of the amount required to remediate the sites to the current minimum standard for its use prior to contamination.

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites, including costs such as those for future site assessments, development of remedial action plans, resources to perform remediation activities, land farms and monitoring. All costs associated with the remediation, monitoring and post-closing of the site are estimated and accrued. Where estimates are not readily available from third party analyses, an estimation methodology is used to record a liability when sufficient information is available. The methodology used is based on costs or estimates for sites of similar size and contamination when the Government is obligated, or is likely obligated, to incur such costs. If the likelihood of a future event that would confirm the Government's responsibility to incur these costs is either not determinable, or in the event it is not possible to determine if future economic benefits will be given up, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the consolidated financial statements and no liability is accrued. The environmental liabilities for contaminated sites are reassessed on an annual basis.

(r) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals in excess of actual expenditures are reported separately from other revenues on the statement of operations and accumulated surplus. Pursuant to the *Financial Administration Act*, these recoveries cannot be used to increase the amount appropriated for current year expenses.

(s) Public-Private Partnerships

The Government may, as an alternative to traditional forms of procurement governed by the Government's Contract Regulations, enter into public private partnership (P3) agreements with the private sector to procure services and public infrastructure when: the total projected threshold for procuring those services, including capital, operating and service costs over the life of the agreement, exceeds \$50,000; there is appropriate risk sharing between the Government and the private sector partners; the agreement extends beyond the initial capital construction of the project, and; the arrangement results in a clear net benefit to the Government as opposed to being merely neutral in comparison with standard procurement processes. The operating and service costs, that are clearly identified in the agreements, are expensed as they are incurred.

The Government accounts for P3 projects in accordance with the substance of the underlying agreements. In circumstances where the Government is determined to bear the risks and rewards of an asset under construction, the asset and the corresponding liability are recognized over time as the construction progresses. During construction, the capital asset (classified as work-in-progress) and the corresponding liability are recorded based on the estimated percentage completion. In circumstances where the Government does not bear the risks and rewards of the asset until substantial completion the future associated agreement is disclosed.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(s) Public-Private Partnerships (continued)

The capital asset value is the total of progress payments made during construction and net present value of the future payments, discounted using the imputed interest rate for the agreement. Capital expenditures may occur throughout the project or at the capital in-service date. Service fees may occur throughout the project or when the project is operational; these fees will include both a service and operational component. All payments are adjusted to reflect performance standards as outlined in the specific agreement and penalties may be deducted for sub-standard performance.

A P3 agreement may encompass certain revenues, including those collected by the partner on behalf of the Government. In such instances the Government will report the gross revenue along with the asset, liability, and expenses as determined from the specific project.

(t) Future accounting changes

Financial instruments

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

Other New Standards

Effective April 1, 2021, the Government will concurrently be required to adopt: PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments in the same fiscal period.

PS 3430 Restructuring Transactions. Effective April 1, 2018, this standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities.

PS 3280 Asset Retirement Obligations. Effective April 1, 2021, this standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

The Government is currently assessing the impact of these standards on the financial statements.

(u) Adoption of new accounting standards

Effective April 1, 2017, the Government adopted the PSA Handbook Sections PS 3420 - inter-entity transactions, PS 2200 - related party disclosures, and PS 3210 - assets. There was no significant impact on the non-consolidated financial statements as a result of adopting the new standards.

Effective April 1, 2017, the Government also adopted the PSA Handbook Sections PS 3320 - contingent assets and PS 3380 - contractual rights. These new sections define and establish guidance on disclosure for contingent assets and contractual rights. The impact of adopting these new standards is reflected in notes 19 and 20.

Government of the Northwest Territories

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(All figures in thousands of dollars)

3. CASH AND DESIGNATED ASSETS

(a) Investment pool

The Government has lines of credit provided by two chartered banks, secured by the Consolidated Revenue Fund of the Government. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. As at March 31, 2018 the investment pool had no net overdraft balance (2017 - nil).

The surplus cash (deficit) of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, and other public agencies. This investment pool is invested in a diversified portfolio of high grade, short and long term income producing assets.

As of March 31, 2018, on a cash basis, the Government's share in the investment pool is a deficit of \$8,984 (2017 - surplus of \$14,065). When taking into account \$768 classified to in-trust and \$4,046 of outstanding items, the bank balance, on an accounting basis, becomes a deficit of \$13,798 (2017 - surplus of \$9,110).

The Government's cash deficit related to the investment pool carried interest at an average rate of 1.05%.

The average portfolio yield range for the year is 1.05% - 1.80% (2017 was 1.05%). In 2018, the Government paid interest on short-term investments of \$69 (2017 - \$53).

(b) Designated Assets

Designated assets are included in cash and portfolio investments.

Pursuant to the *Student Financial Assistance Act*, the assets of the Student Loan Fund are to be used to provide financial assistance to post-secondary students that meet certain eligibility criteria as prescribed in its regulations.

Pursuant to the *Waste Reduction and Recovery Act*, the assets of the Environment Fund are to be used for purposes specified in the act including programs with respect to the reduction and recovery of waste.

Pursuant to the *Land Titles Act*, the assets of the Land Titles Assurance Fund are to be used to compensate owners for certain financial losses they incur due to real estate fraud or omissions and errors of the land registration system.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

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3. CASH AND DESIGNATED ASSETS (continued)

(b) Designated Assets (continued)

Portfolio investments, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplemental Retiring Allowance Pension Plan (*note 15*). Supplementary Retiring Allowance Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

The proportionate asset mix in the investment portfolio is as follows as at March 31:

	2018 %	2017 %
Canadian stocks	22.79	21.95
Cash and other assets	0.74	1.34
Fixed income mutual funds	40.49	41.16
Federal bonds	13.39	11.26
Foreign stocks	<u>22.59</u>	<u>24.29</u>
	<u>100.00</u>	<u>100.00</u>

The Government has the following assets which are designated for specific purposes under legislation and regulations as follows:

	2018 \$	2017 \$
Student Loan Fund:		
Authorized limit for loans receivable	45,000	45,000
Less: Loans receivable balance	(40,953)	(41,320)
	<hr/>	<hr/>
Funds designated for new loans	4,047	3,680

Environment Fund:

Beverage Container Program net assets	3,890	2,557
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Land Titles Assurance Fund:

Land Titles net assets	4,539	4,355
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Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance Pension Plan:

Marketable securities (market value \$33,279; 2017 - \$32,995)	31,631	30,274
Cash and other assets (market value approximates cost)	232	412
	<hr/>	<hr/>
	31,863	30,686
	<hr/>	<hr/>
	44,339	41,278

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

4. ACCOUNTS RECEIVABLE

	Accounts Receivable \$	Allowance for Doubtful Accounts \$	Net 2018 \$	Net 2017 \$
General	51,227	(12,917)	38,310	35,483
Government of Nunavut	6,224	-	6,224	6,259
Revolving fund sales	8,667	-	8,667	8,244
Non-renewable resource revenue	54,378	-	54,378	58,343
	<hr/>	<hr/>	<hr/>	<hr/>
	120,496	(12,917)	107,579	108,329
	<hr/>	<hr/>	<hr/>	<hr/>
Receivables from related parties:				
Divisional Education Councils and District Education Authorities	6,671	-	6,671	3,661
Health and Social Services Authorities	96,462	-	96,462	70,484
Northwest Territories Business Development and Investment Corporation	193	-	193	92
Northwest Territories Housing Corporation	3,112	-	3,112	1,458
Tlicho Community Services Agency	2,239	-	2,239	1,097
Workers' Safety Compensation Commission (Northwest Territories and Nunavut)	151	-	151	37
Northwest Territories Hydro Corporation	221	-	221	219
Aurora College	2,467	-	2,467	1,238
Inuvialuit Water Board	-	-	-	93
	<hr/>	<hr/>	<hr/>	<hr/>
	111,516	-	111,516	78,379
	<hr/>	<hr/>	<hr/>	<hr/>
	232,012	(12,917)	219,095	186,708

During the year, no accounts receivable (2017 - \$ nil) were written off and none (2017 - \$ nil) were forgiven.

5. INVENTORIES

	2018 \$	2017 \$
Inventories for resale:		
Bulk fuels	28,144	23,815
Liquor products	3,628	3,906
	<hr/>	<hr/>
	31,772	27,721
	<hr/>	<hr/>
Inventories held for use	279	136
	<hr/>	<hr/>
	32,051	27,857

Bulk fuel inventory write-down for 2018 is \$136 (2017 - \$164).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

6. LOANS RECEIVABLE

	2018 \$	2017 \$
Working capital advances to the Northwest Territories Business Development and Investment Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three-year bond rates at the end of each month.	20,935	24,794
Student Loan Fund loans due in installments to 2032, bearing fixed interest between 0.00% and 11.75%, unsecured.	40,953	41,320
Yellowknife Catholic School Board Advance, unsecured, repayable in monthly installments of \$10 (2017 - \$10). Interest is calculated monthly based upon the Government's current borrowing rate.	760	870
Other	22	20
	62,670	67,004
Valuation allowance - Student Loan Fund	(17,216)	(17,696)
	45,454	49,308

During the year, \$2,737 in student loans (2017 - \$2,531) was remised with proper authority.

Interest earned on loans receivable during the year is \$641 (2017 - \$510).

7. SHORT-TERM LOANS

Based upon operational needs, the Government may enter into short term borrowing arrangements with its banks. Short term loans of \$297,076 (2017 - \$234,807) incurred interest at the weighted average year-end rate of 1.28% (2017 - 0.86%). Interest paid in 2018 is \$2,387 (2017 - \$1,512).

The short-term borrowing limit under the *Appropriation Act* as at March 31, 2018 is \$370,000.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2018	2017
	\$	\$
Trade	163,493	169,652
Employee and payroll-related liabilities	55,655	54,941
Other liabilities	5,555	6,469
Non-renewable resource sharing	12,926	12,196
	237,629	243,258
Payables to related parties:		
Arctic Energy Alliance	50	67
Aurora College	518	610
Divisional Education Councils and District Education Authorities	330	606
Health and Social Services Authorities	5,830	4,323
Northwest Territories Business Development and Investment Corporation	2	2
Northwest Territories Housing Corporation	44	27
Northwest Territories Hydro Corporation	1,533	1,423
Northwest Territories Surface Rights Board	-	24
Tlicho Community Services Agency	101	137
Northwest Territories Human Rights Commission	9	9
Workers' Safety and Compensation Commission (Northwest Territories and Nunavut)	546	-
	8,963	7,228
	246,592	250,486

9. DEFERRED REVENUE

	2018	2017
	\$	\$
Government of Canada		
Ministry of Finance	4,061	5,842
Building Canada Plan	2	256
Transport Canada	-	350
Canadian Northern Economic Development Agency	3,781	2,762
Ministry of Infrastructure and Communities	-	4,478
Canadian Heritage	3,762	-
Public Health Agency of Canada	85	-
NPR Limited Partnership	2,168	1,856
Work deposits, commercial use permits and tourism licences	1,857	934
Mining Recorders	1,230	1,125
Other	524	1,196
	17,470	18,799

Deferred revenue in the current year consists mainly of funds received from the Government of Canada for corporate income tax, improvements to highways and bridge rehabilitation.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

10. DUE TO (FROM) THE GOVERNMENT OF CANADA

	2018	2017
	\$	\$
Due from Canada:		
Projects on behalf of the Government of Canada	(20,206)	(13,521)
Miscellaneous receivables	(32,491)	(20,857)
	(52,697)	(34,378)
Due to Canada:		
Advances for projects on behalf of the Government of Canada	18,484	22,620
Excess income tax advanced	55,794	65,961
Miscellaneous payables	43,666	36,834
	117,944	125,415
	65,247	91,037

The amounts due to the Government of Canada are non-interest bearing. The excess income tax advanced is repayable over the following years:

	\$
2019	32,699
2020	8,874
2021	13,939
2022	282
	55,794

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

11. ENVIRONMENTAL LIABILITIES

The Government recognizes that there are costs related to the remediation of environmentally contaminated sites for which the Government is responsible. The Government has identified 246 (2017 - 245) sites as potentially requiring environmental remediation at March 31, 2018.

