

Financial Statements of
Tlicho Community Services Agency
Behchoko, NT

For the year ended March 31, 2015

Tlicho Community Services Agency

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TLICHO COMMUNITY SERVICES AGENCY

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Minister's of Health and Social Services and Education, Culture and Employment
Government of the Northwest Territories

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian Public Sector accounting standards. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The organization's management recognizes its responsibility for conducting the organization's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to a Health and Social Services Agency and Divisional Education Council.

The Auditors annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with generally accepted auditing standards. The auditor also considers whether the transactions that come to his notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Departments of Health and Social Services and Education, Culture and Employment, Government of the Northwest Territories.



Sherman Beal, Director of Corporate Services
Tlicho Community Services Agency

Behchoko, NT
June 24, 2015



AVERY, COOPER & CO.

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Tlicho Community Services Agency, which comprise the Statement of Financial Position as at March 31, 2015, and the Statements of Operations, Changes in Net Financial Resources and Cash Flow for the year then ended. We have also audited the revenue and expenditures of programs funded through contribution agreements by the Departments of Health and Social Services which total \$250,000 or more as listed in Schedule C.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2015 and the results of operations, net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

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

Avery, Cooper & Co.

Avery, Cooper & Co.
Certified General Accountants
Yellowknife, NT

June 24, 2015

Tlicho Community Services Agency
Statement of Financial Position

As at March 31, 2015

	March 31, 2015	March 31, 2014
Financial Assets		
Cash	\$ 3,557,640	\$ 3,780,324
Accounts Receivable (Note 4)	593,987	1,017,522
Inventory held for use (Note 5)	61,000	-
	4,212,627	4,797,846
Liabilities		
Accounts Payable (Note 6)	828,148	1,103,945
Wages and Benefits Payable - GNWT	715,464	577,767
Employee Future Benefits (Note 7)	1,647,145	1,501,711
Deferred Revenue (Note 8)	266,195	278,592
	3,456,953	3,462,014
Net Financial Assets (Debt)	755,674	1,335,832
Non Financial Assets		
Prepaid Expenses	-	-
Tangible Capital Assets (Note 9)	217,926	266,464
	217,926	266,464
Accumulated Surplus (Deficit)	\$ 973,601	\$ 1,602,295

Approved:

 Chairperson

 Chief Executive Officer

Tlicho Community Services Agency
Statement of Operations
For the year ended March 31, 2015

	Budget (Unaudited)	Actual 2015	Actual 2014
Revenue			
Health & Social Services - per page 5	\$ 14,705,000	\$ 14,619,184	\$ 13,328,393
Education - per page 6	15,300,294	17,289,164	16,486,065
Other Operations - per page 7	300,000	273,399	347,562
	<u>30,305,294</u>	<u>32,181,747</u>	<u>30,162,020</u>
Expenditure			
Health & Social Services - Compensation	11,803,864	11,326,449	10,188,078
Health & Social Services - Other	2,901,136	3,670,054	3,127,925
Total Health and Social Services - per page 5	<u>14,705,000</u>	<u>14,996,503</u>	<u>13,316,003</u>
Education - Compensation	14,381,030	14,372,992	13,373,016
Education - Other	2,262,754	3,186,175	2,512,142
Total Education - per page 6	<u>16,643,784</u>	<u>17,559,167</u>	<u>15,885,158</u>
Other Operations - Compensation	-	-	-
Other Operations - Other	300,000	254,772	360,200
Total Other Operations - per page 7	<u>300,000</u>	<u>254,772</u>	<u>360,200</u>
	<u>31,648,784</u>	<u>32,810,442</u>	<u>29,561,361</u>
Operating Surplus / (Deficit)	<u>\$ (1,343,490)</u>	<u>\$ (628,695)</u>	<u>\$ 600,659</u>
Unfunded Items			
Change in employee leave and termination benefits	-	64,036	29,497
Surplus / (Deficit) Before the Following		<u>(564,659)</u>	<u>630,156</u>
Tangible Capital Assets - Rent Expense (Note 13)	144,188	144,188	
Grant-In-Kind - GNWT Assets Provided at no cost	<u>(144,188)</u>	<u>(144,188)</u>	
Surplus / (Deficit) After Unfunded Items	<u>\$ (564,659)</u>	<u>\$ 630,156</u>	

Tlicho Community Services Agency
Health and Social Services
Statement of Operations
For the year ended March 31, 2015

	Budget		
	(Unaudited)	Actual 2015	Actual 2014
Revenue			
Territorial Operating Advance (Schedule A)	\$ 13,994,000	\$ 13,379,000	\$ 11,988,191
Other Recoveries (Schedule B)	60,000	74,148	72,324
Other Revenues and Contributions (Schedule C)	491,000	872,255	983,831
Non-Insured Recoveries (Schedule E)	160,000	251,575	247,350
Investment Revenue	-	42,206	36,696
	14,705,000	14,619,184	13,328,393
Expenses			
Schedule of Expenses by Function (Schedule D)	14,135,967	14,156,142	12,261,305
Non-Insured Services (Schedule E)	160,000	251,575	247,350
Contribution Agreements (Schedule C)	409,033	588,786	807,347
	14,705,000	14,996,503	13,316,003
Operating Surplus / (Deficit)	-	(377,319)	12,390
Unfunded Items			
Change in employee leave and termination benefits	64,036	29,497	
Surplus / (Deficit) Before the Following		(313,284)	41,888
Tangible Capital Assists - Rent Expense (Note 13)		144,188	144,188
Grant-In-Kind - GNWT Assets Provided at no cost		(144,188)	(144,188)
Surplus / (Deficit) After Unfunded Items	\$ (313,284)	\$ 41,888	

Tlicho Community Services Agency
Education
Statement of Operations
For the year ended March 31, 2015

	Budget (Unaudited)	Actual 2015	Actual 2014
OPERATING FUND - REVENUE			
Government of the Northwest Territories			
Regular Contribution	\$ 15,300,294	\$ 16,196,150	\$ 15,735,786
Aboriginal Languages	- 215,435	16,411,585	-
	<hr/> 15,300,294	<hr/> 15,735,786	
BOARD GENERATED FUNDS			
Other contributions and miscellaneous	-	195,996	198,013
Investment income	-	42,206	36,696
Projects Revenue (Schedule L.1)	- 639,377	515,570	
	<hr/> - 877,579	<hr/> 750,279	
TOTAL OPERATING REVENUE	<hr/> 15,300,294	<hr/> 17,289,164	<hr/> 16,486,065
OPERATING FUND EXPENSES - per schedule L			
School Programs	10,592,775	10,833,763	10,092,847
Inclusive Schooling	2,976,897	2,985,898	2,794,777
Operations and Maintenance	163,300	164,641	276,873
Administration	1,235,100	1,271,010	1,036,476
Aboriginal Language/Cultural Programs	1,675,709	1,659,311	1,166,895
Projects Expenditures (Schedule L.1)	- 644,544	517,290	
TOTAL EXPENSE	<hr/> 16,643,781	<hr/> 17,559,167	<hr/> 15,885,158
EXCESS REVENUE	<hr/> \$ (1,343,487)	<hr/> \$ (270,003)	<hr/> \$ 600,907

