

Tłichq Ndek'áowo
(The Tłichq Government)

Consolidated Financial Statements
March 31, 2023

The Tłıchq Government
Consolidated Financial Statements
March 31, 2023

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July 5, 2023

Management's Report

Management's Responsibility for Financial Statements

The Tłıchq Government
Office of Director of Corporate Services

The management of The Tłıchq Government (the Government) is responsible for the preparation, integrity and fair presentation of the consolidated financial statements.

The consolidated financial statements have been prepared in conformity with Canadian public sector accounting standards, using management's best estimates and judgments where appropriate.

The consolidated financial statements have been audited by the independent accounting firm, PricewaterhouseCoopers LLP, which was given unrestricted access to all financial records and related data, including minutes of all meetings of Chiefs Executive Council and The Tłıchq Government Assembly Meetings. The Government believes all representations made to the independent auditors during their audit were valid and appropriate. PricewaterhouseCoopers LLP's audit opinion is presented on the following pages.

The Government maintains a system of internal controls over financial reporting, which is designed to provide reasonable assurance to the Chiefs Executive Council and The Tłıchq Government Assembly regarding preparation of reliable published consolidated financial statements. Such controls are maintained by the establishment and communication of accounting and financial policies and procedures. There are, however, inherent limitations in the effectiveness of any system of internal control, including the possibility of human error.

The Government is responsible for engaging the independent auditors and meeting regularly with management, to ensure each is carrying out their responsibilities and to discuss auditing, internal control and financial reporting matters.

Based on the above, I certify that the information contained in the accompanying consolidated financial statements fairly presents, in all material respects, the consolidated statement of financial position, changes in fund balances, operations and cash flows of the Government.

Nancy Rabesca
Director of Corporate Services



Independent auditor's report

To the Members of The Tłıchq Government

Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Tłıchq Government and its subsidiary (together, the Government) as at March 31, 2023 and the results of its operations, Tłıchq Capital Transfers Trust operations, changes in its net financial assets, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

What we have audited

The Government's consolidated financial statements comprise:

- the consolidated statement of financial position as at March 31, 2023;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of general operations for the year then ended;
- the consolidated statement of Tłıchq Capital Transfers Trust operations for the year then ended;
- the consolidated statement of remeasurement gains for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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 consolidated financial statements* section of our report.

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

Independence

We are independent of the Government in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

PricewaterhouseCoopers LLP
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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Government'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 Government or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Government'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 Government'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 consolidated 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 Government to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Government to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Edmonton, Alberta
July 5, 2023

The Tłı̨chǫ Government

Consolidated Statement of Financial Position

As at March 31, 2023

	2023 \$	2022 \$
Assets		
Financial assets		
Cash and temporary investments	69,566,626	56,848,481
Tłı̨chǫ Reserve Investment Fund (note 10)	14,452,615	14,574,799
Accounts receivable (note 3)	12,226,308	15,481,296
Term deposit (notes 8 and 10)	16,683,578	16,491,043
Deposits and other financial assets (notes 6 and 7)	3,929,582	3,929,582
Goods and services tax recoverable	4,485,873	2,252,603
Loan to Tłı̨chǫ Investment Corporation (note 3)	11,618,658	13,231,158
Loan to Dogrib Power Corporation (note 3)	7,211,793	8,399,821
Tłı̨chǫ Capital Transfers Trust – restricted (notes 4 and 10)	150,554,522	150,149,896
Investment in The Tłı̨chǫ Government business enterprises (note 5)	16,215,668	13,575,738
	<u>306,945,223</u>	<u>294,934,417</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 3)	7,698,298	8,121,965
Deferred revenue (note 7)	35,154,984	27,560,915
	<u>42,853,282</u>	<u>35,682,880</u>
Net financial assets	<u>264,091,941</u>	<u>259,251,537</u>
Non-financial assets		
Tangible capital assets (note 6)	29,841,840	22,923,286
Prepaid expenses	166,323	196,077
	<u>30,008,163</u>	<u>23,119,363</u>
	<u>294,100,104</u>	<u>282,370,900</u>
Accumulated Surplus (note 9)		
Accumulated operating surplus	293,843,860	276,463,975
Accumulated remeasurement gains	256,244	5,906,925
	<u>294,100,104</u>	<u>282,370,900</u>

Contingencies and commitments (note 8)

Approved by The Tłı̨chǫ Government

Grand Chief Jackson Lafferty

Chief Doreen Arrowmaker

Chief Clifford Daniels

Chief Adeline Football

Chief Alfonz Nitsiza

The accompanying notes are an integral part of these consolidated financial statements.

(7)

The Tłıchǵ Government

Consolidated Statement of Changes in Net Financial Assets

For the year ended March 31, 2023

	2023 \$	2022 \$
Net surplus for the year from general operations	12,332,894	16,268,507
Net surplus for the year from Tłıchǵ Capital Transfers Trust operations	5,046,991	5,051,469
Net surplus for the year	17,379,885	21,319,976
Acquisition of tangible capital assets	(8,684,197)	(9,410,972)
Amortization of tangible capital assets	1,765,643	1,689,542
	10,461,331	13,598,546
Decrease (increase) in prepaid expenses	29,754	(39,614)
	10,491,085	13,558,932
Net measurement losses for the year	(5,650,681)	(3,103,673)
Increase in net financial assets	4,840,404	10,455,259
Net financial assets – Beginning of year	259,251,537	248,796,278
Net financial assets – End of year	264,091,941	259,251,537

The accompanying notes are an integral part of these consolidated financial statements.

The Tłıchq Government

Consolidated Statement of General Operations

For the year ended March 31, 2023

	Budget \$ (Unaudited)	2023 \$	2022 \$
Revenues			
Financing agreement (Base Funding)	25,128,528	25,073,995	23,229,237
Land Claim recovery (note 11)	6,253,276	6,253,276	6,253,276
Tax revenue – personal income tax	6,503,020	8,198,246	7,929,484
Tax revenue – goods and services tax	2,428,108	2,452,152	1,307,487
Resource royalty revenue	2,000,000	2,419,087	1,961,047
Impact and benefit agreements	6,225,170	6,347,699	5,262,869
Programs and services	41,144,340	29,080,803	27,307,056
Other income	2,000,000	3,590,431	2,781,408
Investment income – funds	750,000	1,276,307	605,780
	<u>92,432,442</u>	<u>84,691,996</u>	<u>76,637,644</u>
Expenditures			
Chiefs Executive Council	2,873,215	2,551,007	2,457,556
Tłıchq Assembly	2,418,782	2,438,685	2,031,913
Tłıchq Implementation	2,500,000	1,910,465	1,527,853
Annual Gathering	650,000	826,648	926,269
Community Presence Office	3,897,198	5,035,306	3,777,922
Department of Planning and Partnerships	1,380,388	1,241,033	927,930
Department of Culture and Lands Protection	6,815,155	6,487,903	5,926,924
Department of Corporate Services	7,841,012	7,634,860	5,678,617
Department of Client Services	2,592,780	2,728,426	1,234,374
Department of Community Wellness	6,315,634	2,948,734	-
Tłıchq government programs	20,777,276	9,206,172	9,667,001
Programs and services	41,144,340	29,907,484	29,091,212
Donations	500,000	316,666	235,255
Amortization of tangible capital assets	2,026,277	1,765,643	1,689,542
	<u>101,732,057</u>	<u>74,999,032</u>	<u>65,172,368</u>
	(9,299,615)	9,692,964	11,465,276
Income from earnings of The Tłıchq Government business enterprises	<u>-</u>	<u>2,639,930</u>	<u>4,803,231</u>
Net surplus for the year from general operations	<u>(9,299,615)</u>	<u>12,332,894</u>	<u>16,268,507</u>

The accompanying notes are an integral part of these consolidated financial statements.

The Tłıchǵ Government

Consolidated Statement of Tłıchǵ Capital Transfers Trust Operations

For the year ended March 31, 2023

	2023 \$	2022 \$
Revenues		
Investment income	5,476,119	5,271,100
Expenditures		
Investment expenses	429,128	219,631
Net surplus for the year from Tłıchǵ Capital Transfers Trust operations	<u>5,046,991</u>	<u>5,051,469</u>

The accompanying notes are an integral part of these consolidated financial statements.

The Tłıchq Government

Consolidated Statement of Remeasurement Gains

For the year ended March 31, 2023

	2023 \$	2022 \$
Accumulated remeasurement gains – Beginning of year	5,906,925	9,010,598
Remeasurement gains (losses) attributable to Tłıchq Capital Transfers Trust	(4,602,571)	(1,764,874)
Reserve fund	(912,580)	351,546
	(5,515,151)	(1,413,328)
Amounts reclassified to the consolidated statements of Tłıchq Capital Transfers Trust Operations	(39,794)	(1,126,232)
Reserve fund	(95,736)	(564,113)
	(135,530)	(1,690,345)
Net remeasurement losses for the year	(5,650,681)	(3,103,673)
Accumulated remeasurement gains – End of year	256,244	5,906,925

The accompanying notes are an integral part of these consolidated financial statements.

