

**INCORPORATED HAMLET OF TUKTOYAKTUK  
TUKTOYAKTUK, NT**

**FINANCIAL STATEMENTS  
For the year ended March 31, 2019**

**INCORPORATED HAMLET OF TUKTOYAKTUK**

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## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

Mayor and Councillors  
Incorporated Hamlet of Tuktoyaktuk

The accompanying financial statements and other information contained in this report are the responsibility of the management of the Incorporated Hamlet of Tuktoyaktuk.

The financial statements are prepared by management in accordance with Canadian public sector accounting standards and relevant ministerial directives. They necessarily include some amounts that are based on the best estimates and judgments of management. When alternative accounting treatments exist, management has chosen those it considers the most appropriate under the circumstances, in order to ensure that the financial statements are presented fairly, in all respects.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are relevant, accurate and reliable for the preparation of financial statements.

Management is responsible for reviewing and approving these financial statements.

Council has reviewed the financial statements and recommends their approval. They also met with management and external auditors to discuss internal controls over the financial reporting process, auditing issues and financial reporting matters, to ensure that each party is properly discharging their responsibilities and to review the financial statements and the external auditor's report.

The financial statements have been reported on by Avery Cooper & Co. Ltd., Chartered Professional Accountants, in accordance with Canadian generally accepted auditing standards on behalf of the Hamlet. Avery Cooper & Co. Ltd. has full and free access to the records of the Hamlet.

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Shawn Stuckey  
Senior Administrative Officer  
Incorporated Hamlet of Tuktoyaktuk

June 26, 2019



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## INDEPENDENT AUDITORS' REPORT

Mayor and Councillors  
Incorporated Hamlet of Tuktoyaktuk  
Tuktoyaktuk, Northwest Territories

### *Report on the Audit of the Financial Statements*

#### *Opinion*

We have audited the accompanying financial statements of Incorporated Hamlet of Tuktoyaktuk, which comprise the Statement of Financial Position as at March 31, 2019 and the Statements of Operations and Accumulated Surplus, Changes in Net Debt, Changes in Fund Balances and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion these financial statements present fairly, in all material respects, the financial position of the Hamlet as at March 31, 2019 and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Other matter*

Our audit was conducted for the purpose of forming an opinion on the financial statements of Incorporated Hamlet of Tuktoyaktuk taken as a whole. The supplementary information included on various schedules is presented for purposes of additional information. Such supplementary information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of financial statements taken as a whole.

#### *Other Information*

Management is responsible for the other information. the other information comprises the Management Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the management Discussion and Analysis prior to the date of this auditor's report. if, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.



AVERY COOPER IS A MEMBER OF MSI, AN INTERNATIONAL ASSOCIATION OF INDEPENDENT PROFESSIONAL FIRMS

## INDEPENDENT AUDITORS' REPORT (cont'd)

### *Responsibilities of Management and Those charged with Governance for the Financial Statements*

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

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

### *Auditors' Responsibilities for the Audit of the Financial Statements*

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

## INDEPENDENT AUDITORS' REPORT (cont'd)

### *Report on Other Legal and Regulatory Requirements*

We report that, in our opinion, these financial statements are prepared, in all material respects, in accordance with the policies and standards prescribed for municipalities by the Hamlets Act and by the Department of Municipal and Community Affairs, Government of the Northwest Territories. As required by Section 105 of the Hamlets Act we further report that, in our opinion, proper books of account have been maintained by the Hamlet, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Hamlet except as outlined in Note 21 to the financial statements. As required by Section 105 of the Hamlets Act we report that, in our opinion these principles have been applied on a basis consistent with that of the preceding year.

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AVERY COOPER & CO. LTD.  
Chartered Professional Accountants  
Yellowknife, NT

June 26, 2019

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**Statement I**

**STATEMENT OF FINANCIAL POSITION**

March 31, 2019

	<u>2019</u>	<u>2018</u>
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 3)	\$ 4,977,170	\$ 4,146,660
Trade and Other Receivables (Note 5)	<u>665,880</u>	<u>593,424</u>
<b>Total Financial Assets</b>	<u>5,643,050</u>	<u>4,740,084</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 6)	685,243	371,338
Wages and Benefits Payable	108,041	108,814
Deferred Revenue (Note 7)	4,985,854	4,402,355
Severance Liability	<u>125,845</u>	<u>117,951</u>
<b>Total Liabilities</b>	<u>5,904,983</u>	<u>5,000,458</u>
<b>Net Debt</b> (Statement III)	<u>(261,933)</u>	<u>(260,374)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 1)	9,553,760	7,945,045
Inventory for Consumption (Note 9)	<u>838,956</u>	<u>1,157,471</u>
<b>Total Non-Financial Assets</b>	<u>10,392,716</u>	<u>9,102,516</u>
<b>Accumulated Surplus</b> (Statement II)	<u>\$ 10,130,783</u>	<u>\$ 8,842,142</u>
<b>CONTINGENT LIABILITIES</b> (Note 14)		

**Approved on Behalf of the Incorporated Hamlet of Tuktoyaktuk:**

\_\_\_\_\_ Mayor

\_\_\_\_\_ Senior Administrative Officer

See the attached notes and schedules



**INCORPORATED HAMLET OF TUKTOYAKTUK**

**Statement II**

**STATEMENT OF OPERATIONS AND  
ACCUMULATED SURPLUS**  
For the Year Ended March 31, 2019

	Schedule	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenues</b>				
Government Transfers for Operations		\$ 2,749,289	\$ 3,534,212	\$ 3,108,405
Government Transfers for Capital		-	1,678,148	399,480
Water and Sewer Customer Charges		1,038,733	1,142,702	978,251
Solid Waste Charges		118,000	114,795	115,375
Fees, Permits, Licenses and Fines		136,200	263,865	178,396
Investment Income		-	49,711	12,880
Other		<u>142,500</u>	<u>282,349</u>	<u>449,685</u>
<b>Total Revenues</b>		<u>4,184,722</u>	<u>7,065,782</u>	<u>5,242,472</u>
<b>Expenses</b>				
General Government Services	2	917,608	891,868	866,411
Protective Services	3	121,380	178,328	181,259
Transportation and Public Works Services	4	896,685	1,281,121	1,038,520
Recreation Services	5	511,866	805,863	861,515
Environmental and Public Health Services	6	121,500	101,632	101,110
Water and Sewage Services	7	1,745,733	1,908,784	1,744,738
Contract Services	12	-	486,988	585,505
Community Transfer Initiative Programs	13	<u>121,358</u>	<u>122,557</u>	<u>107,858</u>
<b>Total Expenses</b>		<u>4,436,130</u>	<u>5,777,141</u>	<u>5,486,916</u>
<b>Annual Surplus (Deficit)</b>		(251,408)	1,288,641	(244,444)
<b>Accumulated Surplus, Opening</b>		<u>8,842,142</u>	<u>8,842,142</u>	<u>9,086,586</u>
<b>Accumulated Surplus, Closing</b>		<u>\$ 8,590,734</u>	<u>\$ 10,130,783</u>	<u>\$ 8,842,142</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**Statement III**