Tlicho Community Services Agency
Other Operations
Statement of Operations
For the year ended March 31, 2015

Revenue	Budget (Unaudited)	Actual 2015	Actual 2014
Other Revenue	\$ -	\$ 767	\$ 2,791
Recoveries Housing	300,000	272,632	314,794
Personal Support Worker Program - Tlicho Government	-	-	29,976
	300,000	273,399	347,562
 Expenses			
General Administrative Expenditures			
Leased Property - Housing	300,000	254,772	330,031
Personal Support Worker Program - Tlicho Government	-	-	30,168
	300,000	254,772	360,200
 Operating Surplus / (Deficit)	\$ -	\$ 18,627	\$ (12,638)

Tlicho Community Services Agency
Statement of Changes in Net Financial Resources
For the year ended March 31, 2015

	2015	2014
Annual Surplus (Deficit)	\$ (628,695)	\$ 600,659
Use (Acquisition) of Prepays	-	17,743
Acquisition of Tangible Capital Assets	-	(166,443)
Amortization	48,536	48,540
Increase (Decrease) in Net Financial Resources	<u>(580,159)</u>	<u>500,499</u>
Opening Net Financial Resources	1,335,832	835,333
Closing Net Financial Resources	<u>755,674</u>	<u>1,335,832</u>
Accumulated Surplus		
<u>Health and Social Services</u>		
Opening Surplus - Health and Social Services	(545,133)	(557,523)
Current years' surplus (deficit) per page 5	<u>(377,319)</u>	<u>12,390</u>
Closing Surplus	<u>(922,452)</u>	<u>(545,133)</u>
<u>Education</u>		
Opening Surplus - Education	2,162,487	1,561,580
Current years' surplus per page 6	<u>(270,003)</u>	<u>600,907</u>
Closing Surplus	<u>1,892,484</u>	<u>2,162,487</u>
<u>General</u>		
Opening Surplus - Other	(15,062)	(2,424)
Current years' surplus (deficit) per page 7	<u>18,627</u>	<u>(12,638)</u>
Closing surplus(deficit)	<u>3,564</u>	<u>(15,062)</u>
Total Closing Accumulated Surplus	<u>\$ 973,601</u>	<u>\$ 1,602,295</u>

Tlicho Community Services Agency
Statement of Cash Flow
For the year ended March 31, 2015

	2015	2014
Operating Surplus		
(Increase) Decrease in Accounts Receivable	\$ (628,695)	\$ 600,659
Increase (Decrease) in Accounts Payable	423,535	23,636
Increase (Decrease) in Wages and Benefits Payable	(142,758)	720,308
(Increase) in Inventory held for use	137,697	(21,695)
Prepaid Expenses	(61,000)	-
Non Cash Items included in Operating Deficit	-	17,743
Amortization of Tangible Capital Assets	48,537	48,538
Net Cash from Operations	(222,683)	1,389,189
FINANCING		
Cash Provided by Financing Transactions		-
INVESTING		
Acquisition of Capital Assets	-	(166,443)
Increase (decrease) in cash and cash equivalents	(222,683)	1,222,746
Cash and Short Term Investments, beginning of year	3,780,324	2,557,578
Cash and Short Term Investments, end of year	\$ 3,557,640	\$ 3,780,324

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2015

NOTE 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 is an integrated Education and Health & Social Services Agency.

The Agency is dependent upon funding from the Government of the Northwest Territories.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting standards. Significant accounting policies are as follows.

a) Inventory - Held for Use

The Agency's inventory held for use consists of clinic supplies which are accounted for at the lower of cost or net realizable value. Cost is determined on the specific item basis.

b) Cash Equivalents

Cash comprises of cash on hand and demand deposits. The organization considers any and all highly liquid investments with maturities of three months or less from the date of acquisition, that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value, to be cash equivalents.

b) Revenue Recognition

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

c) Tangible capital assets

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA's funded by the GNWT over \$50,000 are amortized over the estimated useful lives of the assets at the rates established by the Financial Administration Manual of the GNWT. The amortization expense is recorded with an offsetting amount as Grant in Kind Revenue, representing the use of the assets that are owned by the GNWT. Assets funded by the Agency over \$50,000 are capitalized and amortization is recorded.

d) Operating Surplus (Deficit) - Health and Social Services

The Operating Surplus (Deficit) section of the Statement of Financial Position reflects any accumulated excess expenses over revenue (net of repayments from or to the Department of Health & Social Services). The Agency is funded using a block funding approach. Under this approach the authority is responsible for all deficits and is to return the "Adjusted Operating Surplus" to the Department of Health and Social Services. The Authority can request to retain up to 1% of the Audited revenues to a maximum of \$250,000 with certain stipulations. At March 31, 2015 the Authority had an accumulated Deficit of \$922,452.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2015

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

e) Pension Contributions

The Authority and its employees make contributions to the Public Service Superannuation Plan. These contributions represent the total liability to the Authority.

f) Financial Assets

Financial assets, consisting of cash, and accounts receivable are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operation.

g) Non-Financial Assets

Non-Financial Assets, consisting of tangible capital assets, prepaid expense and inventories of supplies. Are not available to discharge existing liabilities and are held for use in the provisions of services in future periods. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

h) Net Debt

Net debt is measured as the difference between the Authority's liabilities and financial assets. The difference bears directly on the Authority's future revenue requirements and on its ability to finance its activities and meet its liabilities and contractual obligations.

i) Measurement Uncertainty

The preparation of these financial statements in conformity with Public Sector Accounting Standards require management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. The actual results may differ from these estimates.

j) Budget

The presented budget figures are those approved by both the TCSA Board of Directors and the Ministers of Health & Social Services and Education. These figures represent the Authority's original fiscal plan for the year and do not reflect subsequent changes arising from amendments made by the Departments.

NOTE 3. FUTURE ACCOUNTING CHANGE

In March 2015, the Public Sector Accounting Board (PSAB) issued Section PS 3420, "Inter-entity transactions". This new Section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The main features of the new Section are:

- under a policy of cost allocation, revenues and expenses are recognized on a gross basis;
- transactions are measured at their carrying amount, except in special circumstances;
- a recipient may choose to recognize unallocated costs for the provision of goods and services and measure them at the carrying amount, fair value or other amount dictated by policy, accountability structure or budget practice, and
- the transfer of an asset or liability for nominal or no consideration is measured by the provider at the carrying amount and by the recipient at the carrying amount or fair value.

This Section applies to fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. The Agency is currently assessing the impact of this Section.

NOTE 4. ACCOUNTS RECEIVABLE

	AFDA		Net	
	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>2014</u>
General	\$ 193,079	\$ 10,244	\$ 182,835	\$ 256,457
Due from GNWT	411,152	-	411,152	677,573
Receivable from Wekweeti School	-	-	-	18,591
Receivable from Whati School	-	-	-	64,901
	<u>\$ 604,231</u>	<u>\$ 10,244</u>	<u>\$ 593,987</u>	<u>\$ 1,017,522</u>

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2015

NOTE 5. INVENTORY - HELD FOR USE

	<u>2015</u>	<u>2014</u>
Clinic Supplies	\$ 61,000	\$ -

NOTE 6. ACCOUNTS PAYABLE

	<u>2015</u>	<u>2014</u>
Trade	\$ 579,877	\$ 854,939
Due to GNWT	164,387	131,538
Payable to Gameti School	83,884	75,235
Payable to Behchoko Schools	-	42,233
	<u>\$ 828,148</u>	<u>\$ 1,103,945</u>

NOTE 7. EMPLOYEE FUTURE BENEFITS

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payments of the other amounts is dependent on employees leaving the Organization.

