

Public Accounts

NORTHWEST TERRITORIES

2006 - 2007



Section II

Non Consolidated Financial Statements



Northwest
Territories

**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2007**

**SECTION II
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)**

**HONOURABLE FLOYD K. ROLAND
Minister of Finance**

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Government of the Northwest Territories

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

As at March 31,
(thousands of dollars)

2007

2006

Financial resources

Cash and cash equivalents (note 3)	\$ 109,229	\$ 348,777
Portfolio investments (note 4)	24,475	23,434
Accounts receivable (note 5)	68,317	55,047
Inventories (note 6)	14,323	10,887
Loans receivable (note 7)	56,701	53,868
Investment in Northwest Territories Power Corporation, at nominal value	-	-

273,045

492,013

Liabilities

Due to Canada (note 9)	110,120	385,923
Accounts payable and accrued liabilities (note 10)	213,374	186,547
Capital lease obligations (note 11)	9,437	10,818
Long-term debt (note 12)	1,230	1,277
Pension (note 13)	17,164	16,584
Other employee future benefits (note 14)	27,001	25,558

378,326

626,707

Net debt

\$ (105,281)

\$ (134,694)

Non-financial assets

Tangible capital assets (schedule C)	1,092,216	1,047,050
less: deferred capital contributions (note 15)	(232,714)	(212,715)
Prepaid expenses	37,456	4,357

896,958

838,692

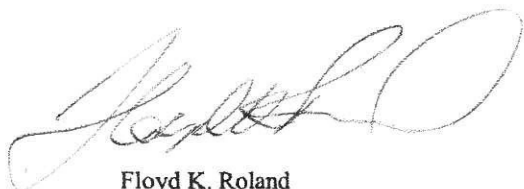
Accumulated surplus

\$ 791,677

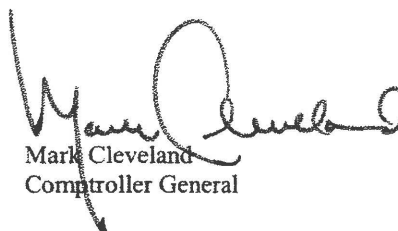
\$ 703,998

Commitments and contingencies (notes 18 and 19)

Approved:



Floyd K. Roland
Minister of Finance



Mark Cleveland
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 Change in Net Debt (unaudited)**

for the year ended March 31, 2007
(thousands of dollars) 2006

	Main Estimates <i>(note 1c)</i>		Actual
Net debt at beginning of year, as previously reported	\$ (134,694)	\$ (134,694)	\$ (137,141)
Increase in environmental liabilities <i>(note 19b)</i>	-	-	(10,395)
Net debt at beginning of year, restated	(134,694)	(134,694)	(147,536)
Items affecting net financial resources:			
Annual surplus (deficit) for the year	2,035	87,679	36,075
Decrease (increase) in tangible capital assets, net book value <i>(schedule C)</i>	(59,571)	(45,166)	(32,926)
Increase (decrease) in deferred capital contributions <i>(note 15)</i>	5,835	19,999	9,718
Decrease (increase) in prepaid expenses	-	(33,099)	(25)
Net debt at end of year	\$ (186,395)	\$ (105,281)	\$ (134,694)

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, 2007 2006
(thousands of dollars)

	Main Estimates <i>(note 1c)</i>	Actual	
Revenues			
Revenues by source <i>(schedule A)</i>	\$ 1,099,058	\$ 1,195,074	\$ 1,095,642
Recoveries of prior years' expenses <i>(schedule 3)</i>	3,000	8,704	5,318
	1,102,058	1,203,778	1,100,960
Expenses <i>(schedule B)</i>			
Compensation and benefits	217,355	226,263	204,077
Grants and contributions	516,190	544,495	507,332
Valuation allowances	-	1,769	2,619
Other	283,729	293,563	303,363
Amortization	51,049	50,432	47,452
Estimated supplementary requirements <i>(note 1c)</i>	39,700	-	-
Estimated appropriation authority lapse <i>(note 1c)</i>	(8,000)	-	-
	1,100,023	1,116,522	1,064,843
Annual operating surplus	2,035	87,256	36,117
Petroleum Products Stabilization Fund Net profit (loss) for the year <i>(note 16)</i>	-	423	(42)
Projects for Canada, Nunavut and others			
Expenses	(31,159)	(49,138)	(46,051)
Recoveries	31,159	49,138	46,051
Annual surplus	\$ 2,035	87,679	36,075
Accumulated surplus, beginning of year		703,998	678,318
Change in accounting policy <i>(note 19b)</i>		-	(10,395)
Accumulated surplus, beginning of year, as restated		703,998	667,923
Accumulated surplus, at end of year		\$ 791,677	\$ 703,998

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, 2007 2006
(thousands of dollars)

Operating transactions

Cash received from:		
Canada	\$ 893,396	\$ 897,486
Taxation	220,380	183,270
Recoveries and general revenue	64,166	44,681
Projects for Canada, Nunavut and Others	40,265	62,796
Recovery of costs incurred for related parties	210,945	112,895
Revolving fund sales	60,044	57,552
	1,489,196	1,358,680
Cash paid for:		
Compensation and benefits	212,399	197,511
Grants and contributions	541,417	506,705
Operations and maintenance	375,518	297,686
Excess income tax repayment (note 19)	284,658	30,979
Projects for Canada, Nunavut and others	50,150	46,051
Direct costs incurred for related parties	199,574	127,112
	1,663,716	1,206,044

Cash provided by (used for) operating transactions **(174,520)** **152,636**

Capital transactions

Acquisition of tangible capital assets	(97,075)	(88,435)
Capital contributions received and deferred	34,490	23,168

Cash used for capital transactions **(62,585)** **(65,267)**

Investing transactions

Loans receivable receipts	3,574	5,151
Loans receivable advanced	(6,407)	(1,853)
Investments redeemed (purchased)	1,818	1,257

Cash provided by (used for) investing transactions **(1,015)** **4,555**

Financing transactions

Repayment of capital lease obligations	(1,380)	(1,218)
Long-term financing repaid	(48)	(56)

Cash used for financing activities **(1,428)** **(1,274)**

Increase (decrease) in cash and cash equivalents **(239,548)** **90,650**

Cash and cash equivalents at beginning of year 348,777 258,127

Cash and cash equivalents at end of year **\$ 109,229** **\$ 348,777**

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, 2007

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

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.

(b) Reporting entity

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 consolidated 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:

- Aurora College
- Divisional Educational Councils and District Education Authorities
- Hospitals and Regional Health Boards
- Northwest Territories Business Development and Investment Corporation
- Northwest Territories Housing Corporation
- Northwest Territories Human Rights Commission
- Northwest Territories Power Corporation
- Northwest Territories Opportunities Fund
- Status of Women Council of the Northwest Territories
- Tlicho Communities Services Agency

Detailed financial information on revolving funds and Territorial Crown Corporations, Boards and Public Agencies may be included in Section III of the Public Accounts, or are available from the individual entities.

(c) 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.

The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and surplus. They are included for the purpose of comparing the actual operating surplus (deficit) to the estimated operating surplus (deficit).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 employee future benefits, contingencies, revenue accruals, Student Loan Fund allowances for both forgivable and delinquent loans, and amortization expense. Other estimates, such as Canada Health Transfer and Canada Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash and cash equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short-term highly liquid investments that are readily convertible to cash 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 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 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 for resale

Inventories for resale consist of bulk fuel 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. Other inventories are valued at the lower of cost, determined on a first in, first out basis and net replacement value.

(e) Prepaid expenses

Prepaid expenses are advance payments made prior to year end to meet April 1 deadlines or a portion of a payment, such as insurance or licensing fees, related to future years.

(f) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recorded on an accrual basis. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Investment in the Northwest Territories Power Corporation

The Government is the sole shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services in the Northwest Territories. The net assets of the Corporation have been recorded at nominal value.

(h) 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.

(i) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50,000 and are intended to be used on an ongoing basis for delivering services. Individual assets less than \$50,000 are expensed when purchased.

Tangible capital assets are recorded at cost, or where actual cost was not available, estimated current replacement cost converted back to the date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from Canada are recorded at fair market value upon receipt, with the gifted or cost shared portion shown as a deferred capital contribution. This deferred capital contribution is amortized as revenue on the same basis as the related asset is amortized. Tangible capital assets, when placed in service are amortized on a straight line basis over their estimated useful life based on the following guidelines:

Asset category	Amortization period
Land	Not amortized
Roads and bridges	40 years
Airstrips and aprons	40 years
Buildings	40 years
Ferries	25 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

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 any payments due. The present value is based on the specified rate or the government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expense. Works of art, historical treasures and crown lands are not recorded.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Pensions and other employee future benefits

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 entitlements and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the contributors.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, severance and removal costs based on years of service. The benefits 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. The cost of the benefits has been determined based on management's best estimates using expected compensation levels and employee leave credits.

(k) Commitments and contingencies

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 commitments pertain to operating, commercial and residential leases, capital projects, and operational funding commitments. The contingencies 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 confirming event is considered likely to occur and is quantifiable, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed.

(l) Grant from Canada

The Grant and transfer payments from Canada and own source revenues are presently not inter-related; therefore, year-to-year fluctuations in corporate and personal income tax revenue will have no impact on the 2006-07 Grant from Canada. Fluctuations in corporate and personal income tax still influence other transfer payments from Canada, most notably the Canada Social Transfer and the Canada Health Transfer. Under recent amendments to the *Federal-Provincial Fiscal Arrangements Act*, changes to income tax revenues in 2006-07 will affect future Grant revenue in 2008-09 through 2010-11 and will no longer affect the Canada Social Transfer.

(m) Projects for Canada, Nunavut and others

The Government undertakes projects for Canada, Nunavut and others. Where possible the Government receives accountable advances and any unexpended balances remaining at year end are recorded as current liabilities. Recoveries are accrued when expenses, as allowed under the project contract, exceed advances.

(n) Taxes

Corporate and Personal Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by Canada on behalf of the Government under a tax collection agreement. Canada remits these taxes monthly 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 determined by Canada combines actual assessments with an estimate that assumes that previous years' income tax levels 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, 2007

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) Taxes (continued)

Fuel, tobacco and payroll taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act* and the *Payroll Tax Act* respectively. Revenues are recognized on an accrual basis based on the statements received from collectors or employers. Adjustments from reassessments are recorded in revenue in the year they are identified. Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the calendar year ends.

(o) Transfer payments and other revenues

Government grants and contributions are recognized as revenue in the period in which the events giving rise to the transfer occurred, as long as the transfer is authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. All other revenues are recorded on an accrual basis.

(p) Expenses

Grants and contributions are recognized as expenses in the period in which the events giving rise to the grant or contribution occurred, as long as the grant or contribution is authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. All other expenses are recognized on an accrual basis.

(q) Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites. For contaminated sites, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated, to incur such costs. If the likelihood of the Government's obligation to incur these costs is either not determinable or unlikely, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(r) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals 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) 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 rates in effect at the time the transactions were entered into. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

3. CASH AND CASH EQUIVALENTS

The Government has a line of credit provided by a chartered bank, 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. The overdraft interest rate is based on prime. Interest paid in 2007 was \$2,665 (2006 - \$1,690). The average borrowing rate during the year was 5.75% (2006 - 4.50%). As at March 31, 2007 there was no net overdraft balance (2006 - nil).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

3. CASH AND CASH EQUIVALENTS (continued)

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

Excluding designated investments, at March 31, 2007 the investment pool had total investments of \$180,873,547 (2006 - \$296,247,780). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, *Financial Administration Act* and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified, limiting them to a maximum of 10% to 50% of the total portfolio depending on the type of investment. There is no significant concentration in any one investment.

At March 31, 2007 the average term to maturity was 31 days (2006 - 31 days). The portfolio yield for the year varied from 3.78% to 4.30% (2006 - 2.55% to 3.71%). In 2007, the Government earned interest on short-term investments of \$13,967,831 (2006 - \$9,350,883).