**STATEMENT OF CHANGES IN NET DEBT**

March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Annual Surplus (Deficiency)</b>	\$ <u>(251,408)</u>	\$ <u>1,288,641</u>	\$ <u>(244,444)</u>
Acquisition of tangible capital assets	-	(2,187,790)	(228,985)
Depreciation of tangible capital assets	-	579,075	513,659
Loss (Gain) on disposal of tangible capital assets	-	-	(14,000)
Proceeds on disposal of tangible capital assets	<u>-</u>	<u>-</u>	<u>14,000</u>
<b>Net Change in Tangible Capital Assets</b>	<u>-</u>	<u>(1,608,715)</u>	<u>284,674</u>
Acquisition of inventory	-	(134,352)	(316,496)
Use of inventory	<u>-</u>	<u>452,867</u>	<u>248,545</u>
<b>Net Change in Consumable Inventory</b>	<u>-</u>	<u>318,515</u>	<u>(67,951)</u>
<b>Increase in Net Debt</b>	(251,408)	(1,559)	(27,721)
<b>Net Debt, Opening</b>	<u>(260,374)</u>	<u>(260,374)</u>	<u>(232,653)</u>
<b>Net Debt, Closing</b>	\$ <u><u>(511,782)</u></u>	\$ <u><u>(261,933)</u></u>	\$ <u><u>(260,374)</u></u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**Statement IV**

**STATEMENT OF CASH FLOWS**

For the Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus (deficiency)	\$ <u>1,288,641</u>	\$ <u>(244,444)</u>
Non-cash items included in surplus (deficit) of revenues over expenses		
Depreciation of Tangible Capital Assets	<u>579,075</u>	<u>513,662</u>
Cash provided by (used for) changes in non cash operating working capital		
Trade and Other Receivables	(72,456)	272,851
Inventory for Consumption	318,515	(67,951)
Accounts Payable and Accrued Liabilities	313,905	(978,247)
Wages and Benefits Payable	(773)	(3,127)
Deferred Revenue	583,499	1,209,113
Severance Liability	<u>7,894</u>	<u>7,524</u>
	<u>1,150,584</u>	<u>440,163</u>
	<u>3,018,300</u>	<u>709,381</u>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of Tangible Capital Assets	<u>(2,187,790)</u>	<u>(228,981)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	830,510	480,400
<b>OPENING CASH AND CASH EQUIVALENTS</b>	<u>4,146,660</u>	<u>3,666,260</u>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<u>\$ 4,977,170</u>	<u>\$ 4,146,660</u>

# INCORPORATED HAMLET OF TUKTOYAKTUK

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2019

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Incorporated Hamlet of Tuktoyaktuk are the representations of management prepared in accordance with public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. They are also prepared in accordance with policies prescribed for municipalities by the Hamlets Act of the Northwest Territories and by the Department of Municipal and Community Affairs, Government of the Northwest Territories.

The Municipality is exempt from income tax under Section 149 of the Income Tax Act.

Significant aspects of the accounting policies adopted by the Incorporated Hamlet of Tuktoyaktuk are as follows:

a) Reporting Entity

These financial statements reflect the assets, liabilities, revenues and expenses of the Operating Fund, the Water and Sewage Fund and the Reserve Funds and include the activities of all committees of Council. At present, there are no organizations that are owned or controlled by the municipality, other than its own management funds.

All inter-fund assets, liabilities, revenues and expenses are eliminated.

The Hamlet receives significant funding from the Government of the Northwest Territories in the form of operating grants and capital grants. Administration is of the opinion that discontinuance of funding would significantly disrupt operations.

b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Externally restricted funds and earnings thereon are accounted for as deferred revenue until the related tangible capital assets are acquired or constructed or eligible expenses are incurred.

c) Cash Equivalents

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

d) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 1      SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

e)      Pension Expenses

Contributions for current and past service pension benefits are recorded as expenses in the year in which they become due.

f)      Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investment. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize that value.

g)      Financial Assets

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

h)      Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets (Debt) for the year.

i)      Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

# INCORPORATED HAMLET OF TUKTOYAKTUK

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2019

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### j) Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from a government for which the government making the transfer does not:

- i) receive any goods or services directly in return;
- ii) expect to be repaid in future; or
- iii) expect a direct financial return.

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

Capital transfers received are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital assets are acquired or constructed or eligible expenses are incurred.

#### k) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value the date of receipt and also are recorded as revenue.

#### l) Contributed Materials and Services

The Hamlet recognizes contributions of materials and services, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

#### m) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. An item is subject to measurement uncertainty when it is reasonably possible that the recognized or disclosed amount could change by a material amount in the near term. Actual results could differ from those estimates.

Significant estimates are used in determining the useful lives of depreciable assets, allowance for doubtful accounts, and allocations of common administrative expenses between funds/programs.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 1      SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

n)      Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<b>Years</b>
Land improvements	30 - 40
Buildings	15 - 70
Engineered structures	
Water System	35 - 65
Wastewater system	35 - 65
Other engineered structures	10 - 40
Machinery and equipment	5 - 20
Vehicles	3 - 20

100% of the annual amortization is charged in the year of acquisition and 0% in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

o)      Segmented Information

Hamlet services are provided by departments and segmented financial information on their activities is reported in the schedules. The accounting policies used in these segments are consistent with those followed in preparation of the financial statements as disclosed in Note 1. Revenues not directly attributable to a specific segment are indicated as unallocated items in Note 11. The segments include:

- i) General Government Services, which provides internal support to council and other departments who provide services to its citizens. These internal departments include the Senior Administrative Officer, Financial services, Information Technology Support, and Human Resources.
- ii) Protective Services, which provides services to maintain public order and uphold municipal bylaws and prevention services related to firefighting services.
- iii) Transportation and Public Works Services, which provides construction and maintenance of community assets and transportation planning.
- iv) Recreation Services, which provides services through a recreation and cultural program.
- v) Environmental and Public Health Services which provides refuse removal services and landfill maintenance and provides emergency and prevention related to medical services.
- vi) Water and Sewage Services which provides for operations and maintenance related to water distribution and sewage collection.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 2 FUTURE ACCOUNTING CHANGES**

In August 2018, Asset Retirement Obligations, Section PS 3280, was issued to establish standards on how to account for and report a liability for asset retirement obligations (AROs). An ARO is a legal obligation associated with the retirement of a tangible capital asset (TCAs), ARO costs associated with TCAs controlled by the entity increase the carrying amount of the related TCA (or a component thereof) and are expensed in a rational and systematic manner. ARO costs associated with an asset no longer in productive use are expensed. Measurement of a liability for an ARO should result in the best estimate of the amount required to retire a TCA (or a component thereof) at the financial statement date. Subsequent measurement of the liability can result in either a change in the carrying amount of the related TCA (or a component thereof), or an expense, depending on the nature of the remeasurement and whether the asset remains in productive use. A present value technique is often the best method with which to estimate the liability. The impact of the transition to these accounting standards has not been reviewed by management.