The Tłıchq Government

Consolidated Statement of Cash Flows

For the year ended March 31, 2023

	2023 \$	2022 \$
Cash provided by (used in)		
Operating activities		
Net surplus for the year from general operations	12,332,894	16,268,507
Net surplus for the year from Tłıchq Capital Transfers Trust operations	5,046,991	5,051,469
Items not affecting cash		
Amortization expense	1,765,643	1,689,542
Gain on disposition of investments from Tłıchq reserve fund	(346,249)	(178,284)
Gain on disposition of investments from Tłıchq Capital Transfers Trust	(72,422)	(1,123,544)
Income from earnings of The Tłıchq Government business enterprises	(2,639,930)	(4,803,231)
	<u>16,086,927</u>	<u>16,904,459</u>
Changes in non-cash financial assets and liabilities		
Decrease (increase) in accounts receivable	3,254,988	(8,625,693)
(Increase) decrease in goods and services tax recoverable	(2,233,270)	223,742
Decrease (increase) in prepaid expenses	29,754	(39,615)
Decrease in deposit and other financial assets	-	1,900,015
(Decrease) increase in accounts payable and accrued liabilities	(423,667)	1,025,766
Increase in deferred revenue	7,594,069	11,501,222
	<u>24,308,801</u>	<u>22,889,896</u>
Capital activities		
Purchase of capital assets	(8,684,197)	(9,410,972)
Investing activities		
Net increase in reserve fund investment	(539,883)	(354,325)
Net increase in Capital Transfers Trust investment	(4,974,569)	(3,927,925)
Net increase in term deposit	(192,535)	(28,719)
Repayment (issuance) of loan to Dogrib Power Corporation	1,188,028	(8,399,821)
Repayment of loan to Tłıchq Investment Corporation	1,612,500	1,268,842
	<u>(2,906,459)</u>	<u>(11,441,948)</u>
Increase in cash and temporary investments during the year	12,718,145	2,036,976
Cash and temporary investments – Beginning of year	<u>56,848,481</u>	<u>54,811,505</u>
Cash and temporary investments – End of year	<u>69,566,626</u>	<u>56,848,481</u>
Cash and temporary investments are comprised of		
Cash account balance	162,923	50,542,734
Interest bearing bank account balances	69,403,703	6,305,747
	<u>69,566,626</u>	<u>56,848,481</u>
Supplementary information		
Interest received	2,920,109	1,030,792

The accompanying notes are an integral part of these consolidated financial statements.

The Tłıchq Government

Notes to Consolidated Financial Statements

March 31, 2023

1 Legal authority

The Tłıchq Government was formed effective August 4, 2005 and is the result of the successful negotiation of the Tłıchq Land Claims and Self-government Agreement (the Tłıchq Agreement) that was approved by the Tłıchq people. The Tłıchq Agreement was signed in Behchokò by representatives of the Tłıchq, federal and territorial governments on August 25, 2003.

On October 10, 2003, the Government of Northwest Territories approved the Tłıchq Agreement and on December 7, 2004, the bill was passed by the House of Commons. On February 10, 2005 (effective date), the bill received royal assent from the Governor General. On the effective date, the Dogrib Treaty 11 Council and the administrative organizations from each of the four Tłıchq communities of Behchokò, Whatì, Wekweètì and Gamètì ceased operations and were succeeded by The Tłıchq Government.

The assets, liabilities and surplus balances of the above-noted organizations were transferred to The Tłıchq Government on the effective date.

Under the Tłıchq Agreement, The Tłıchq Government controls a single block of approximately 39,000 square kilometres of land, including subsurface resources. The Tłıchq Agreement also provides The Tłıchq Government with a wide range of law-making powers on Tłıchq lands and over Tłıchq citizens on those lands and in the four Tłıchq communities. The Tłıchq Government and the Government of Northwest Territories cooperate to deliver key services, such as health care, education and other social programs and services, to all people living in the four communities.

2 Summary of significant accounting policies

These consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards (PSAS). Because the precise determination of many assets, liabilities, contributions and expenditures are dependent on future events, the preparation of consolidated financial statements for a period necessarily includes the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. These consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

Reporting entity and principles of financial reporting

The Tłıchq Government reporting entity includes its operations and all other related entities, which are either owned or controlled by The Tłıchq Government, including the Tłıchq Capital Transfers Trust.

Intangible assets and items inherited by right of the Crown, such as Crown lands, forests, water and mineral resources, are not recognized in The Tłıchq Government's consolidated financial statements.

The Tłıchq Government

Notes to Consolidated Financial Statements

March 31, 2023

Incorporated business entities, which are owned or controlled by The Tłıchq Government and which are not dependent on The Tłıchq Government for their continued operations, are recorded in the general fund of these consolidated financial statements using the modified equity method. These entities are 100% owned unless otherwise noted and comprise:

- Tłıchq Investment Corporation
- Tłıchq Quantum Murray LP – 51% owned
- DTR First Nation Construction Corporation – 51% owned
- Dogrib Power Corporation – 100% owned
- Tłıchq Equipment Ltd. – 100% owned
- Tłıchq Firefighting Services Ltd. – 100% owned (previously Tłıchq Learning and Development Centre Ltd.)
- Tłıchq Community Builders Ltd. – 100% owned
- Tłıchq Air Inc. – 51% owned
- Tłıchq Lakewood Electric. – 51% owned
- Rae Edzo Dene Band Development Corporation Ltd. – 100% owned
- Tłıchq Management Services Ltd. – 100% owned, which includes the accounts of the following:
 - Tłıchq Construction Ltd. – 100% owned
 - Tłıchq Road Constructors Ltd. – 100% owned (amalgamated into Tłıchq Management Services Ltd. – 2021)
 - Tłıchq Logistics Inc. – 100% owned, which includes the accounts of the following:
 - Tłıchq BBE – 51% owned
 - Tłıchq Logistics 62 Degree JV – 51% owned
 - First Nations Drilling & Blasting – 37% owned
 - Tłıchq/McCaw North – 51% owned
 - Tłıchq Orica Blasting Services – 51% owned
 - Tłıchq Domco Inc. – 51% owned
 - Lac La Martre Adventures – 40% owned
 - Whatı Lodge – 50% owned
- 964053 NWT Ltd. – 100% owned
- Tłıchq Retail Operations Ltd. – 100% owned
- 5352 NWT Ltd. – 100% owned
- DLFN Holdings Ltd. – 100% owned
- Tłıchq Engineering and Environmental Services Ltd. – 100% owned
- Tłıchq Property Management Holdings Ltd. – 100% owned (previously Rae Band Construction Ltd.)
- Tłıchq Property Management Ltd. – 100% owned
- 1456982 Alberta Ltd. – 90% owned
- 506468 NWT Ltd. – 100% owned
- 506469 NWT Ltd. – 100% owned
- Kete Whii Limited – 50% owned, which includes the accounts of:
 - Kete Whii/Procon JV – 51% owned
 - Kete Whii/Procon Misery JV – 51% owned
- Aboriginal Diamonds Group Ltd. – 33.3% owned, which includes the accounts of:
 - Diamonds International Canada (DICAN) Ltd. – 51% ADG
- DTR First Nation’s Construction Corporation – 33.3% owned
- Tili Geekwi Ltd. – 100% owned
- Tili Geekwi Limited Partnership, which includes the accounts of:
 - North Star Infrastructure General Partnership – 20% owned
- Tłıchq Safety and Security Services Ltd.

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Notes to Consolidated Financial Statements

March 31, 2023

Marketable securities

Investments in marketable securities are recorded and carried at fair value.

Revenues

The consolidated financial statements are prepared using the accrual basis of accounting.

Revenues from external parties restricted by agreement are recognized as revenue in the year in which the related expenses are incurred. Deferred revenue represents restricted revenue received in the current period that is related to a subsequent period.

Surpluses arising under certain Government of Canada contributions are restricted as the amounts may be repayable.

Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted contributions received in advance of the period to which they relate are deferred and recognized as revenue in the period to which they relate.

Personal income tax in the current fiscal year is related to the prior taxation calendar year. These amounts are recognized as revenue when they are received. As the amounts received from the Government of Canada may be subject to possible subsequent adjustment as a result of the taxation reassessment process, it is reasonably possible that changes in future conditions in the near term could require a material change in the recognized amount, which will be recorded as revenues or expenses in the period of such a change.

The Tłıchq Government receives transfers from the Government of Canada. These transfers are recognized in the consolidated financial statements as revenues in the period in which the transfer is authorized by the Government of Canada and eligibility and stipulation criteria are met.

Investment income, except for investment income arising from the Tłıchq Capital Transfers Trust, is recognized as revenue of the general fund in the year received or receivable. Investment income arising from the Tłıchq Capital Transfers Trust is recognized as revenue of the Tłıchq Capital Transfers Trust.

Cash and temporary investments

Cash includes cash on hand and deposits held with banks.

Temporary investments are investments that mature in ninety days or less and are stated at cost, which approximates fair value. Temporary investments are capable of reasonably prompt liquidation and may be used to manage The Tłıchq Government's cash position throughout the year.

The Tłıchq Government

Notes to Consolidated Financial Statements

March 31, 2023

Financial instruments

- Measurement of financial instruments

The Tłıchq Government initially measures its financial assets and financial liabilities at fair value, except for certain instruments originated or acquired in related party transactions. The Tłıchq Government subsequently measures all its financial assets and financial liabilities at amortized cost, except for equity investments quoted in active markets and derivative financial instruments, which are measured at fair value. Changes in fair value are recognized in net surplus.

Financial assets measured at amortized cost include cash and temporary investments and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

- Impairment

At the end of each reporting period, The Tłıchq Government assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. If there are indicators of impairment, and The Tłıchq Government determines there has been a significant adverse change in the expected amount or timing of future cash flows, the carrying amount of the asset is reduced to the higher of the expected cash flows expected to be generated by holding the asset, discounted using a current market rate of interest and the amount that could be realized by selling the asset at the consolidated statement of financial position date.

Portfolio investments

The Tłıchq Government accounts for its investments in securities that are not quoted in an active market, including those that do not represent government enterprises or government partnerships, at the lower of cost and net realizable value. The Tłıchq Government records an impairment if a significant adverse change occurs during the period in the expected timing or amount of cash flows from the investment.

Tangible capital assets

Tangible capital assets are recorded at cost, except for donated assets, which are reported at estimated fair value. Equipment, vehicles, office equipment, computer equipment and leasehold improvements are amortized over their expected useful lives of five years. Buildings and airstrip are amortized over their expected lives of twenty years. Routine repairs and maintenance costs are expensed as incurred.

Constructed buildings are considered under development until they are assessed to be both physically and practically complete. At that time, the building will be considered on stream and the capitalization of carrying costs will cease and amortization of the constructed building will begin.

The Tłıchq Government

Notes to Consolidated Financial Statements

March 31, 2023

Multi-employer benefit plan

The Tłıchq Government employees are participants in a Northern Employee Benefits Services (NEBS) benefit plan, which is a multi-employer plan. The NEBS benefit plan is a defined benefit pension plan for which both the employee and employer contribute an equal amount evenly throughout the year. As the plan is accounted for by multiple unrelated employers, actuarial determination of the plan's surplus/deficit were not readily available and as such is measured using the defined contribution method. Total contributions made by The Tłıchq Government during the year were \$1,349,141 (2022 – \$1,280,661).