These liabilities are to be funded in the year they become due through regular annual budget allocations.

	Education	HSS	<u>2015</u>	<u>2014</u>
Removal	\$ 326,124	\$ 264,707	\$ 590,831	\$ 485,496
Termination	588,352	136,144	724,496	676,541
Leave	94,914	236,904	331,818	339,673
	<u>\$ 1,009,389</u>	<u>\$ 637,756</u>	<u>\$ 1,647,145</u>	<u>\$ 1,501,711</u>

NOTE 8. DEFERRED REVENUE

	<u>2015</u>	<u>2014</u>
CJBS Breakfast for Learning	\$ -	\$ 493
CJBS Miscellaneous	3,807	1,014
CJBS Literacy	17,541	
EMES BHP Culture	19,184	26,838
AAS Miscellaneous	1,192	1,559
CJBS - BHP Culture	17,435	42,461
AAS Healthy Snack	-	1,530
AAS Food First	1,204	-
AAS BHP Culture	68,437	85,000
AAS Breakfast for Learning	2,953	-
E Learning	44,408	-
MEZI Health Snack Program	-	-
MEZI Youth Sports	-	15,000
MEZI Mentorship	8,562	-
MEZI Breakfast for Learning	6,341	
MEZI Active After School	-	14,336
JWGS - Food First	1,251	3,949
JWGS Breakfast for Learning	3,900	-
JWGS BHP Culture	4,802	9,511
JWGS Miscellaneous	1,750	
JWGS Fundraising	6,495	2,218
EMES Health Snack Program	-	5,199
EMES Breakfast for Learning	522	-
MEZI Mentorship	-	15,370
EMES Misc Account	5,181	8,235
MEZI BHP Culture	51,232	45,879
	<u>\$ 266,195</u>	<u>\$ 278,592</u>

Deferred revenue comprises funding received for which the related project is incomplete at year-end or for which unexpended project funds have not been recovered by the contributing agency. Amounts are reported as current liabilities as it is expected the projects will be completed or funds repaid within the next twelve months.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2015

NOTE 9. 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 2015 (unaudited)	Net book Value 2014 (unaudited)
2013 Ford F450 Ambulance	166,443	47,555	118,888	142,666
School Buses	173,318	74,279	99,039	123,798
Total	\$ 339,761	\$ 121,834	\$ 217,926	\$ 266,464

NOTE 10. COMMITMENTS

The Agency is committed to the following rental/lease payments for the next five years:

	Residential <u>Housing</u>	Equipment	Total
2016	236,400	59,837	298,253
2017	236,400	37,205	275,622
2018	236,400	13,609	252,027
2019	236,400	5,126	243,545
2020	236,400	-	238,420
	1,182,000	115,777	\$ 1,307,867

NOTE 11. OPERATING SURPLUS - EDUCATION

For management purposes, the Department of Education recalculates surplus as shown below.

	<u>2015</u>	<u>2014</u>
Surplus - Education as reported on statement Net Financial Resources page 8	\$ 1,892,484	\$ 2,162,487
Infrastructure (Deficit) L-2	(25,815)	(116,486)
Termination and ultimate removal benefits (Note 6)	<u>914,475</u>	<u>810,909</u>
	\$ 2,781,145	\$ 2,856,910

NOTE 12. FINANCIAL INSTRUMENTS

The Agency's financial instruments consist of cash, accounts receivable, wages and benefits payable, leave and termination payable, contributions repayable and accounts payable. It is the management's opinion that the Agency is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Tlicho Community Services Agency
Notes to the Financial Statements
March 31, 2015

NOTE 13. EXPENSES SET OFF WITH GRANT-IN-KIND

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 2015 (unaudited)	Net book Value 2014 (unaudited)
Buildings	\$ 4,289,695	\$ 3,153,341	\$ 1,136,354	\$ 1,257,242
Leasehold	252,800	163,842	88,958	101,517
Mobile Equipment	161,169	81,507	79,662	90,403
Total	\$ 4,703,664	\$ 3,398,690	\$ 1,304,974	\$ 1,449,162

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

Amortization expense 2014 - 2015 \$144,188 (2013- 2014 \$144,188)

14. PRIOR YEAR FIGURES RESTATED

The prior year figures have been restated to conform with current year presentation of contribution agreements. There is no effect on the prior year operating results due to this restatement.

15. EXPENSE BY OBJECT

	<u>2015</u>	<u>2014</u>
Compensation	\$ 25,699,441	\$ 23,561,094
Other	<u>\$ 7,111,002</u>	<u>6,000,267</u>
	<u>32,810,442</u>	<u>\$ 29,561,361</u>

16. RELATED PARTY

The Tlicho Community Services Agency is related through common ownership to all Government of the Northwest Territories ministries, agencies, school districts, and health authorities. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

(a) Accounts Payable

	<u>2015</u>
GNWT	\$ 164,387
Payable to Gameti School	83,884
Hay River Health and Social Services	11,650
Stanton Territorial Health Authority	21,987
Yellowknife Health and Social Services	<u>21,309</u>
	<u>303,217</u>

Expenses

(a) Yellowknife Health and Social Services Authority (YKHSSA)

Each year the Agency signs a Memorandum of Understanding with the YKHSSA for the delivery of primary physician care in the communities of Behchoko, Gameti, Whati, and Wekweeti on behalf of the TCSA.

For fiscal 2014-2015, the amount was \$ 766,000, billed equally over the twelve month period.

(b) Stanton Hospital

The TCSA provides medical travel assistance to the Tlicho residents, a program that is the responsibility of the Stanton Hospital.

Each quarter, the TCSA invoices the Stanton Hospital for the salaries and wages of the medical travel staff paid by the TCSA.

For 2014-2015 the amount invoiced to the Stanton Hospital for medical travel clerks was \$ 143,292.