Type of Site	2017 Liability	Remediation Costs	New Sites in 2018	Change in estimate	2018 Liability	Number of Sites
	\$	\$	\$	\$	\$	
Abandoned mines ⁽¹⁾	13,315	(126)	-	(2,245)	10,944	7
Landfills ⁽²⁾	10,453	(785)	62	(78)	9,652	44
Abandoned infrastructure and schools ⁽³⁾	14,069	(2,036)	1,712	304	14,049	80
Airports, airport strips or reserves ⁽⁴⁾	1,704	(119)	-	2,221	3,806	24
Sewage lagoons ⁽⁵⁾	2,618	(252)	-	(12)	2,354	29
Fuel tanks and resupply lines ⁽³⁾	2,443	(6)	-	-	2,437	12
Abandoned lots and maintenance facilities ⁽³⁾	9,093	(144)	-	(1,596)	7,353 *	50
Total environmental liabilities	53,695	(3,468)	1,774	(1,406)	50,595	246

Possible types of contamination identified under each type of site include the following:

(1) metals, hydrocarbons, asbestos, wood/metal debris, waste rock, old mine buildings, lead paint;

(2) hydrocarbons, glycol, metals;

(3) hydrocarbons, petroleum products;

(4) hydrocarbons, vehicle lubricants, asbestos, glycol;

(5) metals, e.coli, total coliforms.

*Includes estimated costs to perform due diligence related to identifying environmental contamination that may be transferred back to Canada under the *Northwest Territories Lands and Resources Devolution Agreement*.

One of the sites, Giant Mine, has been formally designated as contaminated under the *Environmental Protection Act* (NWT). In 2005, the Government recorded a liability for its share of the above ground remediation. The remaining balance of the Government's share of the Giant Mine remediation liability at March 31, 2018 is \$2,708 (2017 - \$2,708). There are 6 other abandoned non-operating mine sites that the Government will be remediating in conjunction with Canada based on cost allocations similar to that of Giant Mine.

There was 1 (2017 - 6) site closed during the fiscal year as it was either remediated or no longer met all the criteria required to record a liability for contaminated sites.

Included in the 246 (2017- 245) sites, the Government has identified 78 (2017- 79) sites where no liability has been recognized. The contamination is not likely to affect public health and safety, cause damage, or otherwise impair the quality of the surrounding environment and there is likely no need for action unless new information becomes available indicating greater concerns, in which case, the site will be re-examined. These sites will continue to be monitored as part of the Government's ongoing environmental protection program.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

12. CAPITAL LEASE OBLIGATIONS

	2018	2017
	\$	\$
Buildings	679	997
Equipment	270	837
	949	1,834

Interest expense related to capital lease obligations for the year is \$68 (2017 - \$127), at an implicit average interest rate of 6.6% (2017 - 5.9%). Capital lease obligations (expiring between 2019 and 2020) are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2018.

	2019	2020
	655	350
		350
Total minimum lease payments		1,005
Less: imputed interest 6.6%		56
Present value of minimum lease payments		949

13. LONG-TERM DEBT

	2018	2017
	\$	\$
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$7 (2017 - \$7), maturing June 2024, bearing interest at 3.30% (2017 - 3.30%), secured with real property.	521	595
Deh Cho Bridge: Real return senior bonds with accrued inflation adjustment, maturing June 1, 2046, redeemable at the option of the issuer, bearing interest at 3.17% (2017- 3.17%), payable semi-annually, unsecured.	177,210	178,277
	177,731	178,872

Long-term debt principal repayments due in each fiscal year for the next five years and thereafter:

	\$
2019	3,504
2020	3,728
2021	3,966
2022	4,479
2023	4,759
Beyond 2023	157,295
	177,731

Interest expense on long-term debt, included in operations and maintenance expenses, is \$9,622 (2017 - \$9,110).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

14. LIABILITIES UNDER PUBLIC PRIVATE PARTNERSHIPS

The Government has entered into two contracts for the design, build, operate and maintenance of the Mackenzie Valley Fibre Link and the design, build, and maintenance of the Stanton Territorial Hospital Renewal.

The calculation of the P3 liabilities is as follows:

	2017	Additions during the year	Principal Payments	2018	Repayment date
	\$	\$	\$	\$	
Stanton Territorial Hospital Renewal	51,181	35,400	-	86,581	2048
Mackenzie Valley Fibre Link	90,900	-	(11,000)	79,900	2037
Total	142,081	35,400	(11,000)	166,481	

The details of the contracts under public private partnerships are as follows:

	Contractor	Date contract entered into	Scheduled/ actual completion date	Interest rate
Stanton Territorial Hospital Renewal	Boreal Health Partnership	September 2015	November 2018	7.09%
Mackenzie Valley Fibre Link	Northern Lights General Partnership	October 2014	June 2017	6.52%

Estimated loan principal repayments for each of the next five years and thereafter are as follows:

	\$
2019	2,900
2020	4,600
2021	4,800
2022	5,200
2023	5,500
2024 and Beyond	143,481
	166,481

The capital payments for P3 are fixed, equal monthly payments for the privately financed portion of the costs of building the infrastructure.

P3 interest expense is \$5,300 (2017-nil).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

15. PENSIONS

(a) Plans description

The Government administers the following pension plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges. The Government is liable for all benefits. Benefits provided under all four plans are based on years of service and pensionable earnings.

Plan recipient	Name of plan	Funded status
MLAs	Legislative Assembly Retiring Allowance Plan (MLAs Regular)	Funded
MLAs	Legislative Assembly Supplemental Retiring Allowance Plan (MLAs Supplemental)	Non Funded
Judges	Judges Registered Plan (Judges Regular)	Funded
Judges	Judges Supplemental Pension Plan (Judges Supplemental)	Non Funded

The Regular Plans for both the MLAs and Judges are contributory defined benefit registered pension plans and are pre-funded. The funds related to these plans are administered by independent trust companies.

The Supplemental plans for both the MLAs and Judges are non-contributory defined benefit pension plans and are unfunded; however, the Government has designated assets for the purposes of meeting the obligations of the MLA Supplemental plan (*note 3 (b)*).

The average age of the 19 (2017-19) active members of the MLAs plans is 52 (2017-51). The basic formula of the MLAs plans is 2 percent per year of pensionable service multiplied by the average of the best four consecutive years of earnings. Plan assets consist of Canadian and foreign equities, and Canadian fixed income securities and bonds.

The average age of the 4 (2017- 4) active members of the Judges' plans is 61 (2017-60). The basic benefit formula of the Judges' plans is 2 percent per year of pensionable service multiplied by the average of the best six consecutive years of earnings, reducing at age 65 by an amount equal to 0.7 percent of the average Year's Maximum Pensionable Earnings (YMPE) (as defined in the Canada Pension Plan) determined over 3 years at the time of retirement. Plan assets consist of a diversified portfolio of Canadian and foreign equities and bonds.

All plans provide death benefits to spouses and eligible dependants. All plans are indexed.

The remaining government employees participate in Canada's Public Service Pension Plan (PSPP). The PSPP provides benefits based on the number of years of pensionable service to a maximum of 35 years. Benefits are determined by a formula set out in the legislation; they are not based on the financial status of the pension plan. The basic benefit formula is 2 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

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(All figures in thousands of dollars)

15. PENSIONS (continued)

(a) Plans description (continued)

The public service pension plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For existing members, the normal retirement age remains age 60. Furthermore, contribution rates for current service for all members of the public service increased to an employer: employee cost sharing ratio of 50:50 in 2017.

Other benefits include survivor pensions, minimum benefits in the event of death, unreduced early retirement pensions, and disability pensions.

(b) Pension liability

	Regular Funded \$	2018 Supplemental Non Funded \$	Total \$
Accrued benefit obligation	27,530	36,194	63,724
Pension fund assets - market related value	(29,589)	-	(29,589)
Unamortized actuarial gains	2,182	670	2,852
Pension liability	123	36,864	36,987

	Regular Funded \$	2017 Supplemental Non Funded \$	Total \$
Accrued benefit obligation	26,568	34,803	61,371
Pension fund assets - market related value	(28,539)	-	(28,539)
Unamortized actuarial gains (losses)	1,890	121	2,011
Pension liability (asset)	(81)	34,924	34,843

Included in the pension liability of \$123 (2017 - \$81 asset) is a deficit for accounting purposes of the Judges' plan in the amount of \$1,883 (2017 - \$1,564).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

15.PENSIONS (continued)

(c) Change in pension liability (asset)

	Regular Funded \$	2018 Supplemental Non Funded \$	Total \$
Opening balance	(81)	34,924	34,843
Change to pension liability (asset) from cash items:			
Contributions from plan members	(281)	-	(281)
Contributions from Government	(90)	-	(90)
Benefit payment to plan members	(1,286)	(1,504)	(2,790)
Drawdown from plan assets	1,286	-	1,286
Net change to pension liability (asset) from cash items	(371)	(1,504)	(1,875)
Change to pension liability (asset) from accrual items:			
Current period benefit cost	1,023	1,282	2,305
Amortization of actuarial (gains) losses	(377)	549	172
Interest on average accrued benefit obligation	1,226	1,613	2,839
Expected return on average plan assets	(1,297)	-	(1,297)
Net change to pension liability (asset) from accrual items	575	3,444	4,019
Ending balance	123	36,864	36,987

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

15. PENSIONS (continued)

(c) Change in pension liability (asset) (continued)

	Regular Funded \$	2017 Supplemental Non Funded \$	Total \$
Opening balance	(375)	33,047	32,672
Change to pension liability (asset) from cash items:			
Contributions from plan members	(287)	-	(287)
Contributions from Government	(83)	-	(83)
Benefit payment to plan members	(1,251)	(1,446)	(2,697)
Drawdown from plan assets	1,251	-	1,251
Net change to pension liability (asset) from cash items	(370)	(1,446)	(1,816)
Change to pension liability(asset) from accrual items:			
Current period benefit cost	977	1,222	2,199
Amortization of actuarial (gains) losses	(255)	549	294
Interest on average accrued benefit obligation	1,184	1,552	2,736
Expected return on plan assets	(1,242)	-	(1,242)
Net change to pension liability (assets) from accrual items	664	3,323	3,987
Ending balance	(81)	34,924	34,843

(d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial net (gains)/losses and interest on average accrued benefit obligation net of the expected return on average plan assets and contributions from plan members. The total pension expense is \$3,738 (2017 - \$3,700). The interest cost on the accrued benefit obligation is determined by applying the discount rate determined at the beginning of the period to the average value of the accrued benefit obligation for the period. The expected return on plan assets is determined by applying the assumed rate of return on plan assets to the average market-related value of assets for the period. The difference between the expected and the actual return on plan assets is a gain of \$1,669 (2017 - \$1,330).

In addition to the above, the Government contributed \$30,075 (2017 - \$32,331) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$27,372 (2017 - \$26,564).

(e) Changes to pension plans in the year

There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2018 (no changes in 2017).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

15. PENSIONS (continued)

(f) Valuation methods and assumptions used in valuing pension liability

Valuation date

The actuarial valuation for the Legislative Assembly was completed as of April 1, 2016 and the results were extrapolated to January 31, 2018. The effective date of the next actuarial valuation is April 1, 2020. The actuarial valuation for the Judge's plan was completed as of April 1, 2016 and the results were extrapolated to March 31, 2018. The effective date of the next actuarial valuation is April 1, 2019.