This Section applies to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted. The Incorporated Hamlet of Tuktoyaktuk is currently assessing the impact of this Section.

In November 2018, Revenue, Section PS 3400, was issued to establish standards on how to account for and report on revenue. It differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payor. Revenue from transactions with performance obligations should be recognized when (or as) the public sector entity satisfies a performance obligation by providing the promised goods or services to a payor. Revenue from transactions with no performance obligations should be recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event that gives rise to an asset. The impact of the transition to these accounting standards has not been reviewed by management.

This Section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. The Incorporated Hamlet of Tuktoyaktuk is currently assessing the impact of this Section.

**NOTE 3 CASH AND CASH EQUIVALENTS**

	<u>2019</u>	<u>2018</u>
Cash	\$ <u>4,977,170</u>	\$ <u>4,146,660</u>

Cash equivalents are short-term deposits with original maturities of three months or less.



**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 4 DEPOSITS**

<u>Source</u>	<u>Deferred revenue</u>	<u>Reserves</u>	<u>Less amount receivable</u>	<u>Total deposit required</u>	<u>Actual bank deposit</u>	<u>Over (short)</u>
Gas Tax Agreement	\$ 764,813	\$ -	\$ -	\$ 764,813	\$ 1,155,696	\$ 390,883
Community Capacity Building Fund	-	-	-	-	10,615	10,615
Community Public Infrastructure	3,822,677	-	-	3,822,677	3,717,351	(105,326)
Cash and Temporary Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,508</u>	<u>93,508</u>
	<u>\$ 4,587,490</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,587,490</u>	<u>\$ 4,977,170</u>	<u>\$ 389,680</u>

	<u>2019</u>	<u>2018</u>
Deposits comprise:		
CIBC Chequing	\$ 93,508	\$ 936,302
CIBC Business Investment Growth #71-78115	1,155,696	390,138
CIBC Business Investment Growth #71-78212	10,615	10,550
CIBC Business Investment Growth #71-78018	<u>3,717,351</u>	<u>2,809,670</u>
	<u>\$ 4,977,170</u>	<u>\$ 4,146,660</u>

Sufficient funds must be deposited to separate bank accounts to correspond with the respective Restricted balances. Interest earned on these accounts is credited to the appropriate Restricted deposit. As at March 31, 2019, the Hamlet had not complied with this requirement.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 5      ACCOUNTS RECEIVABLE**

Particulars of accounts receivable are as follows:

	<u>2019</u>	<u>2018</u>
Contributions Receivable	\$ 545,889	\$ 479,150
Allowance for Doubtful Accounts	<u>(102,669)</u>	<u>(99,453)</u>
	<u>443,220</u>	<u>379,697</u>
Water and Sewage Customer Receivables	190,454	226,541
Allowance for Doubtful Accounts	<u>(58,831)</u>	<u>(94,544)</u>
	<u>131,623</u>	<u>131,997</u>
Other Trade Receivables	141,000	115,859
Allowance for Doubtful Accounts	<u>(112,926)</u>	<u>(75,540)</u>
	<u>28,074</u>	<u>40,319</u>
Goods and Services Tax Receivable	<u>62,238</u>	<u>40,536</u>
Advances	<u>725</u>	<u>875</u>
	 <u>\$ 665,880</u>	 <u>\$ 593,424</u>

**NOTE 6      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2019</u>	<u>2018</u>
GNWT Payable	\$ 62,181	\$ 73,868
Trade and Other Payable	316,559	251,470
Accrued Liabilities	46,000	46,000
Tangible Capital Assets Payable	<u>260,503</u>	<u>-</u>
	 <u>\$ 685,243</u>	 <u>\$ 371,338</u>

**NOTE 7      DEFERRED REVENUE**

	<u>2019</u>	<u>2018</u>
Miscellaneous Contract services	\$ 307,650	\$ 6,661
Gas Tax Agreement	764,813	175,992
Community Public Infrastructure	<u>3,822,677</u>	<u>4,162,726</u>
Contract services (Schedule 12)	4,895,140	4,345,379
Other services	<u>90,714</u>	<u>56,976</u>
	 <u>\$ 4,985,854</u>	 <u>\$ 4,402,355</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 8      LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

The Hamlet operates a solid waste landfill site. Closure and post-closure care activities include the final clay cover, landscaping, as well as surface and ground water monitoring leachate control, and visual inspection, the costs of which are ultimately the responsibility of the GNWT. Accordingly, no provision for the closure and post-closure care liability is included in the financial statements.

**NOTE 9      INVENTORY FOR CONSUMPTION**

	<u>2019</u>	<u>2018</u>
Gravel	\$ 530,395	\$ 848,650
EK35 - Dust Suppressant	172,108	123,275
Materials	<u>136,453</u>	<u>185,546</u>
	<u>\$ 838,956</u>	<u>\$ 1,157,471</u>

**NOTE 10     EQUITY IN TANGIBLE CAPITAL ASSETS**

	<u>2019</u>	<u>2018</u>
Tangible Capital Assets (Schedule 1)	\$ 20,517,904	\$ 18,330,114
Accumulated Depreciation (Schedule 1)	(10,964,144)	(10,385,069)
Accounts Payable (Note 6)	<u>(260,503)</u>	<u>-</u>
	<u>\$ 9,293,257</u>	<u>\$ 7,945,045</u>

**NOTE 11     UNALLOCATED AMOUNTS**

The following revenues were not allocated to the individual segments reported in the schedules:

- MACA Operations and Maintenance Funding
- MACA - Property Tax Funding

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 12 GOVERNMENT TRANSFERS**

	<u>2019</u>	<u>2018</u>
Operating		
MACA - Operations and Maintenance	\$ 1,843,000	\$ 1,806,000
MACA - Water and Sewage Subsidy	712,000	707,000
MACA - Property Tax Revenue	80,356	55,109
MACA - Recreation Grant	<u>32,000</u>	<u>32,000</u>
	<u>2,667,356</u>	<u>2,600,109</u>
Repayable contributions		
Canadian Northern Economic Development Agency	168,429	5,122
CanNor - Cultural Centre	124,249	-
MACA - Children and Youth Resiliency	13,636	13,636
MACA - Regional Youth Sport	6,000	12,500
ITI - Economic Development Officer	121,180	107,858
ITI - Ice House Feasibility	-	18,000
ITI - Tourism	18,330	-
ITI - Tourism Coordinator	60,000	13,670
ITI - Various	-	42,307
ECE - Safety Training	-	30,778
ECE - Youth Employment	-	53,640
ECE - Small Communities Employment Support	303,920	-
INAC - Acceleration of Coastal Change	15,127	-
INAC - Northern REACHE Program - Solar Panel	35,685	58,500
INAC - Relocation Coastal Erosion	<u>301,289</u>	<u>-</u>
	1,167,845	356,011
Transfers (to) from deferred revenue	<u>(300,989)</u>	<u>152,285</u>
	<u>866,856</u>	<u>508,296</u>
Other restricted funding		
Gas Tax Agreement	778,000	-
Community Public Infrastructure	907,337	1,742,000
Clean Water Wastewater Fund	<u>241,583</u>	<u>628</u>
	1,926,920	1,742,628
Transfers (to) from deferred revenue	<u>(248,773)</u>	<u>(1,343,148)</u>
	<u>1,678,147</u>	<u>399,480</u>
	<u>\$ 5,212,359</u>	<u>\$ 3,507,885</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2019

#### NOTE 13 ALLOCATED EXPENSES

The Hamlet incurs a number of expenses that are common to the administration of the organization and each of its Funds. Accordingly, common expenses are allocated among Funds consistently each year proportionately on a percentage basis. Insurance expenses are allocated to Funds based on assessed building and equipment values. Wages and benefits expenses are allocated based on a percentage of estimated time spent.

Total insurance expense for the year of \$159,461 (2018 - \$163,318) is allocated to General Government, Protective Services, Transportation and Public Works, Recreation Services, Environmental Services, Water and Sewage Services and Contract Services at \$15,004, \$15,735, \$42,160, \$61,397, \$454, \$23,475 and \$1,236, respectively. Wages and benefits expenses for the year totaling \$1,621,123 (2018 - \$1,674,414) is allocated to General Government, Protective Services, Transportation and Public Works, Recreation Services, Water and Sewage Services, Contract Services and Community Empowerment Services at \$437,320, \$20,924, \$463,759, \$208,784, \$384,228, \$5,000 and \$101,108, respectively.

#### NOTE 14 CONTINGENT LIABILITIES

##### Insurance

The Hamlet participates in the Northwest Territories Association of Communities insurance programs. Under these programs the Hamlet is insured for property, automotive and general liability. Under the terms of membership, the Hamlet could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined. It is the opinion of the Hamlet that losses are unlikely to occur.

##### NEBS Pension Plan

As at January 1, 2019, the Northern Employee Benefits Services Pension Plan is in a preliminary solvency deficiency position of \$128,900,000 (2018 - \$110,840,600). While the Hamlet does not intend to terminate its participation in the Plan for the foreseeable future, the Hamlet would be obligated, per the NEBS Act, for its share of the solvency deficiency upon withdrawal. The Hamlet's obligation, as Plan Sponsor, would be calculated based on actuarial estimates for all active, deferred and retired employees.

#### NOTE 15 FINANCIAL INSTRUMENTS

The Incorporated Hamlet of Tuktoyaktuk's financial instruments consist of cash and cash equivalents, trade and other receivables, accounts payable and accrued liabilities and wages and benefits payable. It is administration's opinion that the Incorporated Hamlet of Tuktoyaktuk is not exposed to significant interest or currency risks arising from these financial statements.

The Incorporated Hamlet of Tuktoyaktuk is subject to credit risk with respect to accounts receivable. Credit risk arises from the possibility that customers to which the Incorporated Hamlet of Tuktoyaktuk provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of customers minimizes the credit risk.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 16      COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform with the current year presentation.

**NOTE 17      NORTHERN EMPLOYEE BENEFITS SERVICES (NEBS) PENSION PLAN**

Eligible employees of the Incorporated Hamlet of Tuktoyaktuk are members of the Northern Employee Benefits Services (NEBS) Pension Plan (the Plan), a contributory defined benefit plan. The Plan is administered by NEBS as part of benefits program providing insurance, health care and pension benefits for employees of member employers in the North. NEBS is a member owned, not-for-profit corporation of which the Incorporated Hamlet of Tuktoyaktuk is a member.

Total contributions remitted by the Incorporated Hamlet of Tuktoyaktuk to the NEBS Pension Plan were as follows:

	<u>2019</u>	<u>2018</u>
Employers' contribution	\$ 72,718	\$ 74,233
Employees' contribution	<u>72,718</u>	<u>74,233</u>
	<u>\$ 145,436</u>	<u>\$ 148,466</u>

Participating employers in the Plan, including the Incorporated Hamlet of Tuktoyaktuk are required to make contributions to the plan of 8% (2018 - 8%) of pensionable earnings, and to remit employee contributions of 8% (2018 - 8%). These contributions cover current service costs and a provision for adverse deviation.

The Plan is governed by the *Northern Employee Benefits Services Pension Plan Act* (in force October 1, 2015) (the Act) and a Plan Text document maintained by the administrator of the Plan. Both the Act and the Plan Text document provide that participating employers are liable for their share of any funding shortfalls in the Plan as determined on a going concern basis, and on Plan windup. The Act and the Plan Text document provide any going concern shortfalls, should they arise, are to be paid down over no more than 15 years and that contribution rates may be increased if necessary to do so.

Pursuant to the Act, the Plan is exempt from compliance with the *Pension Benefits Standards Act, 1985* (PBSA) and is not required to be funded on a solvency basis.

As at January 1, 2019, the NEBS Pension Plan has a preliminary going concern surplus of \$25,300,000 (2018 - \$24,000,000) and a funded ratio of 112.0% (2018 - 112.8%). The Plan serves 3202 employee members and 111 participating employers.

