

Tłıchọ Community Services Agency

Health and Social Services Annual Report 2018-2019



Tłıchọ Community Services Agency

Dọ Nàke Lani Nàts'etso · Strong Like Two People

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Message from the Chairperson



We are pleased to present you with the Tłıchq Community Services Agency's Annual Report for 2018-2019. You will read more about our successes in strengthening our programs by innovatively leveraging our integrated services model to supporting health and wellness throughout the lifespan. Of particular interest is the work being done in supporting mental health and wellness for children and youth in the Tłıchq region.

The TCSA's Board members are appointed by their respective community governments such that each community within the Tłıchq region is represented on the TCSA Board. By adhering to good governance practices, the Board ensures the Agency has the capacity and capability to meet both its short and long term goals. This 2018-2019 annual plan illustrates our work of putting community members first and highlights our commitment to Integrated services and new partnerships that support individual and family wellness.

Masi

A handwritten signature in blue ink, appearing to be 'Ted Blondin', written over a light blue horizontal line.

Ted Blondin

Chairperson, TCSA Board

Tłıchq Community Services Agency Board

Message from the Chief Executive Officer



The Tłchq Community Services Agency (TCSA) is committed to providing a continuum of care that enables all people to achieve personal well-being within healthy, educated families. We are committed to being innovators in strengthening Tłchq identity by building upon the positive strengths of our communities and integrating Tłchq language, culture and way of life in all areas. We are committed to enriching an integrated continuum of education, health, and social programs and services.

The TCSA recognizes the importance of working in unity, of ensuring our individual efforts are part of larger efforts and partnerships with governments, other organizations, and our communities. In working together, we build on one another's strengths and fill individual gaps, all for the benefit of the people of our communities.

The future of the TCSA is exciting as we continue working to provide high quality, culturally grounded programs and services. 2018-2019 has seen the implementation of some creative and truly integrated programs and services, spanning and leveraging the strengths across our health, education, and social programs, that are stronger and more responsive to the needs of our communities than they would have been if developed in isolation.

The commitment and hard work of our TCSA employees is one of the primary reasons we have seen such progress this year. We remain committed to developing our current workforce just as we remain committed to improving experiences for our clients.

We look forward to the continued collaboration and partnership we've seen evolve this year between the TCSA and multiple community and territorial partners.

Sincerely,

A handwritten signature in blue ink that reads "Shannon Barnett-Aikman". The signature is fluid and cursive.

Shannon Barnett-Aikman
Chief Executive Officer,
Tłchq Community Services Agency

Tłıchq Community Services Agency Board of Management

The Tłıchq Community Services Agency (TCSA) is governed by a Board of Management, the Tłıchq Community Services Agency Board. The Board works on behalf of the residents of the Tłıchq region to provide overall leadership to the TCSA and helps facilitate the TCSA's legislated mandate to:

- deliver education programs within the Tłıchq region;
- deliver health, social services, and wellness promotional activities within the Tłıchq region;
- manage, control and operate each JK-12 education, health and social services facility for which the TCSA is responsible; and
- manage the financial, human and other resources necessary to perform the TCSA's duties.

The TCSA Board is accountable to the Minister of Health and Social Services, the Minister of Education, and to the Minister of the Executive and Indigenous Affairs. The TCSA Board is made up of five (5) members; a Chairperson as appointed by the Minister of the Executive and Indigenous Affairs, and a representative of each of the four (4) Tłıchq communities, as appointed by Community Governments.

The Tłıchq Community Services Agency Board

Chairperson – Mr. Ted Blondin

Vice-Chairperson & Whatì Representative – Alex Nitsiza

Behchokq Representative – Janita Etsemba

Gametì Representative – Henry Gon

Wekweètì Representative – Noella Kodzin



Tłchq Community Services Agency Leadership Team

Chief Executive Officer, Shannon Barnett-Aikman
Director of Health and Social Services, Sara Nash
Quality Assurance and Risk Manager, Carolyn Smith
Director of Education, Linsey Hope
Director of Finance and Corporate Services, Rose Jiang
Director of Finance and Corporate Services, Johan Glaudemans

Tłchq Community Services Agency Board Members and Staff



BACK (L-R): Shannon Barnett-Aikman, Rose Jiang, Johan Glaudemans, Linsey Hope, Noella Kodzin, Janita Etsemba. FRONT (L-R): Ted Blondin, Alex Nitsiza. Missing: Henry Gon, Sara Nash

Tłıchq Community Services Agency (TCSA) Overview

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

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

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

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

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

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

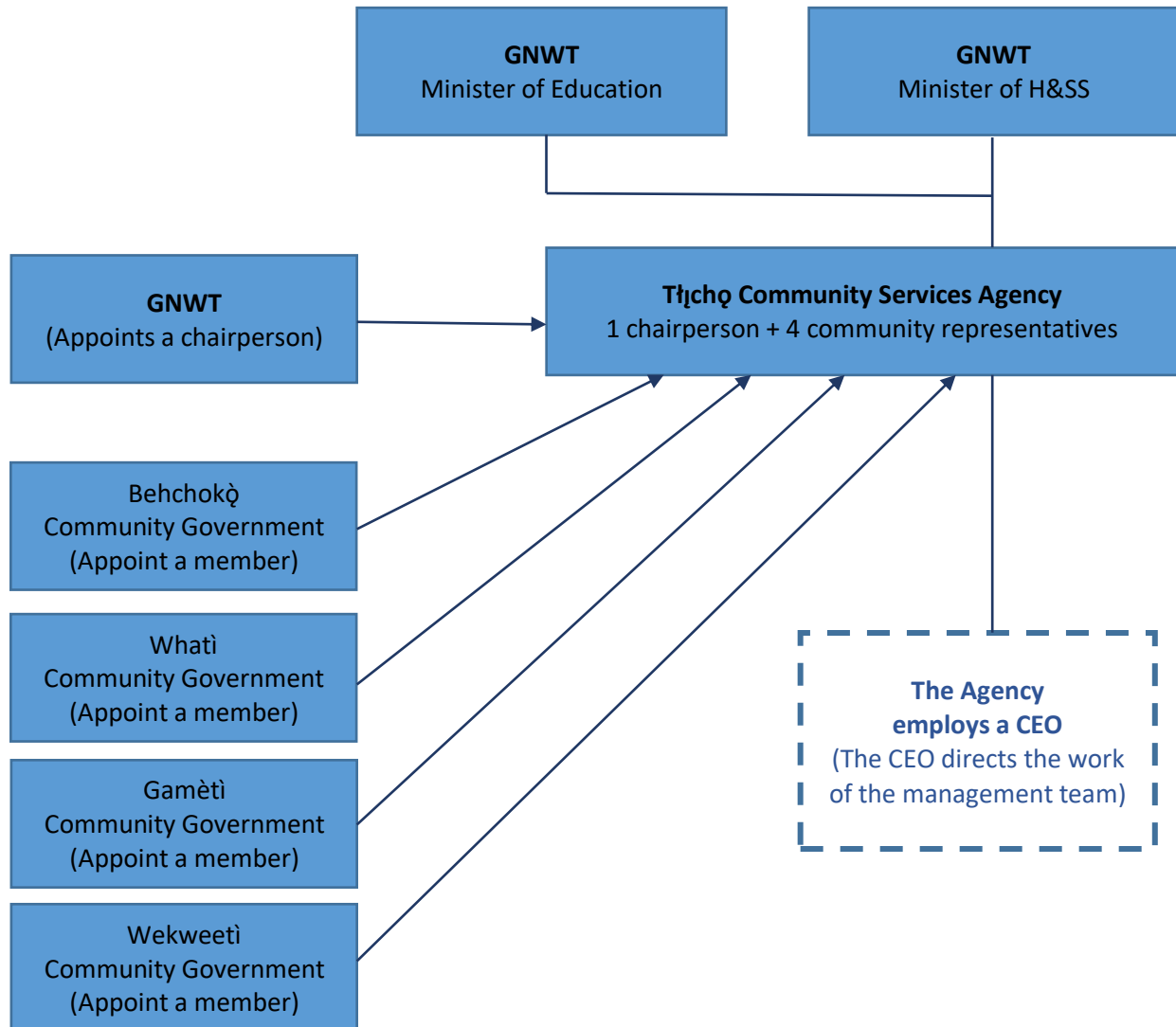
Malgré sa création relativement récente (4 août 2005) dans le cadre de l'Accord t̄ichq̄, notre agence œuvre depuis longtemps. Le paragraphe 7.10 de l'Accord t̄ichq̄ demandait une *Entente sur les services intergouvernementaux* entre le gouvernement du Canada, le gouvernement des TNO et le gouvernement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

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

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

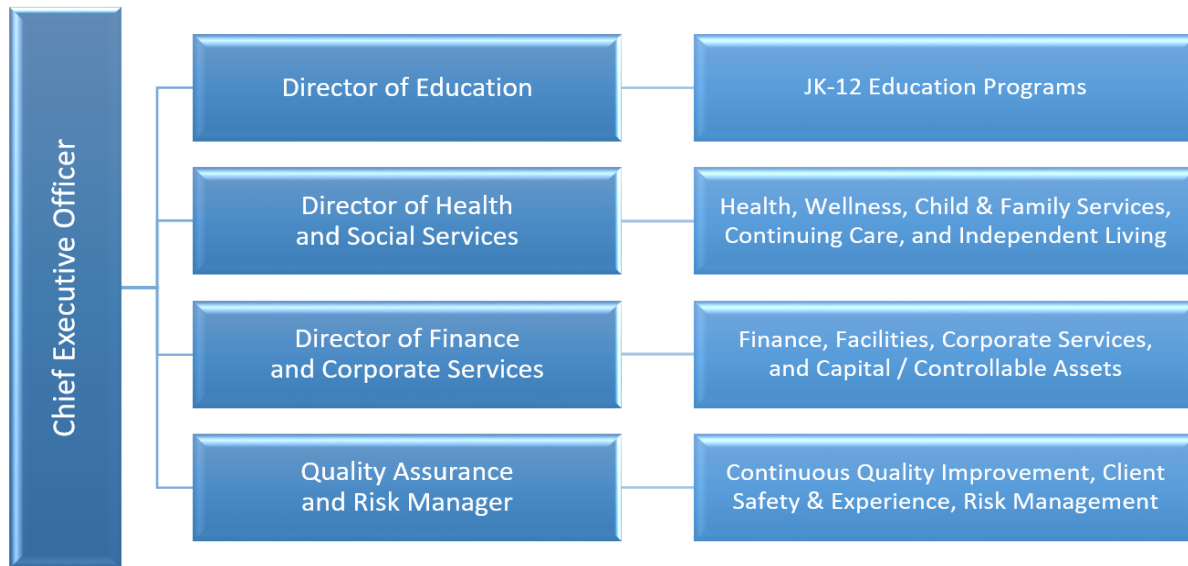
Governance Structure of the TCSA

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



Management Structure of the TCSA

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



Core Programs and Services

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

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

Foundational to all program and service areas is the commitment to high quality, relationship-based, client and family centered care.

2018-2019 Key Accomplishments

Latent Tuberculosis Infection (LTBI) Pilot Project

- The aim of this project is to confirm the number of LTBI in our Behchokò population using targeted testing and subsequent treatment to improve adherence and effectiveness with hopes of reduction in LTBI numbers, striving towards an overall goal of TB elimination.
- Currently, we are testing medium to high priority clients. There are approximately 133 clients who have not been contacted or tested, but have indicated they are interested in participating.
- The following table illustrates the number of completed testing per age group:

Age Groups	Tested	Positive	Negative	Pending
Under 20	9	3	6	--
20-29	11	1	10	--
30-49	19	12	6	1
50-59	8	6	2	--
60 and Older	18	7	11	--
Total	66	29	36	1

- The GNWT Department of Health and Social Services is in the process of finalizing treatment protocols and plans to implement under this pilot project.

