

**TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION**

Behchoko, NT

**Non-Consolidated Report on Revenue
and Expenses and Accumulated Surplus
For the year ended June 30, 2017**

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June 30, 2017

The Agency faces many challenges. Society is changing, our workforce is changing, so to ensure our children and youth have everything they need to become productive, self-sufficient, and successful members of society our schools must change as well: we must teach students how to think, how to analyze, and how to solve problems. In

the Northwest Territories, and within the Tlicho region, teachers are changing how they teach, principals are changing how they lead, and school boards are changing the nature and depth of their involvement so that our schools are fully supported in affecting positive changes in developing 21st century leaders.

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

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

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

Financial Condition

The School Operations of the Agency are on a solid footing. Education funding for the Agency is based on a formula, with enrollment numbers each year being the key driver.

Due to previous years enrollment increases and additional 3rd party funding received in previous years, the Agency entered the year with an opening surplus of \$ 1.6 million.

The annual budgeted revenue education for fiscal 2016-2017 was \$ 16,762,000, budgeted expenses were \$17,808,485 and the budgeted deficit was \$ 1,046,485. The reason for the budgeted deficit is related to the department of education's policy on surplus retention. The departments proposed policy is that any surplus in excess of 5 % of the years budgeted revenues will be returned to the department, which in the case of the TCSA is \$837,000. The TCSA has been outside of the policy guidelines previously but its strategy has been to bring the surplus onside.

As of June 30, 2017, the TCSA had an operating deficit in education of \$ 268,307 thereby reducing the accumulated operating surplus to \$1,375,478.

The Agency has a dedicated workforce of approximately 110 employees in the delivery of school programs, and administers numerous contracted services providers in the region. Salaries and benefits are the key cost drivers for education, and represent over 84 % of budgeted expenditures.

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

Summary

In fiscal 2016-2017, the TCSA celebrated the graduation of 36 students obtaining their grade 12.

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

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



MJ Wedzin
Manager of Financial Services
Tlicho Community Services Agency



Tlicho Community Services Agency

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

The Management Discussion & Analysis, Non-Consolidated report on Revenue and Expenses and Accumulated Surplus, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the Agency in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) relevant to preparing such a financial statement as well as the Financial Administration Manual (FAM) and the Financial Administration Manual for Education Authorities (FAMEA) of the Government of the Northwest Territories.

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

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

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

Approved and confirmed on behalf of the Tlicho Community Services Agency


Johan Glaudemans
A/CEO Tlicho Community Services Agency


Mary Jane Wedzin
Manager of Financial Services

October 28, 2017



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INDEPENDENT AUDITORS' REPORT

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

Report on the Non-Consolidated Financial Statement

We have audited the accompanying Non-Consolidated Report on the Revenue and Expenses and Accumulated Surplus for the Tlicho Community Services Agency - Education Division, and a summary of significant accounting policies and other explanatory information (together "the financial statement") for the year ended June 30, 2017.

Management's Responsibility for the Non-Consolidated Financial Statement

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

Auditors' Responsibility

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

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

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

Basis for Qualification

The GNWT is responsible for the calculation and distribution of the salaries and benefits paid to the Agency's employees. The wages and benefits information that appears on the statement of revenue and expenses is limited to the information provided by the department, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was accurately reflected in the Agency's records.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified opinion paragraph, the non-consolidated financial statement presents fairly, in all material respects, the results of operations for the year ended June 30, 2017 in accordance with Canadian public sector accounting standards relevant to preparing such a financial statement.

Report on Other Legal and Regulatory Requirements

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

Other Matter

Our audit was conducted for the purposes of forming an opinion on the non-consolidated financial statement of Tlicho Community Services Agency, Education Division, taken as a whole. The supplementary information included on Schedules 1 to 38 is presented for purposes of additional information and is not a required part of the non-consolidated financial statement. Such supplementary information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion in the audit of the non-consolidated financial statement taken as a whole.

Avery Cooper & Co. Ltd.