Equity in tangible capital assets

Equity in the tangible capital assets represents The Tłıchq Government's net investment in tangible capital assets, after deducting the portion financed by third parties through long-term capital borrowings, capitalized leases and other capital liabilities, if any.

Reserves for future expenditures

Reserves are established at the discretion of The Tłıchq Government to set aside certain amounts for future operating and capital purposes. Operating reserves are those which are generally established to fund one-time expenditures of an operating nature. Capital reserves are those which are generally established to fund one-time expenditures of a capital nature, the majority of which are committed to a specific purpose.

Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital asset. Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to:

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

A liability for an asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) the past transaction or event giving rise to the liability has occurred;
- c) it is expected that future economic benefits will be given up; and

The Tłjchq Government

Notes to Consolidated Financial Statements

March 31, 2023

- d) a reasonable estimate of the amount can be made.

When a liability for an asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

The asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability.

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining the settlement amount. Changes to any of these estimates may result in a change to the obligation.

Adoption of new accounting standard

Effective April 1, 2022, the Tłjchq Government adopted the new accounting standard PS 3280, Asset Retirement Obligations. Management determined that there were no significant asset retirement obligations to be recorded as at March 31, 2023 or for the prior period.

3 Accounts receivable and accounts payable

Included in accounts receivable is an amount of \$2,274,245 (2022 – \$2,178,705) due from various Tłjchq Government business enterprises. Included in accounts payable is \$1,329,523 (2022 – \$5,748,213) due to various Tłjchq Government business enterprises.

These receivables and payables are unsecured, non-interest bearing and have no specified terms of repayment.

During the year, The Tłjchq Government received repayments on the loan to Tłjchq Investment Corporation in the amount of \$1,612,500 (2022 – \$2,500,000). The outstanding loans receivable as at March 31, 2023 comprised:

- \$11,618,658 (2022 – \$13,231,158) to Tłjchq Investment Corporation. \$7,000,000 was advanced in September 2020, bears an interest rate of 6% per annum and is repayable in equal quarterly payments of \$500,000 beginning April 1, 2021, due in full by July 1, 2024. As at March 31, 2023, the portion of the second shareholder loan owing amounted to \$1,618,658 (2022 – \$3,231,158). This loan is subordinated to certain other debt held by Tłjchq Investment Corporation.
- \$7,211,793 (2022 – \$8,399,821) to Dogrib Power Corporation. The loan of \$9,246,670 was advanced on September 1, 2021, with monthly payments of principal and interest to repay the loan in eight years bearing an interest rate of 5%.

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4 Tłıchǫ Capital Transfers Trust

The Tłıchǫ Capital Transfers Trust (the Trust) was established on December 22, 2014, for the purpose of holding and investing Tłıchǫ capital transfer funds pursuant to the Tłıchǫ Agreement and the Tłıchǫ Constitution. The capital transfer investment fund balance was transferred to the Trust on the establishment date. The funds shall be managed as a perpetual endowment for the benefit of all Tłıchǫ citizens.

The Capital Transfers Protection Law was signed in 2013 to protect the account to ensure that The Tłıchǫ Government shall not distribute or disburse, or offer up as security, the principal amount of that endowment or the portion of investment income required to maintain its constant value after inflation for the period until all Capital Transfers are received by 2020, after which the restriction that income should not be withdrawn is lifted. The Tłıchǫ Government has the ability to access and withdraw these funds on the receipt of the last capital transfer received from the Government of Canada to the extent the maintained funds meet the constant value after inflation restriction.

Supplementary financial information for the Trust as at March 31, 2023 comprised investments of \$150,554,522 (2022 – \$150,149,896) and liabilities of \$nil (2022 – \$nil).

5 Investment in The Tłıchǫ Government business enterprises

	2023 \$	2022 \$
Balance – Beginning of year	13,575,738	8,7725,07
Income for the year	2,639,930	4,803,231
Balance – End of year	<u>16,215,668</u>	<u>13,575,738</u>

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Financial information for each of the entities for their year-ends is as follows:

				2023	2022
	Assets	Liabilities	Revenue	Net income	Net income
	\$	\$	\$	(loss)	(loss)
				\$	\$
5352 NWT Ltd. (o/a Snare Lake Lodge)	423,924	(306,069)	241,130	124,175	104,520
Tłıchǫ Retail Operations	2,556,039	(2,551,158)	6,384,731	181,930	373,078
Tłıchǫ Property Management	8,150,374	(6,179,661)	5,945,461	273,603	813,426
Tłıchǫ Firefighting Services Ltd.	2,732,335	(3,116,617)	1,002,135	416,417	395,134
Rae Edzo Dene Band Development Corporation Ltd.	7,799,524	(4,938,939)	2,099,655	629,521	596,993
Tłıchǫ Construction Ltd.	1,686,671	(650,713)	8,462	7,942	(183,208)
Tłıchǫ Property Management Holdings Ltd.	7,753,383	(8,220,454)	835,604	268,821	34,202
Tłıchǫ Logistics Inc.	9,580,912	(2,711,024)	16,899,509	1,292,871	1,468,465
Tłıchǫ Management Services Ltd.	9,831,726	(9,660,910)	4,744,259	(3,378,179)	(3,025,571)
Tłıchǫ Equipment Ltd.	5,532,829	(9,332,329)	5,648,914	(422,401)	(245,791)
Tłıchǫ Engineering and Environmental Services Ltd.	7,209,420	(14,465,874)	10,312,797	2,177,369	962,883
Dogrib Power Corporation	16,357,402	(7,326,119)	1,315,696	907,506	910,176
Tłıchǫ Community Builders Ltd.	5,205,574	(4,838,788)	11,442,935	(739,725)	1,597,474
Tłıchǫ Investment Corporation	29,466,268	(17,876,881)	2,012,951	1,164,814	1,373,299
Tłıchǫ Safety & Services Ltd.	752,728	(667,575)	712,083	85,154	-
Tłıchǫ Air	3,360,952	(767,787)	5,042,498	56,018	172,872
Tłıchǫ Domco Inc.	2,744,882	(2,300,658)	13,115,857	-	-
Tłıchǫ Orica Blasting Services	5,570,000	(5,570,000)	15,023,000	-	-
Tłıchǫ BBE	4,637,980	(4,534,524)	4,822,716	33,788	101,505
Tłıchǫ Logistics 62 Degree JV	80,521	(80,521)	277,779	(53,157)	101,888
				3,026,467	5,551,345
Add: intercorporate dividends within the Tłıchǫ Investment Corporation Group				(386,537)	(748,114)
				2,639,930	4,803,231
				2023	2022
				\$	\$
Investment in The Tłıchǫ Government business enterprises – Beginning value				13,575,738	8,772,507
Net income for the year				2,639,930	4,803,231
Investment in Tłıchǫ business enterprises – End value				16,215,668	13,575,738

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6 Tangible capital assets

	2023		
	Cost	Accumulated	Net
	\$	amortization	\$
		\$	
Airstrip	2,944,300	2,815,487	128,813
Equipment	261,216	247,306	13,910
Vehicles	743,865	618,683	125,182
Office equipment	631,930	515,997	115,933
Computer equipment	104,850	104,849	1
Leasehold improvements	5,312,099	2,221,939	3,090,160
Buildings	15,760,914	6,054,031	9,706,883
Building – construction-in-progress	16,660,958	-	16,660,958
	42,420,132	12,578,292	29,841,840

	2022		
	Cost	Accumulated	Net
	\$	amortization	\$
		\$	
Airstrip	2,944,300	2,668,272	276,028
Equipment	261,216	244,536	16,680
Vehicles	587,388	570,861	16,527
Office equipment	487,008	443,386	43,622
Computer equipment	104,850	104,849	1
Leasehold improvements	4,778,039	1,227,489	3,550,550
Buildings	10,207,043	5,553,256	4,653,787
Building – construction-in-progress	14,366,091	-	14,366,091
	33,735,935	10,812,649	22,923,286

Amortization expense relating to tangible capital assets charged to current year operations was \$1,765,643 (2022 – \$1,689,592).

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7 Deferred revenue

	2023 \$	2022 \$
Aurora College – Research Support Funding	6,421	8,976
Carleton University – Modern Treaties Project	21,476	70,211
Centre for Northern Conservation – Boreal Conservation	24,194	-
Dominion Diamonds – Heritage Fund	2,047,439	1,919,500
Dominion Diamonds – Tłıchq Youth Conference	-	22,198
Government of Canada – Addictions Strategy	-	64,096
Government of Canada – Adult Education Program	81,301	-
Government of Canada – Behchokò Warming Shelter	-	56,068
Government of Canada – Canada Mortgage and Housing Corporation	3,929,582	3,929,582
Government of Canada – Colomac Long-Term Monitoring Projects	96,989	132,215
Government of Canada – Community Wellness Program	146,569	320,315
Government of Canada – Community Infrastructure	12,464,554	8,046,139
Government of Canada – COVID-19	216,994	-
Government of Canada – Cultural Coordinator Funding	83,368	213,198
Government of Canada – Devolution Review Process	-	75,000
Government of Canada – Digitizing Audio/Video Archives	-	52,231
Government of Canada – Dinaga Wek’ehodi	47,370	385,973
Government of Canada – Early Learning/Childcare	-	815,392
Government of Canada – Energy Coordinator Program	146,450	-
Government of Canada – Estates Program	19,040	-
Government of Canada – Families on the Land Program	-	1,000,960
Government of Canada – Fibre Optic Project	-	1,273,830
Government of Canada – Giant Mine Early Work Training	224,383	185,768
Government of Canada – Giant Mine Remediation	-	264,076
Government of Canada – Great Bear Lake Elder Knowledge	81,000	-
Government of Canada – Immunization Partnership Fund	-	70,472
Government of Canada – Indigenous Early Learning First Nation Distinctions	-	25,246
Government of Canada – Infrastructure Program	158,735	259,928
Government of Canada – Indian Residential School Support	269,175	332,603
Government of Canada – Indigenous Early Learning Quality Improvement	-	54,095
Government of Canada – Indigenous Community Support	-	505,828
Government of Canada – Indigenous Skills Employment Training	1,435,576	407,753
Government of Canada – Labour Market Information Survey	100,349	100,799
Government of Canada – Land Use Plan Review	-	331,070
Government of Canada – Land Use Planning Review Process	-	132,500
Government of Canada – Lifestyle Infrastructure	3,943,101	-
Government of Canada – Mental Health	280,426	-
Government of Canada – Mental Wellness	290,872	476,275
Government of Canada – Mentorship	7,171	-
Government of Canada – Oral History Revitalization	-	25,000
Government of Canada – Patient Oriented Research	1,146,660	599,734
Government of Canada – Post Secondary Education Strategy	1,788,902	745,660
Government of Canada – Rayrock Project	562,533	292,904
Government of Canada – Regional Economic Development	220,333	208,793
Government of Canada – Regional Contaminants Committee	12,627	-
Government of Canada – Research and Learning Strategy	28,694	-
Government of Canada – Smart Ice Program	221,342	11,833
Government of Canada – Student Camp	127,819	-
Government of Canada – Suicide Prevention	-	159,222
Government of Canada – Tłıchq Apprenticeship	871,842	-
Government of Canada – Tłıchq Aquatic Ecosystem Monitoring	-	42,633
Government of Canada – Tłıchq Daycare Renovations	127,184	-
Government of Canada – Tłıchq Dootaats’eeda	-	39,076