**NOTE 18      BUDGET**

The budget information presented in these financial statements was approved by Council on March 28, 2018 and is unaudited.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 19 CONTRACTUAL RIGHTS**

The Hamlet has entered into the following multi-year contracts:

<u>Project</u>	<u>Terms/Conditions</u>
Small Communities Fund	Solid Waste Site Phase 2 - the GNWT will pay an amount not exceeding \$789,000. The federal sources shall not exceed 75% of the total allowable expenses. This agreement expires March 31, 2023.
Gas Tax	April 1, 2015 - March 31, 2019

Future maximum contributions remaining under these agreements are as follows:

	<u>Small Communities Fund</u>	<u>Gas Tax</u>	<u>Total</u>
2020	\$ -	\$ 199,000	\$ 199,000
2023	<u>772,965</u>	<u>-</u>	<u>772,965</u>
	<u>\$ 772,965</u>	<u>\$ 199,000</u>	<u>\$ 971,965</u>

**NOTE 20 RELATED PARTY TRANSACTIONS**

The mayor is the fuel supplier for the Hamlet. The mayor is also a contractor for various as and when contracts for the Hamlet. Transactions for both between the contractor and the Hamlet during the year were \$390,557 and \$517,213 respectively. The terms and conditions of the transactions are identical to the arm's length terms and conditions that existed before the two parties became related. Outstanding balances were \$40,138 and \$33,600 respectively at year-end.

The deputy mayor is the solid waste removal contractor for the Hamlet. Transactions between the contractor and the Hamlet are limited to the provision of solid waste removal services, and average approximately \$80,000 annually. The terms and conditions of the transactions have not changed since the council member was elected (i.e. they are identical to the arm's length terms and conditions that existed before the two parties became related). The contract will expire March 31, 2022.

During the reporting year, a new council member was elected who is the sewage contractor for the Hamlet. Transactions between the contractor and the Hamlet are limited to the provision of sewage pumpout, and average approximately \$625,000 annually. The terms and conditions of the transaction have not changed since the council member was elected (i.e. they are identical to the arm's length terms and conditions that existed before the two parties became related). the contract will expire March 31, 2022. The outstanding balance was \$52,837 at year-end.

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2019

**NOTE 21 STATUTORY REQUIREMENTS OUTSTANDING**

The following sections of the Hamlets Act have not been fully complied with:

- a) Section 72 of the Hamlets Act refers to bylaws for municipal purposes and the enforcement of its bylaws. The Hamlet is not in compliance with all of its bylaws. Not all employees are paid in accordance with the Employment by-law #318. Bingo licenses are not always invoiced per the current bylaw. Some companies indicated in Water and sewage rates By-law #313 (Schedule D) are not being charged the economic rate as required by the bylaw.
- b) Section 77(1) of the Hamlets Act indicates that, to be effective, a bylaw must be under corporate seal and must be signed by a council member. Not all bylaws were signed and/or sealed.
- c) Section 99 (2) of the Hamlets Act requires that the Hamlet shall eliminate any deficit at the end of a fiscal year by the end of the next fiscal year. The Hamlet did not eliminate the deficit in the Water and Sewage Fund from the previous year.



**INCORPORATED HAMLET OF TUKTOYAKTUK**  
**TANGIBLE CAPITAL ASSETS**  
For the Year Ended March 31, 2019

SCHEDULE 1

	Land and Land Improvements	Buildings and Building Improvements	Machinery & Equipment	Transportation Equipment	Other	Current year	Prior year
<b>COST:</b>							
Balance, opening	\$ 80,633	\$ 10,131,013	\$ 1,700,905	\$ 1,622,462	\$ 4,795,101	\$18,330,114	\$18,375,497
Acquisition of tangible capital assets	27,500	29,700	15,719	47,371	2,067,500	2,187,790	29,950
Construction-in-progress	-	-	-	-	-	-	199,031
Disposal of tangible capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274,364)</u>
Balance, closing	<u>108,133</u>	<u>10,160,713</u>	<u>1,716,624</u>	<u>1,669,833</u>	<u>6,862,601</u>	<u>20,517,904</u>	<u>18,330,114</u>
<b>ACCUMULATED DEPRECIATION:</b>							
Balance, opening	73,533	6,137,895	1,179,046	1,132,604	1,861,991	10,385,069	10,145,771
Annual depreciation	1,371	279,385	82,596	85,911	129,812	579,075	513,662
Accumulated depreciation on disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274,364)</u>
Balance, closing	<u>74,904</u>	<u>6,417,280</u>	<u>1,261,642</u>	<u>1,218,515</u>	<u>1,991,803</u>	<u>10,964,144</u>	<u>10,385,069</u>
<b>Net book value, 2019</b>	<u>\$ 33,229</u>	<u>\$ 3,743,433</u>	<u>\$ 454,982</u>	<u>\$ 451,318</u>	<u>\$ 4,870,798</u>	<u>\$ 9,553,760</u>	
<b>Net book value, 2018</b>	<u>\$ 7,100</u>	<u>\$ 3,993,118</u>	<u>\$ 521,859</u>	<u>\$ 489,858</u>	<u>\$ 2,933,110</u>		<u>\$ 7,945,045</u>

Included in the total cost of Other as at March 31, 2019 is accumulated construction in progress totalling \$3,352,846 (2018 - \$2,850,843). Such costs are not depreciated until construction is completed.

## INCORPORATED HAMLET OF TUKTOYAKTUK

## GENERAL GOVERNMENT SERVICES

For the Year Ended March 31, 2019

	2019 Budget (Unaudited)	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenues</b>			
Other Grants/Contributions	\$ -	\$ 25,000	\$ 35,148
License, Permits and Fines	11,000	25,357	13,106
Rental of Buildings - External	28,600	31,325	46,340
Interest - General	-	522	-
Miscellaneous	60,000	192,462	71,802
Insurance Recovery	-	-	<u>20,235</u>
<b>General Operations Revenue</b>	<u>99,600</u>	<u>274,666</u>	<u>186,631</u>
<b>Expenses</b>			
Honouraria	60,000	62,750	46,913
Mayor's Expense Fund	5,000	4,831	2,731
Mayor's Stipend	27,500	27,500	27,125
Council Travel and Meetings	12,000	30,954	12,994
Salaries and Benefits	584,108	437,323	439,178
Removal Expense	16,000	6,626	9,064
Office Equipment and Supplies	10,000	4,638	7,040
Bank and Interest Charges	5,000	7,966	4,733
Freight	4,500	3,073	3,939
Insurance	15,500	15,004	15,222
Materials and Supplies	6,000	6,208	6,168
Business Travel and Expense	4,000	2,338	-
NWTAC Dues	4,000	1,061	5,789
Advertising	2,500	587	2,182
Election and Census	3,000	1,356	2,520
Equipment Purchase & Rental	8,000	10,098	13,137
Communications	15,000	14,675	13,865
Admin. Buildings Fuel	29,500	34,914	28,819
Admin. Buildings Electricity	16,500	23,833	20,845
Admin. Buildings Municipal Services	4,500	5,520	4,639
Admin. Buildings O & M	4,500	4,570	1,209
Water and Sewage	4,500	5,023	4,824
Vehicle Fuel	3,500	3,808	1,172
Miscellaneous	12,500	62,517	47,417
Staff Training	10,000	432	-
Bad Debts	-	5,322	2,926
Professional Fees	<u>50,000</u>	<u>52,038</u>	<u>54,117</u>
Total Operating Expenses	917,608	834,965	778,568
Depreciation	-	56,903	101,843