Liability valuation method

The actuarial valuations were performed using the projected accrued benefit method. The valuations are based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts.

Asset valuation method

The asset valuation method, for the MLA's plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA's regular plan is \$24,263 (2017 - \$23,145). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$6,327 (2017 - \$5,889).

Actuarial gains and losses

Actuarial gains and losses occur when actual experience varies from estimates or when actuarial assumptions change. The adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors. The estimated average remaining service lives of the contributors is 6.0 years (2017 - 7.0 years) for the MLA's plans and 1.7 years (2017 - 2.7 years) for the Judges' plans.

Actuarial assumptions

	Judges' plans	MLAs' plans
Expected rate of return on plan assets	4.1%	4.8%
Rate of compensation increase	3.5%	2.0%
Annual inflation rate	2.0%	2.0%
Annual interest rate	4.1%	4.8%

Retirement assumptions

- Members of Legislative Assembly may retire at the earliest of age 60, thirty years of service or when age plus service equals 80.
- Judges may retire at the earlier of age 60 or when age plus service equals 80.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

16. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

In addition to pension benefits, the Government 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 Government's employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee is hired, the rate of pay, the number of years of continuous employment, age and if 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 valued using the expected utilization methodology.

Valuation results

The last actuarial valuation was completed as at March 31, 2017, those results were extrapolated to March 31, 2018. The effective date of the next actuarial valuation is March 31, 2019. The liabilities are actuarially determined as the present value of the accrued benefits at February 2017 and the results were extrapolated to March 31, 2018. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Government.

	Severance and Removal	Compensated Absences	2018	2017
	\$	\$	\$	\$
Changes in Obligation				
Accrued benefit obligations, beginning of year	23,731	7,335	31,066	31,825
Benefits earned	1,119	590	1,709	1,563
Interest	709	229	938	951
Benefits paid	(5,288)	(2,271)	(7,559)	(5,071)
Actuarial (gains)/losses	(1,906)	300	(1,606)	1,747
Accrued benefit obligations, end of year	18,365	6,183	24,548	31,015
Unamortized net actuarial gain/(loss)	4,836	(1,141)	3,695	2,464
Net future obligation	23,201	5,042	28,243	33,479
Other employee future benefits	4,733	-	4,733	5,486
Other compensated absences	-	846	846	779
Total employee future benefits and compensated absences	27,934	5,888	33,822	39,744

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2018**(All figures in thousands of dollars)**

16. OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES (continued)

	Severance and Removal	Compensated Absences	2018	2017
	\$	\$	\$	\$
Benefits Expense				
Benefits earned	1,119	590	1,709	1,563
Implicit Interest	709	229	938	951
Amortization of actuarial (gain)/loss	(452)	118	(334)	(743)
	1,376	937	2,313	1,771

The discount rate used to determine the accrued benefit obligation is an average of 3.8% (2017-3.3%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2019	4,430	1,214	5,644
2020	3,319	939	4,258
2021	2,727	778	3,505
2022	2,412	697	3,109
2023	2,135	658	2,793
	15,023	4,286	19,309

17. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund is included in the accumulated surplus. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The annual net profit or loss of the Petroleum Products Revolving Fund is charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$1,000.

	2018	2017
	\$	\$
Surplus at beginning of the year	792	609
Add: Petroleum Products Stabilization Fund Net income (loss) for the year	(500)	183
Surplus at end of the year	292	792

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

18. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

	2018 \$	2017 \$
Correctional Institutions	417	389
Government of New Brunswick	721	721
Natural Resources	45	236
Others	49	74
Public Trustee	5,934	5,527
Securities - land use permits and water licences	7,451	7,236
Supreme and Territorial Courts	993	775
	15,610	14,958

In addition to the above trust assets under administration, the Government holds cash and bank guarantees in the form of letters of credit and surety bonds in the amount of \$662,899 (2017 - \$579,221). The majority of these guarantees are held against water licenses issued to regulate the use of water and the deposit of waste.

19. CONTRACTUAL OBLIGATIONS AND RIGHTS

Contractual obligations are obligations of the Government to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The Government has entered into agreements for, or is contractually committed for the following expenses that will be incurred subsequent to March 31, 2018:

	Expiry Date	2019 \$	2020 \$	2021 \$	2022 \$	2023 \$	2024+ \$	Total \$
Operational commitments	2048	84,347	40,523	28,506	21,713	4,520	5,274	184,883
RCMP policing agreement	2032	44,206	43,979	43,902	43,902	43,902	395,118	615,009
Commercial leases	2040	15,872	14,123	11,257	7,988	5,545	10,007	64,792
Equipment leases	2023	623	415	165	96	31	-	1,330
TCAs in progress at year end	2021	86,841	10,858	8,244	2,249	-	-	108,192
Operational payments under P3	2048	6,642	10,642	10,942	11,242	11,542	362,942	413,952
TCA Construction under P3	2020	76,004	-	-	-	-	-	76,004
		314,535	120,540	103,016	87,190	65,540	773,341	1,464,162

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

19. CONTRACTUAL OBLIGATIONS AND RIGHTS (continued)

The Government has 1 (2017 - 2) cost recovery service agreement with the Government of Nunavut (GNU) for the provision of various corporate and program delivery services. The expenses for and costs recovered from these projects are estimated at \$27 for the fiscal year ended 2018 (2017 - \$127). The Government has 2 agreements with the GNU for the delivery and chargeback of health services for eligible Nunavut residents. The 2 agreements with the GNU have no firm cost recovery amounts or end dates.

Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.

The Government has entered into agreements for, or is contractually entitled to, the following receipts subsequent to March 31, 2018:

	Expiry Date	2019 \$	2020 \$	2021 \$	2022 \$	2023 \$	2024+ \$	Total \$
Transfer Payments	2028	71,165	78,901	73,350	103,816	107,923	304,933	740,088
Regulatory Revenue	2021	144	144	60	-	-	-	348
Lease Revenue	2047	4,699	4,452	4,318	4,093	3,809	36,902	58,273
Licence Revenue	2037	687	468	209	148	100	488	2,100
Other	2043	1,158	624	419	239	219	4,371	7,030
		77,853	84,589	78,356	108,296	112,051	346,694	807,839

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

20. GUARANTEES AND CONTINGENCIES

(a) Guarantees

The Government is contingently liable for the following guarantees:

	2018
	\$
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation maturing October 27, 2018	10,000
Debenture series issued by the Northwest Territories Power Corporation maturing December 18, 2032	10,000
maturing September 13, 2040	44,535
maturing May 1, 2025	4,251
maturing July 11, 2025	4,366
maturing October 1, 2025	15,000
maturing November 25, 2052	25,000
maturing September 1, 2026	5,139
maturing August 1, 2028	25,000
maturing December 15, 2034	25,000
maturing February 17, 2047	58,935
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation	14,415
Guaranteed residential housing loans of the Northwest Territories Housing Corporation	751
Total Guarantees	242,392

The Government has also provided a guarantee to the Canadian Blood Services and Canadian Blood Services Captive Insurance Company Ltd. to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the ratio of the Northwest Territories' population to the Canadian population.

(b) Claims and litigation

There are a number of claims and pending and threatened litigation cases outstanding against the Government. In certain of these cases, pursuant to agreements negotiated prior to the division of the territories, the Governments of the Northwest Territories and Nunavut will jointly defend the suits. The cost of defending these actions and any damages that may eventually be awarded will be shared by the two Governments 55.66% and 44.34%, respectively. The Government 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. At year-end the Government estimated the total claimed amount for any claims and litigation for which the outcome is not determinable at \$74,944 (2017-\$66,019). No provision for such claims has been made in these financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

21. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government provided grants and contributions to the following related parties.

	2018	2017
	\$	\$
Arctic Energy Alliance	2,596	3,617
Aurora College	34,378	36,029
Inuvialuit Water Board	913	913
Divisional Education Councils and District Education Authorities	144,994	140,808
Health and Social Services Authorities	274,301	269,226
Northwest Territories Power Corporation	7,346	7,605
Tlicho Community Services Agency	33,740	31,874
Northwest Territories Business Development and Investment Corporation	2,819	3,312
Northwest Territories Heritage Fund	6,344	5,000
Northwest Territories Housing Corporation	74,943	81,702
Northwest Territories Human Rights Commission	250	239
Northwest Territories Surface Rights Board	302	289
Northwest Territories Sport and Recreation Council	1,000	650
Status of Women Council of the Northwest Territories	464	468
	584,390	581,732

The Government funds communities, boards and agencies and other organizations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of related boards and agencies. An estimate of the potential liability, if any, cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided includes personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2018

(All figures in thousands of dollars)

22.OVEREXPENDITURE

During the year 1 department (2017 - 4) exceeded their operations vote by \$496 (2017 - \$5,423) and 1 department (2017 - 2) exceeded their capital vote by \$33 (2017 - \$2,169).

Overexpenditure of a vote contravenes subsection 71 of the *Financial Administration Act* which states that "No person shall incur an expenditure that causes the amount of the appropriation set out in the Estimates for a department to be exceeded".

The voted items that were over expended in the current year is as follows:

Department of Industry, Tourism and Investment (operations)	\$496
Department of Legislative Assembly (capital)	\$33

23.COMPARATIVE FIGURES

Due to the significance of P3 projects, they have been classified into their own financial statement line item, as they were previously included in long term debt. As a result, prior year figures have been reclassified accordingly.

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2018

(thousands of dollars)

	2018 Main Estimates (note 1b) \$	2018 Actual \$	2017 Actual \$
Revenue from the Government of Canada			
Grant	1,232,439	1,232,439	1,219,888
Transfer Payments	186,329	185,654	186,901
	1,418,768	1,418,093	1,406,789
Taxation			
Corporate Income Tax	83,723	60,006	68,617
Personal Income Tax	113,268	87,530	122,322
Fuel	19,465	20,925	21,288
Tobacco	15,624	15,598	15,336
Payroll	42,525	42,633	43,643
Property and school levies	25,364	28,744	29,431
Insurance	4,850	5,169	5,129
	304,819	260,605	305,766
Non-renewable Resource Revenue			
Minerals, Oil and Gas Royalties	43,370	39,862	43,060
Licences, Rental and Other Fees	2,380	26,132	20,489
Quarry Fees	250	122	123
	46,000	66,116	63,672
General			
Program	17,927	19,690	19,682
Service and miscellaneous	1,875	6,391	1,900
Lease	5,905	4,966	5,929
Interest revenue	805	1,342	804
Revolving Funds net revenue	23,545	32,036	23,678
Regulatory revenue	35,811	27,501	26,025
Investment income	-	2,640	1,827
Grants in Kind	583	443	443
	86,451	95,009	80,288
Total Revenues	1,856,038	1,839,823	1,856,515

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates (note 1b) \$	Compensation and Benefits \$	Grants and Contributions \$	Valuation Allowances \$	Other \$	Amortization \$	2018 Total Expenses \$	2017 Total Expenses \$
Legislative Assembly	19,336	12,083	250	-	5,206	837	18,376	18,379
Executive and Indigenous Affairs	19,194	13,522	1,635	-	3,275	-	18,432	20,256
Finance	235,743	59,699	121,119	67	45,133	6,130	232,148	236,433
Municipal and Community Affairs	134,762	13,572	116,700	6	4,222	25	134,525	132,077
Infrastructure	242,419	63,895	4,998	24	123,321	52,831	245,069	241,600
Health and Social Services	423,457	22,924	291,190	-	117,936	13,632	445,682	441,719
Justice	123,417	60,517	2,804	17	59,891	2,249	125,478	127,289
Education, Culture and Employment	315,279	31,853	230,323	2,307	49,372	13,815	327,670	320,910
Environment and Natural Resources	91,517	40,604	9,343	-	43,596	2,844	96,387	89,769
Industry Tourism and Investment	55,511	24,259	17,636	5	14,416	2,337	58,653	60,118
Lands	26,291	18,485	888	172	5,377	259	25,181	26,354
	1,686,926	361,413	796,886	2,598	471,745	94,959	1,727,601	
Prior Year Totals	1,683,732	373,851	793,374	3,008	455,542	89,129		1,714,904