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

October 28, 2017


**Tlicho Community Services Agency
Education Division
Non-Consolidated Report on Revenue and Expenses
and Changes in Accumulated Surplus
For the year ended June 30, 2017**

	(Unaudited)		
	Budget	2017	2016
<u>OPERATING FUND</u>			
REVENUE			
Government of the NWT			
ECE Regular contributions	\$ 16,762,000	\$ 16,835,893	\$ 16,851,032
Teaching and Learning Centres (2016-17 TLC)	-	(5,692)	5,692
Teaching and Learning Centres (2015-16 TLC)	-	60,000	13,056
Infrastructure Repayable (2015-16) - Sch 2	-	-	(123,812)
Deferred - Healthy Foods	-	-	39,146
ECE Other Contributions (Note 8)	-	143,474	179,185
Total ECE	16,762,000	17,033,674	16,964,299
GNWT Other Contributions (Note 9)		138,298	132,888
Total GNWT	16,762,000	17,171,972	17,097,187
BOARD GENERATED FUNDS			
Investment income	-	21,081	30,718
Donation	-	7,011	5,611
Other (Note 10)	-	378,086	407,821
Total Other	-	406,177	444,150
TOTAL REVENUE	16,762,000	17,578,150	17,541,338
<u>EXPENSES - per schedule 1</u>			
Administration	1,165,398	1,328,810	1,064,943
School Programs	11,542,618	11,116,290	11,581,107
Inclusive Schooling (schedule)	2,829,079	2,716,990	3,079,668
Operations and Maintenance	200,000	157,424	151,203
Aboriginal language/Cultural Programs (schedule)	2,071,390	1,976,277	1,845,249
Amortization (incl. in school program)		24,760	24,760
Other	-	525,905	678,937
TOTAL EXPENSES (Note 15)	17,808,485	17,846,457	18,425,868
OPERATING SURPLUS (DEFICIT)	\$ (1,046,485)	(268,307)	\$ (884,530)
ACCUMULATED SURPLUS - Opening	\$ 1,643,785	1,643,785	\$ 2,528,315
ACCUMULATED SURPLUS - Closing	\$ 597,300	\$ 1,375,478	\$ 1,643,785

Approved:



A/Chief Executive Officer



Chairperson

See the accompanying notes and schedules

**TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017**

NOTE 1 NATURE OF ORGANIZATION

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

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

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

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

General

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

a) Basis of Accounting

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

b) Non-Consolidated Report

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

c) Capital Assets

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

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

d) Infrastructure

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

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (Cont.'d)

e) Budget Data

The Education Act of the NWT requires that the Agency prepare an annual budget, as outlined in Sections 128 and 129.

The priorities and funding allocations are determined by the Agency and the budget is then legally adopted by a motion of the Agency in accordance with Section 135(3) of the Education Act.

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

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

The budget may be amended within a given fiscal year in accordance with Agency policy, regulations and approved budget procedures. The budget data presented in the non-consolidated statement reflects the Minister approved budget for the school year.

f) School Funds

The Agency administers the funds for the five schools in the region. The expenses of the schools are included in the total expenses reported in the statement of revenue and expenses. Each year the schools are allocated a budget and funds are held by the Agency and released based on approvals from the school principals.

g) Measurement Uncertainty

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

h) Revenue Recognition

Government Transfers:

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

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

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

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

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (Cont.'d)

h) Revenue Recognition - cont.'d

GNWT - Regular contributions:

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

Other contributions:

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

i) Employee Salary and Benefits

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

j) Financial Instruments

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

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

This category includes cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities and deferred revenues. They are initially recorded at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the statement of operations.

NOTE 3 TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2017	Net Book Value 2016
Mobile Equipment	\$ 173,318	\$ 148,558	\$ 24,760	\$ 49,520

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 4 OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSTATED ABSENCES

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

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

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

Valuation result

The actuarial valuation was completed as at March 31, 2017. The effective date of the next actuarial valuation is March 31, 2018. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2017 and the results extrapolated to June 30, 2017. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 4 OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSTATED ABSENCES (cont.'d)

	Severance and Removal		Compensated Absences		2017	2016
Accrued benefit obligations, Opening balance	\$	772,479	\$	162,133	\$ 934,612	\$ 1,514,883
Current period benefit cost		46,890		13,292	60,182	324,229
Interest accrued		23,144		4,936	28,080	39,009
Benefits payments		(19,136)		(42,362)	(61,498)	(211,076)
Plan amendments		-		-	-	-
Actuarial (gains)/losses		17,971		88,133	106,104	(732,433)
Accrued benefit obligations, Closing balance	\$	1,928,888	\$	528,354	\$ 1,067,480	\$ 934,612
Annual Deficit	\$	(841,349)	\$	(226,132)	\$ (1,067,480)	\$ (934,612)
Unamortized net actuarial (gain)/loss		(1,365,891)		(140,730)	(541,162)	(732,433)
Net future obligation	\$	(2,207,240)	\$	(366,862)	\$ (1,608,642)	\$ (1,667,045)
Other employee future benefits		-		-	-	-
Other compensated absences		-		-	-	-
Total employee future benefits and compensated absences	\$	(2,207,240)	\$	(366,862)	\$ (1,608,642)	\$ (1,667,045)