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	2023 \$	2022 \$
Government of Canada – Tłıchq Language Broadcasting	-	222,969
Government of Canada – Tourism Infrastructure Development	-	51,613
Government of Canada – Traditional Economic Study	50,000	-
Government of Canada – Treaty 11 100th year anniversary	-	63,364
Government of Canada – University and College Entrance Preparation	108,802	-
Government of Canada – Virtual Trails	59,909	40,600
Government of Canada – Warming Shelter	134,603	-
Government of Canada – Government of Canada – Wek’ èezhii Land Use Plan	450,000	-
Government of Canada – Wellness	275,160	-
Government of Canada – Wetland Inventory Mapping	-	57,200
Government of Canada – Youth Employment Strategy Summer	68,579	253,950
Government of Canada – Funding received for tangible capital assets	2,349,112	1,900,000
GNWT – Childcare Technology	-	4,600
GNWT – Community Based Monitoring	7,304	3,551
GNWT – COVID-19 Support Elders Gathering	-	99,643
GNWT – Daycare Cultural Resources	-	7,000
GNWT – NWT Water Quality Monitoring	-	2,063
GNWT – Whati Fibre Optic Cable	-	981,384
GNWT – Whati Line Project	104,329	-
University of Alberta – Advance Impact Assessment	63,759	-
University of Waterloo – Food Security and Climate Change	55,488	68,500
Makeway – Gameti Trapping Program	-	4,357
Makeway – Modern Treaty Video	-	3,810
Makeway – Marian Watershed Steward	-	15,000
Makeway – Sahdeh Boating Program	-	25,000
Makeway – On the Land Cultural Retreat	62,500	-
Makeway – Reforestation	42,264	-
Makeway – Whati Fish Camp	25,000	-
Makeway – Whati Justice Boat Trip	25,000	25,000
De Beers Canada – Annual Work Plan	42,704	74,159
	<u>35,154,984</u>	<u>27,560,915</u>

In 2021, The Tłıchq Government received \$3,929,582 of funding from the Canada Mortgage and Housing Corporation (CMHC) to purchase affordable housing units under the Rapid Housing Initiative Agreement. As at March 31, 2022, the units were recorded in deposits and other financial assets. Since The Tłıchq Government has an obligation to maintain the units for 20 years, an offset to deferred revenue has been recorded in the consolidated statement of financial position. The Tłıchq Government intends to have Tłıchq Investment Corporation take ownership of the units.

The Tłıchq Government received funding from Government of Canada for Community Infrastructure aggregating \$18 million up to March 31, 2023 to support projects such as water and wastewater facilities, health facilities and housing among others. An amount of \$5.6 million was spent as at March 31, 2023, which has been recognized as an expense as detailed in Schedule 3. The Tłıchq Government intends to have Tłıchq Investment Corporation take ownership of certain housing projects. The remaining \$12.4 million has been recorded as deferred revenue.

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8 Contingencies and commitments

Commitments

The Tłıchǰ Government has entered into a number of operating lease arrangements, consisting of property and office equipment leases. All such lease agreements expire prior to March 31, 2029. Total commitments for each fiscal year ending March 31 are:

	\$
2024	1,628,606
2025	1,052,079
2026	867,705
2027	866,216
2028	861,841
Thereafter	<u>357,083</u>
	<u>5,633,530</u>

The Tłıchǰ Government loan to Tłıchǰ Investment Corporation has been subordinated to the CIBC loan to Tłıchǰ Investment Corporation. Tłıchǰ Investment Corporation is to undertake its best effort to seek assistance from The Tłıchǰ Government to ensure compliance with Tłıchǰ Investment Corporation's credit facility. As at March 31, 2023, the loan balance outstanding was \$11,800,000 (2022 – \$14,500,000).

Under the terms of the agreement with CMHC, The Tłıchǰ Government has a 20-year commitment to ensure the units meet the affordability criteria for people and populations who are vulnerable as set out by CMHC. The responsibility expires in March 2041.

The Tłıchǰ Government, through its wholly owned entities, Tili Geekwi Ltd. and Tili Geekwi Limited Partnership, owns a 20% interest in North Star Infrastructure GP (NSI). NSI has been contracted by the Government of Northwest Territories through a public private partnership to design, build, finance, operate and maintain the Tłıchǰ all-season road. The Tłıchǰ Government, on behalf of Tili Geekwi Limited Partnership, issued a standing letter of credit in the amount of \$16,028,632 to the project's administrative agent, of which \$nil had been drawn as at March 31, 2023 (2022 – \$nil). The letter of credit is supported by a term deposit of \$16,683,578 as at March 31, 2023.

Further, The Tłıchǰ Government has guaranteed the obligations of Tili Geekwi Limited Partnership and pledged The Tłıchǰ Government's common shares of Tili Geekwi Ltd. and partnership units of Tili Geekwi Limited Partnership as general and continuing security, until all guaranteed obligations of Tili Geekwi Limited Partnership are satisfied.

The Tłıchǰ Government has entered into contracts with Tłıchǰ Community Builders Ltd. for the purpose of building the Cultural Centre, for which a total amount of \$15,149,640 was committed. As at March 31, 2023, \$14,133,088 has been paid to date on the contract for a remaining commitment of \$1,016,552.

The Tłı̨chǫ Government

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9 Accumulated surplus

Accumulated surplus consists of restricted and unrestricted amounts as follows:

	General fund \$	Restricted reserve fund \$	Tangible capital assets fund \$	Tłı̨chǫ Capital Transfers Trust \$	Total \$
Accumulated operating surplus – April 1, 2022	84,033,441	24,291,609	22,923,287	145,215,638	276,463,975
Net surplus for the year	14,098,537	-	(1,765,643)	5,046,991	17,379,885
Transfer to Restricted reserve fund related to reimbursed loan	(3,126,638)	3,126,638	-	-	-
Net investment in tangible capital assets (schedule 4)	(8,684,197)	-	8,684,197	-	-
Accumulated operating surplus – March 31, 2023	<u>86,321,143</u>	<u>27,418,247</u>	<u>29,841,841</u>	<u>150,262,629</u>	<u>293,843,860</u>
Accumulated remeasurement losses – April 1, 2022	-	972,667	-	4,934,258	5,906,925
Net remeasurement losses for the year	-	(1,008,316)	-	(4,642,365)	(5,650,681)
Accumulated remeasurement gains – March 31, 2023	-	(35,649)	-	291,893	256,244
Accumulated surplus – March 31, 2023	<u>86,321,143</u>	<u>27,382,598</u>	<u>29,841,841</u>	<u>150,554,522</u>	<u>294,100,104</u>
	General fund \$	Restricted reserve fund \$	Tangible capital assets fund \$	Tłı̨chǫ Capital Transfers Trust \$	Total \$
Accumulated operating surplus – April 1, 2021	72,492,970	27,285,003	15,201,857	140,164,169	255,143,999
Net surplus for the year	17,958,049	-	(1,689,542)	5,051,469	21,319,976
Transfer to Restricted reserve fund related to reimbursed loan	(6,253,276)	6,253,276	-	-	-
Loan to Dogrib Power Corporation	9,246,670	(9,246,670)	-	-	-
Net investment in tangible capital assets (schedule 4)	(9,410,972)	-	9,410,972	-	-
Accumulated operating surplus – March 31, 2022	<u>84,033,441</u>	<u>24,291,609</u>	<u>22,923,287</u>	<u>145,215,638</u>	<u>276,463,975</u>
Accumulated remeasurement gains – April 1, 2021	-	1,185,234	-	7,825,364	9,010,598
Net remeasurement losses for the year	-	(212,567)	-	(2,891,106)	(3,103,673)
Accumulated remeasurement gains – March 31, 2022	-	972,667	-	4,934,258	5,906,925
Accumulated surplus – March 31, 2022	<u>84,033,441</u>	<u>25,264,276</u>	<u>22,923,287</u>	<u>150,149,896</u>	<u>282,370,900</u>

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The general fund, which includes various programs and services, accounts for The Tłıchq Government's unrestricted activities.

The tangible capital assets fund accounts for The Tłıchq Government's activities related to its capital assets.

The reserve fund accounts for reserves that are established by The Tłıchq Government for future operating expenditures. In accordance with The Tłıchq Government's budget laws, The Tłıchq Government has established a reserve fund with an ending balance of \$27,382,598 (2022 – \$25,264,271). The amount has been internally restricted and can only be utilized with the approval of the Tłıchq Assembly through a budget amendment. During the year, \$3,126,638 (2022 – \$6,253,276) was transferred from the general fund to the restricted reserve fund.

The Tłıchq Government enacted the loan reimbursement law in a prior year. During the year, the Tłıchq Government reallocated \$15.5 million to the restricted reserve fund as required by the enacted law. Related adjustments have been made in the table above.