## INCORPORATED HAMLET OF TUKTOYAKTUK

## GENERAL GOVERNMENT SERVICES

For the Year Ended March 31, 2019

	2019 Budget (Unaudited)	2019 <u>Actual</u>	2018 <u>Actual</u>
Gain on disposal of assets	-	-	(14,000)
<b>Total expenses</b>	<u>917,608</u>	<u>891,868</u>	<u>866,411</u>
<b>Net revenue (expenses)</b>	<u>\$ (818,008)</u>	<u>\$ (617,202)</u>	<u>\$ (679,780)</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

## PROTECTIVE SERVICES

For the Year Ended March 31, 2019

	2019 Budget (Unaudited)	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Expenses</b>			
Fire Protection			
Communications	\$ 3,000	\$ 4,746	\$ 5,130
Electricity	12,000	17,819	16,055
Salaries and Benefits	25,130	20,924	19,546
Heating	40,000	71,014	53,721
Materials and Supplies	10,750	20,911	26,206
Salaries and Benefits	-	-	127
Training	5,000	-	3,814
Fire Truck Fuel	4,500	3,064	6,089
Water and Sewage	5,000	790	743
Insurance	<u>16,000</u>	<u>15,735</u>	<u>15,597</u>
Total Operating Expenses	121,380	155,003	147,028
Depreciation	<u>-</u>	<u>23,325</u>	<u>34,231</u>
<b>Total Expenses</b>	<u>\$ 121,380</u>	<u>\$ 178,328</u>	<u>\$ 181,259</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**  
**TRANSPORTATION AND PUBLIC WORKS SERVICES**  
For the Year Ended March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenue</b>			
Garage Revenue	\$ 2,500	\$ 2,888	\$ 6,690
Rental of Equipment	1,000	2,505	1,950
Insurance Recovery	<u>-</u>	<u>-</u>	<u>4,535</u>
	<u>3,500</u>	<u>5,393</u>	<u>13,175</u>
<b>Expenses</b>			
Salaries and Benefits	478,666	463,759	487,522
Materials and Supplies	32,000	189,388	(21,684)
Freight	10,000	11,705	14,219
Equipment Purchase/Lease	10,000	7,757	2,925
Communication	5,000	4,622	5,256
Street Lighting	35,000	35,949	40,606
Heating Fuel	55,000	75,924	64,307
Electricity	50,700	51,881	48,134
Building - O & M	3,000	476	2,480
Water and Sewage	3,250	3,730	3,520
Equipment Repairs and Maintenance	70,000	88,478	63,502
Equipment - Fuel	83,000	86,167	80,908
Miscellaneous	10,000	5,353	-
Training and Development	12,000	2,438	2,085
Insurance	<u>39,069</u>	<u>42,160</u>	<u>43,143</u>
Total operating expenses	896,685	1,069,787	836,923
Depreciation	<u>-</u>	<u>211,334</u>	<u>201,597</u>
<b>Total Expenses</b>	<u>896,685</u>	<u>1,281,121</u>	<u>1,038,520</u>
<b>Net revenue (expenses)</b>	<u>\$ (893,185)</u>	<u>\$ (1,275,728)</u>	<u>\$ (1,025,345)</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

## RECREATION SERVICES

For the Year Ended March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenues</b>			
Special Events and Days	\$ 27,000	\$ 28,688	\$ 54,242
Bingos and Lotteries	70,000	75,963	95,363
User Fees	47,600	54,595	54,073
Recoveries/Miscellaneous	16,000	43,566	7,316
Other Grants/Contribution	-	6,000	12,500
MACA Conditional Funding	32,000	32,000	32,000
Insurance Recovery	-	-	615
Beluga Jamboree	-	55,950	91,114
	<u>192,600</u>	<u>296,762</u>	<u>347,223</u>
<b>Recreation Revenue</b>			
	<u>192,600</u>	<u>296,762</u>	<u>347,223</u>
<b>Expenses</b>			
Salaries and Benefits	202,878	208,784	239,244
Freight	2,500	3,621	2,110
Insurance	60,488	61,397	62,596
Materials and Supplies	21,000	11,890	14,623
Special Event Days	40,000	60,166	121,541
Beluga Jamboree	-	55,950	91,114
Equipment Purchase/Rental	7,500	5,252	7,432
Communications	5,000	6,224	6,067
Building Heating Fuel	65,000	97,808	65,713
Electricity	63,500	60,934	62,196
Water and Sewage	17,500	17,267	15,230
Building Repairs and Maintenance	5,500	5,899	3,981
Programs/Miscellaneous	13,500	51,626	35,643
Training and Development	2,000	2,236	300
Vehicle Fuel	4,000	4,167	3,271
Equipment Repairs and Maintenance	1,500	722	3,570
	<u>511,866</u>	<u>653,943</u>	<u>734,631</u>
Total operating expenses	511,866	653,943	734,631
Depreciation	-	151,920	126,884
	<u>-</u>	<u>151,920</u>	<u>126,884</u>
<b>Total expenses</b>	<u>511,866</u>	<u>805,863</u>	<u>861,515</u>
<b>Net revenue (expenses)</b>	<u>\$ (319,266)</u>	<u>\$ (509,101)</u>	<u>\$ (514,292)</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**  
**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**  
For the Year Ended March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenue</b>			
Garbage Disposal	118,000	114,795	115,375
Landfill Charges	<u>15,000</u>	<u>7,915</u>	<u>21,200</u>
<b>Environmental Revenue</b>	<u>133,000</u>	<u>122,710</u>	<u>136,575</u>
<b>Expenses</b>			
Materials and Supplies	\$ 5,000	\$ 90	\$ 131
Garbage Contract	78,000	76,900	77,542
Insurance	1,000	454	463
Miscellaneous	17,500	12,308	7,189
Town Clean-Up	<u>20,000</u>	<u>10,176</u>	<u>14,081</u>
Total operating expenses	121,500	99,928	99,406
Depreciation	<u>-</u>	<u>1,704</u>	<u>1,704</u>
<b>Total Expenses</b>	<u>121,500</u>	<u>101,632</u>	<u>101,110</u>
<b>Net revenue (expenses)</b>	<u>\$ 11,500</u>	<u>\$ 21,078</u>	<u>\$ 35,465</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