Government of the Northwest Territories
Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2018

(thousands of dollars)

	Land ⁶	Buildings ¹	Other ^{2,3}	Leasehold Improvements	Equipment ¹	Computers ³	Work in Progress ^{4,5}	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost of tangible capital assets, opening balance	5,276	1,128,774	1,838,979	40,460	217,844	119,414	321,386	3,672,133	3,359,154
Transfers	-	61,771	151,051	-	9,119	9,272	(231,213)	-	-
Acquisitions	-	-	-	-	-	-	260,015	260,015	323,417
Disposals	-	(897)	-	(788)	(19,728)	(1,223)	-	(22,636)	(10,438)
Cost of tangible capital assets, closing	5,276	1,189,648	1,990,030	39,672	207,235	127,463	350,188	3,909,512	3,672,133
Accumulated amortization, opening	-	(445,607)	(586,362)	(31,198)	(110,750)	(73,868)	-	(1,247,785)	(1,166,959)
Amortization expense	-	(29,500)	(44,886)	(1,159)	(9,524)	(9,890)	-	(94,959)	(89,129)
Disposals	-	784	-	788	11,589	1,223	-	14,384	8,303
Accumulated amortization, closing	-	(474,323)	(631,248)	(31,569)	(108,685)	(82,535)	-	(1,328,360)	(1,247,785)
Net book value	5,276	715,325	1,358,782	8,103	98,550	44,928	350,188	2,581,152	2,424,348

¹ Included in buildings and equipment are assets under capital leases: cost, \$5,285 (2017 - \$5,285); accumulated amortization, \$2,832 (2017 - \$2,202); net book value, \$2,453 (2017 - \$3,083).

² Includes roads, bridges, airstrips, aprons, fuel distribution systems, park improvements, aircraft, water/sewer works, fences, and signs.

³ P3 project cost for Mackenzie Valley Fibre Link of \$66,212 was included in Computers last year now moved to Other.

⁴ Included in work in progress are P3 projects: Stanton Territorial Hospital Renewal \$238,732 (2017 - \$146,176) and Mackenzie Valley Fibre Link \$0 (2017 - \$28,824).

⁵ Included in work in progress are current year non-cash items of \$25,963 (2017 - \$55,656).

⁶ Land with cost and net book value of \$0, market value \$3,329 (2017 - \$772) was contributed to third parties.

Change in net book value of tangible capital assets	2018	2017
	\$	\$
Assets transferred from work in progress	231,213	201,287
Disposals/write-downs/adjustments	(8,252)	(2,135)
Amortization	(94,959)	(89,129)
Increase in work in progress	28,802	122,130
Increase	156,804	232,153

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Legislative Assembly					
Transfer Payments					
Information and Privacy Commissioner	149	-	149	104	(45)
General Revenues					
Service and miscellaneous	5	-	5	-	(5)
Investment income	-	-	-	2,640	2,640
	5	-	5	2,640	2,635
	154	-	154	2,744	2,590
Industry, Tourism and Investment					
Transfer Payments					
Federal cost shared	-	1,100	1,100	1,142	42
Non-renewable Resource Revenue					
Minerals, oil and gas royalties	43,370	(12,136)	31,234	39,862	8,628
Licences, rental, and other fees	2,300	23,616	25,916	26,084	168
	45,670	11,480	57,150	65,946	8,796
General Revenues					
Lease	-	-	-	52	52
Regulatory revenues	830	(35)	795	887	92
Service and miscellaneous	5	-	5	1	(4)
	835	(35)	800	940	140
	46,505	12,545	59,050	68,028	8,978
Environment and Natural Resources					
Transfer Payments					
Federal cost shared	3,650	-	3,650	3,650	-
Non-renewable Resource Revenue					
Licences, rental, and other fees	80	-	80	48	(32)
General Revenues					
Regulatory revenues	1,355	533	1,888	2,355	467
Service and Miscellaneous	32	703	735	735	-
	1,387	1,236	2,623	3,090	467
	5,117	1,236	6,353	6,788	435

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Finance					
Grant from Government of Canada	1,232,439	-	1,232,439	1,232,439	-
Transfer Payments					
Federal cost shared	-	-	-	1,885	1,885
Canada Health Transfer	45,439	(106)	45,333	45,333	-
Canada Social Transfer	16,816	(40)	16,776	16,776	-
	1,294,694	(146)	1,294,548	1,296,433	1,885
Taxation					
Corporate	83,723	(21,867)	61,856	60,006	(1,850)
Personal	113,268	(30,754)	82,514	87,530	5,016
Fuel	19,465	2,061	21,526	20,925	(601)
Tobacco	15,624	652	16,276	15,598	(678)
Payroll	42,525	1,461	43,986	42,633	(1,353)
Property and school levies	25,364	3,301	28,665	28,744	79
Insurance	4,850	-	4,850	5,169	319
	304,819	(45,146)	259,673	260,605	932
General Revenues					
Service and miscellaneous	1,182	(1,182)	-	177	177
Program	60	-	60	513	453
Revolving funds net revenue	23,545	-	23,545	24,873	1,328
Interest income	480	-	480	1,003	523
Regulatory revenue	500	786	1,286	1,375	89
	25,767	(396)	25,371	27,941	2,570
	1,625,280	(45,688)	1,579,592	1,584,979	5,387
Municipal and Community Affairs					
Transfer Payments					
Capital Transfers	-	255	255	253	(2)
General Revenues					
Regulatory revenue	242	-	242	268	26
	242	255	497	521	24
Justice					
Transfer payments					
Federal cost shared	5,785	576	6,361	5,992	(369)
General Revenues					
Lease	-	-	-	5	5
Service and miscellaneous	-	-	-	4,541	4,541
Program	2,987	-	2,987	2,956	(31)
Regulatory revenue	6,404	-	6,404	6,656	252
	9,391	-	9,391	14,158	4,767
	15,176	576	15,752	20,150	4,398

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Infrastructure					
Transfer Payments					
Federal Cost Shared	69,153	(6,000)	63,153	2,050	(61,103)
Capital Transfer	-	1,400	1,400	56,315	54,915
	69,153	(4,600)	64,553	58,365	(6,188)
General Revenues					
Service and miscellaneous	625	(166)	459	765	306
Lease	3,399	(1,650)	1,749	2,525	776
Program	965	(125)	840	917	77
Interest Revenue	-	-	-	4	4
Regulatory revenue	26,068	(9,150)	16,918	15,574	(1,344)
Revolving fund net revenue	-	1,986	1,986	7,164	5,178
Grants in Kind	140	-	140	-	(140)
	31,197	(9,105)	22,092	26,949	4,857
	100,350	(13,705)	86,645	85,314	(1,331)
Health and Social Services					
Transfer Payments					
Federal cost shared	31,216	368	31,584	33,093	1,509
Capital transfers	1,143	-	1,143	-	(1,143)
	32,359	368	32,727	33,093	366
General Revenues					
Program	13,915	-	13,915	15,204	1,289
Interest	-	-	-	42	42
Regulatory revenue	345	-	345	337	(8)
Grants in Kind	443	-	443	443	-
	14,703	-	14,703	16,026	1,323
	47,062	368	47,430	49,119	1,689
Education, Culture and Employment					
Transfer Payments					
Federal cost shared	8,899	9,915	18,814	18,961	147
Capital transfers	4,079	162	4,241	100	(4,141)
	12,978	10,077	23,055	19,061	(3,994)
General Revenues					
Service and miscellaneous	26	-	26	9	(17)
Lease	46	-	46	47	1
Program	-	100	100	100	-
Interest income	325	-	325	277	(48)
Regulatory revenue	27	-	27	31	4
	424	100	524	464	(60)
	13,402	10,177	23,579	19,525	(4,054)

Government of the Northwest Territories**Non-Consolidated Schedule of Revenues by Department (unaudited)****Schedule 1 (continued)**

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Increases (Decreases) \$	Revised Estimates \$	Actual Revenues \$	Over(Under) Estimates \$
Lands					
Non-renewable Resource Revenue					
Quarry royalties, fees	250	-	250	122	(128)
General Revenues					
Regulatory revenue	40	-	40	18	(22)
Interest	-	-	-	16	16
Lease	2,460	-	2,460	2,336	(124)
Service and miscellaneous	-	-	-	163	163
	2,500	-	2,500	2,533	33
	2,750	-	2,750	2,655	(95)
	1,856,038	(34,236)	1,821,802	1,839,823	18,021

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Legislative Assembly						
Office of the Clerk	7,906	-	(150)	7,756	8,157	(401)
Expenditures on Behalf of Members	8,379	-	-	8,379	7,297	1,082
Office, Chief Electoral Officer	641	-	-	641	522	119
Statutory Offices	2,060	-	-	2,060	1,886	174
Office of the Speaker	350	-	150	500	514	(14)
	19,336	-	-	19,336	18,376	960
Executive and Indigenous Affairs						
Executive Council Offices	3,734	-	-	3,734	3,880	(146)
Directorate	5,194	-	100	5,294	5,249	45
Cabinet Support	1,625	-	-	1,625	1,488	137
Indigenous and Intergovernmental Affairs	6,748	100	(100)	6,748	5,663	1,085
Corporate Communications	1,013	-	-	1,013	1,090	(77)
Office of Priorities and Planning	880	-	-	880	1,062	(182)
	19,194	100	-	19,294	18,432	862
Industry, Tourism and Investment						
Economic Diversification & Business Support	17,984	225	(38)	18,171	17,896	275
Corporate Management	8,078	-	107	8,185	8,459	(274)
Tourism and Parks	14,737	50	158	14,945	15,464	(519)
Minerals and Petroleum Resources	14,712	2,193	(49)	16,856	16,834	22
	55,511	2,468	178 *	58,157	58,653	(496)
Environment and Natural Resources						
Wildlife	14,478	310	-	14,788	15,494	(706)
Forest Management	39,803	6,358	170	46,331	43,125	3,206
Corporate Management	13,829	-	-	13,829	13,701	128
Water Resources	11,802	-	-	11,802	11,795	7
Conservation, Assessment & Monitoring	7,606	-	-	7,606	7,341	265
Environment	3,999	-	-	3,999	4,931	(932)
	91,517	6,668	170 *	98,355	96,387	1,968