The Trust includes capital transfer payments received from the Government of Canada, in accordance with the Tłıchq Agreement, as well as investment income earned on the amount received. Pursuant to the Capital Transfers Protection Law enacted by the Tłıchq Assembly on April 25, 2013, this trust fund is required to maintain the constant value of capital transfers after inflation over time, as well as any administrative and investment costs incurred with respect to the capital transfer investment account.

10 Financial instruments

Credit risk

The Tłıchq Government's exposure to credit risk is limited to the carrying value of its accounts receivable and advances to The Tłıchq Government's business enterprises. The Tłıchq Government performs ongoing credit evaluations of its receivables and records a reserve for potential credit losses.

Interest rate risk

Interest rate risk associated with The Tłıchq Government's financial assets is limited to interest rate fluctuations on short-term investments. All of The Tłıchq Government's financial liabilities are non-interest bearing.

Liquidity risk

The Tłıchq Government is exposed to liquidity risk in the payment of general expenditures, capital investments and other obligations as they come due. As part of its liquidity management, cash requirements are reviewed annually at budget preparation and when significant contracts or commitments are approved. To ensure adequate cash resources, a balance is always held in the operating account to meet current requirements. As at March 31, 2023, the operating bank account had a balance of \$56,821,965 (2022 – \$49,611,827) to meet accounts payable and accrued liabilities of \$7,698,298 (2022 – \$8,121,965).

The Tl̥ch̥ Government

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Fair values

Portfolio investments in mutual fund instruments are measured at fair value, with assets underlying each investment product representing a mixture of Level 1, Level 2 and Level 3 measurements as at March 31, 2023. There have been no transfers of instruments between levels in the hierarchy. The fair value hierarchy categorizes fair value measurement into three levels based on the inputs to valuation techniques, which are defined as follows:

- Level 1 – quoted prices in active markets for identical assets;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly; and
- Level 3 – inputs for the asset that are not based on observable market data.

All other financial assets and liabilities are valued at cost as disclosed in the consolidated statement of financial position, which is a reasonable estimate of their fair values due to the relatively short period to maturity or the nature of the terms of these instruments.

Tl̥ch̥ Reserve Investment Fund

Number of shares as at March 31, 2023	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
	14,574,799	1,596,038	(1,395,689)	339,579	346,249	(1,008,361)	14,452,615

Number of shares as at March 31, 2022	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
	14,254,757	1,626,358	(1,170,629)	(101,409)	178,290	(212,568)	14,574,799

Tl̥ch̥ Capital Transfers Investment Fund

	Number of shares as at March 31, 2023	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
Transfer to term deposit ⁽¹⁾		166,318,423 (16,168,527)	4,691,801 -	(2,487,505) -	3,152,061 -	72,422 -	(5,024,153) -	166,723,049 (16,168,527)
		150,149,896	4,691,801	(2,487,505)	3,152,061	72,422	(5,024,153)	150,554,522

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	Number of shares as at March 31, 2022	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
Transfer to term deposit ⁽¹⁾		164,158,060 (16,168,527)	9,668,704 -	7,788,446 -	2,067,667 -	1,123,543 -	(2,891,105) -	166,318,423 (16,168,527)
		<u>147,989,533</u>	<u>9,668,704</u>	<u>7,788,446</u>	<u>2,067,667</u>	<u>1,123,543</u>	<u>(2,891,105)</u>	<u>150,149,896</u>

⁽¹⁾ On April 30, 2019, The Tłıchq Government entered into a promissory note agreement with the Trust. Under the terms of the promissory note agreement, interest accrues at 0.75% per annum and is repayable, on demand, by August 13, 2024 to the Trust account.

On October 3, 2019, The Tłıchq Government transferred \$16,028,632 from the Trust account to a term deposit earning simple interest at 1.98%. The term deposit matures daily and supports the letter of credit as described in note 8.

On a consolidated basis, the promissory note has been eliminated from the consolidated statement of financial position.

11 Land Claim recovery

During the year, The Tłıchq Government received \$6,253,276 (2022 – \$6,253,276) in repayments on the land claim loans, which had already been repaid from the Government of Canada. The funding is to be paid out over five years to 2025.

The Tłıchǫ Government

Schedule 1

Consolidated Schedule of Legislative and Governance Expenditures

For the year ended March 31, 2023

	Chiefs Executive Council \$	Tłıchǫ implemen- tation \$	Annual gathering \$	Tłıchǫ Assembly \$	Tłıchǫ Government Programs \$	Donations \$
Expenditures						
Contract services	12,521	1,087,121	11,923	193,507	1,717,815	3,850
Equipment	38,804	-	35,438	44,150	459,603	2,710
Meeting	63,057	8,606	225,801	194,399	72,114	-
Honorarium	6,580	4,348	18,359	418,104	77,825	-
Insurance, licences, taxes and fees	121	33,703	-	-	12,981	-
Office	41,658	1,404	12,912	66,384	39,579	-
Telephone and communications	153,827	112	1,120	11,994	8,374	-
Utilities and rent	137,436	-	296	1,821	80,037	671
Financial contribution	-	-	-	-	497,161	64,265
Salaries and benefits	1,492,841	1,936	260,309	1,014,823	1,882,819	-
Professional fees	7,703	665,488	-	-	49,623	-
Training and development	5,750	965	-	3,147	300,508	-
Repairs and maintenance	3,892	-	-	332	167,642	-
Travel	213,575	53,484	82,223	256,303	717,999	94,891
Accommodation	213,369	39,383	40,992	115,996	95,235	100,612
Meals and allowances	100,809	11,481	2,129	70,837	62,935	6,409
Program expense	58,728	2,436	135,146	46,779	1,960,422	43,258
Other	336	-	-	109	1,003,500	-
	<u>2,551,007</u>	<u>1,910,467</u>	<u>826,648</u>	<u>2,438,685</u>	<u>9,206,172</u>	<u>316,666</u>

The Tłıchq Government

Consolidated Schedule of Tłıchq Government Department Expenditures For the year ended March 31, 2023

Schedule 2

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	Community Presence Office				Total
	Behchokò	Gamèti	Wekweèti	Whati	
	\$	\$	\$	\$	\$
Expenditures					
Bank charges and interest	92	55	177	92	416
Contract services	68,837	23,715	5,192	31,652	129,396
Equipment	68,071	17,050	15,914	19,470	120,505
Meeting	6,281	892	-	5,724	12,897
Honorarium	-	-	-	19,770	19,770
Insurance, licences, taxes and fees	-	-	35,089	-	35,089
Office	287,233	50,909	49,315	72,952	460,409
Telephone and communications	7,492	42,330	14,287	15,895	80,004
Utilities and rent	21,395	116,285	75,265	36,369	249,314
Financial contribution	2,350	-	-	-	2,350
Salaries and benefits	903,109	689,212	438,472	543,427	2,574,220
Training and development	6,957	850	1,923	2,925	12,655
Repairs and maintenance	724	3,936	11,057	8,688	24,405
Travel	163,220	136,059	87,687	77,709	464,675
Accommodation	5,436	24,144	11,447	13,078	54,105
Meals and allowances	4,752	8,164	6,143	6,810	25,869
Program supplies	202,960	247,824	209,106	109,337	769,227
	1,748,909	1,361,425	961,074	963,898	5,035,306

The Tłıchq Government

Consolidated Schedule of Tłıchq Government Department Expenditures ...cont'd For the year ended March 31, 2023

Schedule 2

Page 2

	Departments				
	Corporate Services \$	Culture and Lands Protection \$	Client Services \$	Planning and Partnerships \$	Community Wellness \$
Expenditures					
Bank charges and interest	18,934	55	55	55	55
Contract services	1,989,953	871,872	291,753	18,026	413,337
Equipment	179,273	149,483	32,418	15,503	121,294
Meeting	36,150	105,986	3,479	44,289	21,980
Honorarium	-	381,687	-	1,800	25,435
Insurance, licences, taxes and fees	179,523	9,405	-	-	-
Office	182,672	205,992	92,595	74,122	27,615
Telephone and communications	134,033	21,390	7,861	2,653	-
Utilities and rent	1,413,312	150,022	477	1,777	43,166
Financial contribution	-	1,200	-	-	-
Salaries and benefits	2,658,620	3,295,525	1,093,528	802,286	1,153,543
Professional fees	461,799	9,088	2,103	-	184,206
Training and development	52,755	62,822	1,003,297	12,190	74,344
Repairs and maintenance	11,214	17,297	58,812	3,350	-
Travel	156,979	398,219	59,816	141,000	213,599
Accommodation	72,631	170,219	44,061	67,999	98,359
Meals and allowances	52,392	135,255	18,934	49,834	53,594
Program supplies	34,620	501,686	19,237	6,149	518,207
Other	-	700	-	-	-
	7,634,860	6,487,903	2,728,426	1,241,033	2,948,734

The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures

Page 1

For the year ended March 31, 2023

	Aboriginal intergovern- -mental meetings \$	AME roundup attendance \$	GNWT housing retrofit \$	Whati Fibre Project \$	Whati Transmission Line Project \$
Revenues					
Government of Canada	-	-	-	1,273,830	-
Government of NWT	87,000	25,000	160,000	921,384	193,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	1,201,365	-
	87,000	25,000	160,000	3,396,579	193,000
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	3,527	-	-	3,383,194	193,000
Equipment	-	-	-	-	-
Meeting	-	-	-	106	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	445	-	-	-	-
Telephone and communications	-	-	-	11,150	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	32,654	-	-	-	-
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	147,414	-	-
Travel	44,948	11,989	-	1,264	-
Accommodation	1,870	9,293	-	865	-
Meals and allowances	3,556	3,718	-	-	-
Program expense	-	-	-	-	-
Other	-	-	12,586	-	-
	87,000	25,000	160,000	3,396,579	193,000
Excess revenue (expenditures)	-	-	-	-	-

The Tłıchq Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 2
 For the year ended March 31, 2023