## WATER AND SEWAGE SERVICES

For the Year Ended March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenue</b>			
Customer Charges			
Residential	\$ 67,000	\$ 63,793	\$ 59,140
Commercial and Industrial	131,733	119,475	112,252
Public Sector	840,000	958,534	810,066
MACA Funding	707,000	712,000	707,000
Other	<u>-</u>	<u>900</u>	<u>106,793</u>
<b>Total Revenue</b>	<u>1,745,733</u>	<u>1,854,702</u>	<u>1,795,251</u>
<b>Expenses</b>			
Operating			
Labour and Benefits			
Administration - Salaries	340,031	384,228	401,416
Mobile Equipment			
Equipment Rental	9,000	-	2,842
Buildings Operations and Maintenance	59,000	73,547	11,945
Insurance	24,380	23,475	23,836
Heating Fuel	15,000	18,292	18,405
Electricity	40,000	50,299	41,207
Sewage Lagoon	15,000	1,844	2,110
Direct Administration			
Communications	4,000	3,864	3,844
Audit and Legal Fees	10,000	9,691	10,298
Staff Training	9,000	3,918	600
Bad Debts (Recoveries)	-	(434)	(2,029)
Sewage Pump-Out Contract	610,000	593,980	600,918
Water Delivery Contract	610,000	615,413	606,575
Materials and Supplies	19,720	29,760	4,745
Recovery from Other funds	(25,898)	(32,978)	(29,377)
Indirect Administration Chargeover	<u>6,500</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>1,745,733</u>	<u>1,774,899</u>	<u>1,697,335</u>
<b>Total operating excess of revenue over expenses before others</b>	-	79,803	97,916
Depreciation	<u>-</u>	<u>133,885</u>	<u>47,403</u>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<u>\$ -</u>	<u>\$ (54,082)</u>	<u>\$ 50,513</u>



## INCORPORATED HAMLET OF TUKTOYAKTUK

## GAS TAX AGREEMENT

For the Year Ended March 31, 2019

	2005 - 2015	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Cumulative</u>
<b>Opening balance</b>	\$ <u>-</u>	\$ <u>467,055</u>	\$ <u>-</u>	\$ <u>173,819</u>	\$ <u>175,992</u>	\$ <u>-</u>
<b>Revenue</b>						
Annual Gas Tax Allocation	2,686,959	188,306	193,000	-	778,000	3,846,265
Interest earned	38,928	3,356	4,869	2,173	9,225	58,551
Add: ICSP Expense Reimbursement	2,443	-	-	-	-	2,443
Previous year allocation	<u>-</u>	<u>-</u>	<u>160,694</u>	<u>-</u>	<u>-</u>	<u>160,694</u>
	<u>2,728,330</u>	<u>191,662</u>	<u>358,563</u>	<u>2,173</u>	<u>787,225</u>	<u>4,067,953</u>
<b>Expenses</b>						
Dust Control Supplies	299,952	259,024	133,703	-	172,108	864,787
Sage Accpac Training	14,584	-	-	-	-	14,584
Computers	-	-	-	-	-	-
ICSP Workshop	2,443	-	-	-	-	2,443
Water License Renewal	17,890	-	-	-	-	17,890
School Bus	87,297	-	-	-	-	87,297
Water Truck	127,937	-	-	-	-	127,937
EK-35 Dust Suppressant	339,064	-	-	-	-	339,064
Training	77,107	-	-	-	-	77,107
Solid Waste Site Facility	1,088,001	360,754	(44,974)	-	(634,018)	769,763
Sewage trucks	207,000	-	-	-	-	207,000
Arena - Community Energy	-	38,939	-	-	-	38,939
Kitti Hall Upgrades	-	-	26,900	-	-	26,900
Beluga Shack	-	-	7,794	-	-	7,794
Reindeer Point / North Point	-	-	9,019	-	-	9,019
Playground Equipment	-	-	18,443	-	-	18,443
LED Lighting	-	-	15,804	-	-	15,804
Equipment - Sweeper	-	-	18,055	-	-	18,055
Zamboni/Fitness Addition to Arena	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>660,314</u>	<u>660,314</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**GAS TAX AGREEMENT**

For the Year Ended March 31, 2019

	2005 - 2015	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Cumulative</u>
	<u>2,261,275</u>	<u>658,717</u>	<u>184,744</u>	<u>-</u>	<u>198,404</u>	<u>3,303,140</u>
<b>Transfer to deferred revenue</b>	<u>\$ 467,055</u>	<u>\$ -</u>	<u>\$ 173,819</u>	<u>\$ 175,992</u>	<u>\$ 764,813</u>	<u>\$ 764,813</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**CLEAN WATER WASTEWATER FUND**

For the Year Ended March 31, 2019

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Cumulative</u>
<b>Revenue</b>				
Annual CWWF Allocation	\$ <u>301,797</u>	\$ <u>370</u>	\$ <u>241,583</u>	\$ <u>543,750</u>
<b>Expenses</b>				
Sewage Lagoon Upgrade:				
Gravel Source 177	267,000	-	-	267,000
AECOM Canada Ltd.	33,761	-	-	33,761
E. Gruben's Transport Ltd.	-	-	241,583	241,583
Other	<u>1,036</u>	<u>370</u>	<u>-</u>	<u>1,406</u>
	<u>301,797</u>	<u>370</u>	<u>241,583</u>	<u>543,750</u>
<b>Excess of Revenue over Expenses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**SMALL COMMUNITIES FUND**

For the Year Ended March 31, 2019

	<u>2017</u>	<u>Cumulative</u>
<b>Revenue</b>		
Annual SCF Allocation	\$ 16,035	\$ 16,035
<b>Expenses</b>		
AECOM - Design costs	<u>16,035</u>	<u>16,035</u>
<b>Excess of Revenue over Expenses</b>	<u>\$ -</u>	<u>\$ -</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