* Infrastructure investments that were not classified as capital have been transferred to operations. See schedule 8 for details.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Finance						
Directorate	84,047	-	178	84,225	84,096	129
Management Board Secretariat	63,372	-	(89)	63,283	60,297	2,986
Comptroller General	68,684	-	89	68,773	69,668	(895)
Human Resources	19,577	-	(155)	19,422	18,023	1,399
	235,680	-	23	235,703	232,084	3,619
Amortization of tangible capital assets of the NWT Liquor Commission	63	-	-	63	64	(1)
	235,743	-	23 *	235,766	232,148	3,618
Municipal and Community Affairs						
Regional Operations	114,757	312	-	115,069	114,496	573
Community Operations	2,043	957	-	3,000	2,738	262
Directorate	3,837	-	-	3,837	3,959	(122)
School of Community Government	2,855	-	-	2,855	2,601	254
Community Governance	2,036	-	-	2,036	1,773	263
Sport, Recreation and Youth	7,092	-	-	7,092	7,091	1
Public Safety	2,142	-	-	2,142	1,867	275
	134,762	1,269	-	136,031	134,525	1,506
Justice						
Corrections	36,616	-	130	36,746	35,941	805
Policing Services	42,804	1,691	-	44,495	44,464	31
Court Services	13,655	-	40	13,695	14,320	(625)
Services to Government	12,966	-	-	12,966	13,709	(743)
Legal Aid Services	5,941	266	-	6,207	6,562	(355)
Services to Public	4,328	-	-	4,328	4,404	(76)
Community Justice and Policing	5,238	416	(40)	5,614	4,903	711
Office of Oil and Gas Regulations	1,869	-	-	1,869	1,175	694
	123,417	2,373	130 *	125,920	125,478	442
Health and Social Services						
Administration and Support	80,987	999	-	81,986	80,366	1,620
Ambulatory Care Services	64,560	9,301	3,600	77,461	78,897	(1,436)
Community Health Programs	158,460	9,584	842	168,886	165,385	3,501
Community Social Programs	27,522	1,000	(1,000)	27,522	26,682	840
Diagnostic and Therapeutic Services	24,275	509	15	24,799	24,535	264
Nursing Inpatient Services	34,140	-	(13)	34,127	34,148	(21)
Supplementary Health Programs	33,513	4,381	(3,100)	34,794	35,669	(875)
	423,457	25,774	344 *	449,575	445,682	3,893

* Infrastructure investments that were not classified as capital have been transferred to operations. See schedule 8 for details.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Education, Culture and Employment						
Corporate Management	12,671	-	38	12,709	13,388	(679)
Education and Culture	203,195	10,567	410	214,172	211,901	2,271
Income Security	48,766	2,807	72	51,645	52,806	(1,161)
Labour Development and Standards	50,647	669	(305)	51,011	49,575	1,436
	315,279	14,043	215 *	329,537	327,670	1,867
Infrastructure						
Corporate Management	10,023	500	3,142	13,665	12,826	839
Asset Management	76,981	17,615	(16,149)	78,447	76,366	2,081
Programs and Services	28,420	-	14,356	42,776	30,810	11,966
Regional Operations	126,995	70	(733)	126,332	125,067	1,265
	242,419	18,185	616 *	261,220	245,069	16,151
Lands						
Corporate Management	2,908	-	-	2,908	2,952	(44)
Planning and Coordination	6,312	-	-	6,312	5,623	689
Operations	9,995	-	-	9,995	9,638	357
Informatics	7,076	-	-	7,076	6,968	108
	26,291	-	-	26,291	25,181	1,110
	1,686,926	70,880	1,676 *	1,759,482	1,727,601	31,881

* Infrastructure investments that were not classified as capital have been transferred to operations. See schedule 8 for details.

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Prior Years Expenses (unaudited)****Schedule 3**

March 31, 2018

(thousands of dollars)

DEPARTMENT	Over-Accruals \$	Other Recoveries \$	Total \$
Legislative Assembly	1	492	493
Executive and Indigenous Affairs	50	155	205
Finance	1,021	2,691	3,712
Municipal and Community Affairs	22	1,289	1,311
Infrastructure	244	430	674
Health and Social Services	402	721	1,123
Justice	188	582	770
Education, Culture and Employment	855	2,804	3,659
Environment and Natural Resources	-	2,224	2,224
Industry, Tourism and Investment	311	702	1,013
Lands	14	196	210
	3,108	12,286	15,394

Government of the Northwest Territories
Non-Consolidated Schedule of Summary of Capital Acquisitions (unaudited)**Schedule 4****March 31, 2018****(thousands of dollars)**

DEPARTMENT	Main Estimates \$	Supplementary Estimates \$	Total Appropriation \$	Actual Expenditure \$
Legislative Assembly	-	14	14	47
Lands	110	959	1,069	683
Finance	1,338	810	2,148	2,135
Infrastructure	90,489	66,919	157,408	106,154
Health and Social Services	95,127	38,567	133,694	110,461
Justice	16,553	11,203	27,756	9,418
Education, Culture and Employment	23,567	5,876	29,443	22,748
Environment and Natural Resources	3,269	7,196	10,465	5,840
Industry, Tourism and Investment	3,595	4,807	8,402	2,819
	234,048	136,351	370,399 *	260,305

Projects completed by Infrastructure on behalf of other Departments are reported as expenditures under the owner Department when completed to better reflect investments in Departmental Programs.

*\$1,676 of the budget associated with infrastructure investments that were classified as non-capital in nature has been transferred to operations, as disclosed in Schedules 2 and 8.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Executive and Indigenous Affairs						
Aboriginal Intergovernmental Meetings						
Fund	300	-	-	300	284	16
Core Funding to Metis Locals	225	-	-	225	225	-
Special Events - Aboriginal Organizations	50	-	-	50	43	7
Women's Initiatives	50	-	-	50	50	-
Sahtu AIP Review	-	-	-	-	12	(12)
Arctic Inspiration Prize	-	-	-	-	88	(88)
Strategic Direction and Action Plan	-	100	-	100	100	-
	625	100	-	725	802	(77)

Infrastructure

Band Council Subsidized Leases	140	-	-	140	-	140
Deh Cho Bridge Opportunities	200	-	-	200	200	-
	340	-	-	340	200	140

Finance

Cost of Living Tax Credit	22,150	-	-	22,150	21,951	199
NWT Child Benefit	1,950	-	-	1,950	2,009	(59)
Net Fiscal Benefit Transfer to Aboriginal Parties	10,100	-	-	10,100	8,335	1,765
	34,200	-	-	34,200	32,295	1,905

Municipal and Community Affairs

Designated Authority Additional Funding	624	-	-	624	624	-
New Deal Taxation Revenue Program	565	-	-	565	542	23
High Performance Athlete Program	100	-	-	100	64	36
Community Government Funding	48,303	-	-	48,303	48,303	-
Grant-in-Lieu of Taxes	6,962	857	-	7,819	7,740	79
Senior Citizens and Disabled Persons Tax Relief	557	-	-	557	762	(205)
Deline Self Government	2,958	264	(25)	3,197	3,197	-
	60,069	1,121	(25)	61,165	61,232	(67)

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over)Under Appropriation \$
Environment and Natural Resources						
Disaster Compensation	15	-	-	15	10	5
Fur Price Program	405	-	-	405	372	33
Fire Damage Compensation	100	-	-	100	30	70
	520	-	-	520	412	108
Health and Social Services						
Medical Professional Development	40	-	-	40	40	-
Apartment Lease Funding	443	-	-	443	443	-
	483	-	-	483	483	-
Justice						
National Justice Issues	9	-	-	9	10	(1)
Education, Culture and Employment						
Student Financial Assistance	11,759	-	-	11,759	11,630	129
Community Broadcasting	52	-	(52)	-	-	-
Early Childhood Program Operator Subsidy	-	800	3,203	4,003	4,176	(173)
Early Childhood Provider Enhancement	-	90	-	90	-	90
Early Childhood Worker Program	890	-	-	890	955	(65)
Early Childhood Worker Scholarship	-	15	-	15	65	(50)
Labour Market Agreement for Persons with Disabilities	69	-	-	69	-	69
NWT Arts Council	500	-	-	500	509	(9)
Support to Northern Performers	101	-	-	101	99	2
French Language Broadcasting	-	-	10	10	10	-
	13,371	905	3,161	17,437	17,444	(7)
Total	109,617	2,126	3,136	114,879	112,878	2,001

Land with cost and net book value of \$0, market value \$3,329 (2017- \$772) was contributed to third parties.

Government of the Northwest Territories**Non-Consolidated Schedule of Contributions (unaudited)****Schedule 6****for the year ended March 31, 2018**

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Legislative Assembly						
Human Rights Commission Core Funding	250	-	-	250	250	-
Executive and Indigenous Affairs						
Native Women's Association Core Funding	426	-	-	426	427	(1)
Status of Women Council Core Funding	394	-	-	394	394	-
Norman Wells AIP Review	-	-	-	-	12	(12)
	820	-	-	820	833	(13)
Finance						
Territorial Power Subsidy Program	6,778	-	-	6,778	6,956	(178)
Northwest Territories Heritage Fund Core Funding	7,600	-	-	7,600	6,344	1,256
Northwest Territories Housing Corporation Core Funding	74,943	-	-	74,943	74,943	-
	89,321	-	-	89,321	88,243	1,078