Included in cash and cash equivalents are funds designated for use for future student loans as follows:

	2007	2006
	(thousands of dollars)	
Authorized limit	\$ 33,000	\$ 33,000
Less: Loans receivable	(31,579)	(30,920)
Segregated and designated for new loans	\$ 1,421	\$ 2,080

4. PORTFOLIO INVESTMENTS

	2007	2006
	(thousands of dollars)	
Marketable securities (market value \$26,750,000; 2006 - \$25,204,000)	\$ 23,204	\$ 22,074
Treasury bills (market value approximates cost)	1,165	1,250
Cash and other assets (market value approximates cost)	106	110
	\$ 24,475	\$ 23,434

The cash, treasury bills and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance Plan. The assets in the investment portfolio are managed by McLean Budden and UBS Global Asset Management. Supplementary Retiring Allowances Regulations restrict the investments McLean Budden and UBS Global Asset Management can make to those listed in the *Pension Benefits Standards Act*. The proportionate asset mix in the investment portfolio is as follows as at March 31:

	2007	2006
	%	%
Canadian stocks	16.72	18.55
Cash and other assets	5.19	5.80
Corporate bonds	28.87	5.76
Federal bonds	15.47	25.07
Foreign stocks	33.50	34.70
Provincial bonds	0.25	10.12
	100.00	100.00

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

5. ACCOUNTS RECEIVABLE

	2007	2006
	(thousands of dollars)	
General	\$ 27,655	\$ 28,880
Government of Nunavut	5,103	6,438
Revolving funds sales	8,490	4,172
Accrued interest	588	1,034
	41,836	40,524
Less: allowance for doubtful accounts	10,850	13,312
	30,986	27,212
Receivables from related parties:		
Aurora College	1,172	1,894
Divisional Education Councils and District Education Authorities	4,586	4,411
Health and Social Services Authorities	26,006	15,333
Northwest Territories Business Development and Investment Corporation	-	113
Northwest Territories Housing Corporation	1,498	995
Northwest Territories Power Corporation	3,548	3,537
Status of Women Council of the Northwest Territories	2	2
Tlichio Community Services Agency	476	1,522
Workers' Compensation Board (Northwest Territories and Nunavut)	43	28
	37,331	27,835
	\$ 68,317	\$ 55,047

During the year, \$203,423 in accounts receivable (2006 - \$168,452) were written off and \$557,214 (2006 - \$9,136) were forgiven.

6. INVENTORIES FOR RESALE

	2007	2006
	(thousands of dollars)	
Bulk fuels	\$ 11,963	\$ 7,775
Liquor products	2,222	2,967
Public stores	138	145
	\$ 14,323	\$ 10,887

Bulk fuel inventory write-down for 2007 was \$105,585 (2006 - \$160,000).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

7. LOANS RECEIVABLE

	2007	2006
	(thousands of dollars)	
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 the month.	\$ 33,129	\$ 35,480
Arslanian Cutting Works Inc. promissory note receivable, due in 82 monthly installments of \$25,000 including accrued interest, at a rate of 5.06% per annum.	5,900	-
Students Loan Fund loans due in installments to 2017, bearing interest between 1.5% and 11.75%, net of allowance for doubtful accounts and loan remissions of \$23,998,000 (2006 - \$22,387,000)	7,581	8,535
Northwest Territories Power Corporation \$20,000,000 line of credit, secured by promissory notes, bearing interest between 3.78% - 4.30%	8,000	8,000
Deton'Cho Corporation (DCC) non-interest bearing promissory note, repayable in 20 equal installments, balance due in 2013. In 2008, the promissory note requires a reassessment of the ability of DCC to pay interest on this promissory note. This note arose from the sale of shares held as security on a \$2.6 million loan guarantee by the Government for DCC, that was called by the Bank of Montreal. Foregone interest revenue, recorded as a Grant in Kind, is calculated at the Government's long term borrowing rate and amounted to \$91,000 in the year (2006 - \$105,000).	1,560	1,820
Other	531	33
	\$ 56,701	\$ 53,868

During the year, \$1,577,953 (2006 - \$1,181,252) in student loans was remised with proper authority.

8. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2007 (2006 -nil). The borrowing limit under the *Borrowing Authorization Act* is \$175,000,000.

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

March 31, 2007

9. DUE TO CANADA

	2007	2006
	(thousands of dollars)	
Grant (receivable) repayable:		
Balance receivable at beginning of year	\$ (4,026)	\$ (36,917)
Grant per financing agreement	(753,388)	(727,530)
Less payments received	757,414	760,421
	-	(4,026)
Other receivables:		
Indian and Inuit hospital and medical care	(2,413)	(2,431)
Projects on behalf of Canada	(9,746)	(3,520)
Miscellaneous receivables	(32,332)	(38,675)
	(44,491)	(48,652)
Other payables:		
Advances for projects on behalf of Canada	4,570	6,763
Excess income tax advanced	114,325	398,982
Miscellaneous payables	24,957	21,762
Deferred revenue	10,759	7,068
	154,611	434,575
	\$ 110,120	\$ 385,923

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

	(thousands of dollars)	
	2008	\$ 56,450
	2009	57,875
		\$ 114,325

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
	(thousands of dollars)	
Trade	\$ 101,976	\$ 98,923
Other liabilities	6,162	6,625
Employee and payroll-related liabilities	31,303	27,199
Environmental liabilities	32,054	33,145
Deferred revenue	789	196
Provision for equal pay settlement	6,904	7,131
	179,188	173,219
Payables to related parties:		
Aurora College	720	422
Divisional Education Councils and District Education Authorities	968	271
Health and Social Services Authorities	10,991	9,928
Northwest Territories Business Development and Investment Corporation	7	5
Northwest Territories Housing Corporation	17,622	217
Northwest Territories Power Corporation	2,006	1,556
Status of Women Council of the Northwest Territories	8	7
Tlicho Community Services Agency	1,399	910
Workers' Compensation Board (Northwest Territories and Nunavut)	437	12
Northwest Territories Human Rights Commission	28	-
	34,186	13,328
	\$ 213,374	\$ 186,547

11. CAPITAL LEASE OBLIGATIONS

	2007	2006
	(thousands of dollars)	
Buildings	\$ 9,437	\$ 10,818
<p>Interest expense related to capital lease obligations for the year was \$1,373,000 (2006 - \$1,423,000), at an implied average interest rate of 13.6% (2006 - 12.5%). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2007.</p>		
	2008	\$ 2,754
	2009	2,156
	2010	1,730
	2011	1,730
	2012	1,730
	Beyond 2012	4,897
Total minimum lease payments		14,997
Less: imputed interest 11.6%		5,560
Present value of minimum lease payments		\$ 9,437

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

12. LONG-TERM DEBT

	2007	2006
	(thousands of dollars)	
Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$8,521 maturing June 2024, bearing interest at 4.49%.	\$ 1,230	\$ 1,277

Annual principal repayments are due as follows:

2008	\$ 48
2009	51
2010	53
2011	55
2012	58
Beyond 2012	965
	<hr/>
	\$ 1,230

Interest paid during the year was \$53,000 (2006 - \$46,000).

13. PENSIONS

a) Pension plans

i) Plans description

The Government administers the following pension plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges.

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. The Government has made a voluntary restriction on assets as disclosed in Note 3, designated cash and investments.

Benefits provided under all four plans are based on years of service and earnings.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

13. PENSIONS (continued)

ii) Pension liability

	Regular Funded	2007 Supplemental Unfunded	Total
		(thousands of dollars)	
Accrued benefit obligation	\$ 17,325	\$ 21,161	\$ 38,486
Pension fund assets - market related value	(24,001)	-	(24,001)
Unamortized actuarial gains/losses	704	1,975	2,679
Pension liability (asset)	\$ (5,972)	\$ 23,136	\$ 17,164

	Regular Funded	2006 Supplemental Unfunded	Total
		(thousands of dollars)	
Accrued benefit obligation	\$ 16,278	\$ 19,960	\$ 36,238
Pension fund assets - market related value	(21,974)	-	(21,974)
Unamortized actuarial gains/losses	26	2,294	2,320
Pension liability (asset)	\$ (5,670)	\$ 22,254	\$ 16,584

iii) Change in pension liability

	Regular Funded	2007 Supplemental Unfunded	Total
		(thousands of dollars)	
Opening balance	\$ (5,670)	\$ 22,254	\$ 16,584
Change to pension liability from cash items:			
Contributions from plan members	(198)	-	(198)
Contributions from Government	(67)	(104)	(171)
Benefit payment to plan members	(724)	(910)	(1,634)
Drawdown from plan assets	724	-	724
Net change to pension liability from cash items	(265)	(1,014)	(1,279)
Change to pension liability from accrual items:			
Current period benefit cost	608	691	1,299
Amortization of actuarial gains/losses	(276)	(210)	(486)
Interest on average accrued benefit obligation	1,162	1,415	2,577
Return on plan assets	(1,531)	-	(1,531)
Net change to pension liability from accrual items	(37)	1,896	1,859
Ending balance	\$ (5,972)	\$ 23,136	\$ 17,164

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

March 31, 2007

13. PENSIONS (continued)

	Regular Funded	2006 Supplemental Unfunded	Total
		(thousands of dollars)	
Opening balance	\$ (5,560)	\$ 21,502	\$ 15,942
Change to pension liability from cash items:			
Contributions from plan members	(189)	-	(189)
Contributions from Government	(62)	(101)	(163)
Benefit payment to plan members	(747)	(891)	(1,638)
Drawdown from plan assets	747	-	747
Net change to pension liability from cash items	(251)	(992)	(1,243)
Change to pension liability from accrual items:			
Current period benefit cost	568	645	1,213
Amortization of actuarial gains/losses	(67)	(236)	(303)
Interest on average accrued benefit obligation	1,095	1,335	2,430
Return on plan assets	(1,455)	-	(1,455)
Net change to pension liability from accrual items	141	1,744	1,885
Ending balance	\$ (5,670)	\$ 22,254	\$ 16,584

iv) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial gains/losses and interest on average accrued benefit obligation net of the return on plan assets. The total expense as disclosed above is \$1,661,000 (2006 - \$1,696,000). The interest cost on the accrued benefit obligation was 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 was 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 return on plan assets and the actual return on plan assets was \$955,100 (2006 - \$102,400). During the year, the Government contributed \$23,958,000 (2006 - \$21,054,000) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$9,939,000 (2006 - \$9,506,000).

v) Changes to pension plans in the year

There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2007 (no changes in 2006).

vi) Valuation methods and assumptions used in valuing pension liability**Valuation date**

Actuarial valuations were completed for the Legislative Assembly plans as of April 1, 2004 and for the Judges' plans as of April 1, 2005. As the actuarial valuations were not valued as at the year-end, the Legislative Assembly Plans were extrapolated to January 31, 2007 and the Judges' plans were extrapolated to March 31, 2007. The effective date of the next required actuarial valuation is April 1, 2007 for the Legislative Assembly plans and April 1, 2008 for the Judges' plans.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

13. PENSIONS (continued)

Liability valuation method

The actuarial valuation was 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, market-related value, for the MLAs' 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 regular plan is \$20,283,000 (2006 - \$18,438,000). The asset valuation method for the Judges' plan is market value. The market value of the Judges' regular plan is \$3,718,000 (2006 - \$3,536,000).

Actuarial gains and losses

Actuarial gains and losses occur when actual experience varies from estimates. 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 7 years.

Actuarial assumptions

	MLA's plans	Judges' plans
Expected rate of return on plan assets	7%	7%
Rate of compensation increase	5%	4%
Annual inflation rate	4%	3%
Annual interest rate	7%	7%

Retirement assumptions

- Members of Legislative Assembly at later of age 50, 4 years of service, and end of current session.
- Judges at the later of age 60 or when age plus service equals 80.

14. OTHER EMPLOYEE FUTURE BENEFITS

In addition to pension benefits, the Government of the Northwest Territories provides termination and removal benefits to employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. The expected payments during the next fiscal year are \$3,537,131 (2007 - \$3,157,000).

	2007	2006
	(thousands of dollars)	
Resignation and retirement	\$ 21,178	\$ 19,796
Removal benefits	5,823	5,762
	\$ 27,001	\$ 25,558

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

15. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost-shared with Canada. The most significant of these assets are roads and airports. The capital contributions are deferred and amortized to revenue over the same life as the related asset.

	2007	2006
	(thousands of dollars)	
Deferred capital contributions at beginning of year	\$ 212,715	\$ 202,997
Add: Assets gifted or cost shared during the year	34,490	23,168
Less: Amortization of capital contributions	(14,491)	(13,450)
Deferred capital contributions at end of year	\$ 232,714	\$ 212,715

16. 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 \$1,000,000.