Tlicho Community Services Agency
Health and Social Services
Schedule A
Schedule of Territorial Operating Advances
For the year ended March 31, 2015

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
H&SS - Authority Administration	\$ 923,000	\$ 839,000	\$ 902,000
Authority - Capital (under \$50,000)	13,000	13,000	13,000
Health Centers	5,322,000	5,366,000	4,865,000
Authority Social Service Delivery	2,166,000	2,166,000	2,116,000
Ambulance - Additional	444,000	444,000	429,000
Protective Services	11,000	11,000	11,000
Physician Services	766,000	766,000	751,191
Foster Care	754,000	754,000	754,000
Residential Care - Elderly & Persons with Disabilities	2,784,000	2,209,000	1,346,000
Family Violence	31,000	31,000	31,000
Community Wellness Programs	34,000	34,000	34,000
Homecare	680,000	680,000	662,000
Health Promotion	66,000	66,000	66,000
Epidemiology	-	-	8,000
Total Funding	<u>\$ 13,994,000</u>	<u>\$ 13,379,000</u>	<u>\$ 11,988,191</u>

Tlicho Community Services Agency
Health and Social Services
Schedule B
Schedule of Other Recoveries
For the year ended March 31, 2015

	2015 Budget <u>(unaudited)</u>	2015 Actual	2014 Actual
Housing - JESH	\$ 60,000	\$ 74,148	\$ 72,324
	<u>\$ 60,000</u>	<u>\$ 74,148</u>	<u>\$ 72,324</u>

Tlicho Community Services Agency
Health and Social Services
Schedule C
Schedule of Other Revenues, Contributions and Expenses
For the year ended March 31, 2015

	2015 Budget	2014 Actual	2014 Actual
Other Revenues			
Misc. Revenue	86,000	150,392	143,152
Rent	-	66,300	-
Operations Contribution-Ambulance, HSS	-	13,938	-
Operations Contribution-Ambulance, MACA	-	53,169	33,333
	<hr/>	<hr/>	<hr/>
	86,000	283,799	176,485
Contribution Agreement Revenue			
Children's Oral Health	Schedule C-1	-	12,174
THSSI	Schedule C-2	-	237,000
Enhanced Home Care / Adult Day Respite - (HSS01-0000002214)	Schedule C-3	405,000	428,063
CHNDP - Program - NP	Schedule C-4	0	64,049
CHNDP - Program - CHN	Schedule C-5	35,393	93,253
On the Land Program	Schedule C-6	125,000	0
	<hr/>	<hr/>	<hr/>
	405,000	588,456	807,346
Total Revenues	<hr/>	<hr/>	<hr/>
	\$ 491,000	\$ 872,255	\$ 983,831
Contribution Agreement Expenses			
Children's Oral Health	Schedule C-1	-	12,174
THSSI	Schedule C-2	-	237,000
Enhanced Home Care / Adult Day Respite - (HSS01-2214)	Schedule C-3	409,033	428,063
CHNDP - Program - NP	Schedule C-4	0	64,049
CHNDP - Program - CHN	Schedule C-5	35,724	93,254
On the Land Program	Schedule C-6	125,000	-
Total Expenses	<hr/>	<hr/>	<hr/>
	409,033	588,786	807,347
Excess Funding over Expense	<hr/>	<hr/>	<hr/>
	\$ 81,967.00	\$ 283,468.24	\$ 176,484.24

Tlicho Community Services Agency
Schedule C-1
Schedule of Detailed Contribution Funding and Expenses
Children's Oral Health - (NS1300006 A-01)
Government of Canada
For the year ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Funding			
Government of Canada		-	12,174
Government of Canada - A/R	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	12,174
Expenses			
Salaries and Benefits	-	-	12,174
Travel	-	-	-
Admin Fee	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	12,174
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule C-2
Schedule of Detailed Contribution Funding and Expenses
THSSI
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Accreditation and Quality Improvement			
Funding			
GNWT	\$ -	\$ -	\$ 118,500
Contributions Repayable		-	-
A/R Receivable	-	-	118,500
	<hr/>	<hr/>	<hr/>
	-	-	237,000
Expenses			
Salaries	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	\$	-	\$
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule C-3
Schedule of Detailed Contribution Funding and Expense
Home and Community Care Enhancement - (HSS01-0000002214)
Health & Social Services - GNWT
For the year ended March 31, 2015

Enhanced Home Care	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT - Department of Health & Social Services	\$ 405,000	\$ 428,063	\$ 400,871
Contributions Repayable	-	-	-
A/R GNWT	-	-	-
	405,000	428,063	400,871
Regional Home Care			
Salaries	368,783	367,822	350,586
Materials and Supplies	4,000	13,000	5,831
Gasoline	3,000	2,400	3,633
Food	6,000	12,000	5,649
Vehicle Maintenance	2,500	1,647	3,178
Medical and Surgical Supplies	3,500	4,000	2,350
Delivery and Courier	2,000	2,000	1,517
Telephone	750	1,831	858
Travel	10,000	18,447	17,264
Equipment Maintenance	1,000	590	600
Minor Equipment	2,500	-	5,007
Contract Services	5,000	4,325	4,398
Total Regional Home Care	409,033	428,063	400,871
Excess Funding over Expense	\$ (4,033)	\$ -	\$ -

Tlicho Community Services Agency
Schedule C-4
Schedule of Detailed Contribution Funding and Expenses
CHNDP Program - NP
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
GNWT	\$ -	\$ -	\$ 46,468
GNWT - A/R	- -	- -	17,581
	<hr/>	<hr/>	<hr/>
	- -	- -	64,049
Expenses			
Salaries & Benefits	- -	- -	63,599
License Fee	- -	- -	- -
Training and Development	- -	- -	450
Travel	- -	- -	0
	<hr/>	<hr/>	<hr/>
	- -	- -	64,049
Excess Funding over Expense	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule C-5
Schedule of Detailed Contribution Funding and Expenses
CHNDP Program - CHN
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT	\$ -	\$ 35,393	\$ 48,700
GNWT (A/R)	- -	- -	44,553
GNWT Contribution (Repayable)	- -	- -	- -
	<hr/>	<hr/>	<hr/>
	- -	35,393	93,253
Expenses			
Salaries & Benefits	- -	33,695	71,983
Materials & Supplies	- -	- -	21,271
Training and Development	- -	2,029	- -
Dues & Fees	- -	- -	- -
	<hr/>	<hr/>	<hr/>
	- -	35,724	93,254
Excess Funding over Expense	<u>\$</u>	<u>- \$</u>	<u>\$</u>
	<hr/>	<hr/>	<hr/>
	(331)	\$ -	-

Tlicho Community Services Agency
Schedule C-6
Schedule of Detailed Contribution Funding and Expenses
GNWT - On the Land Program
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT Contribution	-	125,000	-
	-	125,000	-
Expenses			
Salaries & Benefits	-	4,048	-
Materials and Supplies	-	12,343	-
Client Travel	-	6,981	-
Contracted Services	-	101,628	-
	-	125,000	-
Excess Funding over Expense	\$	- \$	- \$
	=====	=====	=====

Tlicho Community Services Agency
Health and Social Services
Schedule D
Schedule of Expenses by Function
For the year ended March 31, 2015

	Grants and Contributions		Compensation and Benefits		Operations and Maintenance		Total Expense	
	2015		2015		2015		2015	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
711 - Administration and Support Services	\$ 1,477,000	\$ 1,307,000	\$ 1,161,106	\$ 1,267,951	\$ 547,850	\$ 643,169	\$ 1,911,120	
713 - Physician Services	766,000	766,000	742,000	741,996	24,000	24,420		\$ 766,416
715 - Community Health Services	6,063,967	6,112,000	5,116,206	4,553,496	901,300	1,101,890		\$ 5,655,386
716 - Community Social Services	5,829,000	5,194,000	4,215,519	4,105,867	1,427,986	1,717,353		\$ 5,823,220
	\$ 14,135,967	\$ 13,379,000	\$ 11,234,831	\$ 10,669,309	\$ 2,901,136	\$ 3,486,832		\$ 14,156,142