Primary Health Care Reform

Working in partnership with the GNWT Department of Health, the NTHSSA, and the Tłıchq Government we are beginning a process of primary health care reform. This approach to program planning and service delivery will be client-focused and responsive to individual, family, and community context to ensure all residents will have safe and timely access to care, that their experiences within our system are comfortable and respectful, and that their health outcomes are optimized through high quality and meaningful care.

Community-driven and culturally appropriate approaches to chronic disease management are needed in the Tłıchq communities: in addition to enhancing existing supports our pilot will see the development of appropriate and relevant approaches to chronic disease management. These approaches will require collaboration between governments, agencies, communities, and individual clients to co-develop meaningful solutions. We look forward to that partnership during the coming year.

Preparation for Accreditation – September 2019

Accreditation is a four-year cycle of assessment and improvement, where organizations work to meet standards and raise the quality of their services. The program identifies and rewards competence and

innovation, helping organizations to be more efficient. All health care facilities participated in a supplementary survey from Accreditation Canada in September 2017 with the full accreditation survey expected in 2019.

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

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

Home Care

Home Support Workers in Gametì, Whatì and Behchokò remain engaged in the cycle of continuous quality improvement: is doing so, bi-weekly teleconferences and other in-services have taken place to support training in the area of Fall Prevention, Helping Abused Elders, and Palliative Care. All Home Support Workers have engaged in the performance appraisal process this year.

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

This Spring JESH reach capacity for the first time with 16 full time residents and 2 respite beds available for 30 day stays. These respite beds continue to provide additional support for caregiving families and support for elders transitioning back into the community after hospitalization.

The Licensed Practice Nurse (LPN) and Resident Care Aid (RCA) staff, continue to develop the personal care program at JESH. Ongoing audits demonstrate that staff are embracing standardization of care to improve quality of service. A new 15-seat elder's van will had its inaugural run on June 24th, as part of the kick off for Elder's week. The van will provide pick up and drop off for the Behchokò Elder's Day program and provide comfortable travel for group excursions.

Tłıchq Camp Yoga, has been celebrated around the territory for promoting culturally relevant intergenerational fitness through three Tłıchq language DVD's produced by the NWT Recreation and Parks Association (NWTRPA).

A structured recreational department for the elders has been implemented, which includes regularly scheduled activities to encourage elders to participate and remain active during their stay. Activities include exercise programs, shopping trips, local drives, home visits, movie nights, gardening, etc.

Development of a regional foot care program is underway. We currently have a designated room at JESH, have purchased the necessary equipment, and have trained 3 staff in advanced foot care. We look forward to full implementation during 2019.

Child & Family Services: Structured Decision Making

In partnership with the Department of Health and Social Services, the TCSA has implemented Structured Decision Making (SDM) which is an evidence-based approach to making decisions in Child and Family Services. Mandatory standardized assessments are used in each Social Services Authority in the Northwest Territories to allow for consistency in how decisions are being made across the territory. There are six (6) assessments that have been developed and Community Social Service Workers have been trained to use all of the assessments. These assessments include; screening assessment, the safety assessment, the risk of future harm assessment, the household strengths and needs assessment, the family Reunification and risk assessment. Ongoing training will continue, in partnership with the DHSS and the NTHSSA, to ensure continuous quality improvement in our structured decision making practices.

Mental Health and Wellness in Children and Youth

The Middle Years Development Instrument (MDI)

The Middle Years Development Instrument (MDI) is a self-report questionnaire that asks children in Grade 4 and Grade 7 about their thoughts, feelings and experiences in school and in the community. It is a unique and comprehensive questionnaire that helps us gain a deeper understanding of how children are doing at this stage in their lives. Researchers working at the Human Early Learning Partnership (HELP) are using results to learn more about children's social-emotional health and well-being. In addition, the MDI is being used across sectors to support collaboration and inform policy and practice.

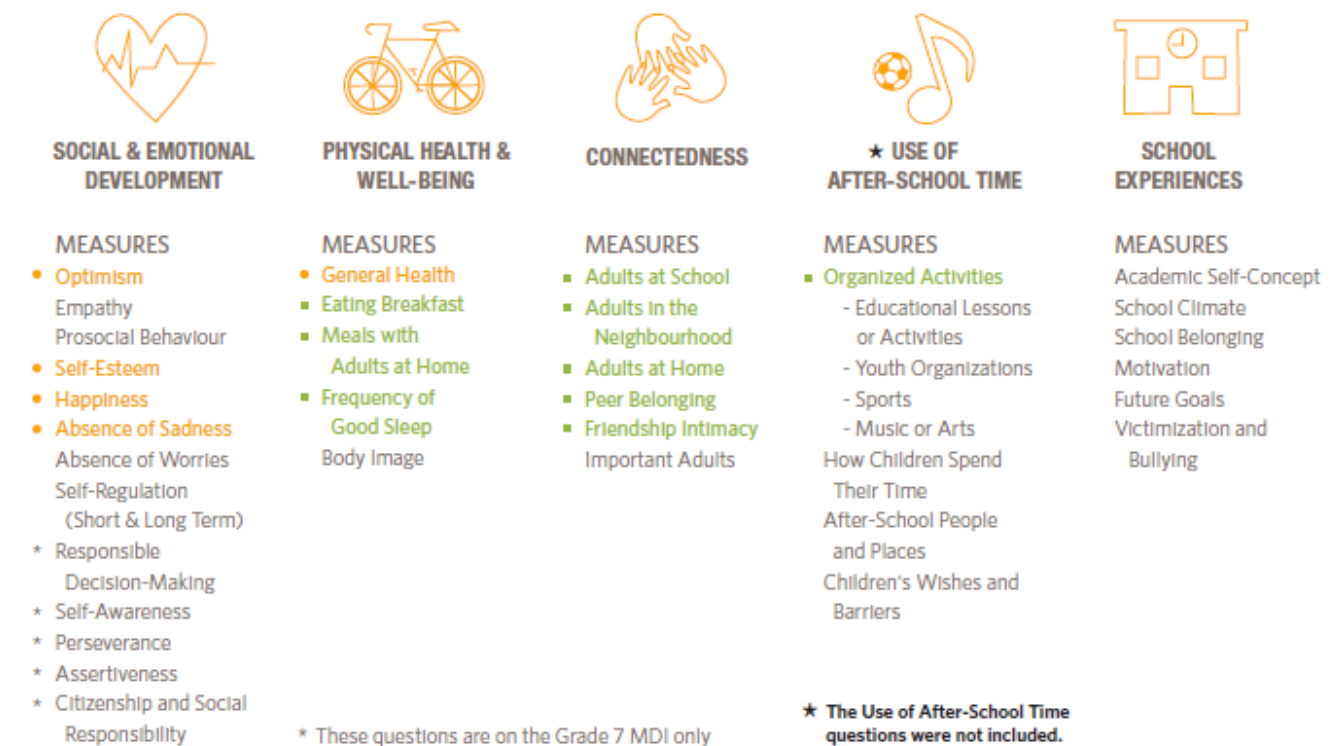
The MDI uses a strengths-based approach to assess five areas of development that are strongly linked to well-being, health and academic achievement. In addition, the MDI focuses on highlighting the promotive and protective factors and assets that are known to support and optimize development in middle childhood. These areas are: Social and Emotional Development, Physical Health and Well-Being, Connectedness, Use of After-School Time and School Experiences. Each of these dimensions is made up of several measures. Each measure is made up of one or more individual questions.

Combining select measures from the MDI helps paint a more comprehensive portrait of children’s overall wellbeing and the assets that contribute to their healthy development. The results for key MDI measures are summarized by two indices: The Well-Being Index and the Assets Index.

The well-being index focuses on critical areas of students’ development during the middle years: optimism, happiness, self-esteem, absence of sadness and general health. Scores from these critical areas are combined to correspond to three categories of well-being: thriving, medium to high well-being, or low well-being.

The following illustration overviews the relationship between MDI dimensions and measures, and highlights which measures contribute to the Well-Being and Assets Indices.

5 Dimensions of the MDI



- A measure in the Well-Being Index
- A measure in the Assets Index
- A measure in the Grade 7 MDI only

The MDI Well-Being Index

The Well-Being Index combines MDI measures relating to children’s physical health and social and emotional development that are of critical importance during the middle years. These are: Optimism, Happiness, Self-Esteem, Absence of Sadness, and General Health.

- Measures**
- Optimism
 - Happiness
 - Self-Esteem
 - Absence of Sadness
 - General Health

Scores from these five measures are combined and reported by three categories of well-being, providing a holistic summary of children’s mental and physical health.



High Well-Being (Thriving)
Children who score in the high range on at least 4 of the 5 measures of well-being and have no low-range scores.



Medium Well-Being
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.



Low Well-Being
Children who score in the low range on at least 1 of the 5 measures of well-being.

Multiple years’ Well-Being Index results for children in the Tłjchq region are shown in the figures below:

Well-Being Index for Children in Grade 4 (2016-2019)

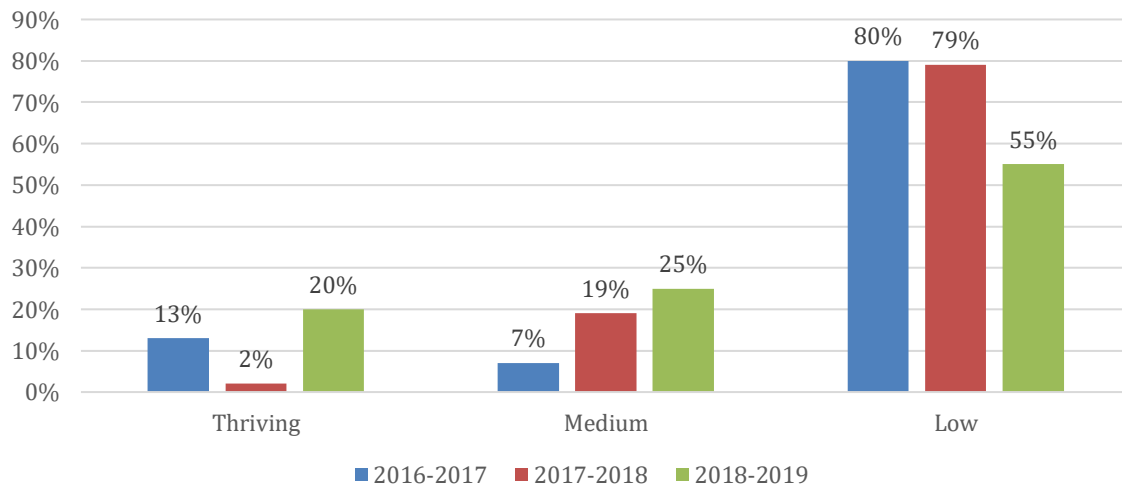


Figure 1: The well-being index results for children in grade 4 in the Tłjchq region 2016-2019.