Benefits Expense

Current period benefit cost	\$	46,890	\$	13,292	\$ 60,182	\$ 324,229
Interest accrued		23,144		4,936	28,080	39,009
Plan amendments		-		-	-	-
Amortization of actuarial gains		(63,159)		(22,008)	(85,167)	-
Total Expense	\$	6,875	\$	(3,780)	\$ 3,095	\$ 363,238

The discount rate used to determine the accrued benefit obligation is an average of 3.30%. No inflation rate was applied. The expected payments during the next five fiscal years are:

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 4 OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSTATED ABSENCES (cont.'d)

	Severance & Removal	Compensated Absences	Total
2018	\$ 250,039	\$ 57,086	\$ 307,125
2019	108,138	36,016	144,154
2020	82,456	28,102	110,558
2021	75,822	24,513	100,335
2022	75,975	21,630	97,605
Thereafter	304,425	76,179	380,604
	\$ 896,855	\$ 243,526	\$ 1,140,381

NOTE 5 SCHOOL FUNDS ON HAND

	2017	2016
Chief Jimmy Bruneau School	\$ -	\$ -
Mezi Community School	-	-
Jean Wetrade Gameti School	-	63,621
Elizabeth Mackenzie Elementary School	-	27,307
Alexis Arrowmaker School	-	40,186
	\$ -	\$ 131,114

Tlicho schools are allocated controllable funds at the beginning of the school year based on a budget. The budget may be revised during the year. These funds are administered by the TCSA and expenses approved by the principals.

All surpluses and deficits of the schools have been consolidated into the TCSA operations.

NOTE 6 CONTRIBUTIONS REPAYABLE

	2017	2016
GNWT ECE	\$ -	\$ 123,812
	\$ -	\$ 123,812

NOTE 7 DEFERRED REVENUE

	2017	2016
GNWT - Education Culture and Employment Library Services	\$ -	\$ 22,887
Ekati Cultural Programs	98,011	89,219
Breakfast For Learning	1,927	1,454
Food First Foundation	1,147	8,933
Other	18,454	12,428
	\$ 119,539	\$ 134,921

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 8 ECE OTHER REVENUE

	2017	2016
Public Library	\$ 113,587	\$ 152,000
Public Library - Transfer from Deferred	-	35,072
Public Library - Transfer to Deferred	22,887	(22,887)
Safe & Caring School	-	5,000
Self Regulation	7,000	10,000
	\$ 143,474	\$ 179,185

NOTE 9 GNWT OTHER REVENUE

	2017	2016
GNWT - Health and Social Services - Drop the Pop	\$ 9,674	\$ 15,040
GNWT - Industry, Tourism & Investment - Harvesting	32,000	32,000
GNWT - Municipal and Community Affairs - Active	76,500	77,848
GNWT - Municipal and Community Affairs - Youth	14,000	-
GNWT - Municipal and Community Affairs - Sport	2,124	-
GNWT - Justice - Drug Strategy	-	5,000
GNWT-Minister Responsible for Women	4,000	3,000
	\$ 138,298	\$ 132,888

NOTE 10 OTHER REVENUE

	2017	2016
BHP/Dominion Diamond Ekati Corp.	\$ 125,000	\$ 123,500
BHP/Dominion Diamond Ekati Corp. from Deferred	89,219	129,661
BHP/Dominion Diamond Ekati Corp. to Deferred	(98,011)	(89,219)
Breakfast for Learning (Snack)	31,927	31,572
Food First Foundation	22,902	5,596
NWT Literacy	3,500	4,868
NWTTA - Student Success Initiatives	55,719	37,582
Diavik Literacy	-	7,313
Tide Canada Culture	-	10,000
Tlicho Government	34,097	40,448
Miscellaneous	113,733	106,500
	\$ 378,086	\$ 407,821

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017

NOTE 11 RELATED PARTY TRANSACTIONS

The Agency is related, in terms of common ownership, to all GNWT created departments, agencies and corporations. The Agency enters into transactions with these entities in the normal course of operations. The Agency is provided with various administrative services by the GNWT, the value of which is not reflected in this non-consolidated financial statement. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance and utilities and maintenance by Public Works and Services. Transactions with related parties not disclosed elsewhere in the non-consolidated financial statement is disclosed in this note if applicable.