Tlicho Community Services Agency
Health and Social Services
Schedule E
Schedule of Non-Insured Recoveries and Expenses
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Recoveries	\$ 160,000	\$ 251,575	\$ 247,350
Expenses			
Transportation	160,000	251,575	247,350
Net Expense	\$ -	\$ -	\$ -

Tlicho Community Services Agency
Health and Social Services
Schedule G
Health Schedule of Reserves
For the year ended March 31, 2015

	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 L
Education Division
Schedule of Expenses
For the year ended March 31, 2015

	School Programs	Inclusive Schooling	Infrastructure	Administration	Aboriginal Languages	Other Projects	Totals
Salaries							
Teachers	\$ 7,569,556	\$ 350,424			\$ 601,985		8,521,964
Inst Asst.		1,375,358			242,702		1,618,060
Non-Inst Staff	1,825,553	790,867		823,678	431,516	87,412	3,959,026
Brd Honoraria	.			31,200			31,200
Employee Benefits							-
Benefits/Allow	18,401	747	164,641	55,673	3,280		242,742
Leave & Term.							-
Services Purchased / Contracted							-
Prof & Tech Serv							-
Office Supp & Admin							-
Postage/Communication	63,820			40,319	1,346		105,486
Utilities							-
Travel/Training	73,393	247,124		71,604	78,585	750	471,455
Student Travel						25,767	25,767
Advert/Prntg/Publishng	2,074			-	7,370		9,444
Main/Repair	2,900			6,357	400		9,657
Rentals/Leases	78,852			2,997	3,165		85,014
Vehicle Expense	123,799	540		70	7,110		131,519
Equipment Maintenance				-		425	425
Other	18,083	50		32,700	605		51,438
Contributed Services	184,725	-		2,636	75,000		262,361
Contracted Services	181,683	141,387		90,765	117,412	97,068	628,316
Renovations							-
Home Boarding Allowance	61,660						61,660
Materials / Supplies / Freight							-
Materials	583,036	74,231		106,264	73,774	398,769	1,236,074
Furniture and Equipment	3,530	4,548		5,359	15,000	34,051	62,488
Freight	42,699	623		1,389	60	301	45,071
Total Expense	\$10,833,763	\$2,985,898	\$164,641	\$1,271,010	\$1,659,311	\$644,544	\$17,559,167

Tlicho Community Services Agency
Education - Contribution Agreements
Schedule L.1
Other Education Contributions
For the year ended March 31, 2015

		2015	2014
		<u>Actual</u>	<u>Actual</u>
Contribution Agreement Revenue			
Aboriginal Language	Schedule L-1	\$ 60,000	\$ 60,000
Take a Kid Trapping CJBS	Schedule L-3	8,000	-
Take a Kid Trapping EMES	Schedule L-4	8,000	-
Take a Kid Trapping JWGS	Schedule L-5	8,000	8,000
Take a Kid Trapping MEZI	Schedule L-6	8,000	-
Food First Foundation JWGS	Schedule L-7	8,798	4,681
Snack Program EMES	Schedule L-8	21,277	13,378
Snack Program MEZI	Schedule L-9	963	3,696
Snack Program JWGS	Schedule L-10	-	4,399
Snack Program AAS	Schedule L-11	3,278	2,384
Snack Program CJBS (Elem)	Schedule L-12	3,393	607
Snack Program CJBHS	Schedule L-13	9,216	6,684
Active After School CJBS	Schedule L-14	12,079	9,000
Active After School MEZI	Schedule L-15	15,999	-
Mentorship Program MEZI	Schedule L-16	6,808	13,096
Miscellaneous	Schedule L-17	216,172	198,666
Public Library Services CJBS	Schedule L-18	38,000	66,072
Public Library Services MEZI	Schedule L-19	38,000	38,000
Public Library Services JWGS	Schedule L-20	38,000	22,000
Food First Foundation EMES	Schedule L-21	6,666	3,334
Youth Contribution JWGS	Schedule L-22	-	4,000
Drop the Pop	Schedule L-23	10,100	8,900
Active After School JWGS	Schedule L-24	15,999	14,336
Active After School EMES	Schedule L-25	12,079	14,336
Youth Contribution CJBS	Schedule L-26	5,000	4,000
Youth Contribution MEZI	Schedule L-27	15,000	-
Take a Kid Harvesting CJBS	Schedule L-28	8,000	8,000
Take a Kid Harvesting EMES	Schedule L-29	8,000	8,000
Active After School Wekweeti	Schedule L-30	15,999	-
"Not Us" Drug Strategy JWGS	Schedule L-31	5,000	-
Food First Foundation (NWT Taste Makers)	Schedule L-32	2,940	-
Literacy CJBS	Schedule L-33	11,237	-
E-Learning MEZI	Schedule L-34	19,375	-
		<u>\$ 639,377</u>	<u>\$ 515,570</u>

Contribution Agreement Expenditures

Aboriginal Language	Schedule L-1	\$ 62,007	\$ 68,315
Take a Kid Trapping CJBS	Schedule L-3	8,053	-
Take a Kid Trapping EMES	Schedule L-4	7,957	-
Take a Kid Trapping JWGS	Schedule L-5	8,024	8,000
Take a Kid Trapping MEZI	Schedule L-6	8,033	-
Food First Foundation JWGS	Schedule L-7	8,798	4,681
Snack Program EMES	Schedule L-8	21,277	13,378
Snack Program MEZI	Schedule L-9	963	3,696
Snack Program JWGS	Schedule L-10	-	4,455
Snack Program AAS	Schedule L-11	3,278	2,384
Snack Program CJBS (Elem)	Schedule L-12	3,364	607
Snack Program CJBHS	Schedule L-13	9,394	6,684
Active After School CJBS	Schedule L-14	11,987	9,270
Active After School MEZI	Schedule L-15	16,000	-
Mentorship Program MEZI	Schedule L-16	6,808	13,096
Miscellaneous	Schedule L-17	217,867	191,633
Public Library Services CJBS	Schedule L-18	38,000	66,088
Public Library Services MEZI	Schedule L-19	38,023	38,007
Public Library Services JWGS	Schedule L-20	38,257	22,000
Food First Foundation EMES	Schedule L-21	6,518	3,382
Youth Contribution JWGS	Schedule L-22	-	4,000
Drop the Pop	Schedule L-23	10,279	8,942
Active After School JWGS	Schedule L-24	16,008	14,336
Active After School EMES	Schedule L-25	12,900	14,333
Youth Contribution CJBS	Schedule L-26	5,000	4,000
Youth Contribution MEZI	Schedule L-27	15,295	-
Take a Kid Harvesting CJBS	Schedule L-28	7,985	8,000
Take a Kid Harvesting EMES	Schedule L-29	8,044	8,001
Active After School Wekweeti	Schedule L-30	15,984	-
"Not Us" Drug Strategy JWGS	Schedule L-31	4,883	-
Food First Foundation (NWT Taste Makers)	Schedule L-32	2,948	-
Literacy CJBS	Schedule L-33	11,237	-
E-Learning MEZI	Schedule L-34	19,375	-
		\$ 644,544	\$ 517,290