Schedule 3

	Research of Traditional Tłıchq Economy \$	Community Justice Program \$	Community Victim Services Program \$	Economic Development Officers \$	Youth Impaired Awareness \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	20,000	203,000	127,004	214,428	5,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	-	-
	20,000	203,000	127,004	214,428	5,000
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	20,000	2,000	-	-	-
Equipment	-	-	750	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	519	-	3,840	-
Telephone and communications	-	-	550	3,628	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	168,830	98,809	195,149	-
Professional fees	-	-	-	-	-
Training and development	-	-	1,242	750	5,000
Repairs and maintenance	-	-	-	-	-
Travel	-	2,007	1,128	5,694	-
Accommodation	-	-	-	2,198	-
Meals and allowances	-	1,379	1,068	3,169	-
Program expense	-	1,625	3,123	-	-
Other	-	26,640	20,334	-	-
	20,000	203,000	127,004	214,428	5,000
Excess revenue (expenditures)	-	-	-	-	-

The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 3

For the year ended March 31, 2023

	National Indigenous Peoples Day \$	Tłıcho Day \$	Addictions Recovery and Aftercare \$	Tłıcho Citizens Accessing Addictions Treatment \$	Child and Youth Resiliency \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	1,000	1,000	95,450	92,352	54,544
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>95,450</u>	<u>92,352</u>	<u>54,544</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	1,000	49,850	66,792	27,271
Equipment	-	-	3,500	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	12,050	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	607
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	-	15,955	-	-
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	1,050
Repairs and maintenance	-	-	-	-	-
Travel	-	-	6,027	19,585	543
Accommodation	-	-	700	515	-
Meals and allowances	-	-	1,740	532	-
Program expense	1,000	-	1,136	530	25,073
Other	-	-	4,492	4,398	-
	<u>1,000</u>	<u>1,000</u>	<u>95,450</u>	<u>92,352</u>	<u>54,544</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 4

For the year ended March 31, 2023

	Johnny Arrowmaker Daycare \$	Whati Daycare \$	Daycare Cultural Resources \$	Early Childhood Education \$	Early Learning Sustainability \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	20,000	20,000	4,600	114,314	147,067
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	-	-
	20,000	20,000	4,600	114,314	147,067
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	-	1,117
Equipment	-	-	-	403	84
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	894	546	-	-	1,366
Telephone and communications	-	-	-	4,469	4,678
Utilities and rent	583	17,774	-	9,630	62,082
Financial contribution	-	-	-	-	-
Salaries and benefits	14,840	84	-	98,230	67,178
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	30
Repairs and maintenance	-	-	-	908	-
Travel	1,037	-	-	-	1,109
Accommodation	-	-	-	123	370
Meals and allowances	-	-	-	195	1,210
Program expense	2,646	1,596	4,600	356	7,843
Other	-	-	-	-	-
	20,000	20,000	4,600	114,314	147,067
Excess revenue (expenditures)	-	-	-	-	-

The Tłı̨chǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 5
 For the year ended March 31, 2023

Schedule 3

	Intervention Partnership Staff Development \$	Community Tourism Infrastructure \$	Diavik Environmental \$	All Season Road Caribou Monitoring \$	Youth Corp – Tłı̨chǫ Imbè Program \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	197,740	89,800	29,873	2,000	4,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>197,740</u>	<u>89,800</u>	<u>29,873</u>	<u>2,000</u>	<u>4,000</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	5,890	29,873	-	-
Equipment	-	10,000	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	277	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	197,740	68,203	-	-	-
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	2,339	-	-	-
Accommodation	-	-	-	111	-
Meals and allowances	-	-	-	-	-
Program expense	-	3,091	-	1,889	4,000
Other	-	-	-	-	-
	<u>197,740</u>	<u>89,800</u>	<u>29,873</u>	<u>2,000</u>	<u>4,000</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłı̨chǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 6
 For the year ended March 31, 2023

Schedule 3

	Whati Daycare – Staff Development \$	First Nations Home and Community Care for Elders \$	Boreal Caribou Range Planning \$	Community Based Monitoring \$	Trapper Mentorship Program \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	2,000	200,325	29,997	3,551	20,362
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>2,000</u>	<u>200,325</u>	<u>29,997</u>	<u>3,551</u>	<u>20,362</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	18,518	-	-	-
Equipment	-	-	-	-	-
Meeting	-	12,227	2,579	-	-
Honorarium	-	50,550	15,325	-	10,350
Insurance, licences and fees	-	-	-	-	-
Office	-	660	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	44,385	636	1,963	7,266
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	339	12,055	3,302	910	90
Accommodation	1,070	29,786	3,172	-	-
Meals and allowances	342	18,852	2,395	-	-
Program expense	249	10,589	-	-	-
Other	-	2,703	2,588	678	2,656
	<u>2,000</u>	<u>200,325</u>	<u>29,997</u>	<u>3,551</u>	<u>20,362</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłı̨chǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 7
 Schedule 3
 For the year ended March 31, 2023

	Whati Falls Tourism Project \$	Community Harvesters Assistance Program \$	Aboriginal Language Revitalization \$	Boots on the Ground – Tłı̨cho Ekwǫ Nàowo \$	Boots on the Ground – Ekwǫ Naxoedee Ke Project \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	88,364	186,000	613,000	60,000	20,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>88,364</u>	<u>186,000</u>	<u>613,000</u>	<u>60,000</u>	<u>20,000</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	79,254	-	21,045	33,314	20,000
Equipment	-	39,212	-	-	-
Meeting	1,013	-	740	1,769	-
Honorarium	-	-	2,850	13,300	-
Insurance, licences and fees	-	-	-	-	-
Office	108	-	296	4,558	-
Telephone and communications	-	5,487	-	1,126	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	24,120	540,147	(2,047)	-
Professional fees	-	-	-	-	-
Training and development	-	-	18,384	-	-
Repairs and maintenance	-	-	-	-	-
Travel	682	55,267	5,263	5,507	-
Accommodation	1,050	-	11,791	-	-
Meals and allowances	165	-	763	2,242	-
Program expense	6,092	61,914	11,721	231	-
Other	-	-	-	-	-
	<u>88,364</u>	<u>186,000</u>	<u>613,000</u>	<u>60,000</u>	<u>20,000</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłı̨chǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 8
 For the year ended March 31, 2023

Schedule 3

	Boots on the Ground – Equipment \$	Boots on the Ground – Caribou Habitat Conservation \$	Caribou Harvest Monitoring on Highway \$	Cumulative Impact Monitoring Workshop \$	Mentor Apprentice Program \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	84,500	20,000	130,899	48,300	22,500
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>84,500</u>	<u>20,000</u>	<u>130,899</u>	<u>48,300</u>	<u>22,500</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	1,100	12,028	45,084	-	-
Equipment	32,171	-	-	-	-
Meeting	-	983	-	11,280	-
Honorarium	-	1,200	2,400	12,225	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	768	-	-
Telephone and communications	13,186	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	27	59,005	715	-
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	11,235
Repairs and maintenance	500	-	-	-	-
Travel	-	1,317	3,976	10,557	-
Accommodation	-	-	-	7,380	-
Meals and allowances	-	1,445	30	4,823	-
Program expense	33,318	-	-	-	11,265
Other	4,225	3,000	19,636	1,320	-
	<u>84,500</u>	<u>20,000</u>	<u>130,899</u>	<u>48,300</u>	<u>22,500</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłıchǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd For the year ended March 31, 2023

Schedule 3

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	Tłıchǫ All Season Road Measuring Health and Social Effects \$	Tłıchǫ All Season Road Caribou Monitoring \$	Whati Line Project \$	Collective Kitchens – Home Consultations for Young Families \$	On the Land Program – Healing and Recovering Families \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	55,000	19,101	50,671	12,051	191,350
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>55,000</u>	<u>19,101</u>	<u>50,671</u>	<u>12,051</u>	<u>191,350</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	45,188	19,014	21,299	3,000	64,400
Equipment	-	-	-	-	48,495
Meeting	-	-	1,225	-	-
Honorarium	-	-	18,900	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	-	4,365	-	31,519
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	9,812	-	1,585	-	7,888
Accommodation	-	-	2,975	-	7,277
Meals and allowances	-	87	322	-	95
Program expense	-	-	-	8,477	22,564
Other	-	-	-	574	9,112
	<u>55,000</u>	<u>19,101</u>	<u>50,671</u>	<u>12,051</u>	<u>191,350</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 10

For the year ended March 31, 2023

	Healthy Families Support Program \$	Tłı̨chǫ Youth Mentoring Program \$	Tłı̨chǫ Assembly Workshop \$	Community Infrastructure Funds \$	COVID-19 support \$
Revenues					
Government of Canada	-	-	45,000	-	451,109
Government of NWT	292,000	45,000	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	5,607,664	-
Internal program transfers	-	-	-	-	-
	<u>292,000</u>	<u>45,000</u>	<u>45,000</u>	<u>5,607,664</u>	<u>451,109</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	1,600	14,204	-	5,592,599	17,275
Equipment	-	2,286	-	11,000	200,048
Meeting	-	-	9,234	1,121	-
Honorarium	-	-	22,293	450	-
Insurance, licences and fees	-	-	-	-	-
Office	6,233	732	-	-	563
Telephone and communications	2,110	-	-	-	42,610
Utilities and rent	4,703	-	-	-	-
Financial contribution	-	-	-	-	1,200
Salaries and benefits	228,374	640	989	29	77,596
Professional fees	-	-	-	-	-
Training and development	850	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	5,011	980	5,897	-	39,542
Accommodation	477	-	2,415	1,400	1,573
Meals and allowances	1,673	-	4,172	-	85
Program expense	31,497	24,016	-	1,065	70,617
Other	9,472	2,142	-	-	-
	<u>292,000</u>	<u>45,000</u>	<u>45,000</u>	<u>5,607,664</u>	<u>451,109</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 11

For the year ended March 31, 2023

	Devolution Review Process \$	Harvester Supporter \$	Infrastructure Program \$	Nutrition North – Food Study \$	NWT Devolution Program \$
Revenues					
Government of Canada	75,000	846,799	103,710	33,000	731,111
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	75,000	846,799	103,710	33,000	731,111
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	10,340	98,267	-	-
Equipment	-	117,414	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	173
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	16,090	-	32,405	192,702
Professional fees	75,000	-	-	-	521,256
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	22,267	5,443	146	9,404
Accommodation	-	-	-	200	2,531
Meals and allowances	-	-	-	174	5,045
Program expense	-	680,688	-	-	-
Other	-	-	-	75	-
	75,000	846,799	103,710	33,000	731,111
Excess revenue (expenditures)	-	-	-	-	-