NOTE 12 BUDGET AMOUNTS

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Agency.

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

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

NOTE 13 ECONOMIC DEPENDENCE

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

NOTE 14 PRIOR YEAR FIGURES

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

NOTE 15 EXPENSE BY OBJECT

	<u>2017</u>	<u>2016</u>
Compensation	\$ 14,950,770	\$ 15,221,649
Other	2,895,686	3,204,219
Total (Schedule 1)	<u>\$ 17,846,457</u>	<u>\$ 18,425,868</u>

**TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENT
For the year ended June 30, 2017**

NOTE 16 FINANCIAL INSTRUMENTS

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

(i) Credit risk

Credit risk is the risk of financial loss to the Agency if a debtor fails to make payments of interest and principal when due. The Agency is exposed to this risk relating to its, cash, special purpose funds, trust assets and accounts receivable.

The Agency holds its cash, special purpose funds and trust assets deposits in trust accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables.

Concentration of credit risk

Concentration of credit risk is the risk that a customer(s) has a significant portion (more than ten percent) of the total accounts receivable balance and thus there is a higher risk to the Agency in the event of a default. The Agency does have concentration risk. At June 30, 2017, receivables from the GNWT and related parties accounted for 50% of the total outstanding accounts receivables. The Agency reduces this risk by monitoring overdue balances.

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

Liquidity Risk

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

**Tlicho Community Services Agency
Education Division
Non-Consolidated Schedule of Expenses
For the year ended June 30, 2017**

Function	School Programs	Inclusive Schooling	Infrastructure	Administration	Aboriginal Languages	Other	Total
<u>SALARIES</u>							
Teachers' Salaries	\$ 7,886,694	\$ 464,027	\$ -	\$ -	\$ 892,340	\$ -	\$ 9,243,061
Instruction Assistants		1,253,860			237,203		1,491,062
Non Instruction Staff	2,063,527	485,969		720,360	387,731	128,821	3,786,408
Board/Trustee Honoraria				39,721			39,721
<u>EMPLOYEE BENEFITS</u>							
Employee Benefits/Allowance	(64,707)	-	157,424	297,801	-		390,518
Leave & Termination Benefits							-
<u>SERVICES PURCHASED/CONTRACTED</u>							
Professional/Technical Services							-
Postage/Communication	91,936			59,855	881		152,672
Utilities							-
Travel/Training	48,288	125,030		49,128	73,147	30,097	325,690
Bussing	114,256						114,256
Advertising/Printing/Publishing	9,443						9,443
Maintenance/Repair	169	1,194		4,254	19		5,636
Rentals/Leases	82,943			8,124	1,640		92,707
Other Contracted Services	114,353	332,631		21,580	150,518	75,925	695,007
Other	20,147	-		68,049	50		88,246
Home Boarding	58,525						58,525
<u>MATERIALS/SUPPLIES/FREIGHT</u>							
Materials	599,367	53,575		41,606	152,026	291,062	1,137,635
Furniture and Equipment	1,751				2,394		4,146
Freight	35,599	705		578	327		37,209
<u>CONTRIBUTIONS/TRANSFERS</u>							
Contributed Services	54,000			17,754	78,000		149,754
TOTAL	\$ 11,116,290	\$ 2,716,990	\$ 157,424	\$ 1,328,810	\$ 1,976,277	\$ 525,905	\$ 17,821,697
<u>AMORTIZATION</u>							
	24,760						24,760
TOTAL	\$ 11,141,050						\$ 17,846,457

Tlicho Community Services Agency
Education Division
Schedule of Specific Program Expenses
Aboriginal Language and Culture-Based Education
For the year ended June 30, 2017

Schedule 2

Function	Student Instruction	Teaching Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
<u>Salaries</u>					
ALCBE Teachers	\$ 892,340	\$ -	\$ -	\$ -	\$ 892,340
Language Consultants					-
Instruction Assistants	237,203				237,203
Non Instructional Staff	387,731				387,731
Honoraria					-
Elders in School	49,075				49,075
<u>Employee Benefits / Allowances</u>	-				-
<u>Services Purchased / Contracted</u>					-
Professional / Technical Services					-
Travel / Training	73,147				73,147
Student Transportation					-
Advertising / Printing / Publishing					-
Maintenance Repair	19				19
Rentals / Leases	1,640				1,640
Other Contracted Services	179,443	-			179,443
Communication Expense	931				931
<u>Materials / Supplies / Freight</u>					
Materials	90,786	63,635			154,421
Freight	327				327
Total	\$ 1,912,642	\$ 63,635	\$ -	\$ -	\$ 1,976,277