	2007	2006
	(thousands of dollars)	
Surplus at beginning of the year	\$ 430	\$ 472
Add: Petroleum Products Stabilization Fund		
Net profit (loss) for the year	423	(42)
Surplus at end of the year	\$ 853	\$ 430

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

17. 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.

	2007	2006
	(thousands of dollars)	
Correctional Institutions	\$ 110	\$ 84
Public Trustee	3,162	3,282
Natural Resources	392	376
Supreme and Territorial Courts	954	1,028
Other	18	20
Workers' Compensation Board (Northwest Territories and Nunavut)	342,317	294,888
	\$ 346,953	\$ 299,678

The Workers' Compensation Board's (Northwest Territories and Nunavut) fiscal year end is December 31. Its most recent financial statements and those of the Public Trustee are reproduced in Section III of the Public Accounts of the Government.

18. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenses to be incurred subsequent to March 31, 2007:

	Expiry Date	2008	2008- 2020	Total
		(thousands of dollars)		
Operational commitments	2010	\$ 24,137	\$ 21,188	\$ 45,325
Commercial leases	2019	10,293	36,414	46,707
RCMP policing agreement	2012	26,670	132,740	159,410
Capital commitments				
- Projects in progress at March 31, 2007	2010	43,308	9,719	53,027
Equipment leases	2010	4,533	10,140	14,673
Commissions commitment	2011	1,265	1,994	3,259
Western Harvesters' Assistance Program	2008	458	-	458
		\$ 110,664	\$ 212,195	\$ 322,859

Chargeback of Services

The Government has 3 (2006 - 3) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of Nunavut are estimated at \$3,247,131 for the fiscal year ending 2007 (2006 - \$2,858,930).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

19. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

	2007
	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation:	
Sinking fund debentures issued by the Northwest Territories Power Corporation	
maturing March 9, 2009	\$ 20,000
maturing June 6, 2011	15,000
maturing May 28, 2012	20,000
maturing October 27, 2018	10,000
maturing February 27, 2026	8,700
maturing December 18, 2032	17,333
Debenture series issued by the Northwest Territories Power Corporation	
maturing May 1, 2025	7,023
maturing July 11, 2025	15,000
maturing October 1, 2025	7,048
maturing September 1, 2026	7,979
maturing December 15, 2034	25,000
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation *	24,708
Guaranteed operating lines of credit:	
Deh Cho Bridge Corporation Ltd. to a maximum of \$4,010,000	3,002
Guarantee of Northwest Territories Opportunities Fund	76,761
Guaranteed residential housing loans	10,285
Total Guarantees	267,839
Uninsured loss	4,958
	\$ 272,797

* In addition to this amount, the Northwest Territories Housing Corporation (NWT HC) has mortgages payable to the Canada Mortgage and Housing Corporation (CMHC) under the Social Housing Agreement. The mortgages mature between the years 2008 and 2038, bearing interest ranging from 2.78% to 21.5% (2006 2.78% to 21.5%). These mortgages relate to assets held by NWT HC in trust for CMHC; therefore, these liabilities are not included in the above listing.

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.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

19. CONTINGENCIES (continued)

(b) Environmental liabilities

The Government has identified a number of sites as possibly requiring environmental remediation. The Government has recorded a liability of \$10,395,000 for those sites where the Government is obligated to incur costs to remediate the sites and the amount is quantifiable. In 2005, the Government also recorded a liability for its share of the above ground remediation of Giant Mine. The balance of the Giant Mine remediation liability at March 31, 2007 is \$21,659,241. As at March 31, 2007 total environmental liabilities of \$32,054,241 were included as a component of accounts payable and accrued liabilities.

The Government's ongoing efforts to assess the remaining sites may result in additional environmental liabilities. These liabilities will be recorded in the year in which they become known.

(c) 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 56.66% 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.

(d) Guarantees

The Government has guaranteed an operating line of credit for the Deh Cho Bridge Corporation Ltd. to a maximum of \$3,350,000. At March 31, 2007, the balance on this operating line of credit was \$3,261,000. In the event of default, the Government has access to the assets of this party which have been pledged as security for this loan guarantee.

(e) Revenues from Canada

The Territorial Formula Financing Agreement with Canada expired on March 31, 2004 and has been replaced by the provisions in the *Federal-Provincial Fiscal Arrangements Act*. The Grant entitlement was a fixed amount for the 2006-07 fiscal year with no prior year adjustments.

The Grant and transfer payments from Canada and own source revenues are presently not inter-related; therefore, year-to-year fluctuations in corporate and personal income tax revenue will have no impact on the 2006-07 Grant from Canada. Fluctuations in corporate and personal income tax still influence other transfer payments from Canada, most notably the Canada Social Transfer and the Canada Health Transfer. Under recent amendments to the *Federal-Provincial Fiscal Arrangements Act*, changes to income tax revenues in 2006-07 will affect future Grant revenue in 2008-09 through 2010-11 and will no longer affect the Canada Social Transfer.

The 2007 Federal Budget also provided for a one-time payment of \$54.4 million to the Government to compensate for the impact of a large corporate income tax refund. The \$54.4 million will be recognized as an adjustment to the Grant entitlement in 2007-08.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2007

20. 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 made grants and contributions to the following related parties.

	2007	2006
	(thousands of dollars)	
Health and Social Services Authorities	\$ 197,260	\$ 163,296
Divisional Education Councils and District Education Authorities	121,168	116,712
Northwest Territories Housing Corporation	54,931	35,971
Aurora College	27,056	26,069
Northwest Territories Business Development and Investment Corporation	3,738	3,748
Northwest Territories Human Rights Commission	277	284
Status of Women Council of the Northwest Territories	333	325
	\$ 404,763	\$ 346,405

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 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 included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of \$220,433,000 (2006 - \$126,872,000) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$3,500,000 (2006 - \$3,500,000).

21. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

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

2007

2006

	Main Estimates (note 1c)	Actual	Actual
Revenue from Canada			
Grant (note 19)	\$ 751,774	\$ 753,388	\$ 727,530
Transfer payments	94,575	125,930	149,793
	846,349	879,318	877,323
Taxation			
Corporate Income Tax	45,178	49,536	16,983
Personal Income Tax	46,829	81,600	41,004
Fuel	19,894	22,578	19,481
Tobacco	14,462	14,044	13,901
Payroll	28,340	33,073	28,333
Property and school levies	15,249	17,729	14,760
Insurance	2,800	3,430	3,219
	172,752	221,990	137,681
Recoveries			
Program	16,311	15,135	12,521
Service	1,218	1,136	1,675
Lease and accommodations	1,179	1,054	1,584
Commodity sales	398	366	26
Salary recoveries		1	7
Asset sales - furniture	100	84	28
Insurance proceeds	60	1,473	1,393
Transportation	45	74	68
Amortization of capital contributions (note 15)	13,859	14,491	13,450
	33,170	33,814	30,752
General			
Revolving Funds net revenue	21,023	21,754	20,201
Regulatory revenues	12,315	14,126	12,388
Other general revenues	2,674	2,261	2,023
Investment income	10,193	21,213	14,647
	46,205	59,354	49,259
Grants in Kind	582	598	627
Total Revenues	\$ 1,099,058	\$ 1,195,074	\$ 1,095,642

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

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

2007

2006

	Main Estimates (note 1c)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	Total Expenses	Total Expenses
Legislative Assembly	\$ 14,536	\$ 7,242	\$ 277	\$ -	\$ 5,572	\$ 729	\$ 13,820	\$ 8,392
Executive	104,873	44,895	66,479	-	12,594	892	124,860	102,976
Finance	7,953	3,385	-	-	3,756	115	7,256	6,424
Municipal and Community Affairs	110,012	14,344	82,900	22	7,220	1,923	106,409	128,988
Public Works and Services	47,140	17,223	275	-	30,452	2,546	50,496	45,717
Health and Social Services	265,186	13,916	199,714	-	60,725	7,016	281,371	262,016
Justice	83,800	39,971	1,854	79	42,326	2,112	86,342	81,578
Education, Culture and Employment	259,205	19,432	175,825	1,647	62,959	7,996	267,859	257,577
Transportation	82,973	27,202	176	21	32,614	25,060	85,073	80,853
Environment and Natural Resources	54,711	24,104	2,106	-	27,842	1,567	55,619	55,731
Industry Tourism and Investment	37,934	14,549	14,889	-	7,503	476	37,417	34,591
	\$ 1,068,323	\$ 226,263	\$ 544,495	\$ 1,769	\$ 293,563	\$ 50,432	\$ 1,116,522	
Prior Year Totals	\$ 974,310	\$ 204,077	\$ 507,332	\$ 2,619	\$ 303,363	\$ 47,452		\$ 1,064,843

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31,
(thousands of dollars)

2007

2006

	Land	Buildings *	Other**	Leasehold Improvements	Equipment	Computers		
Cost, beginning of year	\$ 1,517	\$ 722,188	\$ 680,307	\$ 22,693	\$ 59,606	\$ 36,319	\$ 1,522,630	\$ 1,490,390
Acquisitions	651	9,655	49,051	3,026	20,824	4,052	87,259	45,860
Disposals	-	(486)	-	-	(56)	(1,250)	(1,792)	(13,620)
Cost, end of year	2,168	731,357	729,358	25,719	80,374	39,121	1,608,097	1,522,630
Accumulated amortization, beginning of year	-	(273,409)	(235,331)	(14,531)	(31,563)	(20,560)	(575,394)	(533,505)
Amortization expense	-	(21,307)	(17,289)	(1,591)	(6,699)	(3,546)	(50,432)	(47,452)
Disposals & write downs	-	(60)	(527)	-	(184)	1,086	315	5,563
Accumulated amortization, end of year	-	(294,776)	(253,147)	(16,122)	(38,446)	(23,020)	(625,511)	(575,394)
Net book value	\$ 2,168	\$ 436,581	\$ 476,211	\$ 9,597	\$ 41,928	\$ 16,101	982,586	947,236
Work in progress							109,630	99,814
							\$ 1,092,216	\$ 1,047,050

* Included in buildings are assets under capital lease (cost, \$28,839,732; accumulated amortization, \$9,163,855; carrying value, \$19,675,877).

** includes roads, bridges, airstrips, aprons and water/sewer works

Change in tangible capital asset net book value	2007	2006
Acquisitions	\$ 87,259	\$ 45,860
Disposals/write-downs	(1,477)	(8,057)
Amortization	(50,432)	(47,452)
Increase (decrease) in work in progress	9,816	42,575
Increase	\$ 45,166	\$ 32,926

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2007
(thousands of dollars)

	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Recoveries					
Merchandise	\$ 4	\$ -	\$ 4	\$ 4	\$ -
Concessions	2	-	2	5	3
Publications	3	-	3	1	(2)
	9	-	9	10	1
General revenue					
Gain on investments	-	-	-	1,971	1,971
	9	-	9	1,981	1,972
Executive					
Financial Management Board Secretariat					
Transfer Payments					
Operating Grant	-	16,650	16,650	50,000	33,350
Recoveries					
NTPC dividend	3,500	-	3,500	3,500	-
General revenue					
Interest	93	-	93	172	79
Fees	4	-	4	7	3
	97	-	97	179	82
	3,597	16,650	20,247	53,679	33,432
Industry, Tourism and Investment					
General Revenue					
Investment Interest	1,600	-	1,600	1,373	(227)
Stores	100	-	100	25	(75)
Licenses	33	-	33	17	(16)
	1,733	-	1,733	1,415	(318)
Recoveries					
Publications	10	-	10	-	(10)
Concessions	350	-	350	318	(32)
	360	-	360	318	(42)
	2,093	-	2,093	1,733	(360)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2007

(thousands of dollars)