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Municipal and Community Affairs						
Partners Contributions	460	-	125	585	535	50
Annual Non-Government-Organization Stabilization Fund	350	-	-	350	350	-
Arctic Winter Games 2018	1,500	-	-	1,500	1,500	-
Ground Ambulance and Highway Rescue	185	-	-	185	155	30
Recreation Contributions	450	-	-	450	450	-
Volunteer Contributions	70	-	-	70	19	51
A Brilliant North	565	-	-	565	400	165
Youth Centres	500	-	-	500	500	-
Pan Territorial Sport Program	272	-	-	272	272	-
911 Service Implementation	365	-	-	365	-	365
Multisport Games	500	-	-	500	650	(150)
Healthy Choices Initiative	765	-	-	765	765	-
Children and Youth Resiliency	450	-	-	450	367	83
Community Governments						
Water Treatment Plant Projects	-	957	-	957	893	64
Community Financial Services	135	-	-	135	-	135
Capital Formula Funding	28,002	(809)	-	27,193	27,193	-
Recreation Funding	825	-	-	825	829	(4)
Water and Sewer Services	18,712	-	25	18,737	18,737	-
Get Active NWT	100	-	-	100	100	-
Assistance to Community Governments	-	-	-	-	45	(45)
Regional Youth Sport Events	400	-	-	400	407	(7)
Youth Corps - Sport, Recreation and Youth	675	-	-	675	644	31
Youth Contributions Programs	225	-	-	225	230	(5)
Youth Corps- Regional Operations	500	-	-	500	426	74
Volunteer Recognition	30	-	-	30	1	29
	56,036	148	150	56,334	55,468	866
Lands						
Consultation for Land Use Decisions	75	-	-	75	34	41
Land Use Planning Initiatives	325	-	-	325	729	(404)
Northern Canadian Centre of Excellence for Remote Sensing Business Case	-	-	-	-	125	(125)
Sustainable Land Use Management	50	-	-	50	-	50
	450	-	-	450	888	(438)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Health and Social Services						
Health and Social Services						
Authority Funding	286,937	1,579	(1,692)	286,824	284,487	2,337
Long Term Care	-	-	-	-	68	(68)
Health and Social Services						
Human Resources	1,104	-	-	1,104	112	992
Respite Fund	225	-	-	225	229	(4)
Anti-Poverty Fund and Day Shelter	650	500	-	1,150	1,106	44
Family Violence	395	-	-	395	352	43
Early Childhood Development Action Plan	277	-	-	277	259	18
Community Wellness Initiatives Fund	1,014	-	-	1,014	821	193
On the Land Healing Fund	1,100	-	-	1,100	1,039	61
Mental Health and Addictions	450	-	-	450	319	131
Seniors Fund	205	-	-	205	205	-
Child and Family Services	128	-	-	128	217	(89)
French Language Services	856	-	-	856	625	231
Early Childhood Development Breastfeeding Fund	65	-	-	65	115	(50)
Strategic Cancer Initiatives	-	-	-	-	80	(80)
Disabilities Fund	335	-	-	335	342	(7)
Healthy Family Program	292	-	-	292	292	-
Tlicho Cultural Coordinator	35	-	-	35	39	(4)
	294,068	2,079	(1,692)	294,455	290,707	3,748
Environment and Natural Resources						
MacKenzie River Basin Board	50	-	-	50	35	15
Industry Development	50	-	-	50	83	(33)
Community Harvester Assistance Program	1,074	-	-	1,074	1,103	(29)
Adaptation Plan	51	-	-	51	167	(116)
Traditional Knowledge	65	-	-	65	105	(40)
Interim Resource Management Assistance Program Agreement	1,655	-	-	1,655	1,655	-
Local Wildlife Committees	257	-	-	257	112	145
Forest Health	-	-	-	-	10	(10)
Climate Change Conservation Program	162	-	-	162	166	(4)
Stewardship Program	515	-	-	515	417	98
Modelling and Remote Sensing	65	-	-	65	80	(15)
NWT Water Strategy	250	-	-	250	844	(594)
Wildfire Risk Management Plans	75	-	-	75	-	75
Wildfire Research Support	25	-	-	25	-	25
Wildlife Management Boards	118	-	-	118	123	(5)
Inuvialuit Water Board	913	-	-	913	913	-
Environmental Baseline Studies	100	-	-	100	60	40
Water Strategy Action Plan	325	-	-	325	401	(76)
Caribou Strategy	-	310	-	310	241	69
Take A Kid Trapping	125	-	-	125	85	40
Cumulative Impact Monitoring Program	1,540	-	-	1,540	1,816	(276)
Conservation Planning	140	-	-	140	227	(87)
Disease Contaminants	191	-	-	191	288	(97)
	7,746	310	-	8,056	8,931	(875)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Industry, Tourism and Investment						
Business Development and Investment Corporation	2,819	-	-	2,819	2,819	-
Community Futures	825	-	-	825	828	(3)
Community Transfers Initiative	1,587	-	-	1,587	1,447	140
Diamond, Royalties and Financial Analysis	-	-	-	-	39	(39)
Support for Entrepreneur and Economic Development	3,866	-	-	3,866	3,766	100
Film Industry Rebate Program	100	-	-	100	92	8
NWT Geological Survey	-	-	-	-	487	(487)
Tourism Skills Development	170	-	-	170	74	96
Various Contributions Tourism and Parks	-	-	-	-	155	(155)
Tourism 2020	400	-	-	400	616	(216)
Fur Program	155	-	-	155	91	64
Arts and Crafts Promotion	-	-	-	-	88	(88)
Tourism Product Diversification Program	1,086	-	-	1,086	845	241
Northwest Territories Chamber of Mines	30	-	-	30	71	(41)
Commercial Fisheries	225	225	-	450	450	-
Aboriginal Mineral Development Support Program	100	-	-	100	120	(20)
Northern Food Development Program	550	-	-	550	439	111
Mining Incentive Program	400	600	-	1,000	881	119
Great Northern Arts Festival	25	-	-	25	25	-
Community Tourism Infrastructure	200	-	-	200	415	(215)
Tourism Industry Contribution	3,336	-	-	3,336	3,336	-
Various Contributions Minerals and Petroleum Resources	-	-	-	-	11	(11)
Convention Bureau	100	-	-	100	100	-
Northern Frontier Visitors Centre	161	-	-	161	206	(45)
Growing Forward II	300	-	-	300	235	65
	16,435	825	-	17,260	17,636	(376)
Justice						
Victims Assistance Support Projects	878	-	-	878	968	(90)
Community Justice Committees and Projects	1,249	316	-	1,565	1,721	(156)
Wilderness Programming	179	-	-	179	-	179
YWCA of Yellowknife	105	-	-	105	105	-
	2,411	316	-	2,727	2,794	(67)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2018

(thousands of dollars)

	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Total Appropriation \$	Actual Expenditures \$	(Over) Under Appropriation \$
Infrastructure						
Energy Programs and Policy						
Development	2,770	-	-	2,770	3,206	(436)
Energy Research and Analysis	440	-	-	440	210	230
Local Community Roads	980	500	-	1,480	1,372	108
Students Against Drinking and Driving	12	-	-	12	10	2
	4,202	500	-	4,702	4,798	(96)
Education, Culture and Employment						
Education Authority Contributions	149,918	2,283	2,429	154,630	154,926	(296)
College Contributions	31,986	669	-	32,655	32,287	368
Healthy Food for Children and Youth	650	-	-	650	650	-
Literacy Funding:						
Labour Development and Standards	1,921	-	(242)	1,679	2,275	(596)
Education and Culture	685	-	(8)	677	635	42
NWTTA Professional Development Fund	2,019	-	-	2,019	1,806	213
Early Childhood Program	4,815	675	(3,903)	1,587	1,049	538
Minority Language Education and Second Language Instruction: (French)	2,539	-	-	2,539	2,813	(274)
Official Languages:						
Indigenous Languages Broadcasting	878	98	52	1,028	998	30
Francophone Affairs	77	100	-	177	154	23
Indigenous Languages	4,739	3,456	190	8,385	7,523	862
Community Library Services	763	-	-	763	750	13
Cultural Organizations	424	-	-	424	424	-
Homelessness Program	1,574	-	-	1,574	1,425	149
Heritage Centres	491	-	-	491	491	-
Arts Organizations Operating Funding	460	-	-	460	460	-
Early Childhood Intervention Program	1,000	-	700	1,700	1,417	283
Income Security Initiative	228	-	-	228	226	2
Skills Canada	70	-	-	70	70	-
Small Community Employment	3,339	-	(110)	3,229	1,134	2,095
Career Development and Training	-	-	80	80	76	4
Tlicho Cultural Coordinator	-	-	-	-	39	(39)
Infrastructure Contributions:						
Education and Culture	-	1,686	-	1,686	159	1,527
Infrastructure Contributions:						
Labour Development and Standards	400	-	-	400	400	-
Labour Market Agreement for Persons with Disabilities Contributions	281	-	250	531	642	(111)
Northern Youth Abroad	-	-	-	-	50	(50)
	209,257	8,967	(562)	217,662	212,879	4,783
Total	680,996	13,145	(2,104)	692,037	683,427	8,610

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2018****(thousands of dollars)**

	Date of FMB Approval	Amount Authorized \$
INFRASTRUCTURE		
A special warrant was approved on March 27, 2017 to fund the purchase of two double-hulled barges, in order to secure the resupply of petroleum products to NWT residents to meet core needs for home and business heating, as well as essential equipment usage for both NWT residents and GNWT operations.	27-Mar-2017	10,000
Total Special Warrants		<u>10,000</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2018**(thousands of dollars)

	Transfer to (from) \$	Explanation
OPERATIONS AND MAINTENANCE		
Health and Social Services		
Ambulatory Care Services	3,100	Transfer of funding from the Medical Travel program to offset the Out of Territories Hospitals program budget shortfall.
Supplementary Health Programs	(3,100)	
Ambulatory Care Services	500	Transfer of supplementary funding for the Youth in Crisis initiative from the department to the Northwest Territories Health and Social Services Authority.
Community Social Programs	(500)	
Community Health Programs	1,000	Transfer of supplementary funding for the Youth in Crisis and Anti-Poverty initiatives to the Community Health Programs activity that delivers the services.
Community Social Programs	(1,000)	
Infrastructure Project Classification	344	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Education, Culture and Employment		
Corporate Management	40	Transfer of funding to reinstate budget amounts to the Education and Culture activity (201) prior to one-time contribution funding that was previously allocated to Labour Development and Standards. Transfers of funding to the Corporate Management activity (40) to address incremental internal chargeback expenses related to the Voice Over Internet Protocol phone system implementation. Transfers of funding to the Income Security activity (72) to reflect compensation and benefits adjustments.
Education and Culture	201	
Income Security	72	
Labour Development and Standards	(313)	
Infrastructure Project Classification	215	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Infrastructure		
Asset Management	(1,736)	Internal budget adjustments to realign activity budgets with operational requirements as a result of a departmental review completed after the amalgamation of the Department of Transportation and the Department of Public Works and Services.
Corporate Management	3,142	
Programs and Services	(673)	
Regional Operations	(733)	
Infrastructure Project Classification	616	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Asset Management	(15,029)	Transfer of budgets for the Yellowknife Airport DND Asphalt Airfield Ramp, Inuvik Airport Runway Repairs and Marine Transportation Services due to changes in organizational structure/reporting as a result of the amalgamation of departments. Reprofile of Design and Technical Services from Programs and Services Activity to Asset Management Activity.
Programs and Services	15,029	

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited) Schedule 8 (continued)****for the year ended March 31, 2018****(thousands of dollars)**

	Transfer to (from) \$	Explanation
Justice		
Infrastructure Project Classification	130	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Finance		
Infrastructure Project Classification	23	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Industry, Tourism, and Investment		
Infrastructure Project Classification	178	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Environmental and Natural Resources		
Infrastructure Project Classification	170	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

Government of the Northwest Territories
Non-Consolidated Schedule of Inter-activity Transfers Exceeding \$250,000 (unaudited) Schedule 8 (continued)
for the year ended March 31, 2018

 (thousands of dollars)

	Transfer to (from) \$	Explanation
CAPITAL INVESTMENT		
Finance		
Infrastructure Project Classification	(23)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Environmental and Natural Resources		
Infrastructure Project Classification	(170)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Health and Social Services		
Community Health Programs	515	Transfer of surplus budget from the Organ Tissue Donation Registry project to the Sobering Centre project (200). Transfer of surplus budget from the cancelled Inuvik Operating/Sterilizer Room Upgrade and the Déline Health Centre Security Upgrade projects to the Woodland Manor project (315) to offset budget shortfalls.
Administrative and Support Services	(515)	
Infrastructure Project Classification	(344)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Justice		
Infrastructure Project Classification	(130)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Industry, Tourism and Investment		
Infrastructure Project Classification	(178)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Education, Culture and Employment		
Education and Culture	981	Territory-wide implementation of the Junior Kindergarten Upgrades project required an additional \$895. In addition, \$86 was required for the Prince of Wales Northern Heritage Center Accessible Washrooms project due to higher costs. Funding was reallocated from the Aurora College Heavy Equipment Operator Facility project, due to an expected budget surplus.
Labour Development and Standards	(981)	
Infrastructure Project Classification	(215)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.
Infrastructure		
Asset Management Programs and Services	(3,340) 3,340	Transfer of ten capital projects to the appropriate activity in which the project is being managed.
Infrastructure Project Classification	(616)	The infrastructure budget associated with project costs that are not classified as capital expenditures has been transferred to the operations and maintenance budget.

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the fiscal year ended March 31, 2018.

FORGIVENESS OF DEBT

No amounts were forgiven during the fiscal year ended March 31, 2018.