Tlicho Community Services Agency
Education Division
Schedule of Specific Program - NWT SSI Projects
For the year ended June 30, 2017

Schedule 3

	2017	2016
Funding		
GNWT Regular Contribution	\$ 55,000	\$ 55,000
NWTTA NWT SSI PD Fund	55,719	36,526
	<u>110,719</u>	<u>91,526</u>
Salaries	55,000	55,000
Materials & Supplies	1,418	-
Vehicle Expensese	-	-
Delieri	-	-
Training & Development	13,020	61,425
Travel	-	-
Contract Services	99,043	-
Total Expenses	<u>168,481</u>	<u>116,425</u>
Excess Funding over Expense	<u><u>\$ (57,762)</u></u>	<u><u>\$ (24,899)</u></u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program Expenditures
Inclusive Schooling
For the year ended June 30, 2017**

Schedule 4

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
<u>Salaries</u>								
Program Support Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,027	\$ 464,027
Consultants							175,210	175,210
Support Assistants							1,253,860	1,253,860
Non Instructional Staff							310,759	310,759
Honoraria								-
<u>Employee Benefits / Allowances</u>								-
<u>Services Purchased / Contracted</u>								
Professional / Technical Services								-
Travel / Training	99,405						25,625	125,030
Student Transportation								-
Advertising / Printing / Publishing								-
Maintenance Repair							1,194	1,194
Rentals / Leases							-	-
Other Contracted Services							-	-
Communication Expense							332,631	332,631
								-
<u>Materials / Supplies / Freight</u>								-
Materials							53,575	53,575
Freight							705	705
Total	\$ 99,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,617,586	\$ 2,716,990

Schedule 5

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program - ASA Teacher Orientation
For the year ended June 30, 2017
Aboriginal Student Achievement
Teacher Orientation**

	2017		2016	
Funding				
GNWT Regular Contribution	\$	31,500	\$	31,500
		<hr/>		<hr/>
		31,500		31,500
Materials & Supplies		9,232		6,724
Training & Travel		-		-
Contract Services		13,282		7,676
		<hr/>		<hr/>
Total Expenses		22,514		14,400
		<hr/>		<hr/>
Excess Funding over Expense	\$	8,986	\$	17,100
		<hr/>		<hr/>

Schedule 6

Tlicho Community Services Agency
Education Division
Schedule of Specific Program - ASA Literacy Initiative
For the year ended June 30, 2017
Aboriginal Student Achievement
Literacy Initiative

	2017		2016	
Funding				
GNWT Regular Contribution	\$	75,000	\$	75,000
		<hr/>		<hr/>
		75,000		75,000
Salaries		75,000		75,000
Travel		-		-
Contract Services		-		-
		<hr/>		<hr/>
Total Expenses		75,000		75,000
		<hr/>		<hr/>
Excess Funding over Expense	\$	-	\$	-

Schedule 7

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Drop the Pop
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT HSS - CJBS	\$ 1,725	\$ 2,400
GNWT HSS - MEZI	2,013	2,100
GNWT HSS - JWGS	1,438	1,500
GNWT HSS - EMES	2,300	2,200
GNWT HSS - Wekweeti	1,150	1,600
	<u>8,625</u>	<u>9,800</u>
Expenses		
Materials & Supplies - CJBS	1,722	2,400
Materials & Supplies - MEZI	1,992	2,058
Materials & Supplies - JWGS	1,437	1,497
Materials & Supplies - EMES	2,316	2,261
Materials & Supplies - Wekweeti	1,150	1,867
	<u>8,618</u>	<u>10,082</u>
Excess Funding over Expense	<u>\$ 7</u>	<u>\$ (282)</u>

Schedule 8

**Tlichio Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - CJBS (Elem)
For the year ended June 30, 2017**

	2017	2016
Funding		
Breakfast for Learning	\$ 1,700	\$ 1,700
	<u>1,700</u>	<u>1,700</u>
Expenses		
Materials & Supplies	1,707	1,709
Minor Equipment <\$5000	-	-
	<u>1,707</u>	<u>1,709</u>
Excess Funding over Expense	<u>\$ (7)</u>	<u>\$ (9)</u>

Schedule 9

**Tlichio Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - CJBS (Sr)
For the year ended June 30, 2017**

	2017	2016
Funding		
Breakfst for Learning	\$ 9,000	\$ 8,100
	<u>9,000</u>	<u>8,100</u>
Expenses		
Materials & Supplies	9,035	8,100
Minor Equipment <\$5000	-	-
	<u>9,035</u>	<u>8,100</u>
Excess Funding over Expense	<u>\$ (35)</u>	<u>\$ -</u>