	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Environment and Natural Resources					
General Revenue					
Fees	25	-	25	7	(18)
Licenses	800	-	800	743	(57)
Beverage Container Program, Net	-	-	-	957	957
Permits	-	-	-	1	1
	825	-	825	1,708	883
Recoveries					
Mutual Aid Resource Sharing Agreement	300	-	300	122	(178)
Capital Contributions	143	-	143	1,042	899
	443	-	443	1,164	721
	1,268	-	1,268	2,872	1,604
Finance					
Operating Grant - Canada	751,774	-	751,774	753,388	1,614
Transfer Payments					
Canada Health Transfer and Reform Fund	21,700	-	21,700	10,881	(10,819)
Canada Social Transfer	8,500	-	8,500	1,800	(6,700)
	30,200	-	30,200	12,681	(17,519)
Recoveries					
Investment pool costs	210	-	210	277	67
Insured and third party	60	-	60	1,473	1,413
Property tax administration fee	-	-	-	12	12
	270	-	270	1,762	1,492
Taxation					
Corporate	45,178	-	45,178	49,536	4,358
Personal	46,829	-	46,829	81,600	34,771
Fuel	19,894	-	19,894	22,578	2,684
Tobacco	14,462	-	14,462	14,044	(418)
Payroll	28,340	-	28,340	33,073	4,733
Property and School levies	15,249	-	15,249	17,729	2,480
Insurance	2,800	-	2,800	3,430	630
	172,752	-	172,752	221,990	49,238
General revenue					
Liquor Commission	20,923	-	20,923	20,772	(151)
Investment interest	8,000	-	8,000	13,968	5,968
Fees	200	-	200	218	18
Trust Interest	-	-	-	3,246	3,246
	29,123	-	29,123	38,204	9,081
	984,119	-	984,119	1,028,025	43,906

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2007

(thousands of dollars)

	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Municipal and Community Affairs					
Transfer Payments					
Municipal Rural Infrastructure Fund					
Capacity Building and Administration	96	-	96	96	-
Municipal Rural Infrastructure Fund					
Tax Based Communities	1,964	-	1,964	735	(1,229)
Municipal Rural Infrastructure Fund					
Non Tax Based Communities	1,510	-	1,510	657	(853)
Gas Tax*	4,500	(4,500)	-	-	-
Healthy Choices	100	-	100	-	(100)
Northern Youth	500	-	500	-	(500)
	8,670	(4,500)	4,170	1,488	(2,682)
Recoveries					
Land leases	903	-	903	762	(141)
Federal Disaster Financial Assistance	80	3,125	3,205	2,909	(296)
Deferred Capital Contributions	-	-	-	23	23
	983	3,125	4,108	3,694	(414)
General revenue					
Fees	125	-	125	248	123
Licenses	115	-	115	94	(21)
Lease revenue	-	-	-	13	13
	240	-	240	355	115
	9,893	(1,375)	8,518	5,537	(2,981)
Justice					
Transfer payments					
Federal cost shared	6,208	403	6,611	6,897	286
Federal programs	15	-	15	42	27
	6,223	403	6,626	6,939	313
Recoveries					
Air charter	45	-	45	67	22
Legal Aid	29	-	29	36	7
Publications	14	-	14	8	(6)
Room and board (inmate)	4	-	4	15	11
	92	-	92	126	34
General revenue					
Fees	3,778	-	3,778	4,036	258
Fines	372	-	372	281	(91)
Interest	4	-	4	3	(1)
	4,154	-	4,154	4,320	166
	10,469	403	10,872	11,385	513

* Revenues have been reclassified to Projects on behalf of Canada, Nunavut and others.

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2007

(thousands of dollars)

	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Public Works and Services					
Transfer payments					
Federal programs	35	-	35	45	10
Recoveries					
Water and sewer maintenance	741	-	741	730	(11)
Commercial leases	259	-	259	267	8
Chargebacks	70	-	70	-	(70)
Sale of surplus assets	100	-	100	84	(16)
Utility services	50	-	50	50	-
Parking stall rentals	13	-	13	8	(5)
Publications	-	-	-	18	18
	1,233	-	1,233	1,157	(76)
General revenue					
Permits	500	-	500	449	(51)
Fees	331	-	331	297	(34)
Inspections	65	-	65	62	(3)
Registrations	-	-	-	50	50
	896	-	896	858	(38)
Grants in Kind	582	-	582	598	16
	2,746	-	2,746	2,658	(88)
Health and Social Services					
Transfer payments					
Federal cost shared	25,109	-	25,109	25,022	(87)
Canadian Health and Social Transfer	8,441	-	8,441	8,124	(317)
	33,550	-	33,550	33,146	(404)
Recoveries					
Program recipient	11,948	205	12,153	7,637	(4,516)
Third party	-	-	-	360	360
Capital Contributions	1,645	-	1,645	1,197	(448)
	13,593	205	13,798	9,194	(4,604)
General revenue					
Licenses	100	-	100	127	27
Fees	100	-	100	108	8
	200	-	200	235	35
	47,343	205	47,548	42,575	(4,973)

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2007
(thousands of dollars)

	Main Estimates	Increases (Decreases)	Revised Main Estimates	Actual Revenues	Over(Under) Estimates
Education, Culture and Employment					
Transfer payments					
Federal cost shared	14,897	5,157	20,054	20,849	795
Federal programs	1,000	-	1,000	820	(180)
	15,897	5,157	21,054	21,669	615
Recoveries					
Program recipient	20	-	20	2	(18)
Concessions	15	-	15	12	(3)
Land leases	-	-	-	1	1
Utility Services	-	-	-	3	3
Recoveries	-	-	-	5	5
Capital contributions	156	-	156	253	97
	191	-	191	276	85
General revenue					
Interest	500	-	500	481	(19)
Exam and certification	2	-	2	13	11
Fees	1	-	1	1	-
Lease	-	-	-	3	3
Concession	-	-	-	8	8
	503	-	503	506	3
	16,591	5,157	21,748	22,451	703
Transportation					
Recoveries					
Third party	434	-	434	512	78
Road / highway maintenance	147	-	147	76	(71)
Capital contributions	11,915	-	11,915	12,074	159
	12,496	-	12,496	12,662	166
General revenue					
Registrations	2,559	-	2,559	3,182	623
Fees	2,452	-	2,452	3,403	951
Lease	2,432	-	2,432	1,820	(612)
Licenses	495	-	495	526	31
Permits	218	-	218	198	(20)
Concession	242	-	242	370	128
Exam and certification	36	-	36	16	(20)
Inspections	-	-	-	1	1
	8,434	-	8,434	9,516	1,082
	20,930	-	20,930	22,178	1,248
Total operations and maintenance	\$ 1,099,058	\$ 21,040	\$ 1,120,098	\$ 1,195,074	\$ 74,976

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2007

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	\$ 7,381	\$ 6	\$ -	\$ 7,387	\$ 7,431	\$ (44)
Expenditures on Behalf of Members	5,528	-	-	5,528	5,021	507
Office of the Chief Electoral Officer	433	-	-	433	342	91
Statutory Offices	995	-	-	995	871	124
Office of the Speaker	199	-	-	199	155	44
	14,536	6	-	14,542	13,820	722
Executive						
Executives Offices						
Executive Offices	6,596	428	-	7,024	7,284	(260)
Ministers' Offices	3,956	-	-	3,956	4,103	(147)
Public Utilities Board	336	-	-	336	287	49
Regional Operations	2,022	(71)	100	2,051	1,027	1,024
Commissioner's Office	287	-	-	287	178	109
	13,197	357	100	13,654	12,879	775
Financial Management Board Secretariat						
Government Accounting	12,058	498	40	12,596	12,610	(14)
Directorate	40,211	18,106	(40)	58,277	57,477	800
Budgeting and Evaluation	1,583	3	-	1,586	1,846	(260)
Audit Bureau	1,259	2	-	1,261	946	315
	55,111	18,609	-	73,720	72,879	841
Human Resources						
Directorate	1,374	2,179	(1,533)	2,020	2,072	(52)
Corporate Human Resources	6,095	-	214	6,309	5,909	400
Client Services	16,130	1,370	1,067	18,567	19,349	(782)
Employee Relations	5,638	-	252	5,890	5,211	679
	29,237	3,549	-	32,786	32,541	245
Aboriginal Affairs and Intergovernmental Relations						
	7,328	8	(100)	7,236	6,561	675
	104,873	22,523	-	127,396	124,860	2,536
Industry, Tourism and Investment						
Economic Development	22,666	1,243	515	24,424	23,850	574
Directorate	6,525	76	-	6,601	6,571	30
Energy, Mines and Petroleum Resources	8,743	350	(515)	8,578	6,996	1,582
	37,934	1,669	-	39,603	37,417	2,186

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2007

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Environment and Natural Resources						
Wildlife Management	12,920	525	830	14,275	13,801	474
Forest Management Directorate	29,114	1,084	(939)	29,259	28,337	922
Directorate	9,952	419	94	10,465	10,368	97
Environmental Protection	2,725	560	15	3,300	3,113	187
	54,711	2,588	-	57,299	55,619	1,680
Finance						
Treasury	5,225	3	-	5,228	4,692	536
Directorate	1,515	2	100	1,617	1,492	125
Fiscal Policy	1,213	1	(100)	1,114	957	157
	7,953	6	-	7,959	7,141	818
Amortization of assets *	-	-	-	-	115	(115)
	7,953	6	-	7,959	7,256	703
Municipal and Community Affairs						
Regional Operations	73,007	14,969	16,952	104,928	83,897	21,031
Community Operations Directorate	24,570	33,549	(50,245)	7,874	6,615	1,259
Directorate	4,529	1,720	125	6,374	6,990	(616)
School of Community Government	2,058	(33,400)	33,520	2,178	1,944	234
Lands Administration	2,971	639	(347)	3,263	3,268	(5)
Sport, Recreation and Youth	2,877	-	(5)	2,872	3,695	(823)
	110,012	17,477	-	127,489	106,409	21,080
Justice						
Community Justice and Corrections	34,004	607	-	34,611	34,471	140
Law Enforcement	24,900	1,870	-	26,770	26,603	167
Courts	8,551	409	53	9,013	8,936	77
Services to Government	8,590	166	(53)	8,703	8,553	150
Legal Aid Services	4,385	500	-	4,885	4,493	392
Services to the Public	3,370	6	-	3,376	3,286	90
	83,800	3,558	-	87,358	86,342	1,016
Public Works and Services						
Asset Management	38,092	3,786	65	41,943	41,997	(54)
Directorate	7,341	36	(65)	7,312	7,139	173
Technology Services Centre	734	104	-	838	554	284
Petroleum Products	973	-	-	973	806	167
	47,140	3,926	-	51,066	50,496	570

* Amortization of tangible capital assets of the Liquor Commission.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2007

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Health Services Programs	149,105	10,397	483	159,985	161,212	(1,227)
Community Health Programs	65,487	678	463	66,628	66,237	391
Program Delivery Support	26,822	715	(639)	26,898	28,744	(1,846)
Supplementary Health Programs	17,683	1,000	(1)	18,682	19,091	(409)
Directorate	6,089	304	(306)	6,087	6,087	-
	265,186	13,094	-	278,280	281,371	(3,091)
Education, Culture and Employment						
Education and Culture	147,207	8,819	11	156,037	154,096	1,941
Advanced Education and Careers	41,574	1,007	26	42,607	41,670	937
Directorate	6,527	201	(53)	6,675	7,855	(1,180)
Income Security	63,897	1,517	16	65,430	64,238	1,192
	259,205	11,544	-	270,749	267,859	2,890
Transportation						
Airports	23,468	396	313	24,177	24,403	(226)
Highways	42,001	685	357	43,043	41,240	1,803
Directorate	7,864	1,494	(972)	8,386	7,818	568
Ferries	5,603	670	292	6,565	7,874	(1,309)
Motor Vehicles	3,585	-	10	3,595	3,546	49
Community Local Access Roads	323	-	-	323	150	173
Community Marine	129	-	-	129	42	87
	82,973	3,245	-	86,218	85,073	1,145
Total operations and maintenance	\$ 1,068,323	\$ 79,636	\$ -	\$ 1,147,959	\$ 1,116,522	\$ 31,437

Government of the Northwest Territories

Non-Consolidated Schedule of Recoveries of Prior Years' Expenses (unaudited)

Schedule 3

March 31, 2007
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	\$ 5	\$ 1	\$ 2	\$ 8
Executive	260	1	664	925
Finance	-	-	5	5
Municipal and Community Affairs	23	6	1,681	1,710
Public Works and Services	103	-	212	315
Health and Social Services	1,211	-	1,478	2,689
Justice	-	5	32	37
Education, Culture and Employment	203	75	349	627
Transportation	20	-	91	111
Environment and Natural Resources	116	-	391	507
Industry, Tourism and Investment	332	4	1,434 *	1,770
	\$ 2,273	\$ 92	\$ 6,339	\$ 8,704

* Adjustments to prior year implementation of tangible capital assets are included within this item.