Well-Being Index for Children in Grade 7 (2016-2019)

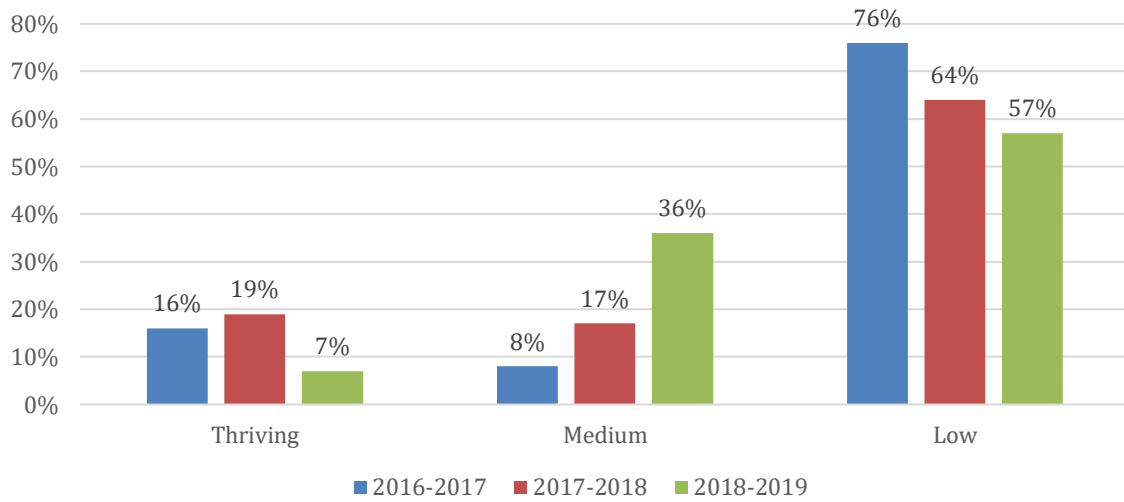
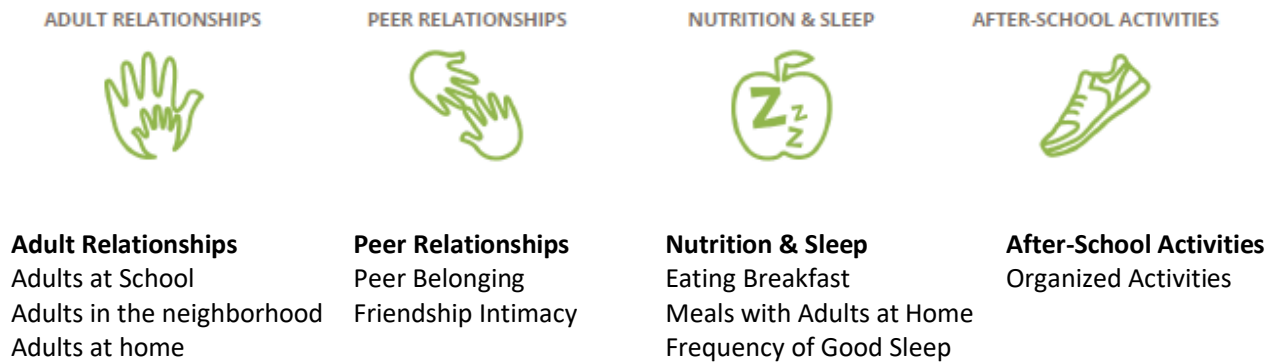


Figure 2: The well-being index results for children in grade 7 in the Tłıchq region 2016-2019.

According to the Well-Being Index results in the MDI for 2018-2019, the percentage of children in Grade 4 and Grade 7 in the Tłıchq region who are thriving is significantly below the territorial average while the percentage of those with low well-being is higher in the Tłıchq region. However, it is worth noting that the three year trend in our region shows a decline in the percentage of children living with low-being at both grade levels.

The MDI Assets Index

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



Multiple years’ Assets Index results for children in the Tłıchq region are shown in the figures below:

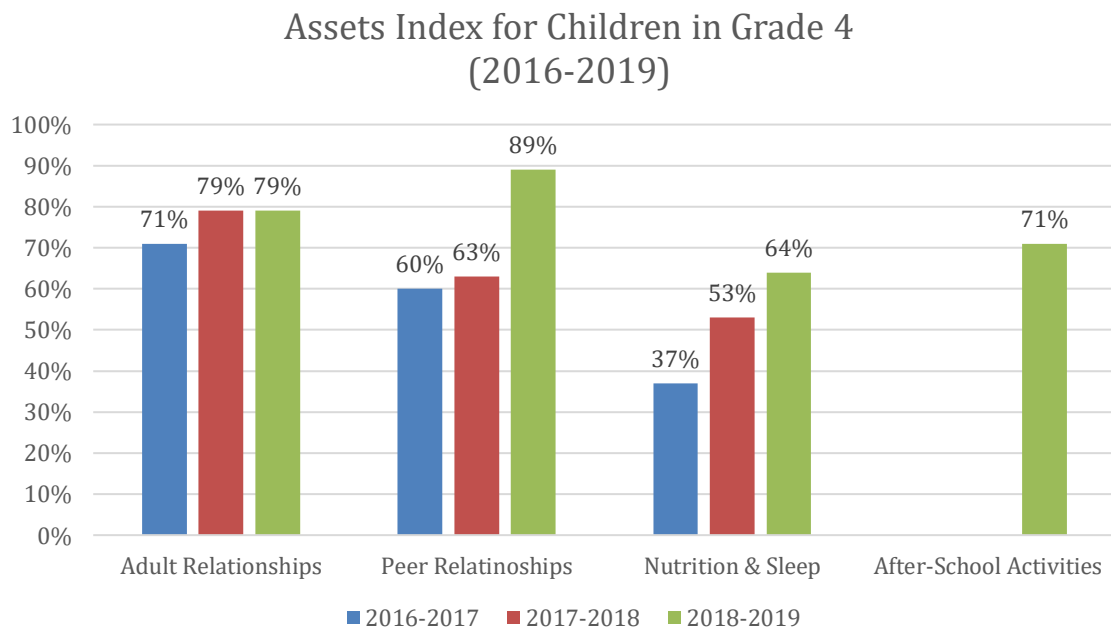


Figure 3: The Assets Index results for children in grade 4 in the Tłıchq region 2016-2019.

Assets Index for Children in Grade 7 (2016-2019)

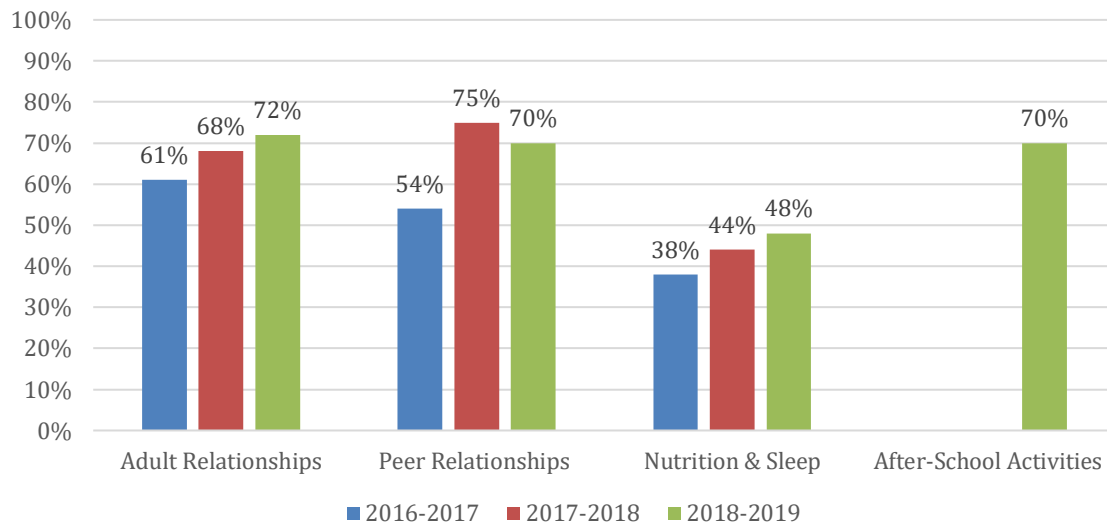


Figure 4: The Assets Index results for children in grade 7 in the Tłıchq region 2016-2019.

According to the Assets Index results in the MDI 2018-2019, the percentages of Grade 4 students in the Tłıchq Region who reported the presence of Adult Relationships, Peer Relationships, and Nutrition and Sleep are represented in Figure 3 while the percentages for those same categories for Grade 7 students are represented in Figure 4. In each case, the percentage of children who reported a presence of Adult Relationships, Peer Relationships, Nutrition & Sleep, and After-School Activities are below the NWT averages. (Note: The use of After-School Time questions were not included prior to 2018-2019.)

Recognizing the significant level of need for mental health and wellness support for children and youth the TCSA continues to staff full-time Child & Youth Care Counsellors (previously Art Therapists) at Chief Jimmy Bruneau School and Elizabeth Mackenzie Elementary School in Behchokò, and at Mezi Community School in Whatì.

In collaboration with the Department of Health and Social Services and the Department of Education, Culture and Employment the TCSA expanded the mental health program for youth through the Child and Youth Care Counsellors initiative to include an additional counselor at Chief Jimmy Bruneau School and to provide itinerant mental health services at Jean Wetrade Gamètì School in Gamètì and Alexis Arrowmaker School in Wekweetì for the 2018-2019 school year.

Child and Youth Care Counsellors

The Child and Youth Care Counsellor (CYCC) plays an integral role in supporting children and youth with complex mental health needs, and their families, to live successfully within their home, school, and local community. The CYCC is responsible for implementing specialized assessment and therapeutic programming within the daily life space of children and youth. The CYCC provides a wide range of services with an emphasis on developing therapeutic relationships with children, youth and their families. During the school year, the CYCC is based primarily in the school, but, in order to align with the needs of children and youth, other locations may include the Community Counselling Program office, client family homes, or other appropriate community locations. As part of an interdisciplinary team approach, other services targeted to assist children and youth include: community development, consultation, coordination, education, and integrated services management.

During 2018-2019, the Tłıchq region had four Child and Youth Care Counsellors in place:

- Chief Jimmy Bruneau School (Behchokò) currently staffs 2 CYCCs
- Elizabeth Mackenzie Elementary School (Behchokò) currently staffs 1 CYCC
- Mezi Community School (Whatì) currently staffs 1 CYCC
- One regional clinical supervisor is staffed in Behchokò (this position supports all of the CYCCs in the region)

All CYCCs participated in the on-the-land culture camps during the 2018-2019 school year. Counsellors attended alongside local elders, Tłıchq language instructors, Indigenous Health and Wellness Elders, and teachers to ensure a variety of cultural, on the land experiences supporting healthy growth and wellness for all.

Indigenous Health and Wellness Elders

The TCSA utilized dollars through the Education program to pilot full time “Indigenous Health and Wellness Elders” in our schools through to the end of the 2018-2019 school year. The program model and job descriptions for these positions was developed collaboratively by our local Education and Health staff and in consultation with the Tłıchq Government. These positions are uniquely designed to complement the Child and Youth Care Counsellors, and to support child and youth mental health and wellness through three key program areas:

- **Counselling:** Balancing the current clinical supports available for students (the Child and Youth Care Counsellors and itinerant services provided through Northern Counselling and Therapeutic Services) with an indigenized approach of having Elders available to listen and offer advice to students.
- **Tłıchq Language Programming:** Enhancing child and youth identity connections through enhanced Tłıchq language instruction by partnering with classroom and language teachers to bring a rich source of Tłıchq language to their daily experience. Elders work within the school

context to revitalize language in the classrooms and through a whole school approach to language development.

- Tłıchǫ Culture Programming: Enhancing child and youth identity connections through guidance to new and extended culture programming in all schools. This includes assisting in planning, and leading culture camps.

Appendix A: Audited Financial Statements 2018-2019

**Audited Financial Statements
Tlich Community Services Agency
Behchoko, NT**

For the year ended March 31, 2019

**Tlicho Community Services Agency
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Tlicho Community Services Agency

Management Discussion and Analysis March 31, 2019

The Tlicho Community Services Agency (TCSA) is a unique organization in the Northwest Territories. It is a Government of the Northwest Territories Agency, while incorporating the values and principles of the Tlicho people.

Our mission statement “Strong Like Two People” was developed to ensure that the TCSA is committed to the development of a continuum of care that will return control of education, health, and social programs and services to the people of our communities, support them in the task of strengthening their families, promote the knowledge and skills they need to survive today, and model the values they need to live in harmony with their families, communities, and the land.