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 10****for the year ended March 31, 2018**

\$

Lands

Surface Rights Board	302,094
Tlicho Land Claim Implementation	50,000

352,094

Executive and Indigenous Affairs

Inuvialuit Land Claim Implementation	111,777
Gwich'in Land Claim Implementation	156,554
Sahtu Land Claim Implementation	100,892
Tlicho Land Claim Implementation	235,957

605,180

Municipal and Community Affairs

Pan-Territorial Strategy	331,068
Gas Tax	19,314,443
Small Community Fund	4,802,952
Public Transit Fund	26,647
Designated Authority Council Training	145,389
Emergency Management Development	77,253
Clean Water and Wasted Water Fund	9,703,292

34,401,044

Infrastructure

Sahtu Land Claim Implementation	4,776
Gwich'in Land Claim Implementation	4,776
Tlicho Land Claim Implementation	96,000
Inuvik Wind Energy Study	784,710
Office Lease - Beaufort Delta Education Council	146,100
Royal Canadian Mounted Police Facility Maintenance	1,545,975
Royal Canadian Mounted Police Minor Capital	2,486,995
Royal Canadian Mounted Police Janitorial	279,279
Northern Responsible Energy Approach	472,168
Royal Canadian Mounted Police Utilities	2,541,964
Airline Glycol Recovery	71,085
Hay River Access Corridor	45,693
Hold Baggage System - Yellowknife Airport	92,164
National Safety Code	153,140
The Alberta Road Maintenance	1,361,502
Wood Buffalo National Park	352,345

10,438,672

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others****- Expenditures Recovered (unaudited)****Schedule 10(continued)**

for the year ended March 31, 2018

\$

Justice

Sahtu Land Claim Implementation	23,694
Gwich'in Land Claim Implementation	23,694
Tlicho Land Claim Implementation	47,531
Building a Northern Evidence Based Approach to Crime Prevention	245,470
Native Estates	178,707
Family Information Liaison Unit	285,000
Court Ordered Council	25,226

829,322

Health and Social Services

Pan-Canadian Public Health Network	7,503
Northern Wellness	10,487,309
Survival by Stage	12,000
Pan Northern Child Welfare	75,000
National Routing System	40,000
Tobacco Cessation Sharing Circle	500
Canadian Hospitals Injury Reporting and Prevention	79,122
Toll-Free Tobacco Quitline Services	71,923
Non Insured Health Benefits	16,124,129
Outbreak Summaries	9,284
Home and Community Care Enhancement	6,314,940
Territorial Health Investment Fund	1,976,839
Territorial Health Investment Fund Medical Travel	5,000,000
Territorial Health Investment Fund Oral Health	1,033,734
Peer 2 Peer Network	117,146
Canadian Chronic Disease Surveillance System	195,438
Helicobacter Pylori Infection	44,980

41,589,847

Education, Culture and Employment

Sahtu Land Claim Implementation	30,607
Gwich'in Land Claim Implementation	28,253
Tlicho Land Claim Implementation	92,522
Labour Market Development Agreement	4,421,042
Canada Job Fund	1,849,143

6,421,567

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others****- Expenditures Recovered (unaudited)****Schedule 10(continued)**

for the year ended March 31, 2018

	\$
Environment and Natural Resources	
Forest Industry Biomass Initiative	803,059
Tlicho Land Claim Implementation	631
Bison Control Program	27,701
Gwich'in Land Claim Implementation	117,050
Inuvialuit Land Claim Implementation	3,856,085
Sahtu Land Claim Implementation	153,406
Sahtu Duck Banding Project	11,620
Wildlife Studies	14,188
Yellowknife Legacy Contaminants	70,000
Mutual Aid Research Sharing Agreement	2,655,798
National Forest Inventory	100,000
Conversation Data Centre Data Development	31,239
Parks Canada Regional Data Enhancement and Data Capture	10,000
Develop Science Programs	56,500
Monitoring of the Bluenose-West Caribou	50,000
Changing Range Use Patterns- Barren Ground Caribou Herds	20,000
Caribou Behavioral Monitoring	30,000
Monitoring Polar Bear Subpopulations in the Western Arctic	25,000
Canadian Parks Council	45,000
Northern Regional Gathering	57,562
Bathurst Caribou Range Plan	266,400
Alberta and Northwest Territories Bilateral Water Management Agreement	97,140
Aquatic Ecosystem Health	13,453
State of Northwest Territories Country Foods System	138,000
Southern Beaufort Delta Sea Polar Bear Survey	30,000
	<hr/> 8,679,832 <hr/>
Industry, Tourism and Investment	
Growing Forward II	782,523
Gwich'in Land Claim Implementation	23,701
Sahtu Land Claim Implementation	38,935
Canol Trail - Wire Cleanup	1,332,291
	<hr/> 2,177,450 <hr/>
Total	<hr/> 105,495,008 <hr/>

for the year ended March 31, 2018

STUDENT LOAN REMISSIONS

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic or employment and residency criteria, have qualified and been granted remission of their loans.

Name	\$	Name	\$
Abow, Mohamed	2,001	Bonnell, Nicole	4,364
Adam, Shariff	9,026	Booth, Miranda	2,975
Ahenakew, Adam	285	Borkovic, Joey	6,024
Ahenakow, Garrett	6,800	Bothamley, Kelly	9,672
Aho, David	2,976	Bourassa, Darcy	982
Aitken, Jennifer	3,502	Bourke-Macpherson, Sharwyn	5,600
Alain, Jill	9,042	Bower, Frances	2,892
Alty, Abigail	5,836	Bradbury, Amanda	7,710
Alty, Kierra	2,121	Braden, Carmen	11,442
Amora, Justine	6,001	Brasseur, Jacqueline	11,798
Anderson, Casey	2,976	Brasseur, Kali	6,001
Anderson, Dustin	5,950	Breadmore, Belinda	6,001
Anderson, Ian	1,677	Brennan, Trista	8,500
Anderson, Kari	6,825	Brenton, Sarah	6,001
Anderson, Wesley	5,056	Brewster, Jasmine	7,321
Ashby, Kaleigh	1,940	Bromley, Tara	7,573
Ashcroft, Brandon	8,998	Brookes, Claire	1,759
Auger, Marie-Christine	5,738	Brooks, Paulina	1,677
Ballantyne, Nicholas	2,976	Bruser, Ben	4,441
Balmer, Lisa	8,138	Buchanan, David	742
Barbier, Jan	2,976	Budgell, Victoria	2,976
Bassett, Shawna	3,995	Callas, Aaron	9,026
Bastedo, Nimisha	4,175	Callas, Michael	3,672
Beck, Janelle	612	Campbell, Alexis	4,279
Bell, Jason	6,001	Campbell, Gordon	1,770
Bell, Tyler	3,400	Cao, Lillian	9,097
Bengts, Lauren	897	Carroll, Jeremy	3,374
Bengts, Stacie	190	Castro, Eugene	4,389
Bennett, Dominique	6,800	Chambers, Erin	2,137
Bennett, Shane	7,890	Chambers, Grace	2,039
Bent, Celeste	1,280	Chambers, Patrick	954
Berton, Mary-Lynn	7,668	Cherwaty, Kyla	6,001
Berube, Pierre-Luc	2,063	Chugh, Pooja	1,512
Bevan, Kyle	2,975	Chung, Carissa	4,882
Biggar, Kyle	5,138	Cluderay, Rachel	7,694
Black, Kimberly	3,875	Coedy, Liam	2,060
Blacklock, Devan	19,600	Coleman, Melanie	6,001
Blampied, Cassidy	1,759	Colford, Noah	7,184
Blesse, Leanne	1,927	Collier, Emily	706
Boden, Fredrick	10,653	Collier, Katelyn	6,066
Boden, Mary	2,976	Concepcion, Czarina	6,677
Boggis, Christina	6,001	Conway, Shawn	4,250
Bokovay, Michelle	2,975	Cook, Krystal	2,882
Bolivar, Kate	2,975	Cooke, Brandon	6,800
		Cooper, Hawna	3,252

Government of the Northwest Territories**Non-Consolidated Schedule of Student Loan Remissions (unaudited)****Schedule 11 (continued)**

for the year ended March 31, 2018

Cooper, Laura	6,001	Froese, Jordan	1,306
Cooper, Merrill	6,001	Froese, Kristen	7,009
Corey, Jeffery	1,774	Froment, Evan	2,976
Corey, Laura	4,963	Gagnon, Joshua	5,831
Cracknell, Alexandra	6,001	Gard, Tehnille	6,001
Crews, Gregory	3,638	Gauthier, Amiee	12,018
Curren, Jessica	7,201	Geggie-Hurst, Nicholas	5,738
Curtis, Colton	2,976	Gibbons, Olivia	9,513
Cutler, Julia	7,347	Gibbons, Katelyn	2,326
Dahl, Daniel	7,257	Gilbert, Stephanie	3,222
Dang, Debbie	446	Gilday, Michael	1,874
Dapilos, Alinar	6,001	Gill, Carolyn	2,893
De Bastiani, Lana	2,071	Gillander, Amanda	4,974
De Bastiani, Thomas	2,976	Glowach, Christine	5,045
Debogorski, Amelia	1,907	Goertsen, Paula Melissa	2,099
Debogorski, Anton	362	Graf, Derek	6,001
Debogorski, Ashley	1,759	Gray, Hunter	6,708
Debogorski, Benjamin	7,414	Gray, Kyla	3,781
Debogorski, Julaine	9,026	Gray, Madison	2,672
Denroche, Kaitlyn	5,968	Gray, Michael	2,888
Dentinger, Danielle	6,001	Grayston, Jodi	5,080
Depot-Bernier, Danika	7,234	Gregory, Nathaniel	4,691
Devitt, Alison	6,001	Guile, Amiee	6,001
Dewar, Dustin	10,321	Guile, Zoe	1,545
Digness, Laura	6,001	Guthrie, Abigail	411
Digness, Samantha	1,511	Haines, Ashleigh	5,600
Do, Hoa	13,000	Hall, Lisa	6,510
Do, Lisa	8,121	Hall, Michael	7,724
Doan, Aaron	4,373	Hamilton, Tiffanni	2,071
Dumas, Christopher	546	Hamlyn, Zachary	4,675
Duncan, Coady	3,901	Hanna, Gregory	2,800
Dunne, Nathan	1,275	Hanthorn, Micalah	3,156
Durkee, Kevin	5,803	Hardy, Matthew	3,025
Duval, Amelie	2,976	Harker, Jordan	563
Duval, Chloe	3,400	Harris, Brooke	6,001
Dwyer, Gavin	3,400	Harrison, Michaelis	2,154
Elke, Joshua	8,242	Harrold, Alexander	10,215
Elkin, Davis	2,975	Harrold, Lee	10,215
Ellis, Matthew	6,001	Hart, Zachary	1,994
Embleton, Samson	1,808	Hashi, Samiro	10,209
Enerio, Joe	7,546	Hehn, Brandi	24,671
Enerio, Marry	2,870	Hehn, Nikita	4,011
Enns, Monica	6,001	Heisler, Kimberly	9,963
Esau, Aleta	15,992	Hernandez, Anneluzelia	4,319
Esau, Sally	12,779	Herriot, Brittany	6,001
Ettinger, Julian	2,800	Heslep, Alison	1,040
Evans, Jesse	3,390	Hewitt, Kevin	9,672
Falconer, Shayla	5,820	Hicks, Samantha	6,001
Foley, Tara	1,035	Hiebert, Randy	4,564
Foster, Brianne	528	Hinchey, Alexandra	9,026
Fournier, Jessica	6,000	Hinchey, Chad	7,020
Fournier, Tristen	5,516	Hinchey, William (Garrett)	6,001
Freeman, Brett	10,091	Hobbs, Kirsten	2,499
Friesen, Jessica	7,000	Hobbs-Peddle, Kelsey	3,058