Non-Consolidated Schedule of Summary of Capital Acquisitions (unaudited)

Schedule 4

March 31, 2007
(thousands of dollars)

DEPARTMENT	Main Estimates	Supplementary Estimates	Total Appropriation	Actual Expenditure
Legislative Assembly	\$ 110	\$ -	\$ 110	\$ 50
Executive	1,000	2,130	3,130	2,979
Finance	-	-	-	-
Municipal and Community Affairs	2,610	4,831	7,441	2,861
Public Works and Services	9,253	8,002	17,255	8,630
Health and Social Services	13,101	7,877	20,978	6,000
Justice	4,029	1,784	5,813	1,402
Education, Culture and Employment	28,382	14,703	43,085	20,759
Transportation	46,325	5,872	52,197	30,429
Environment and Natural Resources	3,027	394	3,421	1,293
Industry, Tourism and Investment	2,783	619	3,402	1,631
	\$ 110,620	\$ 46,212	\$ 156,832	\$ 76,034

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2007

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Women's Initiatives	\$ 50	\$ -	\$ -	\$ 50	\$ 76	\$ (26)
Native Women's Association (in kind)	123	-	-	123	123	-
Norman Wells Land Corp (cost share)	-	-	-	-	1	(1)
ICC General Assembly (cost share)	-	-	-	-	13	(13)
Inuvialuit Communications Society	-	-	-	-	14	(14)
Band Council Subsidized Leases (in kind)	150	-	-	150	150	-
Devolution Negotiations	500	-	-	500	378	122
	823	-	-	823	755	68
Financial Management Board Secretariat						
Deton'Cho Diamonds Inc. (in kind)	91	-	-	91	91	-
Aboriginal Affairs and Intergovernmental Relations						
Metis Local Core Funding	225	-	-	225	146	79
Aboriginal Organizations	75	-	100	175	65	110
Intergovernmental Initiatives Fund	-	-	830	830	679	151
Political Accords	-	-	100	100	100	-
	300	-	1,030	1,330	990	340
	1,214	-	1,030	2,244	1,836	408
Municipal and Community Affairs						
Community Government Funding						
- formula based	32,933	-	-	32,933	33,017	(84)
- other operational funding	3,592	105	(156)	3,541	3,517	24
- extraordinary funding	225	1,662	-	1,887	1,815	72
New Deal Taxation Revenue Program	350	-	-	350	392	(42)
Sport North (in kind)	77	-	-	77	50	27
Grant in Lieu of Taxes	4,543	-	-	4,543	4,761	(218)
Senior Citizens and Disabled Persons						
- Tax Relief MTA	244	-	-	244	296	(52)
- Tax Relief GTA	55	-	-	55	44	11
	42,019	1,767	(156)	43,630	43,892	(262)
Environment and Natural Resources						
Fire Damage Compensation	100	-	-	100	23	77

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5 (continued)

for the year ended March 31, 2007

(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Public Works and Services						
Management Services for Rockhill Apartments (in kind)	260	-	-	260	260	-
Yellowknife Association of Concerned Citizens for Seniors (dementia facility)	-	15	-	15	15	-
	260	15	-	275	275	-
Health and Social Services						
Medical Professional Development	25	-	-	25	25	-
Justice						
National Justice Issues	9	-	-	9	9	-
Aboriginal Court Challenges	40	-	-	40	5	35
Legal Division - Law Bursaries	30	-	-	30	30	-
	79	-	-	79	44	35
Education, Culture and Employment						
Student Grants	9,051	-	-	9,051	9,541	(490)
Community Broadcasting	52	-	-	52	42	10
Residential Schools	-	10	-	10	10	-
Child Care Program	-	500	-	500	454	46
	9,103	510	-	9,613	10,047	(434)
Industry, Tourism and Investment						
Small Business Grants	287	-	-	287	288	(1)
Fur Price Program	345	200	-	545	632	(87)
Disaster Compensation Program	15	85	-	100	108	(8)
Humane Trap Development	5	-	-	5	3	2
Support to the Fur Industry	-	-	15	15	15	-
Canadian Research Institute	-	-	15	15	15	-
Corporate Management Grants	-	-	2	2	2	-
	652	285	32	969	1,063	(94)
Total	\$ 53,452	\$ 2,577	\$ 906	\$ 56,935	\$ 57,205	\$ (270)

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2007
(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Executive						
Executive Offices						
Status of Women Council	\$ 334	\$ -	\$ -	\$ 334	\$ 333	\$ 1
Native Women's Association	209	-	-	209	209	-
National Aboriginal Achievement Awards	-	-	-	-	20	(20)
Liidlie Kue First Nation	-	-	-	-	5	(5)
Tulita Unity Accord	-	-	-	-	10	(10)
Beaufort Delta Regional Office	-	-	100	100	100	-
	543	-	100	643	677	(34)
Financial Management Board Secretariat						
Power Subsidy	8,307	487	-	8,794	8,925	(131)
NWT Housing Corporation - Operations	36,828	1,311	-	38,139	38,281	(142)
NWT Housing Corporation - Housing Trust	-	16,792	-	16,792	16,650	142
	45,135	18,590	-	63,725	63,856	(131)
Human Resources						
Mentor/Educator Nurse Program	-	-	95	95	95	-
Aboriginal Affairs and Intergovernmental Relations						
Aboriginal Organizations	-	-	-	-	15	(15)
Political Accords	100	-	(100)	-	-	-
Intergovernmental Forums	1,030	-	(1,030)	-	-	-
	1,130	-	(1,130)	-	15	(15)
	46,808	18,590	(935)	64,463	64,643	(180)
Legislative Assembly						
Human Rights Commission	298	-	(21)	277	277	-

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2007
(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Municipal and Community Affairs						
Contribution Funding	390	-	-	390	465	(75)
Community Financial Services	200	-	-	200	-	200
Management of Drinking Water in NWT	200	-	-	200	15	185
Gas Tax	4,500	(4,500)	-	-	-	-
NWTAC Community Sustainability	100	-	-	100	100	-
Arctic Energy Alliance Community Energy	150	-	-	150	150	-
New Deal - Tax Based Communities	3,000	-	-	3,000	3,000	-
New Deal-Community Public Infrastructure	7,652	1,658	(9,310)	-	-	-
MRIF Projects - Tax Based Communities	1,965	490	(2,210)	245	-	245
Cost Shared Water/Sewer - Tax Based	2,500	-	(2,255)	245	-	245
Main Street Paving	1,000	84	(1,084)	-	-	-
Granular Material	250	250	(495)	5	-	5
Community Infrastructure Investment	-	-	157	157	105	52
Dust Control	-	-	156	156	71	85
Land Development	300	47	(347)	-	-	-
Recreation Organization Contributions	450	-	-	450	450	-
NWT Games	100	-	-	100	100	-
2008 Arctic Winter Games	200	-	-	200	200	-
2007 Canada Winter Games	86	-	-	86	86	-
Volunteer	20	-	-	20	16	4
Youth	25	-	(5)	20	29	(9)
Northern Youth Program	500	-	-	500	505	(5)
Trails - Infrastructure	250	-	-	250	250	-
Water and Sewer Services Subsidy	6,853	-	-	6,853	6,868	(15)
Recreation Funding	825	-	-	825	798	27
Infrastructure	11,952	16,443	15,544	43,939	23,895	20,044
Community Initiatives	1,000	-	-	1,000	913	87
Youth Corps	750	-	-	750	487	263
Community Development Fund	575	-	-	575	390	185
Youth Fund	125	-	5	130	115	15
	45,918	14,472	156	60,546	39,008	21,538
Transportation						
Airports	20	-	-	20	17	3
Local Community Access Roads	273	-	-	273	142	131
Community Marine Infrastructure	50	-	-	50	17	33
	343	-	-	343	176	167

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2007
(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Health and Social Services						
Health & Social Services Authorities	188,831	6,962	(607)	195,186	195,582	(396)
Health Promotion	1,140	-	(458)	682	701	(19)
Professional Development, Recruitment and Retention	1,797	-	268	2,065	1,678	387
Health Awareness, Activities & Education	1,125	-	503	1,628	1,588	40
Homelessness Emergency & Transition Shelters	-	260	-	260	140	120
Residential Care / Elderly and Persons with Disabilities	-	623	-	623	-	623
	192,893	7,845	(294)	200,444	199,689	755
Environment and Natural Resources						
Interim Resource Management Agreement	-	305	-	305	305	-
Corporate Management	-	-	40	40	40	-
Mackenzie River Basin Board	40	-	-	40	40	-
Energy Conservation Contributions	220	-	(11)	209	164	45
Arctic Energy Alliance	240	540	-	780	800	(20)
Environmental Protection	-	-	35	35	35	-
Community Transfer - Fort Good Hope	73	-	-	73	92	(19)
West Kitikmeot Slave Study	104	-	-	104	84	20
Wildlife Management Boards	78	-	-	78	74	4
Wildlife	-	-	332	332	317	15
Biophysical Study	-	-	62	62	63	(1)
Protected Areas	-	-	65	65	59	6
Forest	-	-	11	11	11	-
	755	845	534	2,134	2,084	50

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2007
(thousands of dollars)

	Main Estimates	Supplementary Estimates	Total Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Industry, Tourism and Investment						
NWT Business Development and Investment Corporation	3,738	-	-	3,738	3,738	-
Business Development Fund	1,179	-	137	1,316	1,433	(117)
Community Futures	1,132	-	-	1,132	1,144	(12)
Mackenzie Valley	865	-	-	865	825	40
Talston River Hydro-Electric Project Energy	1,045	350	-	1,395	395	1,000
	-	-	5	5	5	-
Community Transfers	1,362	-	-	1,362	1,095	267
Tourism Industry Marketing	1,941	-	475	2,416	2,416	-
Tourism	-	-	384	384	378	6
2007 Canada Winter Games	35	-	-	35	35	-
Economic Development	-	-	125	125	125	-
Trapper Training	-	-	84	84	84	-
Community Harvester Assistance	473	-	-	473	536	(63)
Fisheries	395	-	-	395	399	(4)
Western Harvester Assistance	-	958	-	958	692	266
Local Wildlife Committees	258	-	-	258	246	12
Diavik Socioeconomic Agreement	180	-	-	180	180	-
Prospector's Assistance	150	-	-	150	74	76
Great Northern Arts Festival	25	-	5	30	25	5
Canadian Energy Research Institute	15	-	(15)	-	-	-
Support to Fur Industry	15	-	(15)	-	-	-
	12,808	1,308	1,185	15,301	13,825	1,476
Justice						
YWCA of Yellowknife	-	45	60	105	105	-
Victims Assistance	250	-	-	250	250	-
Community Justice	1,701	-	-	1,701	1,380	321
Corrections - Wilderness Camp	135	-	-	135	26	109
Elder Program	-	-	57	57	49	8
	2,086	45	117	2,248	1,810	438

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2007
(thousands of dollars)

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Education, Culture and Employment						
Education Authorities	120,158	1,478	-	121,636	121,568	68
Aurora College	27,471	104	60	27,635	27,025	610
Oil and Gas Industry	763	-	-	763	748	15
Skills Canada	80	-	-	80	80	-
Community Skills for Work	650	-	-	650	500	150
Healthy Children Initiative	2,110	-	-	2,110	1,768	342
NWTTA Professional Improvement Fund	1,112	-	-	1,112	1,200	(88)
Early Childhood Program	2,017	86	-	2,103	2,932	(829)
Language Acquisition & Maintenance	1,108	-	-	1,108	1,037	71
Minority Language Education and Second Language Instruction	654	1,550	-	2,204	2,204	-
Canada NWT Cooperation Agreement	-	2,138	-	2,138	2,199	(61)
Broadband Business Alliance	-	393	-	393	194	199
Literacy Funding	1,696	-	-	1,696	1,757	(61)
Community Library Services	293	-	17	310	308	2
Cultural Organizations	259	-	13	272	289	(17)
NWT Arts Council	426	-	-	426	430	(4)
Community Museums	186	-	-	186	186	-
Dene Language Programming	100	-	-	100	102	(2)
Native Communications	70	-	-	70	71	(1)
Cultural Projects	111	-	-	111	151	(40)
2007 Canada Winter Games	75	-	-	75	75	-
Mildred Hall Infrastructure	1,015	72	-	1,087	11	1,076
William MacDonald Sewer Repair	240	-	-	240	68	172
Ecole St. Joseph Renovation	10	560	-	570	141	429
Community Museums - Infrastructure	50	-	-	50	39	11
Community Libraries - Infrastructure	-	60	-	60	10	50
College Heavy Equipment Operator	-	510	-	510	510	-
College Development/Infrastructure	175	-	-	175	175	-
	160,829	6,951	90	167,870	165,778	2,092
Total	\$ 462,738	\$ 50,056	\$ 832	\$ 513,626	\$ 487,290	\$ 26,336