Schedule 10

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - MEZI
For the year ended June 30, 2017**

	2017	2016
Funding		
Breakfast for Learning	\$ 6,500	\$ 5,900
	<u>6,500</u>	<u>5,900</u>
Expenses		
Materials & Supplies	-	-
Contract Services	6,720	6,350
	<u>6,720</u>	<u>6,350</u>
Excess Funding over Expense	<u>\$ (220)</u>	<u>\$ (450)</u>

Schedule 11

Tlich Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - JWGS
For the year ended June 30, 2017

	2017	2016
Funding		
First Food Foundation	\$ 6,200	\$ 6,102
First Food Foundation (Deferred)	5,966	(5,966)
	<hr/> 12,166	<hr/> 136
Expenses		
Materials & Supplies	12,174	136
Contract Services	-	-
	<hr/> 12,174	<hr/> 136
Excess Funding over Expense	<hr/> \$ (8)	<hr/> \$ -

Schedule 12

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - EMES
For the year ended June 30, 2017**

	2017	2016
Funding		
Breakfast for Learning	\$ 10,000	\$ 9,200
Breakfast for Learning (Deferred)	-	565
	<u>10,000</u>	<u>9,765</u>
Expenses		
Materials & Supplies	10,201	9,831
Contract Services	-	-
	<u>10,201</u>	<u>9,831</u>
Excess Funding over Expense	<u><u>\$ (201)</u></u>	<u><u>\$ (65)</u></u>

Schedule 13
Tlich Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - Alexis Arrowmaker School
For the year ended June 30, 2017

	2017	2016
Funding		
Breakfast for Learning	\$ 2,200	\$ 2,900
Breakfast for Learning - Deferred	(1,927)	-
Breakfast for Learning - Deferred	1,454	(1,454)
	<u>1,727</u>	<u>1,446</u>
Expenses		
Materials & Supplies	1,727	1,446
Minor Equipment <\$5000	-	-
	<u>1,727</u>	<u>1,446</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>

Schedule 14
Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - EMES
For the year ended June 30, 2017

	2017	2016
Funding		
Food First Foundation	\$ 6,170	\$ 5,001
Food First Foundation (Deferred)	711	(711)
	<hr/> 6,881	<hr/> 4,290
Expenses		
Materials & Supplies	6,886	4,290
Minor Equipment	-	-
	<hr/> 6,886	<hr/> 4,290
Excess Funding over Expense	<hr/> \$ (5)	<hr/> \$ -

Schedule 15

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - CJBS
For the year ended June 30, 2017**

	2017		2016	
Funding				
GNWT, ENR	\$	8,000	\$	8,000
		<u>8,000</u>		<u>8,000</u>
Expenses				
Materials & Supplies		5,420		2,767
Contract Services		<u>2,600</u>		<u>5,200</u>
		8,020		7,967
Excess Funding over Expense	\$	(20)	\$	33

Schedule 16

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - MEZI
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, ENR	\$ 8,000	\$ 8,000
	<u>8,000</u>	<u>8,000</u>
Expenses		
Materials & Supplies	4,845	1,946
Gasoline	1,003	753
Contract Services	2,170	5,330
	<u>8,018</u>	<u>8,029</u>
Excess Funding over Expense	<u>\$ (18)</u>	<u>\$ (29)</u>

Schedule 17

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - JWGS
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, ENR	\$ 8,000	\$ 8,000
	<u>8,000</u>	<u>8,000</u>
Expenses		
Materials & Supplies	2,198	3,700
Food	-	-
Contract Services	5,800	4,300
	<u>7,998</u>	<u>8,000</u>
Excess Funding over Expense	<u>\$ 2</u>	<u>\$ -</u>

Schedule 18

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - EMES
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, ENR	\$ 8,000	\$ 8,000
	<u>8,000</u>	<u>8,000</u>
Expenses		
Materials & Supplies	2,656	5,058
Gasoline	506	-
Contract Services	4,850	2,950
	<u>8,012</u>	<u>8,008</u>
Excess Funding over Expense	<u>\$ (12)</u>	<u>\$ (8)</u>

Schedule 19

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - CJBS
For the year ended June 30, 2017**