The Agency is also unique in that it is the only agency in the Northwest Territories to deliver both the health and social services programs in conjunction with the education programs. All the other regions have separate agencies for the delivery of health and education programs. The advantage of the TCSA model is that we are able to more effectively link the delivery of these programs.

The TCSA serves a population of approximately three thousand people (3,000) in the communities of Behchoko, Whati, Gameti and Wekweeti. The TCSA delivers its programs through five schools and four health centers in the region, and one long term care facility located in Behchoko.

The Agency had an annual budget in fiscal 2018-2019 of \$36.309 million, a dedicated workforce of approximately 250 employees with a total payroll budget of \$29.384 million, which represents 80.9% of the Agency’s total annual budget.

For the 2018-2019 fiscal year, the TCSA Health and Social Services Activities incurred an operating deficit of \$969,115, thereby arriving at an accumulated operating deficit of \$3.771 million. The 2018-2019 operating deficit represents approximately 5.3% of the total health budget of \$18.302 million.

The operating deficit in health for 2018-2019 can be attributed to a number of factors:

- (1) The Agency remains underfunded for the delivery of Child and Family Services. Spending for Foster Care exceeded the funding by \$381,212. This spending was required due to the number of children in care.
- (2) The costs to operate the health centers in our three main communities has increased compared to the prior year’s costs, and exceeded the funding by \$182,656. Overtime / standby costs continue to run over budgeted amounts. The overtime would normally be expected as services are required to be delivered outside of the regular business hours.
- (3) The ongoing costs to operate our Ambulance Services continue to run over funding and the operating deficit has increased to \$314,399 (2017-2018: \$246,884).

For its 2018-2019 Education activities the TCSA incurred an annual deficit of \$571,898. As a result of this the TCSA Education activities now have an accumulated surplus of \$322,419 remaining.

While these financial statements include expenses for education from April to March, an additional set of financial statements is prepared annually for Education which runs for the school year of July 1 to June 30, and we will report to the department of Education our complete results at that time.



Tłı̨chǫ Community Services Agency

Summary and Outlook

- The fiscal outlook for the TCSA remains challenging and this is in large part caused by two items:
 - The GNWT funds positions at a pay step 4 to take turnover into account. At the TCSA however, turnover is very low. As a result of this, many employees are paid at a pay step level 8 which results in the funding for regular payroll being insufficient to cover the actual payroll cost.
 - Overtime, standby and callback pay are not specifically funded by the GNWT. The majority of these expenses are unavoidable however. Because of the thin management structure of the TCSA, the percentage of the staff incurring overtime would be higher than elsewhere in the GNWT.
- The Department of Health and Social Services recognizes the above issue and has approved the Agency's 2019-2020 budget with a deficit of \$841,075. However, the funding for this deficit has not been addressed.
- For 2019-2020 the TCSA has received funding for seven positions to improve Child and Family Services. The majority of this funding is used to offset the cost of staff positions above and beyond those that are funded, as demanded by the significant caseloads in this program area.

Chief Executive Officer

June 26, 2019

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

Management Responsibility for Financial Reporting for the year ended March 31, 2019

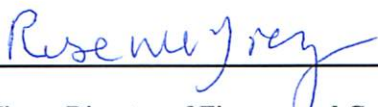
The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the Agency in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) as well as the Financial Administration Manual (FAM) of the Government of the Northwest Territories.

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding 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 have been conducted within the statutory powers of the Health Authority and Divisional Education Council. The operations and administration of the Health and Education Divisions as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the Financial Administration Act, CPSAS, FAM, Human Resources Manual, Ministerial Directives and the policies of the Health Authority Board and Divisional Education Council. Any non-compliance has been specifically identified and has been previously communicated to the Ministers and Deputy Ministers.

Management hereby asserts that EPR Yellowknife Accounting Professional Corporation 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.

The auditors annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. The auditors also consider whether the transactions that have come to their notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Department of Health and Social Services and Department of ECE of the Government of the Northwest Territories.

Approved and confirmed on behalf of the Tlicho Community Services Agency



Rose Jiang, Director of Finance and Corporate Services
Tlicho Community Services Agency
June 26, 2019



**YELLOWKNIFE
ACCOUNTING**
PROFESSIONAL CORPORATION

**CHARTERED PROFESSIONAL
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INDEPENDENT AUDITOR'S REPORT

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

Qualified Opinion

We have audited the financial statements of the Tlicho Community Services Agency, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, statement of changes in net financial resources and cash flows for the year then ended. We have also audited the revenue and expenditures of programs funded through contribution agreements by the Department of Health and Social Services which total \$250,000 or more listed in Schedule A.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Tlicho Community Services Agency as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards. Further, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs \$250,000 or more in Schedule A for the year ended March 31, 2019 in accordance with the provisions established by the individual Contribution Agreements.

Basis for Qualified Opinion

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

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

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INDEPENDENT AUDITOR'S REPORT, continued

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by Section 147 of the *Agencys Act* we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

We further report, in accordance with the *Agencys Act* (147.1), that proper books and records of account have been kept by the Agency, that the consolidated financial statements are in agreement therewith, and that the transactions that have come under our notice have been, in all material respects, within the statutory powers of the Agency.

EPR Yellowknife Accounting Prof. Corp.

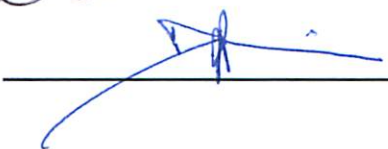
Yellowknife, NWT
June 26, 2019

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants

Tlich Community Services Agency
Statement of Financial Position
As at March 31, 2019

	<u>March 31, 2019</u>	<u>March 31, 2018</u>
Financial Assets		
Cash and Cash Equivalents (Note 4)	\$ 2,408,847	\$ 2,232,820
Accounts Receivable (Note 8)	1,683,946	968,855
	<u>4,092,793</u>	<u>3,201,674</u>
Liabilities		
Accounts Payable and Accrued Liabilities (Note 10)	1,294,208	776,131
Wages and Benefits Payable - GNWT (Note 10)	4,538,122	2,775,699
Employee Future Benefits (Note 16)	1,607,776	1,156,250
Deferred Revenue (Note 11)	117,529	417,282
	<u>7,557,635</u>	<u>5,125,363</u>
Net Financial Debt	<u>(3,464,842)</u>	<u>(1,923,688)</u>
Non-Financial Assets		
Inventory Held for Use (Note 9)	98,200	63,500
Tangible Capital Assets (Note 18)	23,778	72,315
Prepaid Expenses (Note 19)	1,000	-
	<u>122,978</u>	<u>135,815</u>
Accumulated Surplus (Deficit) (Page 6)	<u>\$ (3,341,864)</u>	<u>\$ (1,787,873)</u>


_____ Chief Executive Officer


_____ Chairman of the Board

**Tlicho Community Services Agency
Consolidated Operations
Statement of Operations
For the year ended March 31, 2019**

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Revenue			
Health & Social Services (Page 3)	\$ 17,349,200	\$ 18,301,915	\$ 17,082,384
Education (Page 4)	16,630,180	18,201,214	18,037,159
Other Operations (Page 5)	300,000	380,638	318,311
	<u>34,279,380</u>	<u>36,883,767</u>	<u>35,437,854</u>
Expenditure			
Health & Social Services - Compensation	14,357,758	15,033,618	13,469,095
Health & Social Services - Other	3,944,209	4,237,412	4,089,332
Total Health & Social Services (Page 3)	<u>18,301,967</u>	<u>19,271,030</u>	<u>17,558,428</u>
Education - Compensation	15,026,044	15,120,367	14,155,095
Education - Other	2,680,611	3,652,745	2,859,950
Total Education (Page 4)	<u>17,706,655</u>	<u>18,773,112</u>	<u>17,015,045</u>
Other Operations - Compensation	-	-	-
Other Operations - Other	300,000	393,610	270,024
Total Other Operations (Page 5)	<u>300,000</u>	<u>393,610</u>	<u>270,024</u>
	<u>36,308,622</u>	<u>38,437,752</u>	<u>34,843,497</u>
Operating Surplus (Deficit)	<u>\$ (2,029,242)</u>	<u>\$ (1,553,985)</u>	<u>\$ 594,357</u>
Rent Expense - GNWT Assets provided at no cost (Note 21)		568,174	542,794
Grant-In-Kind - GNWT Assets provided at no cost (Note 21)		<u>(568,174)</u>	<u>(542,974)</u>
Annual Surplus (Deficit)	<u>\$ (2,029,242)</u>	<u>\$ (1,553,985)</u>	<u>\$ 594,357</u>

**Tlich Community Services Agency
Health & Social Services
Statement of Operations
For the year ended March 31, 2019**

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from GNWT (Schedule A)	\$ 16,801,000	\$ 17,560,753	\$ 16,260,433
Interest Income	30,000	61,141	33,272
Other Income	140,000	158,580	303,480
Recoveries	378,200	521,441	485,198
	<u>17,349,200</u>	<u>18,301,915</u>	<u>17,082,384</u>
Expenditure			
Administrative & Support Services	1,450,701	1,486,016	1,136,841
Ambulatory Care Services	859,989	1,092,649	980,859
Community Health Programs	7,311,942	7,627,136	7,351,485
Community Social Programs	8,458,586	8,936,329	7,960,588
Diagnostic & Therapeutic Services	220,742	128,900	128,655
	<u>18,301,960</u>	<u>19,271,030</u>	<u>17,558,428</u>
Operating Surplus (Deficit)	<u>\$ (952,760)</u>	<u>\$ (969,115)</u>	<u>\$ (476,044)</u>
Rent Expense - GNWT Assets provided at no cost (Note 21)		568,174	542,794
Grant-In-Kind - GNWT Assets provided at no cost (Note 21)		<u>(568,174)</u>	<u>(542,794)</u>
Annual Surplus (Deficit)		<u>\$ (969,115)</u>	<u>\$ (476,044)</u>
Opening Accumulated Deficit		<u>\$ (2,802,275)</u>	<u>\$ (2,326,230)</u>
Closing Accumulated Deficit		<u>\$ (3,771,390)</u>	<u>\$ (2,802,275)</u>

**Tlicho Community Services Agency
Education
Statement of Operations
For the year ended March 31, 2019**

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Operating Fund - Revenue			
Government of the Northwest Territories			
Regular Contribution from ECE	\$ 16,293,580	\$ 16,910,239	\$ 17,246,577
Other ECE Contribution	256,600	484,576	246,068
Contributions from Other GNWT Departments	-	135,650	140,317
	<u>16,550,180</u>	<u>17,530,465</u>	<u>17,632,962</u>
Board Generated Funds			
Other Contributions and Miscellaneous	55,000	609,608	370,925
Investment Income	25,000	61,141	33,272
	<u>80,000</u>	<u>670,749</u>	<u>404,197</u>
Total Operating Revenue	<u>16,630,180</u>	<u>18,201,214</u>	<u>18,037,159</u>
Operating Fund Expenses - per schedule C			
School Programs	10,984,005	11,784,614	11,401,476
Inclusive Schooling	3,452,674	3,232,435	2,836,078
Administration	1,341,348	1,539,733	947,093
Aboriginal Language/Cultural Programs	1,928,628	2,216,330	1,830,398
Total Expense	<u>17,706,655</u>	<u>18,773,112</u>	<u>17,015,045</u>
Operating (Surplus) Deficit	<u>\$ (1,076,475)</u>	<u>\$ (571,898)</u>	<u>\$ 1,022,114</u>

**Tlcho Community Services Agency
Other Operations
Statement of Operations
For the year ended March 31, 2019**

	Unaudited 2019 Budget		2019 Actual		2018 Actual
Revenue					
Recoveries - Housing	\$ 300,000	\$	380,638	\$	318,311
	-		-		-
Expenses					
General Administrative Expenditures	-		40,403		24,364
Lease Property - Housing	300,000		353,207		245,660
	-		393,610		270,024
Operating Surplus (Deficit)	\$ -	\$	(12,972)	\$	48,287