Government of the Northwest Territories

Non-Consolidated Schedule of Special Warrants (unaudited)

Schedule 7

for the year ended March 31, 2007
(thousands of dollars)

Purpose	Date of FMB Approval	Amount Authorized
OPERATIONS AND MAINTENANCE		
Municipal and Community Affairs		
SPECIAL WARRANT - A special warrant was approved on May 11, 2006, to provide contribution funding for the continuation of Community Infrastructure Projects funded by Infrastructure Contributions, which were not completed in the 2005/2006 fiscal year. An offsetting amount was lapsed in the 2005/2006 fiscal year.	11-May-06	\$ 182
SPECIAL WARRANT - A special warrant was approved on May 11, 2006, to provide contribution funding for the continuation of infrastructure projects, funded by Infrastructure Contributions, which were not completed in the 2005/2006 fiscal year. An offsetting amount was lapsed in the 2005/2006 fiscal year.	11-May-06	3,212
Fire Truck - Paulatuk		\$ 240
Road Erosion - Paulatuk		100
Loader - Sachs Harbour		220
Community Office Upgrade - Tuktoyaktuk		50
Fire Hall Upgrade - Tuktoyaktuk		100
Community Hall - Whati		117
Water Treatment Plant - Tsiigehtchic		64
Kudlak Lake Evaluation - Tuktoyaktuk		492
Water Treatment Plant - Behchoko		700
Sewage Lift Station - Behchoko		115
Vault Replacement - Behchoko		930
Sewage Hold Vault/Lift Station - Behchoko		<u>84</u>
		<u>\$ 3,212</u>
SPECIAL WARRANT - A special warrant was approved on August 14, 2006, to provide for the costs associated with immediate repair work to flood damaged community roads in the community of Aklavik. Up to 85% of these costs will be recovered through the Federal Government's Disaster Financial Assistance Arrangement. The costs are as follows:	14-Aug-06	1,700
Sub-base Restoration		\$ 890
Embankment Restoration		380
Replacement of Surface Material		250
Replacement of Damaged Culverts		50
Surveying		20
Engineering and Contingency		<u>110</u>
		<u>\$ 1,700</u>
Education, Culture and Employment		
SPECIAL WARRANT - A special warrant was approved on September 7, 2006, to enter into an Infrastructure Contribution Agreement with the Yellowknife Public Denominational District Education Authority for the purpose of contracting engineering and architectural services for the Ecole St. Joseph Renovation Project.	07-Sep-06	560
Total Operations and Maintenance		<u>\$ 5,654</u>
CAPITAL INVESTMENT		
Municipal and Community Affairs		
SPECIAL WARRANT - A special warrant was approved on May 11, 2006, to provide funding for the continuation of the Lands Information System, which is the final phase of the ATLAS project, which was not completed in the 2005/2006 fiscal year. An offsetting amount was lapsed in the 2005/2006 fiscal year.	11-May-06	<u>\$ 394</u>
Total Special Warrants		<u>\$ 6,048</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2007**
(thousands of dollars)

	Transfer to (from)	Explanation
OPERATIONS AND MAINTENANCE		
Transportation		
Corporate Services	(451)	Fuel funding approved in 2006/07 Supplementary Appropriation No. 1 distributed to other activities from Corporate Services.
Airports	128	
Highways	179	
Ferries	144	
Industry, Tourism and Investment		
Energy, Mines and Petroleum Resources	(370)	Transfer for Regional Petroleum Advisors to Economic Development.
Economic Development	370	
Environment and Natural Resources		
Corporate Management	205	Transfer from Forest Management Fire Suppression Surplus to Wildlife and Corporate Management.
Wildlife	910	
Forest Management	(1,115)	
CAPITAL INVESTMENT EXPENDITURES		
Education, Culture and Employment		
Education & Culture	426	Transfer from Advanced Education & Careers to Education & Culture to cover shortfalls.
Advanced Education & Careers	(426)	
Environment and Natural Resources		
Forest Management	(375)	Transfer from the Norman Wells Air Tanker Base Project to the North Slave Lab Project to cover shortfalls.
Wildlife	375	

Government of the Northwest Territories

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)**

Schedule 9

for the year ended March 31, 2007

ACCOUNTS RECEIVABLE WRITTEN OFF

Executive

Anderson, Nancy **\$ 2,992**

Municipal and Community Affairs

Hardisty, Robert **2,217**

Transportation

Duchesne, MaryAnne 515
Gneiss Catering 4,520
Ramsay, Alex 1,921
6,956

Industry, Tourism & Investment

Bear Rock Welding 3,000
Buckley, Bert 16,125
Courtesy Cabs 2000 Ltd. 4,500
G & C Graphics &
Bookkeeping Services 1,600
Nataway, Peter 3,300
Yew, Kelly 15,840
44,365

Education, Culture and Employment

Adam, Jonas 550
Bard, Gary Kenneth 2,040
Blanchard, Constance 2,737
Bodnar, Elsie May 2,200
Castle, M. Pauline 4,807
Champagne, Ira Guy 1,900
Christie, Fred George 700
Dawe, Jonathan Timothy 2,607
Desjarlais, Joyce Judy 8,978
Elleze, Valentine Mary 700
Engelhardt, Sacha Christopher 6,781
Eqilaq, Lukasi 2,750
Fitzpatrick, Jacqueline 2,035
Grandejambe, Cynthia Gail 9,191
Heron, Charlene Melissa 3,200
Hudson, Daniel J 700
Idlout, Pauline 710
Isaish, Myles Patrick Bill 700
Itsi, Stan James 700
Lafferty, Sharon Christine 700
Larocque, Melissa Lydia 1,300
Leitch, Elizabeth 964
Loreen, Caroline Jane 700
Mantla, Georgie Joesph 4,566

McKay, Brian Terry 2,335
Mercredi, Dwayne 3,850
Miersch, Jacqueline Gail 7,250
Neyelle, Michael John 1,500
O'Brien, Timothy 2,800
Peterson, Irene Agnes 2,710
Ruben, Bill Steven 1,500
Sanderson, Alice Mary 11,860
Stewart, Kenneth 1,937
Stirrett, Fred D'or 700
Tessema, Abemelek Getachew 8,800
Thrasher, Marylouise Jane 700
Tobie, Laurie 1,300
Tonka, Gerald Francis 700
Tourangeau, Tanya 12,550
Wanderingspirit, Darlene Ann 2,600
Wanderingspirit, Jacqueline 4,800
Ward, Candace 4,250
Whane, Larry James 5,355
Zoe, Lily Ann 2,200
141,913

**Total Accounts Written Off
Over \$500 198,443**

**All Departments - Other
Miscellaneous Accounts Less
Than \$500 4,980**

Total Accounts Written Off \$ 203,423

**FORGIVENESS
2006 - 2007**

Total Forgiveness \$ 557,214

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2007**

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 and the employment or residency criteria, have qualified and been granted remission of their loans.

Name	Amount (\$)	Name	Amount (\$)
Adams, Jhilian	1,304	Braden, Seamus	1,178
Alain, Tess	1,392	Brandford, Jody	5,831
Allard, James Jr.	36	Brandford, Leslie	5,272
Anderson, Benjamin	7,146	Branton, Kimberly	2,685
Anderson, Kurt	6,006	Brebner, Ashley	3,102
Ashby, Joel	2,521	Broadhead, Leah	1,765
Ashcroft, Brandon	843	Bromley, Kelty	395
Ashcroft, Sunny	2,074	Brookes, Jane	2,258
Babiuk, Janelle	5,548	Brookes, Shelley	4,398
Bachand, Brendan	1,387	Browne, Ryan	1,819
Bailey, Jennifer	3,858	Bruser, Rebecca	2,674
Balkwill, Jennifer	3,113	Buchanan, Christopher	1,085
Banic, William	2,334	Buckley, June	5,500
Barbour, Shona	3,380	Burry, Jennifer	5,480
Baron, Lisa	4,198	Butterfield, Charles	1,218
Bartlett, June	2,663	Bye, Miranda	6,787
Bayly, Timothy	2,173	Campbell, Josh	4,670
Beaulieu, Lisa	2,641	Carrillo, Karen Anne	2,784
Beaulieu, Rachel	2,893	Cartwright, Adrienne	4,288
Bennington, Andrea	2,389	Cartwright, Aidan	2,433
Berg, Kirsten	4,187	Catholique, John	2,148
Bernard, Sheldon	3,540	Chambers, Geoffrey	1,994
Bernhardt, David Jr.	4,187	Chassie, Ann Marie	2,948
Besarra, Renfred	5,414	Chatman, Jody	4,055
Bevington, Nick	5,061	Chenard, Mavis	3,069
Billan, Narinder	4,505	Chivers, Gypsie	1,900
Blair, Robert	1,400	Christensen, Marc	2,800
Blesse, Lida	3,989	Christensen, Michael	3,090
Blewett, Chad	5,557	Cleveland, Caitlin	1,633
Blyth, John	1,140	Coe, Leslie	3,948
Boden, Joseph	241	Collins, Amy	2,148
Boden, Rebecca	3,189	Colton, Kristen	1,576
Bohnet, Seth	833	Comrie, Kimberly	1,392
Bokovay, David	3,715	Conde, Jon	5,600
Bolstad, Myranda	3,447	Cordero, Sarah	424
Bonnell, Ryan	1,228	Coyne, Patricia	1,666
Boote, Kevin	3,291	Coyne, Susan	3,803
Booth, Andrea	3,721	Creed, Cynthia	3,069
Borkovic, Joseph	2,017	Creed, Leslie	4,614
Boulet, Kyle	1,302	Creed, Meggin	3,102
Bourassa, Kelly	4,080	Critch, Maria	5,774
Bourdages, Misty	1,918	Croizier, Marcena	2,915
Bourget, Lorna	3,039	Crouch, Robert	3,488
Bourget, Samuel	6,949	Csicsai, Peter	1,633
Bourke, Eugene	4,866	Cumming, Kelly	1,162
Boyd, Brian	1,500	Daitch, Clare	1,403
Braden, Lauren	2,192	Daniels, Melissa	2,663