	2017		2016	
Funding				
GNWT MACA (North Slave)	\$	12,300	\$	12,300
		<u>12,300</u>		<u>12,300</u>
Expenses				
Materials & Supplies		12,307		12,304
Minor Equipment <\$5000		-		-
		<u>12,307</u>		<u>12,304</u>
Excess Funding over Expense	\$	(7)	\$	(4)

Schedule 20

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - MEZI
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT MACA (North Slave)	\$ 17,300	\$ 17,300
	<u>17,300</u>	<u>17,300</u>
Expenses		
Materials & Supplies	14,027	8,110
Contract Services	3,277	9,194
	<u>17,304</u>	<u>17,304</u>
Excess Funding over Expense	<u>\$ (4)</u>	<u>\$ (4)</u>

Schedule 21

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - Jean Wetrade Gameti School
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT MACA (North Slave)	\$ 17,300	\$ 17,300
	<u>17,300</u>	<u>17,300</u>
Expenses		
Materials & Supplies	17,319	17,237
Minor Equipment <\$5000	-	-
	<u>17,319</u>	<u>17,237</u>
Excess Funding over Expense	<u>\$ (19)</u>	<u>\$ 63</u>

Schedule 22

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - EMES
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT MACA (North Slave)	\$ 12,300	\$ 11,000
	<u>12,300</u>	<u>11,000</u>
Expenses		
Materials & Supplies	12,300	10,813
Contract Services	-	-
	<u>12,300</u>	<u>10,813</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 187</u>

Schedule 23

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - Alexis Arrowmaker School
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT MACA (North Slave)	\$ 17,300	\$ 17,300
GNWT MACA (North Slave) Payable	-	(1,352)
	<u>17,300</u>	<u>15,948</u>
Expenses		
Materials & Supplies	16,914	15,948
Minor Equipment <\$5000	390	-
	<u>17,304</u>	<u>15,948</u>
Excess Funding over Expense	<u>\$ (4)</u>	<u>\$ -</u>

Schedule 24

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - CJBS (Music Workshop)
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT, MACA April - June 2017	\$ 5,000	\$ -
GNWT, MACA July 2016-March 2017	1,000	-
GNWT, MACA April - June 2016	-	4,000
	<hr/> 6,000	<hr/> 4,000
Expenses		
Materials & Supplies	1,500	-
Contract Services	4,500	4,000
	<hr/> 6,000	<hr/> 4,000
Excess Funding over Expense	<hr/> \$ -	<hr/> \$ -

Schedule 25

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - CJBS (Vancouver Trip)
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, MACA	\$ 4,000	\$ -
Tlicho Government	5,000	
	<hr/> 9,000	<hr/> -
Expenses		
Travel	9,136	-
	<hr/> 9,136	<hr/> -
Excess Funding over Expense	<hr/> \$ (136)	<hr/> \$ -

Schedule 26

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Behchoko
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, ECE	\$ -	\$ 22,000
GNWT, ECE	16,000	16,000
GNWT, ECE (Deferred)	-	8,083
GNWT, ECE (Deferred)	4,055	(4,055)
GNWT, ECE (A/R)	14,329	-
	<hr/> 34,384	<hr/> 42,028
Expenses		
Salary	35,997	42,028
Materials & Supplies	-	-
	<hr/> 35,997	<hr/> 42,028
Excess Funding over Expense	<hr/> \$ (1,613)	<hr/> \$ -

Schedule 27

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Whati
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, ECE	\$ -	\$ 22,000
GNWT, ECE	16,000	16,000
GNWT, ECE (Deferred)	-	10,654
GNWT, ECE (Deferred)	7,686	(7,686)
GNWT, ECE (A/R)	10,673	
	<hr/> 34,359	<hr/> 40,969
Expenses		
Salary	26,673	34,863
Materials & Supplies	8,691	6,105
Contract Services	-	-
	<hr/> 35,365	<hr/> 40,969
Excess Funding over Expense	<hr/> \$ (1,006)	<hr/> \$ -

Schedule 28

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Gameti
For the year ended June 30, 2017

	2017	2016
Funding		
GNWT, ECE	\$ -	\$ 22,000
GNWT, ECE (Deferred)	-	8,020
GNWT, ECE	16,000	16,000
GNWT, ECE (Deferred)	4,874	(4,874)
GNWT, ECE (A/R)	11,414	
	<hr/> 32,287	<hr/> 41,147
Expenses		
Salary	31,464	37,744
Materials & Supplies	1,292	3,403
Contract Services	-	-
	<hr/> 32,756	<hr/> 41,147
Excess Funding over Expense	<hr/> \$ (469)	<hr/> \$ -