Excess Funding over Expenditures

\$ (5,167) \$ (1,720)

Tlicho Community Services Agency
Schedule L-1
Schedule of Specific Program - Aboriginal Languages
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
GNWT Contributions	-	60,000	60,000
Expenses			
Materials & Supplies	-	61,007	59,747
Training & Development	-	-	-
Travel	-	-	798
Contract Services	-	1,000	7,770
	-	62,007	68,315
Excess Funding over Expense	-	(2,007)	(8,315)

Tlicho Community Services Agency
L-2
Schedule of Specific Program - Education Infrastructure
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Personnel Infrastructure			
Funding			
GNWT Regular Contribution	163,300	138,826	160,387
Funding Adjustment			
	<u>163,300</u>	<u>138,826</u>	<u>160,387</u>
Expenses			
Staffing:			
Advertising	-	-	-
Hiring Expenses	-	-	-
Employee Benefits:			
Removal In/Transfer	83,300	78,074	196,632
Ultimate Removal	-	-	-
Medical Travel Assistance	-	-	-
Dental Premiums	-	-	-
Family Assistance Program	-	-	-
WCB	80,000	86,567	80,241
Total Expenses	<u>163,300</u>	<u>164,641</u>	<u>276,873</u>
Surplus (Deficit)	-	(25,815)	(116,486)
Utilities and Leases			
Funding			
GNWT Regular Contribution	-	-	-
Total Funding	<u>-</u>	<u>-</u>	<u>-</u>
Expenses			
Utilities:			
Fuel	-	-	-
Electricity	-	-	-
Water/Sewer	-	-	-
Boiler Maintenance	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>
Excess Funding over Expense	<u>- (25,815)</u>	<u>(116,486)</u>	

Tlicho Community Services Agency
Schedule L-3
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping Program - CJBS
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
GNWT, ITI	-	8,000	-
	<hr/>	<hr/>	<hr/>
	8,000	-	-
Expenses			
Materials & Supplies	-	2,853	-
Gasoline	-	-	-
Contract Services	-	5,200	-
	<hr/>	<hr/>	<hr/>
	-	8,053	-
Excess Funding over Expenses	<hr/>	(53)	<hr/>

Tlicho Community Services Agency
Schedule L-4
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping Program - EMES
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
GNWT, ITI	-	8,000	-
	<hr/>	<hr/>	<hr/>
	-	8,000	-
Expenses			
Materials & Supplies	-	4,239	-
Gasoline	-	118	-
Contract Services	-	3,600	-
	<hr/>	<hr/>	<hr/>
	-	7,957	-
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>
	-	43	-
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-5
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Trapping Program - JWGS
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT, ITI	-	8,000	8,000
	-	8,000	8,000
Expenses			
Materials & Supplies	-	2,920	866
Gasoline	-	-	3,134
Food	-	504	-
Contract Services	-	4,600	4,000
	-	8,024	8,000
Excess Funding over Expense	-	(24)	-

Tlicho Community Services Agency
Schedule L-6
Schedule of Detailed Contribution Funding and Expense
Take a Kid Trapping Program - MEZI
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
GNWT, ITI	-	8,000	-
	<hr/>	<hr/>	<hr/>
	-	8,000	-
Expenses			
Materials & Supplies	-	6,353	-
Contract Services	-	1,680	-
	<hr/>	<hr/>	<hr/>
	-	8,033	-
Excess Funding over Expense	<hr/>	<hr/>	<hr/>
	-	(33)	-

Tlicho Community Services Agency
Schedule L-7
Schedule of Detailed Contribution Funding and Expense
Food First Foundation - JWGS
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
Food First Foundation (12/13)	-	-	2,034
Food First Foundation (13/14)	-	2,033	4,067
Food First Foundation (Deferred)	-	3,949	(3,949)
Food First Foundation (14/15)	-	4,067	2,529
Food First Foundation (14/15) Deferred	-	(1,251)	-
	<hr/>	<hr/>	<hr/>
	-	8,798	4,681
Expenses			
Materials & Supplies	-	8,798	4,681
Minor Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-8
Schedule of Detailed Contribution Funding and Expenses
Snack Program - EMES
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
Breakfast for Learning (13/14)	-	6,000	9,000
Breakfast for Learning (13/14) Deferred	-	5,199	(5,199)
Breakfast for Learning (14/15)	-	10,600	-
Breakfast for Learning (14/15) Deferred	-	(522)	-
Breakfast for Learning (12/13) Deferred	-	-	9,577
	<hr/>	<hr/>	<hr/>
	-	21,277	13,378
Expenses			
Materials & Supplies	-	21,277	13,378
Contract Services	-	-	-
	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	-	-	-
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-9
Schedule of Detailed Contribution Funding and Expenses
Snack Program - MEZI
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
Breakfast for Learning	-	304	2,400
Breakfast for Learning A/R	-	-	1,296
Breakfast for Learning (14/15)		7,000	-
Breakfast for Learning (14/15) Deferred	-	(6,341)	-
	<hr/>	<hr/>	<hr/>
	-	963	3,696
Expense			
Materials & Supplies	-	333	3,696
Contract Services	-	630	-
	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	-	-	-
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L10
Schedule of Detailed Contribution Funding and Expenses
Snack Program - JWGS
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
Breakfast for Learning (1st pmt)	-	-	2,100
Breakfast for Learning (2nd pmt) A/R	-	-	1,400
Breakfast for Learning (2014/15)	-	3,900	-
Breakfast for Learning (2014/15) Deferred	-	(3,900)	-
Breakfast for Learning (Deferred)	-	-	899
	<hr/>	<hr/>	<hr/>
	-	-	4,399
Expenses			
Materials & Supplies	-	-	4,455
Minor Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	4,455
Excess Funding over Expense	<hr/>	<hr/>	<hr/>
	-	-	(57)

Tlicho Community Services Agency
Schedule L-11
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Alexis Arrowmaker School
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
Breakfast for Learning	-	1,200	1,900
Breakfast for Learning (Deferred)	-	1,530	1,530
Breakfast for Learning (Deferred)	-	-	2,014
Breakfast for Learning (2014/15)	-	3,500	-
Breakfast for Learning (2014/15) Deferred	<hr/>	(2,953)	<hr/>
	-	3,278	2,384
Expenses			
Materials & Supplies	-	3,278	2,384
Minor Equipment	<hr/>	-	-
	<hr/>	3,278	2,384
Excess Funding over Expense	<hr/> <hr/>	-	-

Tlicho Community Services Agency
Schedule L-12
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Chief Jimmy Bruneau School (Elementary)
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
Breakfast for Learning (13/14)	-	800	1,100
Breakfast for Learning (14/15)		2,100	-
Breakfast for Learning (Deferred)	-	493	(493)
	<hr/>	<hr/>	<hr/>
	-	3,393	607
Expense			
Materials & Supplies	-	3,364	607
	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	-	29	-
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-13
Schedule of Detailed Contribution Funding and Expenses
Snack Program - Chief Jimmy Bruneau High School
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
Breakfast for Learning (13/14)	-	1,016	6,684
Breakfast for Learning (14/15)	-	8,200	-
	<hr/>	<hr/>	<hr/>
	-	9,216	6,684
Expenses			
Materials & Supplies	-	9,394	6,684
Minor Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
	-	9,394	6,684
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>
	-	(179)	-