Government of the Northwest Territories

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)**

**Schedule 9
(continued)**

for the year ended March 31, 2007

Name	Amount (\$)	Name	Amount (\$)
Dargo, Sean	6,300	Groenewegen, James	3,847
Davidge, Leah	2,478	Groenewegen, Kandace	1,887
Davison, Tracy	3,616	Guay, Kate	4,768
Dawe, Christopher	4,000	Gueguen, Guylaine	2,800
Dawe, Matthew	14,390	Haley, Dayna	5,140
Dawe, Robert	4,800	Haley, Nikki	5,338
Debogorski, Andrew	2,800	Hall, Bradley	1,698
Dechief, Samantha	2,499	Hall, Jared	6,894
Degrow, Azure	4,307	Halupa, Faro	7,749
Desjardins, Meagan	1,874	Halupa, Jennifer	4,991
Dewar, David	3,858	Harbicht, David	2,630
Dewsbury, Charles	4,351	Harding, Joanna	5,064
Deyelle, Liette	4,976	Harney, Kami	1,305
Digness, Chelsey	3,751	Harrison, Grazyna	1,043
Digness, Mallory	2,509	Harrison, Lisa	4,373
Dillon, Kathleen	2,367	Hawk, Melissa	3,288
Dillon, Sarah	1,578	Hayward, Trent	267
Dobbs, Chantalle	5,579	Hazenberg, Justin	8,065
Doyle, Suzanne	4,768	Helmer, Anthony	2,800
Dumas, Christopher	5,250	Helmer, Coral	3,091
Dumont, Tina	3,028	Henry, Mark	4,263
Dunbar, Stephen	3,759	Henry, Paul	6,294
Eggenberger, John	2,532	Hernandez, Moses	6,916
English, Arlene	5,649	Herzog, Brandi	680
Epp, Robert	2,915	Hicks, Kathleen	1,074
Erasmus, Marilyn	3,000	Hiebert, Erin	5,020
Esau, Aleta	4,767	Hilliard, Sheila	2,787
Evans, David	5,507	Hinton, Rory	1,841
Fabien, Amanda	4,406	Holden, Jennifer	3,156
Fair, Saro	296	Hood, Warren	2,800
Fairbairn, Kristin	2,313	Hotte, Chantelle	5,700
Fehr, Danielle	3,017	Houghton, David	4,099
Ferrier, Melissa	6,600	Hoyles, Vita	4,110
Fillatre, Elizabeth	3,562	Hunt, Maria	599
Finnamore, Timothy	5,600	Ilgok, Patricia	2,630
Fitzgerald, Alanna	5,494	Impett, Catherine	2,893
Fitzgerald, Niall	4,998	Inman, Trevor	3,803
Forbes, Crystal	1,778	Izzard, Michelle	2,827
Fradsham, Laurie	6,688	Jacobson, Jenny	252
Francis, Dianne	1,732	Jagpal, Harmmeet	4,088
Freeman, Brett	1,545	Jaque, Aaron	3,266
Fryer, Lisa	3,748	Jaque, Janna	7,157
Gaudet, Micheline	2,718	Jasken, Jenel	1,730
Gaukel, Lori	2,836	Jason, Alexandra	5,261
Gauthier, Alex	1,670	Jason, Matthew	4,263
Goldney, Jeanette	4,899	Johnson, Kate	1,852
Gonzales, Raymond	4,704	Johnson, Kirk	6,017
Goudreau, Rylan	3,387	Johnston, Georgina	2,028
Goyman, Corey	4,099	Johnston, Shawn	6,598
Graham, Mardie	9,200	Joy, Kelly	2,378
Green, Helen	2,973	Kardash, Brian	9,475
Green, Matthew	1,703	Kauhausen, Jardin	973

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2007**

Name	Amount (\$)	Name	Amount (\$)
Kelln, Brenna	3,891	Matthews, Ioan	910
Kelly, Barry	5,020	McBride, Julie	2,981
Kenny, Elizabeth	2,926	McCann, Pierre	4,329
Kenny, Matthew	4,186	McCormick, John	5,752
Keppel, Elise	2,159	McCreadie, Tanis	426
King, Jason	690	McDonald, Josh	3,047
King, Kurtis	2,800	McDuff, Tylor	4,066
King, Michael	2,477	McGreish, James Connor	1,140
King, Tyler	8,757	McInnis-Wharton, Jennifer	4,285
Kinney, Allan	1,200	McKay, Angelika	4,505
Kisoun, Meeka	4,103	McLean, Cynthia	5,200
Koswan, Bradley	2,800	McLeod, Marty	3,500
Koyina, Joanne	4,869	McManaman, Melissa	3,277
Krisch, Adam	1,512	McNaughton, Chelsea	5,195
Krivda, Lacey	6,316	McNaughton, Gillian	2,800
Kronstal, Alana	2,619	McQueen, Gail	5,480
Kronstal, Karin	2,652	McRae, Scott	6,346
Kuptana, Donald	3,828	Menendez, Jaime	4,779
Kwiram, Jordan	6,000	Menendez, Jose Leonel	4,735
Langlois, Michel	2,291	Menton, Jonathon	4,132
Lantz, Crystal	2,110	Mercado, Maria	3,968
Lau, April	2,800	Michel, Denise	3,978
Leblanc, Natasha	5,184	Michelin, Pauline	5,743
LeDrew, Mark	1,512	Miklosovic, Katarina	2,762
Lee, Kaylan	2,347	Miller, Ellen	6,554
Legaree, Alexander	2,984	Milligan, Julia	2,861
Legros, Crystal	5,009	Misling, Kera	2,422
Leishman, Deborah	1,977	Monroe, David	4,263
Lemieux, Tanya	2,800	Morfitt, Natasha	6,850
Leonardis, Monica	312	Morgan, Christine	3,628
Li, Vincent	4,263	Morin, Sahara	3,332
Lightburn, April	3,661	Morrison, Rae	1,819
Lindsay, Corrine	5,042	Mudry, William	1,878
Linn, Crystal	3,869	Mujcin, Senad	6,225
Look, Jamie	4,879	Muller, Ann	4,110
Lovatt, Matthew	3,551	Munro, Megan	4,702
Lowing, Christina	3,080	Munroe, Sara	1,118
Loyer, Marla	6,181	Munroe-Rosen, Soura	2,806
Lundrigan, Sheldon	405	Napier, Laurie	4,296
MacDonald, Laura	2,861	Nickerson, Leanne	2,313
MacDonald, Leah	3,000	Noel, Jason	3,869
MacDonald, Lorraine	4,483	Nogarin, Franco	2,850
MacInnis-Holick, Tracey	6,192	Nolting, Antje	1,863
MacPherson, Gaeleen	4,059	Nolting, Rachel	5,000
Maddeaux-Young, Christopher	2,060	Nolting, Ulrich	4,483
Maddeaux-Young, Hayley	997	Normandin, Jessie	2,876
Mager, Justin	866	O'Brien, Randi	2,247
Maguire, David	2,389	O'Brien, Stephen	855
Maguire, Joanna	2,565	O'Connor, Elise	844
Makepeace, Sarah	2,521	Oldfield, Jeffrey	2,050
Marra, Luciano	3,518	Ondrack, Anthony	5,162
Mathisen, Herb	1,600	Orbell, Michael	3,595

Government of the Northwest Territories

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)**

**Schedule 9
(continued)**

for the year ended March 31, 2007

Name	Amount (\$)	Name	Amount (\$)
Oteiza, Paula	3,584	Robertson, Mark	1,226
Pardy, Kathryn	2,762	Robertson, Shaun	1,999
Parker, Marc	2,641	Robson, John	1,535
Parry, Benjamin	218	Roemer, Christine	2,452
Paton, Kathryn	3,167	Roemer, Jennifer	3,420
Patrick, Mark	3,880	Rogers, Donna Ann	5,480
Patterson, Olivia	1,429	Rosendahl, Steven	2,159
Pawluk, Sahara	2,050	Rozestraten, Katherine	3,299
Penney, Brandee	5,312	Ruttle, Pamela	2,652
Perrino, Jason	4,242	Sanders, Charles	3,617
Peterson, Cody	2,050	Saravanja, German	3,946
Phillips, Mark	1,315	Saravanja, Natacha	5,195
Phillpot, Darha	349	Saul, Stuart	3,715
Pich, Krystal	1,978	Schaub, Wayne	5,600
Pidborochynski, Nichol	6,905	Schiavone, Nadine	5,425
Pierrot, Christina	5,491	Schmitz, Michelle	7,299
Pierrot, Sharon	3,000	Schreder, Yvette	6,620
Pin, Julia	1,041	Self, Lynnette	5,940
Piro, Gordon	3,189	Semjanovs, Roslyn	1,030
Piro, Lori	1,876	Shannon, Samuel	1,228
Pisz, Emilia	4,373	Shea, Erin	2,751
Pitre, Renee	2,148	Shelley, Justin	2,926
Poitrass, Judy	7,058	Shelton, Scott	4,400
Pollard, Kailey	3,924	Shipman, Brandy	384
Pond, Nathan	1,200	Short, Jessica	5,042
Posynick, Gillian	3,192	Sibbald, Carey-Lynn	3,694
Posynick, Jon	2,608	Sibbeston-Grossetete, Wanda	9,382
Potter, Jamie	700	Silvador, Nina	661
Pound, Shawna	3,573	Silverio, Rommel	2,674
Power, Sarah Marie	2,444	Simpson, Allison	7,409
Poyotok, Robin	1,995	Simpson, Caelly	2,805
Prescott, Breck	4,498	Simpson, Tanis	2,100
Prinz, Markus	82	Singer, Claire	3,518
Quiring, Patricia	636	Slade, Dustin	2,950
Radcliffe, David	4,055	Smith, Ryan	415
Raffai, Richard	6,006	Soroff, Matthew	2,800
Ramm, Damien	2,784	Sosiak, Brian	2,872
Ramsay, Amanda	1,523	Steinwand, Tammy	15,600
Randall, Amber	997	Stevens-Dame, Jay	2,587
Ransom, Loretta	4,373	Stevens-Whiteman, Nancey	5,858
Rausch, Jennie	2,104	Stewart, Meghan	3,562
Raves, Christine	3,672	Stewart, Scott	3,593
Read, Jennifer Marie (Walsh)	2,800	Stinson, Starr	3,086
Reddy, Michael	4,252	Stinson, Cleo	1,315
Reyes, Jennifer	4,702	Stoodley, Gary	6,576
Ritchie, Jenesse	1,041	Straker, Evelyne	810
Ritchie, Tanya	4,340	Straker, Jeremy	66
Rivers, Ashley	4,176	Strbac, Davor	2,400
Roberts, Tamarah	2,904	Stringer, Jeremy	2,032
Robertson, Benjamin	6,982	Stroeder, Ryan	3,551
Robertson, Jennifer	4,044	Sundberg, Shauna	6,300
Robertson, Lindsay	3,507	Sveinsson, Chelsea	2,367

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2007**

Name	Amount (\$)
Sveinsson, Natalie	4,307
Swallow, Jennifer	2,800
Swallow, Michelle	1,851
Taggart, Shawn	2,800
Takahashi, Heather	3,595
Talbot, Bradley	3,398
Testart, Tawanis	4,055
Therrien, Peter	1,896
Thiem, Renee	8,275
Thiem, Tiffany	4,077
Thompson, Erin	4,691
Tizya, Cheyenne	3,792
Tolley, James	4,220
Tremblay, Carrie	8,450
Tricoteux, Tracy	6,313
Trinh, Ngan	5,710
Trobak, Tara	3,595
Van Metre, Kimberly	1,412
Vane, Jennifer	2,214
Venema, Jennifer	3,927
Vittrekwa, Laura	3,000
Vivian, Adam	1,195
Voudrach, Lila	11,900
Vuorela, Arleen	2,302
Vyse, Jennifer	5,600
Wagner, Courtney	4,077
Wagner, Derek	3,386
Wagner, Erin	3,058
Walker, Candace	5,918
Walker, Mathew	2,400
Walsh, Danielle	2,291
Walsh, Janice	3,370
Ward, Terra	577
Warner-Smith, Jennifer	5,600
Washburn, Amanda	3,299
Waugh, Stephen	1,600
Webber, Kali	3,628
Westergreen, Anneka	2,115
White, Grant	1,400
Whitehead, Kevin	3,222
Whitehead, Mark	2
Wieterman, Jeff	4,200
Wilson, Brandy	3,989
Wong, Rebecca	6,127
Wouters, Desiree	5,875
Wowk, Jeffrey	4,066
Yaxley, Neo	921
Yuhas, Robert	3,683
Ziemann, Janice	4,811
	<hr/>
	\$ 1,577,953

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)**

Schedule 10

for the year ended March 31, 2007

Name	Amount (\$)	Name	Amount (\$)
Education, Culture and Employment		Municipal and Community Affairs	
Baptiste, Graham Peter	1,113	Cabot-Blanc, Clayton	1,911
Base, Georgina Helen	2,328	Ogina, Peter & Joanne	900
Beaverho, Louisa	4,775	Smith, John & Louisa	2,100
Billotsoton, George	1,557		<u>4,911</u>
Bohnet, Amber-May	1,250		
Bonnetrouge, Arnold	1,401		
Bressette, Christine	600	Individuals Under \$500	<u>14,268</u>
Colles, William	1,235		
Delauniere, Marc Andre	2,474		<u>\$ 92,060</u>
Doctor, Marie T.	650		
Dowling, Kai Lawrence	4,663		
Dryneck, Rita	545		
Eaglechild, Simone Renee	1,080		
Ebbinghoff, Carla Roanne	2,600		
Fort Liard Metis Development	1,150		
Greenidge, Delight	1,326		
Greig, Carrie Lee	946		
Harry, James Phillip	700		
Hill, Kimberley-Anne	6,219		
Kaglik, Agnes	925		
Kent, Tetla Delvalyn	612		
Kobasiuk, Deana Lee	2,622		
Koch, Richard L.	550		
Larocque, Darryl	562		
Laviolette, Robert Justin	4,304		
Leishman, Christopher R.	1,644		
McInnes, Sandra	546		
Monti, Ryan Douglas Scott	1,200		
Paul, David Brendan	1,370		
Pomfrey, Gary Bryan Douglas	1,500		
Ranseth, John J.	3,441		
Robertson, Brye	550		
Seguin, Dean Michael	1,484		
Starkes, Stephen A.	3,234		
Sumner, Tanis Patricia	670		
Thomas, Leon	1,246		
Thrasher, James	2,095		
Tingmiak, Jeannette Cheryl	1,498		
Tsetse, Suza (Susan) Mary	1,265		
Zoe, Diane	529		
	<u>68,459</u>		
Legislative Assembly			
Enuaraq, Tommy	<u>1,024</u>		
Industry, Tourism, and Investment			
Baton, George	1,573		
Gordon Beaulieu	1,825		
	<u>3,398</u>		