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 12
 For the year ended March 31, 2023

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	Papal Visit \$	Indigenous Labour Market Survey \$	Cannor – Regional Economic Development \$	Cannor – Tourism Infrastructure \$	Estates Program \$
Revenues					
Government of Canada	247,090	450	9,860	49,096	45,708
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>247,090</u>	<u>450</u>	<u>9,860</u>	<u>49,096</u>	<u>45,708</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	600	-	-	13,261	-
Equipment	3,000	-	-	1,900	-
Meeting	-	-	-	91	-
Honorarium	14,550	450	-	1,350	-
Insurance, licences and fees	-	-	-	-	-
Office	2,778	-	935	-	325
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	13,609	-	-	30	-
Professional fees	-	-	-	-	-
Training and development	-	-	8,925	2,655	45,383
Repairs and maintenance	-	-	-	-	-
Travel	126,035	-	-	23,133	-
Accommodation	49,098	-	-	-	-
Meals and allowances	30,540	-	-	-	-
Program expense	6,880	-	-	6,676	-
Other	-	-	-	-	-
	<u>247,090</u>	<u>450</u>	<u>9,860</u>	<u>49,096</u>	<u>45,708</u>
Excess of revenue (expenditures)	-	-	-	-	-

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 13

For the year ended March 31, 2023

	Giant Mine Early Work Training \$	Post Secondary Student Support \$	Research and Learning Strategy \$	Safer Communities Through Community Based Programs \$	Tłıchǫ Apprenticeship Services \$
Revenues					
Government of Canada	294,711	168,489	71,306	30,000	65,658
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>294,711</u>	<u>168,489</u>	<u>71,306</u>	<u>30,000</u>	<u>65,658</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	9,900	-	71,306	-	49,730
Equipment	-	-	-	-	-
Meeting	2,625	-	-	-	1,900
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	1,623	-	-	3,738
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	165,866	-	-	-
Salaries and benefits	1,590	-	-	3,787	-
Professional fees	-	-	-	-	-
Training and development	280,263	1,000	-	20,533	10,290
Repairs and maintenance	-	-	-	-	-
Travel	275	-	-	-	-
Accommodation	-	-	-	-	-
Meals and allowances	58	-	-	-	-
Program expense	-	-	-	680	-
Other	-	-	-	5,000	-
	<u>294,711</u>	<u>168,489</u>	<u>71,306</u>	<u>30,000</u>	<u>65,658</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 14

For the year ended March 31, 2023

	University and College Entrance Preparation \$	Indigenous Skills Employment Training \$	Summer Student Employment Program \$	Finance Division Mentorship \$	Community Action Program for Children \$
Revenues					
Government of Canada	34,948	480,842	412,671	8,002	60,000
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>34,948</u>	<u>480,842</u>	<u>412,671</u>	<u>8,002</u>	<u>60,000</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	22,838	-	-	-
Equipment	-	-	-	-	4,096
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	1,375	-	-	404
Telephone and communications	-	2,478	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	34,948	-	-	-	-
Salaries and benefits	-	209,337	412,671	8,002	52,000
Professional fees	-	-	-	-	-
Training and development	-	216,167	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	22,992	-	-	1,000
Accommodation	-	5,314	-	-	1,000
Meals and allowances	-	(241)	-	-	-
Program expense	-	582	-	-	-
Other	-	-	-	-	1,500
	<u>34,948</u>	<u>480,842</u>	<u>412,671</u>	<u>8,002</u>	<u>60,000</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 15

For the year ended March 31, 2023

	Aboriginal Head Start Program \$	Indigenous Early Learning and Child Care Transformation Initiative \$	First Nations Indigenous Child Care Initiative \$	FNICCI – Day Care Repairs \$	Child Care Quality Improvement Project \$
Revenues					
Government of Canada	316,715	729,212	279,785	4,932	54,095
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>316,715</u>	<u>729,212</u>	<u>279,785</u>	<u>4,932</u>	<u>54,095</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	6,750	39,566	-	-	35,015
Equipment	2,196	3,021	-	-	-
Meeting	-	-	-	1,590	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	3,913	12,233	-	-	873
Telephone and communications	1,625	450	-	-	-
Utilities and rent	70,680	7,256	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	203,786	394,159	279,785	316	932
Professional fees	-	39,991	-	-	-
Training and development	-	2,570	-	-	-
Repairs and maintenance	-	1,625	-	3,026	-
Travel	2,902	9,941	-	-	254
Accommodation	-	1,202	-	-	1,750
Meals and allowances	1,455	373	-	-	-
Program expense	23,408	14,416	-	-	15,271
Other	-	202,409	-	-	-
	<u>316,715</u>	<u>729,212</u>	<u>279,785</u>	<u>4,932</u>	<u>54,095</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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	Cultural Coordinator Funding \$	100th Year Anniversary Festival \$	Canada Summer Jobs \$	Oral History Revitalization Project \$	Reforestation Project \$
Revenues					
Government of Canada	69,210	1,472	38,304	25,000	150,000
Government of NWT	69,211	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	138,421	1,472	38,304	25,000	150,000
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	24,800	107,528
Equipment	-	-	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	940	-	-	-
Telephone and communications	1,150	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	130,419	532	35,346	-	-
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	393	-	-	-	26,383
Accommodation	1,053	-	-	-	16,089
Meals and allowances	406	-	-	-	-
Program expense	5,000	-	-	200	-
Other	-	-	2,958	-	-
	138,421	1,472	38,304	25,000	150,000
Excess revenue (expenditures)	-	-	-	-	-

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 17
 For the year ended March 31, 2023

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	Treaty 11 Commemoration \$	Young Canada – Summer Students \$	Colomac – Long-term Projects \$	Ray Rock Remediation \$	Tłıchq Aquatic System Monitoring \$
Revenues					
Government of Canada	27,264	-	35,225	428,681	50,330
Government of NWT	-	-	-	-	-
Other	-	39,529	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	601	-	-	-
	<u>27,264</u>	<u>40,130</u>	<u>35,225</u>	<u>428,681</u>	<u>50,330</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	183	-	7,402	282,698	15,808
Equipment	-	-	-	-	3,000
Meeting	10,200	-	760	25,265	320
Honorarium	-	-	15,175	28,759	-
Insurance, licences and fees	-	-	-	-	-
Office	7,635	-	-	361	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	41,171	778	4,392	24,183
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	-	1,128	45,049	3,537
Accommodation	-	-	4,084	30,539	175
Meals and allowances	-	-	2,511	11,328	600
Program expense	6,948	-	3,387	290	1,877
Other	2,298	-	-	-	830
	<u>27,264</u>	<u>41,171</u>	<u>35,225</u>	<u>428,681</u>	<u>50,330</u>
Excess of revenue (expenditures)	-	(1,041)	-	-	-

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 18
 Schedule 3
 For the year ended March 31, 2023

	Land Use Planning – Supplemental Funding \$	Dìnàgà Wek'èhodi \$	Land Use Plan Reviews Process \$	Wetland Inventory Mapping Land Use Planning \$	Dìnàgà Wek'èhodi Aquatic Monitoring Program \$
Revenues					
Government of Canada	132,500	735,973	331,070	500,000	64,180
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>132,500</u>	<u>735,973</u>	<u>331,070</u>	<u>500,000</u>	<u>64,180</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	24,021	16,843	20,518	350,700	18,610
Equipment	2,508	67,627	-	-	-
Meeting	4,880	14,740	6,428	520	-
Honorarium	7,200	6,000	400	400	14,150
Insurance, licences and fees	1,579	8,526	-	-	-
Office	2,025	8,079	796	-	-
Telephone and communications	137	200	-	-	-
Utilities and rent	-	-	171,401	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	29,674	141,225	128,459	144,714	9,794
Professional fees	46,299	169,178	-	-	-
Training and development	-	41,958	-	-	-
Repairs and maintenance	709	12,147	-	-	-
Travel	10,215	63,868	763	79	4,026
Accommodation	435	6,881	1,048	700	13,702
Meals and allowances	842	3,094	1,257	33	3,898
Program expense	1,976	172,656	-	854	-
Other	-	2,951	-	2,000	-
	<u>132,500</u>	<u>735,973</u>	<u>331,070</u>	<u>500,000</u>	<u>64,180</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłıchq Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 19
 For the year ended March 31, 2023

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	CANNOR – Whatı Falls Development Phase One \$	Indigenous Community Support Fund \$	Virtual Trails Funding \$	Strategy for Patient Oriented Research \$	Digitizing Audio and Video Archives \$
Revenues					
Government of Canada	569,814	544,904	-	1,219,949	52,231
Government of NWT	-	-	-	-	-
Other	-	-	40,191	13,011	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>569,814</u>	<u>544,904</u>	<u>40,191</u>	<u>1,232,960</u>	<u>52,231</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	92	-
Contract services	568,374	15,000	35,884	431,369	1,150
Equipment	-	81,137	-	-	-
Meeting	1,440	-	1,040	19,419	-
Honorarium	-	100	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	492	-	6,477	-
Telephone and communications	-	1,493	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	312,507	-	295,274	49,445
Professional fees	-	-	-	-	-
Training and development	-	-	-	113,442	-
Repairs and maintenance	-	1,524	-	-	-
Travel	-	51,088	1,268	56,797	970
Accommodation	-	200	1,332	872	666
Meals and allowances	-	998	667	2,717	-
Program expense	-	76,189	-	306,501	-
Other	-	4,176	-	-	-
	<u>569,814</u>	<u>544,904</u>	<u>40,191</u>	<u>1,232,960</u>	<u>52,231</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłıchǫ Government