**Tlcho Community Services Agency
Statement of Changes in Net Debt
For the year ended March 31, 2019**

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Annual Surplus (Deficit) (Page 2)	\$ (2,029,242)	\$ (1,553,985)	\$ 594,357
Decrease (Increase) in Inventories Held for Use	-	(34,700)	(6,636)
Decrease (Increase) in Prepaid Expenses	-	(1,000)	-
Amortization of Tangible Capital Assets	-	48,537	48,537
Increase (Decrease) in Net Financial Resources	-	(1,541,148)	636,258
Opening Net Financial Resources	(1,923,688)	(1,923,688)	(2,559,946)
Closing Net Debt	\$ (1,923,688)	\$ (3,464,842)	\$ (1,923,688)
Accumulated Surplus (Deficit)			
<u>Health & Social Services</u>			
Opening Surplus - Health & Social Services	\$ (2,802,275)	\$ (2,802,275)	\$ (2,326,230)
Current Year's Surplus (Deficit) (Page 3)	(952,760)	(969,115)	(476,044)
Closing Surplus (Deficit)	(3,755,035)	(3,771,390)	(2,802,275)
<u>Education</u>			
Opening Surplus - Education	894,317	894,317	(127,797)
Current Year's Surplus (Deficit) (Page 4)	(1,076,475)	(571,898)	1,022,114
Closing Surplus (Deficit)	(182,158)	322,419	894,317
<u>General</u>			
Opening Surplus - Other	120,079	120,079	71,792
Current Year's Surplus (Deficit) (Page 5)	-	(12,972)	48,287
Closing Surplus (Deficit)	120,079	107,107	120,079
Total Closing Accumulated Deficit	\$ (3,817,114)	\$ (3,341,864)	\$ (1,787,873)

**Tlich Community Services Agency
Statement of Cash Flow
For the year ended March 31, 2019**

	2019	2018
Cash Provided by (used in) Operating Transactions		
Annual Surplus (Deficit)	\$ (1,553,985)	\$ 594,357
Items not affecting cash:		
Amortization	48,537	48,537
(Increase) decrease in Accounts Receivable	(715,091)	(364,461)
Increase (decrease) in Accounts Payable	518,070	81,140
Increase (decrease) in Wages and Benefits Payable	1,762,423	1,294,676
Increase (decrease) in Inventories Held for Use	(34,700)	(6,636)
Increase in Employee Future Benefits	451,526	(400,892)
Increase (decrease) in Deferred Revenue	(299,753)	244,305
Decrease (Increase) in Prepaid Expenses	(1,000)	-
Net Cash Provided by (used in) Operating Transactions	176,027	1,491,025
Cash Provided by (used in) Investing Transactions		
Disposition (Acquisition) of Portfolio Investments	-	-
Net Cash Provided by Investing Transactions	-	-
Cash Provided by (used in) Financing Transactions		
Net Cash Provided by Financing Transactions	-	-
Increase (Decrease) in Cash and Cash Equivalents	176,027	1,491,025
Cash and Cash Equivalents, Beginning of the Year	2,232,820	741,795
Cash and Cash Equivalents, End of the Year	\$ 2,408,847	\$ 2,232,820

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

1. Nature of Organization

The Agency was established under the Tlicho Government Act by order of the Minister dated August 4, 2005. Its purpose is to administer and maintain the standards of Health and Educational programs defined under the respective Acts in the Member communities of the Tlicho Region.

The Agency was formerly known as the Dogrib Community Services Board and the Dogrib Divisional Board of Education. On May 22, 1997, an agreement was signed between the Dogrib Community Services Board and the Government of the Northwest Territories, Department of Health and Social Services, with the support of the Treaty 11 Council, to deliver Health and Social Service programs in the Dogrib region. The Tlicho Community Services Agency (TCSA) is an integrated Education and Health & Social Services Agency.

The Agency is dependent upon funding from the Government of the Northwest Territories and is a registered charity.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board of the Chartered Professional Accountants of Canada and by the directives of the Government of the Northwest Territories - Department of Health and Social Services ("DHSS") and Department of Education, Culture and Employment ("ECE"). Significant accounting policies are as follows.

a) Cash and Cash Equivalents

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

b) Funds

The Agency records financial information in individual funds that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Agency are:

Operating Fund- reflecting activities associated with the Agency's day-to-day operations.

Leave and Termination Liability Fund - reflecting activities in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities. This fund represents liabilities which will be funded in the year they become due through the regular annual allocations from the Government of the Northwest Territories ("GNWT").

Endowment and Special Purpose Fund - reflecting activities relating to endowments and other special purpose funds made available to the Agency under conditions specified by donors and other providers.

c) Surplus Reserves

The DHSS policy requires the Agency to establish the following reserves:

Surplus Reserve- reflects funds maintained in a reserve according to the DHSS Operations and Maintenance Surplus Retention Policy.

Employee Future Benefit Reserve- the funds received in advance for the severance liability of employees who were transferred to the Agency from the GNWT. These liabilities are reduced as employees are paid out upon termination of employment with the agency.

**Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

2. Significant Accounting Policies (cont'd)

d) Tangible Capital Assets

The GNWT retains ownership of all tangible assets (TCA) used by the Agency or purchased by the Agency (regardless of source of funding for the purchase). The GNWT amortizes TCAs over the estimated useful lives of the assets at the rates established in the Financial Administration Manual over the following terms:

Buildings	40 years
Mainframe and software systems	5-10 years
Leasehold Improvements	Lesser of useful life or lease term plus renewal option

The TCAs used by the Agency and held on behalf of, or in trust for, the GNWT are not recognized by the Agency in the financial statements.

The statement of operations reflects the Rent Expense amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-In-Kind revenue.

e) Inventory of Supplies

Inventories of supplies include inventories held for use in the process of providing services and are distributed to clients at no charge or for a nominal charge. Inventories consist of pharmacy items, parts for various equipment, and office supplies. Inventories of supplies are valued at the lower of cost and replacement value.

f) Accrued Employee Leave and Termination Benefits

In accordance with GNWT accounting policies specified for public agencies, the Agency annually accrues estimated employee leave and termination benefits payable

g) Pension Contributions

The Agency and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability to the Agency and are recognized in the accounts on a current basis.

h) Revenue Recognition

The Agency is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS and ECE. Under the arrangements, the Agency is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

Other revenue is recognized when the service is performed or the goods are provided.

Government Transfers

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

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

**Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

2. Significant Accounting Policies (cont'd)

i) Financial Instruments

The Agency classifies its financial instruments at cost or amortized cost. The Agency's accounting policy for this financial instrument category is as follows:

Financial instruments held at cost or amortized cost include 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

j) Non-Financial Assets

Non-financial assets are accounted for as assets by the Agency because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Agency unless they are sold.

k) Measurement Uncertainty

The preparation of these financial statements, in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. Significant estimates include accounts receivable and doubtful accounts and the actuarial valuation of employee leave and termination benefits. Actual results could differ from these estimates.

3. Future Accounting Changes

PS 3280-Asset Retirement Obligations: This new section establishes standards on how to account for and report a liability for asset retirement obligations. This section is effective for fiscal periods beginning on or after April 1, 2021. The impact of the transition to these accounting standards has not yet been determined.

PS 3400-Revenue: This new section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. This section is effective for fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. This section may be applied retroactively or prospectively.

4. Cash and Cash Equivalents

	2019	2018
Cash	\$ 2,408,847	\$ 2,232,820

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

5. Special Purpose Funds

Nil Report

6. Restricted Funds

Nil Report

7. Portfolio Investments

Nil Report

8. Accounts Receivable

	Accounts Receivable 2019	Allowance for Doubtful Accounts 2019	Net Amount 2019	Net Amount 2018
Due from Third Parties	\$ 410,191	\$ -	\$ 410,191	\$ 406,507
Due from Government of Northwest Territories	1,192,203	-	1,192,203	482,262
Workers' Safety and Compensation Commission	3,968	-	3,968	4,973
Health and Social Services	77,584	-	77,584	75,113
	<u>\$ 1,683,946</u>	<u>\$ -</u>	<u>\$ 1,683,946</u>	<u>\$ 968,855</u>

9. Inventories

	2019	2018
Inventory Held for Use		
Health Centre Supplies	<u>\$ 98,200</u>	<u>\$ 63,500</u>

**Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

10. Accounts Payable and Accrued Liabilities

	2019	2018
Due to the Government of the Northwest Territories	\$ 327,798	\$ 121,846
Due to NWT Housing Corporation	-	11,550
Due to NWT Power Corporation	845	377
Due to Northwest Territories Health and Social Services Authority	56,165	6,684
Payable to YK Catholic Schools	2,520	-
Due to Third Parties	906,880	635,674
	\$ 1,294,208	\$ 776,131
<u>Payroll Liabilities</u>		
Due to GNWT Payroll Liabilities	\$ 3,875,091	\$ 2,131,032
Accrued Vacation and Lieu	663,031	594,667
Employee Retroactive Pay	-	50,000
Government of the Northwest Territories	\$ 4,538,122	\$ 2,775,699

Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2019

11. Deferred Revenue

Deferred revenue consists of contributions received in advance for activities with dates beyond the fiscal year end. These amounts will be recognized in revenue as expenditures are incurred.

	2019	2018
CJBS - PC Children Charity Nutrition	\$ 9,987	\$ -
CJBS - Breakfast for Learning	-	9,984
CJBS - On the Land Collaborative	20,000	-
CJBS - Dominion Diamond Ekati	21,875	15,993
CJBS - Food First Foundation	1,500	-
CJBS- Fundraising	3,438	21,422
CJBS - Miscellaneous	5,123	1,665
MEZI - Dominion Diamond Ekati	-	50,105
MEZI - Food First Foundation	1,710	-
EMES - Breakfast for Learning	-	3,871
EMES - Breakfast Club	5,020	5,000
EMES - Dominion Diamond Ekati	-	10,052
EMES - Literacy / Book fair	-	6,801
EMES - Miscellaneous	1,071	3,766
EMES - On the Land Collaborative	902	5,734
AAS - Breakfast for Learning	-	2,206
AAS - Dominion Diamond Ekati	-	26,857
AAS - Food First Foundation	-	1,720
AAS - Literacy	-	2,395
AAS - Miscellaneous	-	12,002
JWGS - On the Land Collaborative	6,235	-
JWGS - Breakfast Club	5,729	1,983
JWGS - Dominion Diamond Ekati	20,022	15,266
JWGS - Food First Foundation	3,316	2,227
JWGS Fundraising	2,529	13,000
JWGS - Literacy	632	1,177
JWGS - Miscellaneous	339	-
WEKWEETI - Literacy	2,191	-
WEKWEETI - Children Charity Nutrition	531	-
WEKWEETI - On the Land Collaborative	5,379	-
Regional - Dogrib Learning Materials	-	204,056
	\$ 117,529	\$ 417,282

12. Contribution Repayable

Nil Report

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

13. Due from and to the Government of Canada

Nil Report

14. Capital Lease Obligations

Nil Report

15. Pensions

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

The public service plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to 65 for new members joining the plan on or after January 1, 2013. For existing members, the normal retirement age remains age 60. Furthermore, contribution rates or current service for all members of the public service will increase gradually to an employer: employee cost sharing ratio of 50:50 by 2017. The employer contribution rate effective at the end of the year is 1 times (2016 - 1.15) the employees' contributions for employees who started prior to January 2013 and 1 times (2016 - 1.1) the employees' contributions for all other employees

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

Contributions to the PSPP are broken down as follows.

	2019	2018
HSS activities		
Employee	\$ 779,333	\$ 732,719
Employer	779,919	767,918
	1,559,252	1,500,637
 ECE activities		
Employee	1,099,309	1,082,767
Employer	1,093,266	1,079,521
	2,192,575	2,162,288
	\$ 3,751,827	\$ 3,662,925

**Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

16. Employee Future Benefits

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

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

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

Valuation Result

The last actuarial valuation was dated March 31, 2019. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Agency.