Schedule 29

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Rae
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT, ECE	\$ -	\$ 22,000
GNWT, ECE (Deferred)	6,272	(6,272)
GNWT, ECE (15/16)	16,000	16,000
GNWT, ECE (15/16 Deferred)		8,314
GNWT, ECE (A/R)	13,171	
	<hr/> 35,443	<hr/> 40,042
Expenses		
Salary	34,686	40,042
Materials & Supplies	939	-
	<hr/> 35,625	<hr/> 40,042
Excess Funding over Expense	<hr/> \$ (182)	<hr/> \$ -

Schedule 30

**Tlichio Community Services Agency
Education Division
Schedule of Specific Program
Breakfast For Learning Snack Program - JWGS
For the year ended June 30, 2017**

	2017	2016
Funding		
Breakfast for Learning	\$ 3,000	\$ 3,400
BFL (Deferred)	-	1,261
	<hr/> 3,000	<hr/> 4,661
Expenses		
Materials & Supplies	2,996	4,559
Minor Equipment <\$5000	-	-
Contract Services	-	-
	<hr/> 2,996	<hr/> 4,559
Excess Funding over Expense	<hr/> \$ 4	<hr/> \$ 103

Schedule 31

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Not Us Drug Strategy - JWGS
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT, Justice	\$ -	\$ 5,000
	-	5,000
Expenses		
Materials & Supplies	-	5,009
	-	5,009
Excess Funding over Expense	\$ -	\$ (9)

Schedule 32

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Safe and Caring School - CJBS
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT, ECE	\$ -	\$ 5,000
	<u>-</u>	<u>5,000</u>
Expenses		
Materials & Supplies	-	1,731
Client Travel	-	3,112
	<u>-</u>	<u>4,844</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ 156</u>

Schedule 33

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Literacy Project - CJBS
For the year ended June 30, 2017**

	2017	2016
Funding		
NWT Literacy	\$ 3,500	\$ 3,500
Diavik Diamond Mines (Deferred)	-	7,313
	<u>3,500</u>	<u>10,813</u>
Expenses		
Materials & Supplies	3,901	11,255
Contract Services	-	-
	<u>3,901</u>	<u>11,255</u>
Excess Funding over Expense	<u>\$ (401)</u>	<u>\$ (442)</u>

Schedule 34

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Literacy - JWGS
For the year ended June 30, 2017**

	2017		2016
Funding			
NWT Literacy Council	\$	-	\$ 1,368
		-	1,368
Expenses			
Materials & Supplies		-	1,270
		-	1,270
Excess Funding over Expense	\$	-	\$ 98

Schedule 35

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - NWT Taste Makers
For the year ended June 30, 2017**

	2017	2016
Funding		
First Food Foundation (NWT Taste Maker)	\$ 2,226	\$ 2,226
Food First Foundation	1,720	-
First Food Foundation (NWT Taste Maker) Deferred	1,056	(1,056)
First Food Foundation (NWT Taste Maker) Deferred	(1,147)	-
	<hr/> 3,855	<hr/> 1,170
Expenses		
Chief Jimmy Bruneau School	1,440	998
MEZI Community School	1,220	-
Alexis Arrowmaker School	1,233	148
	<hr/> 3,893	<hr/> 1,146
Excess Funding over Expense	<hr/> \$ (38)	<hr/> \$ 25

Schedule 36

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Yoga Classes - JWGS
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT Aboriginal Affairs	\$ 4,000	\$ 3,000
	<u>4,000</u>	<u>3,000</u>
Expenses		
Materials & Supplies	3,798	2,773
	<u>3,798</u>	<u>2,773</u>
Excess Funding over Expense	<u>\$ 202</u>	<u>\$ 227</u>

Schedule 37

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - JWGS (Sport Leadership)
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT, MACA	\$ 1,024	\$ -
	<u>1,024</u>	<u>-</u>
Expenses		
Materials & Supplies	912	-
Travel	275	-
	<u>1,187</u>	<u>-</u>
Excess Funding over Expense	<u>\$ (163)</u>	<u>\$ -</u>

Schedule 38

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - AAS (Sport Leadership)
For the year ended June 30, 2017**

	2017	2016
Funding		
GNWT, MACA	\$ 1,100	\$ -
	<u>1,100</u>	<u>-</u>
Expenses		
Materials & Supplies	-	-
Travel	1,149	-
	<u>1,149</u>	<u>-</u>
Excess Funding over Expense	<u>\$ (49)</u>	<u>\$ -</u>