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 20

For the year ended March 31, 2023

	Giant Mine Remediation \$	Tłıchǫ Language Broadcasting \$	Tłıchǫ Highway Wildlife Monitoring \$	Tłıchǫ Yati Revitalization \$	Behchokǫ Warming Shelter \$
Revenues					
Government of Canada	264,076	481,144	175,000	299,260	630,676
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>264,076</u>	<u>481,144</u>	<u>175,000</u>	<u>299,260</u>	<u>630,676</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	127,656	390,302	3,126	274,514	12,166
Equipment	201	1,800	1,000	-	4,071
Meeting	-	-	4,164	4,258	-
Honorarium	15,500	-	21,400	400	-
Insurance, licences and fees	-	-	-	3,350	-
Office	260	-	616	1,135	5,683
Telephone and communications	-	-	435	-	17,111
Utilities and rent	-	2,800	-	-	3,408
Financial contribution	-	-	-	-	-
Salaries and benefits	77,461	7,840	91,576	2,559	515,552
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	716
Travel	2,161	5,691	18,180	981	8,379
Accommodation	6,112	4,970	7,973	-	4,000
Meals and allowances	3,691	115	1,541	5,367	3,509
Program expense	-	67,626	2,163	-	56,081
Other	31,034	-	22,826	6,696	-
	<u>264,076</u>	<u>481,144</u>	<u>175,000</u>	<u>299,260</u>	<u>630,676</u>
Excess revenue (expenditures)	-	-	-	-	-

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Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 21

For the year ended March 31, 2023

	Families on the Land Program \$	Incremental Health Funding \$	Mental Wellness – Indian Residential Schools \$	Mental Wellness – Life Options \$	Mental Wellness – Opioids Agonist Therapy \$
Revenues					
Government of Canada	1,000,960	-	71,390	11,947	6,957
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	584,189	-	-	-
Internal program transfers	-	-	-	-	-
	<u>1,000,960</u>	<u>584,189</u>	<u>71,390</u>	<u>11,947</u>	<u>6,957</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	316,541	215,771	30,500	1,656	-
Equipment	174,395	21,600	-	-	-
Meeting	-	5,878	-	-	2,200
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	22,472	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	330,921	75,966	7,092	-	4,186
Professional fees	-	-	-	-	-
Training and development	-	17,267	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	60,020	35,694	8,350	1,407	-
Accommodation	34,226	14,371	14,025	-	571
Meals and allowances	293	58	-	-	-
Program expense	84,564	175,112	11,423	8,884	-
Other	-	-	-	-	-
	<u>1,000,960</u>	<u>584,189</u>	<u>71,390</u>	<u>11,947</u>	<u>6,957</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 22

For the year ended March 31, 2023

	Mental Wellness – Regional Needs \$	Mental Wellness – Regional Teams \$	Mental Wellness – Regional Teams \$	Indian Day School Health Supports \$	Indian Residential School Mental Wellness \$
Revenues					
Government of Canada	4,200	2,550	38,153	48,001	621,035
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	4,200	2,550	38,153	48,001	621,035
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	34,123	47,584	174,543
Equipment	-	-	-	-	76,121
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	5,250
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	2,899
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	-	-	-	239,525
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	-	2,405	-	6,900
Accommodation	4,200	-	1,625	-	4,383
Meals and allowances	-	-	-	-	856
Program expense	-	2,550	-	417	110,558
Other	-	-	-	-	-
	4,200	2,550	38,153	48,001	621,035
Excess revenue (expenditures)	-	-	-	-	-

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Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 23

For the year ended March 31, 2023

	Indian Residential School Training \$	Nutrition North Canada \$	Makeway – Trapping Program \$	DeBeer’s – Youth Conference and Gathering \$	Tłıchǫ Online Store \$
Revenues					
Government of Canada	11,568	91,493	-	-	-
Government of NWT	-	-	-	-	-
Other	-	-	4,357	31,455	19,457
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	3,636	-	-
	11,568	91,493	7,993	31,455	19,457
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	9,560	-	-	31,455	162
Equipment	-	250	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	7,898	-	-	13,250
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	-	7,993	-	1,700
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	2,937	-	-	-
Accommodation	2,008	-	-	-	-
Meals and allowances	-	888	-	-	-
Program expense	-	79,520	-	-	4,345
Other	-	-	-	-	-
	11,568	91,493	7,993	31,455	19,457
Excess revenue (expenditures)	-	-	-	-	-

The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 24

For the year ended March 31, 2023

	Centre for Northern Conservation – Boreal Conservation \$	Makeway – K'ich'iı̨ Point \$	Makeway – Reforestation \$	NWT Association of Communities – Climate Change Consensus Meeting \$	Makeway – Marian Watershed Stewardship \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	-	-	-	-	-
Other	68,266	60,000	7,736	2,500	15,000
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>68,266</u>	<u>60,000</u>	<u>7,736</u>	<u>2,500</u>	<u>15,000</u>
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	15,567	-	1,889	-	-
Equipment	-	-	800	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	1,600	2,400	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	59,483	3,447	-	11,400
Professional fees	50,808	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	911	517	-	-	3,600
Accommodation	-	-	-	100	-
Meals and allowances	980	-	-	-	-
Program expense	-	-	-	-	-
Other	-	-	-	-	-
	<u>68,266</u>	<u>60,000</u>	<u>7,736</u>	<u>2,500</u>	<u>15,000</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 25

For the year ended March 31, 2023

	University of Alberta – Impact Assessment \$	University of Waterloo – Climate Change \$	Dene Nation Boreal Caribou Workshop \$	Point Lake Cabin \$	Recoverable \$
Revenues					
Government of Canada	-	-	-	-	-
Government of NWT	-	-	-	-	-
Other	659	13,012	100,000	-	5,650
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	56,983	-
	659	13,012	100,000	56,983	5,650
Expenditures					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	2,843	1,000	5,650
Equipment	-	-	-	1,499	-
Meeting	-	-	20,236	-	-
Honorarium	400	-	45,788	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	12	2,737	3,222	-	-
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	217	-	10,590	5,675	-
Accommodation	-	-	10,479	-	-
Meals and allowances	30	-	6,775	-	-
Program expense	-	-	67	48,809	-
Other	-	10,275	-	-	-
	659	13,012	100,000	56,983	5,650
Excess revenue (expenditures)	-	-	-	-	-

The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 26

For the year ended March 31, 2023

	Dominion Diamonds – Youth Conference \$	Carleton University – Modern Treaties Project \$	Aurora College – Research Support Funding \$	Tłı Geekwı \$
Revenues				
Government of Canada	-	-	-	-
Government of NWT	-	-	-	-
Other	22,198	135,222	712,321	1,595,907
Government of Canada – fiscal plan	-	-	-	-
Internal program transfers	-	-	-	-
	<u>22,198</u>	<u>135,222</u>	<u>712,321</u>	<u>1,595,907</u>
Expenditures				
Amortization	-	-	-	-
Bad debts	-	-	-	-
Bank charges and interest	-	-	-	364,741
Contract services	6,187	11,291	108,171	-
Equipment	-	-	-	-
Meeting	-	-	-	-
Honorarium	-	-	-	-
Insurance, licences and fees	-	-	-	-
Office	-	-	6,377	-
Telephone and communications	-	-	4,134	-
Utilities and rent	-	-	210,530	-
Financial contribution	-	-	-	-
Salaries and benefits	-	85,891	327,698	-
Professional fees	-	-	3,900	-
Training and development	-	-	-	-
Repairs and maintenance	-	-	-	-
Travel	478	-	1,126	-
Accommodation	-	-	-	-
Meals and allowances	-	-	-	-
Program expense	15,533	38,040	50,385	-
Other	-	-	-	-
	<u>22,198</u>	<u>135,222</u>	<u>712,321</u>	<u>364,741</u>
Excess revenue (expenditures)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,231,166</u>

The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 27

For the year ended March 31, 2023

	General Funds \$	Intercompany transactions \$	Total \$
Revenues			
Government of Canada	(858,094)	-	14,799,552
Government of NWT	109,189	-	5,202,927
Other	-	-	2,886,471
Government of Canada – fiscal plan	-	-	6,191,853
Internal program transfers	-	(1,262,585)	-
	<u>(748,905)</u>	<u>(1,262,585)</u>	<u>29,080,803</u>
Expenditures			
Amortization	-	-	-
Bad debts	50,316	-	50,316
Bank charges and interest	-	-	364,833
Contract services	-	-	13,893,154
Equipment	-	-	915,585
Meeting	-	-	170,231
Honorarium	-	-	343,165
Insurance, licences and fees	-	-	13,455
Office	-	-	138,177
Telephone and communications	-	-	118,207
Utilities and rent	-	-	560,847
Financial contribution	-	-	202,014
Salaries and benefits	-	-	7,002,776
Professional fees	-	-	906,432
Training and development	-	-	798,994
Repairs and maintenance	-	-	168,569
Travel	-	-	933,225
Accommodation	-	-	334,325
Meals and allowances	-	-	143,916
Program expense	-	(5,000)	2,427,679
Other	-	-	421,584
	<u>50,316</u>	<u>(5,000)</u>	<u>29,907,484</u>
Excess revenue (expenditures)	<u>(799,221)</u>	<u>(1,257,585)</u>	<u>(826,681)</u>

The Tłıchq̓ Government

Schedule 4

Consolidated Schedule of Capital Assets Fund Activities For the year ended March 31, 2023

	Leasehold improvements \$	Buildings – construction- in-progress \$	Other ⁽¹⁾ \$	2023 \$	2022 \$
Balance – Beginning of year	3,550,550	14,366,091	5,006,645	22,923,286	15,201,857
Acquisition of capital assets					
Government of Canada Funding					
Behchok̓ cultural centre	-	-	-	-	-
Deposit paid for Behchok̓ cultural centre (note 6)	-	-	-	-	-
Transfers from General Funds					
Behchok̓ cultural centre	-	5,016,160	-	5,016,160	5,068,453
Wekweèti office building	-	(2,721,294)	5,553,871	2,832,577	2,721,293
Sportsplex renovations	534,060	-	-	534,060	1,621,225
Equipment	-	-	301,400	301,400	-
	4,084,610	16,660,957	10,861,916	31,607,483	24,612,828
Amortization of capital assets	(994,451)	-	(771,192)	(1,765,643)	(1,689,542)
Balance – End of year	3,090,159	16,660,957	10,090,724	29,841,840	22,923,286

⁽¹⁾ Other consists of the remaining tangible capital assets including airstrip, equipment, vehicles, office equipment, computer equipment and other buildings. Please refer to note 6 for additional details.