Employee Long Term Benefits Consist of:

	EDU	HSS	2019	2018
Severance and removal	\$ 875,236	\$ 404,268	\$ 1,279,504	\$ 879,987
Compensated absences	228,109	100,163	328,272	276,263
	<u>\$ 1,103,345</u>	<u>\$ 504,431</u>	<u>\$ 1,607,776</u>	<u>\$ 1,156,250</u>
Net change				
Change in Estimate	\$ -	\$ -	\$ -	
Current period Benefit Cost	63,087	24,793	87,880	
Actuarial (gain) loss	261,255	314,021	575,276	
Benefits	(98,702)	(155,760)	(254,462)	
Interest accrued	31,621	11,211	42,832	
	<u>\$ 257,261</u>	<u>\$ 194,265</u>	<u>\$ 451,526</u>	

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

	Severance and Removal	Compensated Absences	Total
Year 1	\$ 436,253	\$ 78,527	\$ 514,780
Year 2	151,123	46,475	197,598
Year 3	115,759	36,856	152,615
Year 4	106,790	32,954	139,744
Year 5	82,557	26,418	108,975
Next 5 Years	\$ 424,810	\$ 123,081	\$ 547,891

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

17. Trust Liabilities

Nil Report

18. Tangible Capital Assets

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

	Cost (unaudited)	Accumulated Amortization (unaudited)	Net Book Value 2019 (unaudited)	Net Book Value 2018 (unaudited)
2014 Ford XLT Ambulance	\$ 166,443	\$ (142,665)	\$ 23,778	\$ 47,555
School Buses	173,318	(173,318)	-	24,760
Total	\$ 339,761	\$ (315,983)	\$ 23,778	\$ 72,315

19. Prepaid Expenses

Nil Report

20. Capital Advances From the GNWT

Nil Report

21. GNWT Assets Provided At No Cost

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA are amortized over the estimated useful life of the assets at the following rates.

- Buildings - 40 Years
- Leasehold Improvements - Lesser of useful life or lease term plus renewal option
- Mobile Equipment - 15 years

	Cost (Unaudited)	Accumulated Amortization (Unaudited)	Net Book Value 2019 (Unaudited)	Net Book Value 2018 (Unaudited)
Buildings	\$ 18,682,626	\$ (4,057,824)	\$ 14,624,802	\$ 14,876,751
Leasehold	252,800	(214,077)	38,723	51,282
Mobile Equipment	325,112	(178,208)	146,904	168,575
Other Equipment	338,468	(55,452)	283,016	316,863
Total	\$ 19,599,006	\$ (4,505,561)	\$ 15,093,445	\$ 15,413,471

The TCA information was provided by the Government of the Northwest Territories. Amortization expense 2018 - 2019 \$568,174 (2017 - 2018 \$542,794)

**Tlcho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

22. Contractual Obligations (aka Commitments)

The Agency has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2019.

	Expires in Fiscal Year	2020	2021 and Thereafter	Total
Residential Leases	2022-2023	\$ 278,700	\$ 1,087,725	\$ 1,366,425
Equipment Leases	2018-2023	57,307	71,552	128,859
Other Service Contracts	2023	21,582	55,536	77,118
		\$ 357,589	\$ 1,214,813	\$ 1,572,402

23. Contingent Liabilities

In the normal course of operations, the Agency is subject to claims and pending and threatened litigation against the Agency and its staff. The Agency is defending actions brought against it and the Agency has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. The allowance is based upon estimates determined by the Agency's legal experts experience or case law in similar circumstances.

The Agency did not have any environmental liabilities during the year.

24. Prior Year Funding

Nil Report

25. Budget

Budget figures are the opening budgets that were approved on June 30 2018 by the Agency's board of directors, DHSS and ECE. The budget figures are not audited and are intended for information purposes only. These figures represent the Agency's original fiscal plan for the year and do not reflect subsequent changes arising from amendments made by the Departments.

26. Economic Dependence

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

27. Comparative Figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019

28. Related Parties And Inter-Entity Transactions

The Agency is related in terms of common ownership to all GNWT created departments and public agencies. The Agency enters into transactions with these entities in the normal course of business. The Agency is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, compensation services by the Department of Human Resources, and internal audit services by the Department of Finance.

	2019	2018
Due from Related Parties		
Government of the Northwest Territories		
Department of Finance	\$ 7,239	\$ 5,097
Department of Health and Social Services	1,108,957	375,865
Department of Education, Culture and Employment	75,175	101,299
Northwest Territories Health and Social Services Authority	77,584	75,113
Workers' Safety and Compensation Commission	3,968	4,973
	\$ 1,272,923	\$ 562,347
 Due to Related Parties		
Government of the Northwest Territories		
Department of Finance	286,111	97,383
Department of Health and Social Services	199,000	20,578
Department of Education, Culture and Employment	126,634	2,250
Department of Infrastructure	-	149
Petroleum Products Division	2,163	1,486
Yellowknife Catholic School	2,520	-
NWT Power Corporation	845	377
NWT Housing Association	-	11,550
Northwest Territories Health and Social Services Authority	56,165	6,684
	\$ 673,438	\$ 140,457
 Department of Finance - Payroll Liabilities	\$ 4,538,122	\$ 2,181,032

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

28. Related Parties And Inter-Entity Transactions (cont'd)

Revenue received from Related Parties not otherwise disclosed in the statements for schedules:

Northwest Territory Health & Social Services Authority	\$ 99,845	\$ 97,395
GNWT - Department of Health and Social Services - NHIB	310,250	275,975
	<u>\$ 410,095</u>	<u>\$ 373,370</u>

Expenses paid to Related Parties

GNWT - Department of Finance	\$ 430,425	\$ 83,840
GNWT - Department of Health and Social Services	6,044	83,476
GNWT - Petroleum Products Division	10,448	9,615
GNWT - Department of Infrastructure	987	422
GNWT - Department of Justice	75	4,127
Workers' Safety and Compensation Commission	5,179	4,127
Northwest Territories Health and Social Services Authority	854,150	749,260
NWT Housing Corporation	127,057	30,488
NWT Power Corporation	2,662	1,857
Yellowknife Catholic School	4,260	2,700
James Company Limited	12,000	12,000
	<u>\$ 1,453,287</u>	<u>\$ 981,912</u>

Related party transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

29. Financial Instruments

The Agency is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the:

(i) Credit risk

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

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

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

These amounts are as disclosed in Note 8.

The Agency's maximum exposure to credit risk is represented by the financial assets for a total of \$1,683,946 (2018 - \$968,855).

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

29. Financial Instruments (Cont'd)

(ii) Concentration of credit risk

Concentration of credit risk is the risk that a customer(s) has a significant portion (more than ten. percent) of the total accounts receivable balance and thus there is a higher risk to the Agency in the event of a default. The Agency does have concentration of risk. At March 31. 2019, receivables from the GNWT and related parties accounted for 50% of the total outstanding accounts receivables. The Agency reduces this risk by monitoring overdue balances.

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

(iii) Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet all cash outflow obligations as they come due. The Agency mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. Total financial assets are \$4,092,793 (2018 - \$3,201,674) and financial liabilities are \$7,557,635 (2018 - \$5,125,363). The agency has disclosed future financial liabilities and commitments in Note 22.

30. Contingent Assets

Nil Report

31. Contractual Rights

Nil Report

**Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2019**

32. Expenses By Object

Health & Social Services

	2019	2018
<u>Compensation</u>		
Salaries and wages	\$ 14,061,428	\$ 12,807,917
Severance and Superannuation	194,265	(110,787)
Other	777,925	771,965
	\$ 15,033,618	\$ 13,469,095

<u>Other O&M</u>		
Amortization	\$ 23,778	\$ 23,778
Contracted & General Services	1,922,172	1,922,057
Grants and Contributions	1,263,286	1,186,284
Materials and Supplies	647,616	619,390
Medical and Surgical Supplies	380,560	337,824
Valuation Allowances	-	-
	\$ 4,237,412	\$ 4,089,332

Education

Compensation	\$ 15,120,367	\$ 14,155,095
Other O&M	3,652,745	2,859,950
	\$ 18,773,112	\$ 17,015,045

Other

Compensation	\$ -	\$ -
Other O&M	393,610	270,024
	\$ 393,610	\$ 270,024

Overall

Compensation	\$ 30,153,985	\$ 27,624,190
Other O&M	8,283,767	7,219,306
	\$ 38,437,752	\$ 34,843,497

Tlicho Community Services Agency
Schedule A
Schedule of Contributions from the GNWT
For the year ended March 31, 2019

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Contributions from the GNWT			
Core contribution - Department of Health & Social Services			
Administration & Support Services			
Administration	\$ 700,000	\$ 709,000	\$ 700,000
Facility Maintenance & Support	35,000	35,000	35,000
Finance	173,000	176,000	173,000
Human Resources	-	15,000	-
System Support	87,000	91,000	64,000
NIHB Administration	-	50,000	-
Community Health Programs			
Community Clinics & Health Centres	5,458,000	5,528,000	5,458,000
Health Promotion & Community Wellness	315,000	315,000	315,000
Homecare & Support Services	697,000	718,000	697,000
Physician Services	785,000	821,000	785,000
Mental Health & Addictions	973,000	990,000	973,000
Residential Care Children & Adults	3,406,000	3,454,000	3,421,000
Community Social Programs			
Child & Family Services	3,236,000	3,779,505	2,566,000
Family Violence Prevention	31,000	31,000	31,000
Diagnostic & Therapeutic Services			
Diagnostic Services	17,000	19,000	77,000
Supplementary Health Programs			
Medical Travel	458,000	468,000	458,000
	<u>16,371,000</u>	<u>17,199,505</u>	<u>15,753,000</u>
Other Contribution - Department of Health & Social Services			
Enhanced Home Care - Schedule A-1	430,000	361,248	460,335
Victims of Family Violence	-	-	27,741
Mental Health First Aid Training	-	-	9,982
Applied Suicide Intervention Skills Training (ASIST)	-	-	9,375
	<u>430,000</u>	<u>361,248</u>	<u>507,433</u>
Total Contributions from GNWT	<u><u>\$ 16,801,000</u></u>	<u><u>\$ 17,560,753</u></u>	<u><u>\$ 16,260,433</u></u>

Tlicho Community Services Agency
Schedule A-1
Schedule of Detailed Contribution Funding and Expense
Home and Community Care Enhancement - (HSS01-0000002214)
Health & Social Services - GNWT
For the year ended March 31, 2019

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - Department of Health & Social Services	\$ 430,000	\$ 361,248	\$ 460,335
	<u>430,000</u>	<u>361,248</u>	<u>460,335</u>
Expenses			
Salaries	370,250	299,582	388,014
Material & Supplies	4,500	7,154	8,966
Gasoline	3,000	4,190	2,434
Food	14,000	24,568	25,431
Vehicle Maintenance	3,500	4,435	4,742
Medical and Surgical Supplies	4,000	4,587	6,000
Delivery & Courier	2,500	4,187	4,917
Telephone	1,000	1,597	2,845
Travel	14,500	3,879	7,065
Equipment Maintenance	1,000	-	-
Minor Equipment	3,750	3,930	-
Contract Services	8,000	3,139	9,921
	<u>430,000</u>	<u>361,248</u>	<u>460,335</u>
Excess Funding over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlcho Community Services Agency
Schedule B
Schedule of Reserves
For the year ended March 31, 2019**

	Surplus/Deficit		Leave & Termination		Special Projects		Total Reserves	
Balance, beginning of the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions/Reductions to/from Reserves	-	-	-	-	-	-	-	-
Transfers between Reserves	-	-	-	-	-	-	-	-
Balance, end of the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Agency has no funds in reserves.