Government of the Northwest Territories

Non-Consolidated Schedule of Overdue Travel Advances (unaudited)

Schedule 11

for the year ended March 31, 2007

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

Justice

Bughins, George	\$	220
Gruben, Darlene		300
Mantla, Therese		386
Lauder, Carrie		300
Smith, Sara		300
	<u>\$</u>	<u>1,506</u>

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12****for the year ended March 31, 2007**

	Date Issued		Amount
Executive			
Executive Offices			
Dogrib Treaty II Council (Tlicho Government)	July 29, 2005	\$	200,000
National Aboriginal Achievement	December 08, 2004		30,000
National Aboriginal Achievement	January 06, 2006		30,000
			<hr/> 260,000
Aboriginal Affairs and Intergovernmental Relations			
Assembly of First Nations Regional	May 09, 2005		200,000
Assembly of First Nations Regional	June 03, 2005		200,000
Assembly of First Nations Regional	May 06, 2004		6,300
NWT Treaty 8 Tribal Corporation	March 21, 2005		50,000
KTA Centre For Collaborative	June 17, 2005		15,000
Yellowknife Dene First Nation	May 12, 2005		23,000
			<hr/> 494,300
			<hr/> 754,300
Municipal and Community Affairs			
Hamlet of Fort Liard	July 27, 2005		75,000
Village of Fort Simpson	August 19, 2005		45,000
Hamlet of Fort Liard	September 16, 2005		50,000
Hamlet of Fort Providence	December 08, 2005		30,000
Nahanni Butte Dene Band	January 09, 2006		30,000
Katlocheeche First Nation	January 20, 2006		30,000
Nahanni Butte Dene Band	March 31, 2006		20,000
Hamlet of Fort Liard	March 31, 2006		32,500
			<hr/> 312,500
Justice			
Hamlet of Paulatuk	May 05, 2005		16,750
Hamlet of Paulatuk	October 12, 2005		16,750
Tlicho Government	December 06, 2005		33,000
			<hr/> 66,500
Health and Social Services			
NWT Youth Council	July 25, 2003		500
Tlicho Government	May 27, 2005		50,000
Tsiigehtchic Charter Community	May 27, 2005		50,000
			<hr/> 100,500

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12
(continued)**

for the year ended March 31, 2007

	Date Issued	Amount
Education, Culture and Employment		
Aurora College	June 28, 2005	5,000
Aurora College	August 30, 2005	23,850
Aurora College	November 30, 2005	185,000
Aurora College	December 19, 2005	588,000
Aurora College	January 31, 2006	200,000
Aurora College	March 31, 2006	10,000
Beaufort Delta Education Council	July 28, 2005	13,125
Beaufort Delta Education Council	December 19, 2005	6,875
Beaufort Delta Education Council	February 27, 2006	235,000
Beaufort Delta Education Council	March 15, 2006	80,500
Chief Jimmy Bruno	December 14, 2005	6,000
Commission scolaire francophone de division	August 30, 2005	112,000
Deh Cho First Nations	March 14, 2006	21,625
Fort McPherson Radio Society	March 09, 2006	50,000
Fort Smith Health & Social Services	December 01, 2005	28,298
Lutsel K'e Dene Band	February 02, 2006	5,600
Lutsel K'e Dene Band	March 15, 2006	19,000
Nahanni Butte DEA	December 13, 2005	6,000
NWTTA	October 06, 2005	50,000
Status of Women Council	January 06, 2006	2,600
Tlicho Government	October 25, 2005	8,525
Tlicho Government	January 12, 2006	20,860
Tlicho Government	January 16, 2006	1,691
Town of Inuvik	February 28, 2006	20,000
Tulita Dene Band	May 10, 2005	10,116
Village of Ft. Simpson	November 07, 2005	500
Yellowknife Health & Social Services Authority	December 12, 2005	17,500
Yellowknives Dene First Nation	December 08, 2005	15,448
Yellowknives Dene First Nation	February 28, 2006	64,186
Zhahti Koe Friendship Centre	January 23, 2006	8,072
		1,815,371

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)****Schedule 12
(continued)**

for the year ended March 31, 2007

	Date Issued	Amount
Industry, Tourism and Investment		
Aurora World Corporation	June 29, 2005	22,280
Just Furs	May 11, 2005	720
Arctic Tracks Ltd.	March 07, 2006	7,675
Taiga Sport Fishing Ltd.	August 23, 2005	12,880
David Giroux	November 18, 2005	2,000
Waakw'a Development Corporation	November 21, 2005	20,000
Tlicho Government	February 13, 2006	31,000
Tlicho Government	February 13, 2006	100,204
Great Northern Arts Festival	July 06, 2005	22,500
Delta Sun Services	February 01, 2006	10,000
David Storr & Sons	June 03, 2005	10,000
Great Northern Arts Festival	July 15, 2005	20,000
Suzie J. Stewart	August 30, 2005	1,713
Edna Elizabeth Nerysoo	January 24, 2006	474
Ashley Jerome	March 16, 2006	1,926
Tsiigehtchic Renewable Resource Council	February 13, 2006	5,000
Deline Land Corporation	March 01, 2006	14,274
ADK Petroleum Limited	December 16, 2005	3,408
JMR Log Homes	March 15, 2006	22,500
JMR Log Homes	March 17, 2006	9,000
		<hr/> 317,554
Total		\$ 3,366,725

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13****for the year ended March 31, 2007**

Aboriginal Affairs and Intergovernmental Relations

Sahtu Land Claims Implementation	\$	93,686
Inuvialuit Implementation Funding		114,021
Gwich'in Land Claims Implementation		134,822
Tlicho Agreement Implementation		104,178
		<hr/>
		446,707

Finance

Tlicho Implementation	<hr/>	9,202
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Municipal and Community Affairs

Gwich'in Implementation		564
Sahtu Implementation		414
Tlicho Reorganization		10,139
Administering Lands within Tlicho boundaries - Federal Land		472
Tlicho Community Government Land Administration		25,257
Gas Tax		5,557,010
Pan Territorial Sport Strategy		222,160
Aboriginal Sport Participation		45,000
Community Training Program		100,000
Northern Model Research Project		101,279
Land Administration Agreement - Behchoko		44,764
		<hr/>
		6,107,059

Transportation

Natural Resources Canada		62,179
National Safety Code		86,930
Alberta Road Maintenance		123,408
Hay River Corridor Maintenance		6,597
Talisman Energy Inc. Winter Road		110,000
Imperial Oil Road Enhancement		223,800
Tuktoyaktuk Ice Road Flooding		76,760
Coast Guard Minor Works		159,955
		<hr/>
		849,629

Public Works and Services

Gwich'in Implementation		4,000
Sahtu Implementation		4,000
Tlicho Implementation		2,687
Aurora College - North Slave		10,647
Aurora College - Fort Smith		388,582
Aurora College - Inuvik		681,088
Beaufort-Delta Education Board		132,344
Inuvik Regional Health Board		560,196
		<hr/>
		1,783,544

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2007

Health and Social Services

Provision of Non-Insured Services	8,546,123
Health Services Agreement	9,417,348
NWT National Diabetes Surveillance System	46,729
Tobacco Mass Media Strategy	170,982
Primary Health Care Transition Fund	108,272
Territorial Health Access Fund - Operational Secretariat (Govt Yukon)	17,165
Territorial Health Access Fund - Northern Health Research Network	255,000
Canada Health Infoway	292,586
	<hr/>
	18,854,205

Justice

Sahtu Implementation	22,184
Gwich'in Implementation	20,000
Tlicho Implementation	82,806
Estates Clerk	126,639
Victims Services Project	50,000
Nunavut - Contracting Back of Services	2,161,216
RCMP - First Nations Policing - Recruitment	240,833
RCMP - Community Consultation	124,737
Family Law Initiative	200,562
Victims Project: Facilitating Testimony	21,207
Crime Prevention Strategy	14,505
Proceeds of Crime	6,463
Community Justice Coordinator Training	20,000
Victims Services Training	14,606
Law Society of the NWT	20,000
NWT Law Foundation	54,552
	<hr/>
	3,180,310

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2007

Environment and Natural Resources

Sahtu Implementation	95,000
Inuvialuit Implementation	3,360,741
Gwich'in Implementation	132,234
Tlicho Implementation	84,588
Secondments	430,992
Bison Control Program	44,172
Sahtu GIS Project	106,005
Sahtu Banding Project	14,828
Dall Sheep Study	2,263
Aboriginal and Northern Community Action Plan	100,000
Snare Rapids Monitoring Station	14,512
Tsiigehthic Net Monitor	8,000
Sahtu Renewable Resources Board	70,896
Cumulative Impact Monitoring Program	58,474
Non-Timber Forest Products Workshop	6,283
West Kitikmeot/Slave Study Society	80,000
Wildlife Monitoring Stations	15,342
Sahtu Land Use Planning Board GIS	1,104
Enbridge - Sahtu Wildlife Health	149
Barren Ground Caribou Research & Monitoring	50,000
Spill Line Operation	14,490
MARS Agreement	2,327,052
National Forest Inventory	85,000
Timber Inventory Audit & Growing Stock	235,000
Electric Bear Fence Program	4,274
Online Land Use Planning	12,146
Canadian Council of Resource Ministers	100,414
Protected Areas Strategy	62,939
Caribou Tracking Program	45,000
ALCES Case Study in the NWT	100,000
Caribou Summit	230,763
Caribou Monitoring Program	30,000
Bathurst Caribou Study	88,021
Tundra Science Camp	8,000
Daring Lake Research Station	65,000
Changing North Science Conference	100,000
Sahtu Translators Workshop	16,454
Fire Effects & Trapper Training	30,000
Remediation of Hook Lake Wood Bison	50,000
Air Quality	15,000
	<hr/> 8,295,136 <hr/>

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2007

Industry, Tourism and Investment

Sahtu Implementation	35,000
Gwich'in Implementation	15,000
Tlicho Implementation	5,454
Agricultural Policy Framework Agreement	529,115
Heritage Rivers	7,928
Great Bear Magmatic Zone	29,021
Selwyn Mapping	398,858
WopMay Aeromage Survey	784,072
Innovative Project	144,320
Web Portal Upgrade	256,543
WopMay Mapping	112,526
NWT Geology GIS Map	7,164
Warehouse Files Management	5,232
Integrated Research	10,734
Minerals Project	6,753
Tech Admin Support	146,330
Rare in Nature Program	265,875
Community Sawmill Study	55,951
Branding Tag for Craft Projects	57,720
Enhance Economic Impact Model	9,608
Enhancing Local Capacity	20,250
Visitors Exit Survey	36,935
Tourism Measurement Study	15,587
Japanese Aurora Survey	1,418
NWTT Advertising Effectiveness	17,190
Secondments	120,363
MERA/NRS Technician	20,915
Parks Canada - Visitors Exit Survey	5,000
Spatial Data Warehouse	45,000
	3,165,862

Education, Culture and Employment

University and College Entrance Program	278,102
Canadian Millennium Scholarship Fund	50,000
Sahtu Implementation	15,000
Gwich'in Implementation	18,828
Tlicho Implementation	132,264
Historic Places Initiative	267,690
Museum Assistance Program	65,212
Animated Museum Assistance Program	125,000
Control of Holdings	15,000
Ice Patch Research	11,296
Labour Market Development Agreement	4,286,194
Nunavut Service Agreement - Seniors	921,915
Nunavut Service Agreement - Museum	164,000
Conservation and Protection	95,996
	6,446,497

Total **\$ 49,138,151**