Tlicho Community Services Agency
Schedule L-14
Schedule of Detailed Contribution Funding and Expenses
Active After School Program - Chief Jimmy Bruneau High School
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	12,079	9,000
	<hr/>	<hr/>	<hr/>
	-	12,079	9,000
Expenses			
Materials & Supplies	-	11,987	9,270
Minor Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
	-	11,987	9,270
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>
	-	92	(270)

Tlicho Community Services Agency
Schedule L-15
Schedule of Detailed Contribution Funding and Expenses
Active After School Program - MEZI Community School
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
NWT Sport & Recreation Council	-	-	14,336
NWT Sport & Recreation Council (Deferred)	-	-	(14,336)
GNWT North Slave Region MACA	-	15,999	-
	<hr/>	<hr/>	<hr/>
	-	15,999	-
Expenses			
Materials & Supplies	-	10,910	-
Minor Equipment	-	5,090	-
	<hr/>	<hr/>	<hr/>
	-	16,000	-
Excess Funding over Expenses			
	<hr/>	<hr/>	<hr/>
	-	(1)	-

Tlicho Community Services Agency
Schedule L-16
Schedule of Detailed Contribution Funding and Expenses
Mentorship Program - MEZI Community School
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
GNWT	-	-	5,000
GNWT (Deferred)	-	15,370	(15,370)
GNWT (Deferred)	-	(8,562)	23,466
	<hr/>	<hr/>	<hr/>
	-	6,808	13,096
Expenses			
Materials & Supplies	-	1,150	3,880
Travel	-	5,658	9,216
Contract Services	-	-	-
	<hr/>	<hr/>	<hr/>
	-	6,808	13,096
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-17
Schedule of Detailed Contribution Funding and Expenses
Miscellaneous
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
CJBS Miscellaneous	-	30,855	7,767
CJBS Miscellaneous (Deferred)	(3,807)	-	-
CJBS Cultural Program (BHP & Ekati)	-	25,000	85,000
CJBS Cultural Program (BHP & Ekati)	(17,435)	-	-
CJBS Cultural Program (BHP& Ekati) Deferred	-	42,461	(42,461)
MEZI Miscellaneous	-	-	2,070
MEZI Fundraising	-	-	8,528
MEZI Cultural Program (BHP & Ekati)	-	25,000	35,000
MEZI Cultural Program (BHP Billiton) Deferred	-	45,879	(45,879)
MEZI Cultural Program (BHP Billiton) Deferred	(51,232)	38,191	-
MEZI ADI Snack (Tlicho Gov't) Deferred	-	2,951	-
JWGS Miscellaneous	-	1,750	14,375
JWGS Miscellaneous (Deferred)	(1,750)	-	-
JWGS Fundraising	-	7,723	18,752
JWGS Fundraising (Deferred)	(6,495)	(2,218)	-
JWGS Cultural Program (BHP & Ekati)	-	25,000	35,000
JWGS Cultural Program (BHP & Ekati) (Deferred)	9,511	(9,511)	-
JWGS Cultural Program (De Beers)	-	2,500	-
JWGS Cultural Program (BHP & Ekati)	(4,802)	-	-
EMES Miscellaneous	-	4,876	12,370
EMES Miscellaneous (Deferred)	8,235	(8,235)	-
EMES Miscellaneous (Deferred)	(5,181)	-	-
EMES Cultural Program (BHP & Ekati)	-	25,000	72,612
EMES Cultural Program (BHP & Ekati) Deferred	26,838	(26,838)	-
EMES Cultural Program (BHP & Ekati) Deferred	(19,184)	-	-
AAS Miscellaneous	-	3,500	2,750
AAS Miscellaneous (Deferred)	1,559	(1,559)	-
AAS Miscellaneous (Deferred)	(1,192)	-	-
AAS Cultural Program (BHP & Ekati)	-	25,000	85,000
AAS Cultural Program (BHP & Ekati) Deferred	85,000	(85,000)	-
AAS Cultural Program (BHP & Ekati) Deferred	(68,437)	-	-
	-	216,172	198,666
Expenses			
CJBS Miscellaneous	27,048	7,767	-
CJBS Cultural Program (BHP & Ekati)	50,027	42,539	-
MEZI Miscellaneous	(1,284)	3,086	-
MEZI Fundraising	2,978	-	-
MEZI Cultural Program (BHP & Ekati)	19,646	27,312	-
MEZI ADI Snack (TCSA Transfer)	-	2,959	-
JWGS Miscellaneous	-	14,846	-
JWGS Fundraising	1,228	16,535	-
JWGS Cultural Program (Ekati)	32,209	25,489	-
EMES Miscellaneous	7,930	4,135	-
EMES Cultural Program (BHP & Ekati)	32,654	45,774	-
AAS Miscellaneous	3,868	1,191	-
AAS Cultural Program (BHP Billiton)	41,563	-	-
	-	217,867	191,633
Excess Funding over Expense	-	(1,695)	7,033

Tlicho Community Services Agency
Schedule L-18
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - Chief Jimmy Bruneau School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT ECE	-	38,000	38,000
A/R GNWT ECE (Furniture)	-	-	28,072
	<hr/>	38,000	66,072
Expenses			
Salaries & Benefits	-	38,000	38,016
Materials & Supplies	-	-	28,072
Contract Services	-	-	-
	<hr/>	38,000	66,088
Excess Funding over Expense	<hr/>	<hr/>	(16)

Tlicho Community Services Agency
Schedule L-19
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - MEZI Community School
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
GNWT ECE	-	38,000	38,000
	<hr/>	<hr/>	<hr/>
	-	38,000	38,000
Expenses			
Salaries & Benefits	-	-	-
Materials & Supplies	-	13,233	16,379
Contract Services	-	24,790	21,629
	<hr/>	<hr/>	<hr/>
	-	38,023	38,007
Excess Funding over Expense		(23)	(7)
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-20
Schedule of Detailed Contribution Funding and Expenses
Public Library Services - Jean Wetrade Gameti School
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
GNWT ECE	-	38,000	22,000
	<hr/>	<hr/>	<hr/>
	-	38,000	22,000
Expenses			
Salaries & Benefits		30,037	-
Materials & Supplies	-	5,342	3,479
Contract Services	-	2,878	18,521
	<hr/>	<hr/>	<hr/>
	-	38,257	22,000
Excess Funding over Expense		(257)	-
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-21
Schedule of Detailed Contribution Funding and Expense
Food First Foundation - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
Food First Foundation (13/14)	-	1,666	3,334
Food First Foundation (14/15)	3,334	-	-
Food First Foundation (14/15) A/R	<hr/>	1,666	-
	-	<hr/> 6,666	3,334
Expenses			
Materials & Supplies	-	6,518	3,382
Minor Equipment	<hr/>	-	-
	-	<hr/> 6,518	3,382
Excess Funding over Expense	<hr/> <hr/>	148	(48)