Tlicho Community Services Agency
Schedule C
Education Division
Schedule of Expenses
For the year ended March 31, 2019

	School Programs	Inclusive Schooling	Administration	Aboriginal Languages	Total
Salaries					
Teachers	\$ 7,192,825	\$ 1,047,624	\$ -	\$ 903,951	\$ 9,144,400
Instructional Asst.	-	1,448,465	-	254,162	1,702,627
Non-Instructional Staff	2,221,013	189,987	925,300	377,637	3,713,937
Board Honoraria	-	-	24,144	-	24,144
Employee Benefits					
Benefits/Allowance	284,184	-	251,075	-	535,259
Services Purchased/Contracted					
Postage/Communication	86,283	-	46,918	1,757	134,958
Travel/Training	140,482	121,516	60,817	149,442	472,257
Adverting/Printing/Publishing	4,058	-	-	-	4,058
Maintenance and Repairs	49,819	-	-	3,579	53,398
Rentals and Leases	67,712	-	2,371	1,968	72,051
Vehicle Expense	144,053	547	3,094	6,355	154,049
Other	13,548	1,466	65,170	10,050	90,234
Contributed Services	25,307	-	71,782	79,152	176,241
Contract Services	411,298	161,356	38,540	80,407	691,601
Home Boarding Allowance	21,175	-	-	-	21,175
Materials	1,023,193	261,159	47,054	248,491	1,579,897
Furniture and Equipment	53,610	-	-	98,422	152,032
Freight	46,054	315	3,468	957	50,794
Total Expense	\$ 11,784,614	\$ 3,232,435	\$ 1,539,733	\$ 2,216,330	\$ 18,773,112

**Tlicho Community Services Agency
Schedule C.1
Education - Contribution Agreements
Other Education Contributions
For the year ended March 31, 2019**

Contribution Agreement Revenues		2019	2018
Teaching and Learning Centre - 2017-18	Schedule C-1	\$ 204,057	\$ 64,943
Teaching and Learning Centre - 2018-19	Schedule C-2	101,000	-
Public Library Services	Schedule C-3	140,000	140,000
Self-Regulation	Schedule C-4	7,000	6,000
LMAPD	Schedule C-5	-	35,125
Northern Distance Learning	Schedule C-6	13,310	-
Health & Wellness Curr. Pilot Support	Schedule C-7	13,250	-
Youth with Disabilities	Schedule C-8	5,960	-
Take a Kid Trapping Program	Schedule C-9	39,500	37,700
Active After School	Schedule C-10	73,200	76,600
Youth Contribution (Music) - Chief Bruneau School	Schedule C-11	5,000	5,000
Youth Contribution - Jean Wetrade Gameti School	Schedule C-12	4,000	1,024
Youth Contribution - Mezi Community School	Schedule C-13	-	1,054
Youth Contribution (School Trip) - Chief Jimmy Bruneau School	Schedule C-14	4,000	9,000
Drop the Pop	Schedule C-15	9,950	9,950
Yoga Fitness - Jean Wetrade Gameti School	Schedule C-16	-	3,414
Jordan's Principle	Schedule C-17	116,090	-
First Food Foundation	Schedule C-18	2,761	7,643
Breakfast for Learning	Schedule C-19	25,543	28,762
Breakfast Club	Schedule C-20	9,340	1,751
APPLE School Foundation	Schedule C-21	54,888	-
Ekati Mine (Cultural)	Schedule C-22	201,377	157,916
On the Land Collaborative	Schedule C-23	33,968	4,266
Miscellaneous	Schedule C-24	92,562	51,681
		\$ 1,156,756	\$ 641,829

**Tlicho Community Services Agency
Schedule C.1
Education - Contribution Agreements
Other Education Contributions
For the year ended March 31, 2019**

Contribution Agreement Expenditures		2019	2018
Teaching and Learning Centre - 2017-18	Schedule C-1	\$ 215,504	\$ 64,943
Teaching and Learning Centre - 2018-19	Schedule C-2	103,879	-
Public Library Services	Schedule C-3	140,964	140,567
Self-Regulation	Schedule C-4	7,025	7,613
LMAPD	Schedule C-5	-	32,422
Northern Distance Learning	Schedule C-6	13,310	-
Health & Wellness Curr. Pilot Support	Schedule C-7	13,250	-
Youth with Disabilities	Schedule C-8	5,960	-
Take a Kid Trapping Program	Schedule C-9	39,661	37,803
Active After School	Schedule C-10	73,160	78,187
Youth Contribution (Music) - Chief Bruneau School	Schedule C-11	5,000	5,000
Youth Contribution - Jean Wetrade Gameti School	Schedule C-12	4,000	1,187
Youth Contribution - Mezi Community School	Schedule C-13	-	1,052
Youth Contribution (School Trip) - Chief Jimmy Bruneau School	Schedule C-14	4,000	9,136
Drop the Pop	Schedule C-15	9,996	9,950
Yoga Fitness - Jean Wetrade Gameti School	Schedule C-16	-	2,985
Jordan's Principle	Schedule C-17	116,090	-
First Food Foundation	Schedule C-18	2,705	7,810
Breakfast for Learning	Schedule C-19	25,800	29,178
Breakfast Club	Schedule C-20	9,340	1,751
APPLE School Foundation	Schedule C-21	54,888	-
Ekati Mine (Cultural)	Schedule C-22	201,451	132,916
On the Land Collaborative	Schedule C-23	33,983	4,266
Miscellaneous	Schedule C-24	93,951	49,863
		<u>\$ 1,173,917</u>	<u>\$ 616,629</u>
Excess of Funding over Expenditures		<u>\$ (17,161)</u>	<u>\$ 25,200</u>

Tlicho Community Services Agency
Schedule C-1
Schedule of Specific Program
Teaching and Learning Centre - 2017-18
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE	\$ -	\$ -	\$ 269,000
GNWT - ECE Deferred	-	204,057	(204,057)
Total Funding	-	204,057	64,943
Expenses			
Materials & Supplies	-	145,240	55,641
Delivery & Courier	-	126	-
Training & Development	-	63,332	832
Travel	-	-	3,105
Contract Services	-	6,806	5,365
Total Expenses	-	215,504	64,943
Excess Funding over Expense	\$ -	\$ (11,447)	\$ -

Tlich Community Services Agency
Schedule C-2
Schedule of Specific Program
Teaching and Learning Centre - 2018-19
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE	\$ -	\$ 101,000	\$ -
Total Funding	-	101,000	-
Expenses			
Materials & Supplies	-	3,991	-
Dues & Fees	-	5,050	-
Capital equipment < \$50K	-	91,721	-
Contract Services	-	3,117	-
Total Expenses	-	103,879	-
Excess Funding over Expense	\$ -	\$ (2,879)	\$ -

Tlcho Community Services Agency
Schedule C-3
Schedule of Detailed Contribution Funding and Expenses
Public Library Services
For the year ended March 31, 2019

	2019 Budget	CJBS	MEZI	JWGS	EMES	2019 Actual	2018 Actual
Funding							
GNWT - ECE	\$ 140,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 140,000	\$ 140,000
Total Funding	140,000	35,000	35,000	35,000	35,000	140,000	140,000
Expenses							
Salaries & Benefits	-	-	-	-	-	-	49,465
Materials & Supplies	20,000	-	1,730	2,827	-	4,557	5,916
Contract Services	120,000	35,188	33,376	32,173	35,670	136,407	85,186
Total Expenses	140,000	35,188	35,106	35,000	35,670	140,964	140,567
Excess Funding over Expense	\$ -	\$ (188)	\$ (106)	\$ -	\$ (670)	\$ (964)	\$ (567)

Tlichio Community Services Agency
Schedule C-4
Schedule of Detailed Contribution Funding and Expenses
Self Regulation
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE	\$ -	\$ 7,000	\$ 6,000
Total Funding	-	7,000	6,000
Expenses			
Materials & Supplies	-	7,025	7,613
Total Expenses	-	7,025	7,613
Excess Funding over Expense	\$ -	\$ (25)	\$ (1,613)

Tlcho Community Services Agency
Schedule C-5
Schedule of Detailed Contribution Funding and Expenses
LMAPD
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE	\$ -	\$ -	\$ 35,125
Total Funding	-	-	35,125
Expenses			
Contract Services	-	-	32,422
Total Expenses	-	-	32,422
Excess Funding over Expense	\$ -	\$ -	\$ 2,703

Tlichon Community Services Agency
Schedule C-6
Schedule of Detailed Contribution Funding and Expenses
Northern Distance Learning
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE	\$ -	\$ 9,164	\$ -
GNWT - ECE A/R	-	4,146	-
Total Funding	-	13,310	-
Expenses			
Contract Services	-	13,310	-
Total Expenses	-	13,310	-
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlichio Community Services Agency
Schedule C-7
Schedule of Detailed Contribution Funding and Expenses
Health & Wellness Curr. Pilot Support
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE	\$ -	\$ 13,250	\$ -
Total Funding	-	13,250	-
Expenses			
Materials & Supplies	-	13,250	-
Total Expenses	-	13,250	-
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlich Community Services Agency
Schedule C-8
Schedule of Detailed Contribution Funding and Expenses
Youth with Disabilities
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - ECE A/R	\$ -	\$ 5,960	\$ -
Total Funding	-	5,960	-
Expenses			
Contract Services	-	5,960	-
Total Expenses	-	5,960	-
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlcho Community Services Agency
Schedule C-9
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping Program
For the year ended March 31, 2019

	2019 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2019 Actual	2018 Actual
Funding								
GNWT - ENR	\$ 40,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,500	\$ 39,500	\$ 37,700
Total Funding	40,000	8,000	8,000	8,000	8,000	7,500	39,500	37,700
Expenses								
Materials & Supplies	32,000	2,000	8,001	8,037	3,878	3,411	25,327	10,358
Gasoline	-	-	-	-	-	834	834	2,205
Contract Services	8,000	6,100	-	-	4,150	3,250	13,500	25,240
Total Expenses	40,000	8,100	8,001	8,037	8,028	7,495	39,661	37,803
Excess Funding over Expense	\$ -	\$ (100)	\$ (1)	\$ (37)	\$ (28)	\$ 5	\$ (161)	\$ (103)

Tlcho Community Services Agency
Schedule C-10
Schedule of Detailed Contribution Funding and Expenses
Active After School
For the year ended March 31, 2019

	2019 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2019 Actual	2018 Actual
Funding								
GNWT - MACA	\$ 76,600	\$ 12,000	\$ 16,300	\$ 16,300	\$ 12,300	\$ 16,300	\$ 73,200	\$ 76,600
GNWT - MACA - Reallocation	-	1,680	10,220	-	(12,300)	400	-	-
Total Funding	76,600	13,680	26,520	16,300	-	16,700	73,200	76,600
Expenses								
Materials & Supplies	61,300	13,660	26,504	16,300	-	16,471	72,935	53,056
Contract Services	15,300	-	-	-	-	225	225	25,131
Total Expenses	76,600	13,660	26,504	16,300	-	16,696	73,160	78,187
Excess Funding over Expense	\$ -	\$ 20	\$ 16	\$ -	\$ -	\$ 4	\$ 40	\$ (1,587)

Tlich Community Services Agency
Schedule C-11
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Music) - Chief Jimmy Bruneau School
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - MACA	\$ -	\$ 5,000	\$ 5,000
Total Funding	-	5,000	5,000
Expenses			
Materials & Supplies	-	-	500
Contract Services	-	5,000	4,500
Total Expenses	-	5,000	5,000
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlich Community Services Agency
Schedule C-12
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution - Jean Wetrade Gameti School
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - MACA	\$ -	\$ 4,000	\$ 1,024
Total Funding	-	4,000	1,024
Expenses			
Materials & Supplies	-	-	912
Travel	-	4,000	275
Total Expenses	-	4,000	1,187
Excess Funding over Expense	\$ -	\$ -	\$ (163)