Government of the Northwest Territories**Non-Consolidated Schedule of Student Loan Remissions (unaudited)****Schedule 11 (continued)**

for the year ended March 31, 2018

Hoefler, Dietrich	3,540	Lakusta, Matthew	3,796
Holden, Alberta	6,031	Lane, Skylor	4,126
Holick, Braden	3,400	Lapka, Heather	10,160
Holloway, Madeline	2,055	Larocque, Chelsey	5,283
Hotte-Joyce, Brenda	6,800	Lavers, Jamie	2,976
Hovhannisyan, Arpine	4,998	LeBlanc, Daniel	3,850
Hubert, Storm	850	Legaree, Sean	4,274
Hunt, Edward	6,001	Lehniger, Chase	11,305
Hunter, Kacee	8,001	Lepine, Rose	6,072
Hurst, Madison	6,116	LePrieur, Joanna	9,026
Huynh, Phoenix	2,006	LeTourneau-Paci, Sebastien	5,500
Hyde, Maxwell	2,550	Lewis, Michelle	5,064
Hysert, Brent	2,125	Linaker, Alexa	5,546
Ibey, Sara	3,400	Linaker, Ben	16,687
Ignacio-Pacunayen, Angelica	7,234	Linaker, Jackson	2,050
Inglangasuk, Alexandra	10,850	Lindsay, Michel	4,165
Irvine, Sara	8,450	Lodge, Emily	2,486
Irvine, Taylor	5,134	Long, Alanna	4,200
Jason, Whitney	3,798	Lu, Ryan	1,825
Jefferd-Moore, Brittenie	8,702	Luxon, Natasha	6,050
Jeffery, Julia	2,341	Ly, Nha	2,903
Jen, Brooke	1,784	MacDonald, Cameron	6,001
Jenkins, Kara	2,203	MacDonald, Erin	13,097
Jennings, Shannon	12,763	MacDonald, Owen	9,450
Johnson, Michaela	3,968	MacDougall, Alexander	395
Jonasson, Jessica	12,697	MacDougall, Ian	6,001
Jonasson, Kristine	2,287	MacDougall, Kelsey	2,976
Jones, Brittany	6,001	MacIntosh, Hayden	1,874
Jones, Quintin	4,611	MacIntosh, Teale	4,373
Jones, Savannah	6,001	MacLennan-Jensen, Shakita	3,400
Jung, Courtney	6,001	MacNeill, Laura	11,666
Kaip, Kirsten	48	MacNeill, Nancy	4,479
Kamitomo, Jesse	1,593	Magrum, Rebecca	1,962
Kamitomo, Travis	5,310	Magtibay, Sherman	4,675
Kamran, Aarsal	3,239	Maher, Tanya	4,981
Kearnan-Carbonneau, Sean	1,999	Mahler, Rebecca	6,001
Keefe, Alexander	5,047	Mailman, Melanie	3,272
Kefalas, Kyle	1,776	Mair, Colin	5,176
Keizer, Michelle	8,001	Malakoe, Alexandra	4,152
Kelln, Christopher	2,484	Malakoe, Michael	6,001
Kelln, Danae	10,193	Malik, Huzaifa	2,154
Kelly, Jessica	2,701	Maloney, Elias	6,001
Kennedy, Joseph	2,813	Marchiori, Kaitlyn	4,176
Khachatryan, Narek	2,006	Marin, Diane	3,946
Kimble, Brandon	11,563	Marriott, Jessica	2,283
Kimmins, Connor	4,653	Marriott, Samantha	6,954
Klengenber, Deborah	2,628	Martin-Elson, Sonja	6,001
Kocik, Kirsten	1,134	Matthews, Andrew	6,001
Kornichuk, Rebecca	2,294	Matthews, Bryana	2,828
Kraft, Kristine	3,929	Maund, Cara Amy	8,993
Kraft-Bailey, Corine	6,461	McArthur, Allison	8,110
Krause, Justin	4,250	McDaneil, Gabriel	9,026
Krysko, Samuel	3,928	McDonald, Mandee	6,744
Lakhani, Sabrina	6,001	McDonald, Paige	6,769

Government of the Northwest Territories

Non-Consolidated Schedule of Student Loan Remissions (unaudited)

Schedule 11 (continued)

for the year ended March 31, 2018

McGreish, Kendra	8,598	Ollerhead, Kristy	2,976
McGurk, Fraser	3,400	Ollerhead, Mark	3,400
McKiel, Courtney	5,621	Ondrack, Tess	6,001
McKiel, Kieran	2,252	Orchard, Kali	2,976
McLean, Warren	2,550	O'Reilly, Amber	1,496
McLeod, Laura	656	Ormiston, Kyle	6,001
McManus, Catherine	1,610	Oteiza, Marissa	3,968
McNaughton, Gillian	8,001	Pagonis, Meghan	2,976
McNulty, Brenegan	395	Paivalainen, Barrett	7,743
Memedi, Viola	5,246	Paivalainen, Braeden	9,601
Menard, Kaitlyn	2,039	Palmer, Zachary	4,735
Merrithew, Leslie	2,778	Parker, Marc	17,339
Meulenbroek, Mark	4,618	Parker, Melody	671
Michel, Gina	2,976	Payne, Keegen	2,055
Miklosovic, Stefanie	6,001	Philippou, Dustin	3,599
Mills, Benjamin	2,642	Phillips, Brayden	3,400
Minute, Justin	15,535	Phillips, Jessica	6,132
Moffitt, Morgan	6,001	Phillips, Madison	2,976
Moir, Lauren	6,001	Phillips, Robert	2,870
Molloy, Abigail	3,400	Phillips, Trenton	1,649
Monks, Deanna	6,001	Pierrot, Christina	10,355
Moore, Christopher	6,001	Pilling, Maxwell	6,001
Moore, Kelly	6,001	Pirker, Erin	6,800
Moore, MacKinley	3,600	Plouffe, Nicholas	2,976
Moran, Colton	9,672	Ploughman, Melissa	3,458
Moran, Shayla	1,160	Plunchinski, Michael	8,072
Morgan, Michael	1,504	Postras, Sean	1,424
Morrison, Donald	947	Polakoff, Dayna	2,324
Morse, Melanie	4,192	Polakoff, Derrick	2,959
Morton, Fallon	2,022	Pond, Ryan	1,456
Moss, Chase	603	Porter, Raylene	2,976
Mulders, Ashley	4,192	Pound, Shawna	391
Mulders, Tamika	6,001	Purchase, Eli	6,001
Muller, Mikaela	1,777	Purchase, Elizabeth	5,976
Murphy, Christine	5,207	Pynten, Kirsten	205
Murray, Janet	1,604	Ramm, Charmain	6,061
Mutua, Raymir	11,054	Ramos, Minerva	3,400
Nadji, Anisa	4,948	Randall, Amber	11,800
Nadji, Negaar	3,239	Rattray, Kevin	1,866
Napier, Kyle	2,611	Redshaw, Heather	6,001
Nesbitt, Steven	5,334	Redshaw, Walker	9,026
Nguyen Ha, Ngan	4,914	Reid, Graeme	18,687
Nguyen, Ngoc Huyen	2,121	Reid, Taylor	9,491
Nilson, Andrea	6,625	Rein, Taylor	1,529
Nilson, Kent	6,099	Rentmeister, Kyle	8,010
Norbert, Nigit'stil	2,976	Rentmeister, Lindsay	6,001
Nunkoo, Dishti	2,039	Rentmeister, Tyler	15,479
O'Brien, Kathleen	2,976	Rieger-Steed, Colton	2,022
Ocko, Leanne	5,918	Risk, Daniel	2,800
O'Connor, Elise	8,001	Rivera, Danielle	6,800
O'Hara, Linna	9,179	Rivera, Jill	39
O'Keefe, Hope	947	Roberts, Brittany	1,001
Olayvar, Rogine	2,219	Roberts, Sabrina	2,976
Ollerhead, Diana	3,647	Roberts, Donald	3,929

Government of the Northwest Territories**Non-Consolidated Schedule of Student Loan Remissions (unaudited)****Schedule 11 (continued)**

for the year ended March 31, 2018

Robson, Sean	6,001	Straker, Jeremy	6,001
Rocher, Courtney	5,409	Strand, Jesslyn	6,510
Rocher, Lorna	8,384	Sullivan, Christopher	2,548
Rodgers, Hayley	16,024	Sullivan, Jacob	4,242
Rodgers, Tylor	6,800	Sullivan, Kathleen	2,630
Roesch, Kendra	5,195	Swihart, Kristi	6,001
Rose, Joshua	7,842	Taggart, Craig	108
Ross, Jamie	2,976	Taggart, Ryan	6,001
Ross, Paulina	6,001	Tam, Jared	3,968
Rossouw, Levi	3,328	Tam, Kevin	2,976
Rossouw, Maxwell	8,105	Taskova, Aleksandra	6,001
Rozestraten, Scott	6,001	Taylor, Pamela	790
Rudkevitch, Wylie	10,374	Taylor, Sarah	6,001
Ruptash, Heather	4,052	Testart, Kieron	7,220
Russell, Nora	5,380	Thagard, Shaun	8,269
Scarf, Adam	8,187	Thiessen, Rosemarie	4,472
Schaap, Jamie	5,562	Tilden, Emma	510
Scheper, Nathan	8,001	Tordoff, Devon	8,023
Scheper, Samantha	3,515	Tram, John	1,602
Schmalz, Adrienne	6,001	Tremblay, Brad	5,773
Schmalz, Alexandra	4,817	Trinh, David	2,559
Sevigny, Isabelle	3,400	Tucker, Carly	387
Shaben, Krystal	2,976	Tuckey, Brenda	2,872
Shaben, Megan	6,001	Tuckey, Jarod	2,975
Shahi, Michael	11,200	Tuma, Michelle	2,466
Shortt, Jordan	6,313	Tymchatyn, Shantel	5,928
Shouhda, Kyle	9,026	Ukkhoy, Nushreen	2,154
Sibbald, Alan	2,006	Urilyon, Hailey	5,699
Sidhu, Harjot	6,001	Urschel, Skylar	3,962
Silke, David	6,001	Valenzuela, Lorry	1,976
Silke, Jordan	4,751	Vallillee, Erin	6,001
Silke, Tanya	9,672	Van Dyke, Christian	2,976
Simpson, Amy	6,001	Vanthull, Jamie	3,025
Simpson, Axelle	6,001	Vaydik, Jill	2,738
Skinner, Madelaine	4,126	Vician, Kaitlyn	2,976
Skinner, Shelby	6,001	Vician, Kristin	6,001
Smith, Angus	6,001	Vician, Lindsay	6,001
Smith, Emily	7,102	Vulkov, Deyan	2,976
Smutylo, Stephanie	5,000	Walker, Drayton	6,147
Soderberg, Jonathon	1,956	Wallace, Ryan	7,145
Sorensen-O'Keefe, Keelie	1,776	Walsh, Caterina	6,001
Spence, Duff	2,976	Walz, Brandon	2,088
Sperry, Olivia	8,330	Ward, Emma	1,803
Squires-Rowe, Ashley	6,444	Watton, Colin	5,849
St. Arnaud, Richard	10,143	Waugh, Jennifer	4,587
St. Croix, Aleta	2,548	Weaver, Katie	2,039
St. Croix, Kadee	6,001	Weaver, Whitney	2,976
Stevens, Megan	5,080	Webb, Danielle	2,039
Stewart, Faline	3,555	Weber, Amy	2,929
Stewart, Sabrina	2,303	Wegernoski, Crystal	8,115
Stipdonk, Christopher	2,937	Weir, Alexander	2,976
Stirling, Carter	6,001	Weir, Quinton	7,420
Stockton, Alea	4,126	Wells, Aaron	17,375
Stoodley, Shannnon	82	Welsh, Emma	6,740

Government of the Northwest Territories**Non-Consolidated Schedule of Student Loan Remissions (unaudited)****Schedule 11 (continued)**

for the year ended March 31, 2018

Welsh, Megan	6,001
Westergreen, Jena	6,658
Whalen, Patrick	2,976
White, Alexander	2,976
White, Amanda	6,001
White, Heather	6,001
White, Rebecca	13,673
Whitehead, Kevin	3,459
Wiedrick, Marcy	964
Williams, Heather	4,182
Williams, Robert	5,162
Wilson, Carlyn	5,700
Wilson, Elizabeth	6,066
Wilson, Hanna	2,800
Wiseman, Scott	3,896
Wong, Helen	6,001
Wong, Janet	6,001
Wong, Karen	7,151
Woods, Lisa	3,400
Wouters, Sarolta	4,250
Wrigglesworth, Nicolas	3,400
Young, Janelle	3,184
Yurris, Jeanne	7,875
Yuvienco, Jeff	2,680
Zantoko-Lubaki, Benny	2,022
Zehr, Samuel	5,876

Total Remissions 2,736,740