Tlicho Community Services Agency
Schedule L-22
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution - Jean Wetrade Gameti School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	15,500	4,000
GNWT North Slave Region MACA (Payable)	-	(15,500)	-
	<hr/>	<hr/>	<hr/>
	-	-	4,000
Expenses			
Travel	-	-	4,000
Minor Equipment	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	4,000
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-23
Schedule of Detailed Contribution Funding and Expenses
Drop the Pop
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT HSS - CJBS	-	2,500	2,600
GNWT HSS - MEZI	-	1,900	2,100
GNWT HSS - JWGS	-	1,600	1,600
GNWT HSS - EMES	-	2,500	2,600
GNWT HSS - Wekweeti	-	1,600	800
GNWT HSS - Wekweeti A/P	-	-	(800)
	<hr/>	<hr/>	<hr/>
	-	10,100	8,900
Expenses			
Materials & Supplies - CJBS	-	2,494	2,622
Materials & Supplies - MEZI	-	1,921	2,115
Materials & Supplies - JWGS	-	1,577	1,605
Materials & Supplies - EMES	-	2,650	2,600
Materials & Supplies - Wekweeti	-	1,637	-
	<hr/>	<hr/>	<hr/>
	-	10,279	8,942
Excess Funding over Expense	<hr/>	(179)	(42)

Tlicho Community Services Agency
Schedule L-24
Schedule of Detailed Contribution Funding and Expenses
Active After School Program - Jean Wetrade Gameti School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	15,999	14,336
	-	15,999	14,336
Expenses			
Materials & Supplies	-	16,008	14,336
Minor Equipment	-	-	-
	-	16,008	14,336
Excess Funding over Expense	-	(9)	-
	—————	—————	—————

Tlicho Community Services Agency
Schedule L-25
Schedule of Detailed Contribution Funding and Expenses
Active After School Program - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	12,079	14,336
	<hr/>	<hr/>	<hr/>
	-	12,079	14,336
Expenses			
Materials & Supplies	-	12,900	880
Minor Equipment	-	-	5,207
Contract Services	-	-	8,246
	<hr/>	<hr/>	<hr/>
	-	12,900	14,333
Excess Funding over Expense	<hr/> <hr/>	(821)	3

Tlicho Community Services Agency
Schedule L-26
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution - Chief Jimmy Bruneau School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	5,000	4,000
	<hr/>	<hr/>	<hr/>
	-	5,000	4,000
Expenses			
Travel	-	-	4,000
Contract Services	-	5,000	-
	<hr/>	<hr/>	<hr/>
Excess Funding over Expense	-	-	-
	<hr/>	<hr/>	<hr/>

Tlicho Community Services Agency
Schedule L-27
Schedule of Detailed Contribution Funding and Expenses
Youth Contribution - MEZI Community School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	15,000	-
	15,000	15,000	-
Expenses			
Materials & Supplies		7,328	
Travel	-	7,568	-
Contract Services	-	400	-
	-	15,295	-
Excess Funding over Expense	-	(295)	-
	=====	=====	=====

Tlicho Community Services Agency
Schedule L-28
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Harvesting Program - Chief Jimmy Briuneau School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT, ITI	-	8,000	8,000
	-	8,000	8,000
Expenses			
Materials & Supplies		5,385	-
Gasoline	-	-	2,208
Food	-	-	1,792
Contract Services	-	2,600	4,000
	-	7,985	8,000
Excess Funding over Expense	-	15	-

Tlicho Community Services Agency
Schedule L-29
Schedule of Detailed Contribution Funding and Expenses
Take a Kid Harvesting Program - Elizabeth Mackenzie Elementary School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT ITI	-	8,000	8,000
	<hr/>	<hr/>	<hr/>
	-	8,000	8,000
Expenses			
Materials & Supplies	-	4,394	3,808
Gasoline	-	-	192
Contract Services	-	3,650	4,000
	<hr/>	<hr/>	<hr/>
	-	8,044	8,001
Excess Funding over Expense	<hr/>	(44)	(1)

Tlicho Community Services Agency
Schedule L-30
Schedule of Detailed Contribution Funding and Expenses
Active After School Program - Alexis Arromaker School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
GNWT North Slave Region MACA	-	15,999	-
	<hr/>	<hr/>	<hr/>
	-	15,999	-
Expenses			
Materials & Supplies	-	15,984	-
Minor Equipment	-	-	-
Contract Services	-	-	-
	<hr/>	<hr/>	<hr/>
	-	15,984	-
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>
	-	15	-

Tlicho Community Services Agency
Schedule L-31
Schedule of Detailed Contribution Funding and Expenses
"Not Us" Drug Strategy - Jean Wetrade Gameti School
For the year ended March 31, 2015

	2015	2015	2014
	Budget	Actual	Actual
Funding			
GNWT, Justice		5,000	-
	-	5,000	-
Expenses			
Materials & Supplies		4,883	-
	-	4,883	-
Excess Funding over Expense		117	-
	-	117	-

Tlicho Community Services Agency
Schedule L-32
Schedule of Detailed Contribution Funding and Expense
NWT Taste Makers - Food First Foundation
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
Food First (NWT Taste Makers)	-	4,144	-
Food First (NWT Taste Makers) Deferred	-	(1,204)	-
	<hr/>	<hr/>	<hr/>
	-	2,940	-
Expenses			
Chief Jimmy Bruneau School	-	1,024	-
MEZI Community School	-	1,061	-
Jean Wetrade Gameti School		862	
Alexis Arrowmaker School	-	-	-
	<hr/>	<hr/>	<hr/>
	-	2,948	-
Excess Funding over Expense			
	<hr/>	<hr/>	<hr/>
	-	(8)	-

Tlicho Community Services Agency
Schedule L-33
Schedule of Detailed Contribution Funding and Expenses
Literacy - Chief Jimmy Bruneau High School
For the year ended March 31, 2015

	2015	2015	2014
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Funding			
Diavik Diamond Mines		25,000	
NWT Literacy	-	3,360	-
Scholastic Canada (Book Fair)		418	
Diavik Diamond Mines (Deferred)	<u>(17,541)</u>	<u>11,237</u>	-
Expenses			
Materials & Supplies	-	6,837	-
Contract Services	<u>-</u>	<u>4,400</u>	-
Excess Funding over Expense	<u>-</u>	<u>-</u>	<u>-</u>

Tlicho Community Services Agency
Schedule L-34
Schedule of Detailed Contribution Funding and Expenses
E-Learning - MEZI Community School
For the year ended March 31, 2015

	2015 <u>Budget</u>	2015 <u>Actual</u>	2014 <u>Actual</u>
Funding			
Beaufort Delta Education Council		63,783	
Beaufort Delta Ed. Council, Deferred	-	(44,408)	-
	<hr/>	<hr/>	<hr/>
	-	19,375	-
Expenses			
Salaries & Benefits	-	19,375	-
Contract Services	-	-	-
	<hr/>	<hr/>	<hr/>
	-	19,375	-
Excess Funding over Expense			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>