Tlich Community Services Agency
Schedule C-13
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution - Mezi Community School
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - MACA	\$ -	\$ -	\$ 1,054
Total Funding	-	-	1,054
Expenses			
Travel	-	-	1,052
Total Expenses	-	-	1,052
Excess Funding over Expense	\$ -	\$ -	\$ 2

Tlicho Community Services Agency
Schedule C-14
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution (Trip) - Chief Jimmy Bruneau School
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
GNWT - MACA	\$ -	\$ 4,000	\$ 4,000
Tlicho Government	-	-	5,000
Total Funding	-	4,000	9,000
Expenses			
Travel	-	4,000	9,136
Total Expenses	-	4,000	9,136
Excess Funding over Expense	\$ -	\$ -	\$ (136)

Tlcho Community Services Agency
Schedule C-15
Schedule of Detailed Contribution Funding and Expenses
Drop the Pop
For the year ended March 31, 2019

	2019 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2019 Actual	2018 Actual
Funding								
GNWT - HSS	\$ -	\$ 1,500	\$ 1,050	\$ 625	\$ 1,000	\$ 800	\$ 4,975	\$ 9,950
GNWT - HSS A/R	-	1,500	1,050	625	1,000	800	4,975	-
Total Funding	-	3,000	2,100	1,250	2,000	1,600	9,950	9,950
Expenses								
Materials & Supplies	-	3,040	2,100	1,250	2,006	1,600	9,996	9,950
Total Expenses	-	3,040	2,100	1,250	2,006	1,600	9,996	9,950
Excess Funding over Expense	\$ -	\$ (40)	\$ -	\$ -	\$ (6)	\$ -	\$ (46)	\$ -

Tlich Community Services Agency
Schedule C-16
Schedule of Detailed Contribution Funding and Expenses
Yoga Fitness - Jean Wetrade Gameti School
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
NWT, Minister Responsible for Women Deferred	\$ -	\$ -	\$ -
NWT, Minister Responsible for Women Deferred - PY	-	-	3,414
Total Funding	-	-	3,414
Expenses			
Materials & Supplies	-	-	2,985
Total Expenses	-	-	2,985
Excess Funding over Expense	\$ -	\$ -	\$ 429

Tlicho Community Services Agency
Schedule C-17
Schedule of Detailed Contribution Funding and Expenses
Jordan's Principle
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
Gov't of Canada, Min of Indigenous Services	\$ -	\$ 116,090	\$ -
Total Funding	-	116,090	-
Expenses			
Salaries & Benefits	-	93,339	-
Contract Services	-	22,751	-
Total Expenses	-	116,090	-
Excess Funding over Expense	\$ -	\$ -	\$ -

**Tlcho Community Services Agency
Schedule C-18
Schedule of Detailed Contribution Funding and Expenses
Food First Foundation
For the year ended March 31, 2019**

	2019 Budget	CJBS	MEZI	JWGS	Wekweeti	2019 Actual	2018 Actual
Funding							
Food First Foundation	\$ -	\$ 1,500	\$ 2,300	\$ 1,250	\$ 290	\$ 5,340	\$ 11,590
Food First Foundation Deferred - PY	-	-	-	2,227	1,720	3,947	(3,947)
Food First Foundation Deferred - CY	-	(1,500)	(1,710)	(3,316)	-	(6,526)	-
Total Funding	-	-	590	161	2,010	2,761	7,643
Expenses							
Materials & Supplies	-	-	-	161	1,954	2,115	7,810
Contract Services	-	-	590	-	-	590	-
Total Expenses	-	-	590	161	1,954	2,705	7,810
Excess Funding over Expense	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ 56	\$ (167)

Tlcho Community Services Agency
Schedule C-19
Schedule of Detailed Contribution Funding and Expenses
Breakfast for Learning
For the year ended March 31, 2019

	2019 Budget	CJBS Elem	JWGS	EMES	Wekweeti	2019 Actual	2018 Actual
Funding							
Breakfast for Learning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,823
Breakfast for Learning Deferred - PY	-	9,984	-	3,871	2,206	16,061	(16,061)
PC Children Charity	-	10,000	3,000	7,000	-	20,000	-
PC Children Charity Deferred - CY	-	(9,987)	-	-	(531)	(10,518)	-
Total Funding	-	9,997	3,000	10,871	1,675	25,543	28,762
Expenses							
Materials & Supplies	-	9,997	3,046	11,082	1,675	25,800	27,558
Contract Services	-	-	-	-	-	-	1,620
Total Expenses	-	9,997	3,046	11,082	1,675	25,800	29,178
Excess Funding over Expense	\$ -	\$ -	\$ (46)	\$ (211)	\$ -	\$ (257)	\$ (416)

Tlich Community Services Agency
Schedule C-20
Schedule of Detailed Contribution Funding and Expenses
Breakfast Club
For the year ended March 31, 2019

	2019 Budget	JWGS	EMES	2019 Actual	2018 Actual
Funding					
Breakfast Club of Canada	\$ -	\$ 5,606	\$ 7,500	\$ 13,106	\$ 8,734
Breakfast Club of Canada Deferred - PY	-	1,983	5,000	6,983	(6,983)
Breakfast Club of Canada Deferred - CY	-	(5,729)	(5,020)	(10,749)	-
Total Funding	-	1,860	7,480	9,340	1,751
Expenses					
Materials & Supplies	-	1,860	7,480	9,340	1,751
Total Expenses	-	1,860	7,480	9,340	1,751
Excess Funding over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

Tlich Community Services Agency
Schedule C-21
Schedule of Detailed Contribution Funding and Expenses
APPLE School
For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Funding			
The APPLE School Foundation	\$ 55,000	\$ 48,182	\$ -
The APPLE School Foundation A/R	-	6,706	-
Total Funding	55,000	54,888	-
Expenses			
Salaries & Benefits	55,000	51,214	-
Materials & Supplies	-	3,674	-
Total Expenses	55,000	54,888	-
Excess Funding over Expense	\$ -	\$ -	\$ -

Tlcho Community Services Agency
Schedule C-22
Schedule of Detailed Contribution Funding and Expenses
Ekati (Cultural Program)
For the year ended March 31, 2019

	2019 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2019 Actual	2018 Actual
Funding								
Ekati Mine	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	\$ 276,188
Ekati Mine Deferred - PY	-	15,993	50,105	15,266	10,052	26,857	118,273	(118,272)
Ekati Mine Deferred - CY	-	(21,874)	-	(20,022)	-	-	(41,896)	-
Total Funding	-	19,119	75,105	20,244	35,052	51,857	201,377	157,916
Expenses								
Materials & Supplies	-	13,729	23,087	9,943	36,084	50,001	132,844	99,686
Gasoline	-	3,012	-	-	-	288	3,300	2,762
Delivery & Courier	-	-	-	-	-	148	148	-
Travel	-	(23)	-	-	-	-	(23)	955
Minor Equipment <\$5K	-	-	3,494	-	-	-	3,494	-
Capital Equipment >\$5K <\$50K	-	-	48,518	-	-	-	48,518	-
Contract Services	-	2,400	-	10,300	(950)	1,420	13,170	29,513
Total Expenses	-	19,118	75,099	20,243	35,134	51,857	201,451	132,916
Excess Funding over Expense	\$ -	\$ 1	\$ 6	\$ 1	\$ (82)	\$ -	\$ (74)	\$ 25,000

Tlcho Community Services Agency
Schedule C-23
Schedule of Detailed Contribution Funding and Expenses
On the Land Collaborative
For the year ended March 31, 2019

	2019 Budget	CJBS	MEZI	JWGS	EMES	Wekweeti	2019 Actual	2018 Actual
Funding								
Tides Canada	\$ -	\$ 20,000	\$ 15,000	\$ 7,000	\$ 10,000	\$ 8,750	\$ 60,750	\$ 10,000
Tides Canada Deferred - PY	-	-	-	-	5,734	-	5,734	(5,734)
Tides Canada Deferred - CY	-	(20,000)	-	(6,235)	(902)	(5,379)	(32,516)	-
Total Funding	-	-	15,000	765	14,832	3,371	33,968	4,266
Expenses								
Materials & Supplies	-	-	14,999	765	548	1,846	18,158	4,266
Contract Services	-	-	-	-	14,300	1,525	15,825	-
Total Expenses	-	-	14,999	765	14,848	3,371	33,983	4,266
Excess Funding over Expense	\$ -	\$ -	\$ 1	\$ -	\$ (16)	\$ -	\$ (15)	\$ -

Tlicho Community Services Agency
Schedule C-24
Schedule of Detailed Contribution Funding and Expenses
Miscellaneous
For the year ended March 31, 2019

	2019	2019	2018
	Budget	Actual	Actual
Funding			
CJBS Miscellaneous	\$ -	\$ 3,458	\$ 2,624
CJBS Miscellaneous (Deferred) - PY	-	1,665	(1,665)
CJBS Miscellaneous (Deferred) - CY	-	(5,123)	-
CJBS Fundraising	-	21,607	22,308
CJBS Fundraising (Deferred) - PY	-	21,422	(21,422)
CJBS Fundraising (Deferred) - CY	-	(3,438)	-
CJBS Get Active	-	375	-
MEZI Miscellaneous	-	-	9,841
MEZI Dogmushing	-	2,500	-
JWGS Miscellaneous	-	5,092	2,625
JWGS Miscellaneous (Deferred) - PY	-	(339)	-
JWGS Fundraising	-	1,100	13,000
JWGS Fundraising (Deferred) - PY	-	13,000	(13,000)
JWGS Fundraising (Deferred) - CY	-	(2,529)	-
JWGS Literacy	-	-	5,000
JWGS Literacy (Deferred) - PY	-	1,177	(1,177)
JWGS Literacy (Deferred) - CY	-	(632)	-
JWGS Fitness (Tlicho Gov't)	-	4,200	-
EMES Miscellaneous	-	825	9,335
EMES Miscellaneous (Deferred) - PY	-	3,766	(3,766)
EMES Miscellaneous (Deferred) - CY	-	(1,071)	-
EMES Literacy (Tlicho Government)	-	-	16,997
EMES Literacy (Tlicho Government) Deferred - PY	-	-	2,491
EMES Literacy (Tlicho Government) Deferred - CY	-	6,801	(6,801)
EMES Book Fair	-	4,500	-
AAS Miscellaneous	-	2,000	6,875
AAS Miscellaneous (Deferred) - PY	-	12,002	(12,002)
AAS Miscellaneous (Deferred) - CY	-	-	13,213
AAS Literacy	-	-	4,600
AAS Literacy (Deferred) - PY	-	2,395	(2,395)
AAS Literacy (Deferred) - CY	-	(2,191)	-
AAS Youth Contribution (School Trip)	-	-	5,000
	-	92,562	51,681
Expenses			
CJBS Miscellaneous	-	-	959
CJBS Fundraising	-	39,592	885
CJBS Get Active	-	397	-
MEZI Miscellaneous	-	-	5,106
MEZI Fundraising	-	-	2,549
MEZI Dogmushing	-	2,500	-
JWGS Miscellaneous	-	4,753	1,196
JWGS Fundraising	-	11,571	-
JWGS Literacy	-	545	3,823
JWGS Fitness (Tlicho Gov't)	-	4,200	-
EMES Miscellaneous	-	3,520	5,569
EMES Literacy (Tlicho Government)	-	6,923	12,686
EMES Bookfair	-	5,069	1,799
AAS Miscellaneous	-	14,677	8,086
AAS Literacy	-	204	2,205
AAS Youth Contribution (School Trip)	-	-	5,000
	-	93,951	49,863
Excess Funding over Expense	\$ -	\$ (1,389)	\$ 1,818