## COMMUNITY PUBLIC INFRASTRUCTURE

For the Year Ended March 31, 2019

	<u>2007 - 2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Cumulative</u>
<b>Opening balance</b>	\$ <u>-</u>	\$ <u>3,846,164</u>	\$ <u>4,182,579</u>	\$ <u>2,821,751</u>	\$ <u>4,162,726</u>	\$ <u>-</u>
<b>Revenue</b>						
Annual CPI Allocation	7,018,323	899,000	-	1,742,000	907,337	10,566,660
Interest earned	93,784	14,593	13,252	10,708	39,964	172,301
Disbursement recovery	<u>1,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,365</u>
	<u>7,113,472</u>	<u>913,593</u>	<u>13,252</u>	<u>1,752,708</u>	<u>947,301</u>	<u>10,740,326</u>
<b>Expenses</b>						
Finning Caterpillar Loader	303,144	-	-	-	-	303,144
Road to Source 177	1,000,000	-	-	-	-	1,000,000
Road Works Culverts	37,478	18,283	-	-	-	55,761
Fuel Tanks	36,509	-	-	-	-	36,509
Road Packer	30,092	-	-	-	-	30,092
Vehicles	111,491	31,993	-	-	47,371	190,855
SAO Staff House	358,089	31,591	-	-	-	389,680
938H Loader	271,634	-	-	-	-	271,634
Fire Truck	270,743	-	-	-	-	270,743
Furniture - SAO House	20,690	-	-	-	-	20,690
Solid Waste	1,071	1,359	28,119	1,420	634,018	665,987
Various - under \$10,000	44,643	13,332	2,763	-	-	60,738
S Curve Road Upgrade	18,900	-	-	-	-	18,900
Kitti Hall Upgrade	514,654	-	23,871	1,117	-	539,642
Fire Department Equipment	130,603	-	-	-	-	130,603
Beach Erosion	10,500	-	29,570	-	-	40,070
IT Evergreen	-	-	26,586	-	-	26,586
Old Garage Demolition	-	-	14,088	-	-	14,088
Arena Flooring	86,531	-	6,220	-	-	92,751
Beautification/Tourism	20,536	-	27,899	68,130	76,231	192,796

## INCORPORATED HAMLET OF TUKTOYAKTUK

## COMMUNITY PUBLIC INFRASTRUCTURE

For the Year Ended March 31, 2019

	<u>2007 - 2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Cumulative</u>
Zamboni	-	89,945	-	-	-	89,945
Argo	-	23,765	-	-	-	23,765
Land Use Planning	-	-	72,035	7,600	-	79,635
Shack	-	14,000	70	248	-	14,318
Boat and Motor	-	21,614	-	-	-	21,614
Skate Sharpener	-	17,326	-	-	-	17,326
Dust Suppressant	-	-	-	123,275	(65,675)	57,600
Office Renovations	-	153,457	48,639	23,387	-	225,483
Shore Erosion	-	47,050	-	-	-	47,050
Communications	-	21,263	-	-	-	21,263
Beaufort Drive House	-	92,200	97,783	-	-	189,983
Snowcat	-	-	104,325	-	-	104,325
New Cemetery	-	-	317,476	-	32,340	349,816
Sewage Lagoon Upgrades	-	-	100,694	158	352,987	453,839
Waterline Replacement	-	-	46,074	-	-	46,074
Radio Station Equipment Replacement	-	-	29,878	-	-	29,878
Backhoe	-	-	81,540	-	-	81,540
Dump Truck	-	-	135,000	-	-	135,000
Gravel Stockpile	-	-	181,450	3,326	-	184,776
Recreation Area Upgrades	-	-	-	14,572	83,586	98,158
Solar Panels	-	-	-	58,500	2,485	60,985
Transfer to Water/Sewage Fund	-	-	-	110,000	-	110,000
Mitigation Disaster Plan	-	-	-	-	78,587	78,587
Garage Upgrades	-	-	-	-	29,700	29,700
Computer Server	-	-	-	-	15,720	15,720
	<u>3,267,308</u>	<u>577,178</u>	<u>1,374,080</u>	<u>411,733</u>	<u>1,287,350</u>	<u>6,917,649</u>
<b>Transfer to deferred revenue</b>	<u>\$ 3,846,164</u>	<u>\$4,182,579</u>	<u>\$2,821,751</u>	<u>\$4,162,726</u>	<u>\$3,822,677</u>	<u>\$ 3,822,677</u>

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**CONTRACT SERVICES**

For the Year Ended March 31, 2019

	<u>Total Contract</u>	<u>Deferred Opening</u>	<u>Deferred Closing</u>	<u>Other</u>	<u>Net Proceeds</u>	<u>Total Expenses including Capital Transactions</u>	<u>Excess Revenue (Expenditure)</u>
<b>CONTRACT</b>							
Community Public Infrastructure	\$ 907,336	\$ 4,162,726	\$(3,822,677)	\$ 39,964	\$ 1,287,349	\$ 1,287,349	\$ -
Gas Tax	778,000	175,992	(764,813)	9,225	198,404	198,404	-
Small Community Employment Support	303,920	-	-	-	303,920	303,920	-
CANNOR	168,430	-	-	-	168,430	168,430	-
INAC Reache Solar Panel	35,685	-	-	-	35,685	35,685	-
Children & Youth Resiliency	13,636	-	-	-	13,636	13,636	-
Clean Water Wastewater Fund	241,583	-	-	-	241,583	241,583	-
Reindeer Point Bussing	-	-	-	-	-	10,581	(10,581)
Community Tourism Coordinator	60,000	-	-	-	60,000	61,688	(1,688)
INAC Relocation Coastal Erosion	301,289	-	(300,989)	-	300	300	-
CANNOR - Cultural Centre	124,249	-	-	-	124,249	124,249	-
CTI - Visitor Information Services	18,330	-	-	-	18,330	18,330	-
TDC Grant	-	6,661	(6,661)	-	-	-	-
INAC - Acceleration of Coastal Change	<u>15,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,127</u>	<u>15,127</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 2,967,585</u></b>	<b><u>\$ 4,345,379</u></b>	<b><u>\$(4,895,140)</u></b>	<b><u>\$ 49,189</u></b>	<b><u>\$ 2,467,013</u></b>	<b>2,479,282</b>	<b><u>\$ (12,269)</u></b>
<b>TOTAL CAPITAL</b>						<b><u>1,992,294</u></b>	
<b>NET EXPENSES</b>						<b><u>\$ 486,988</u></b>	

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**CONTRACT SERVICES**

For the Year Ended March 31, 2019

	Community Public Infrastructure	Gas Tax	Small Community Employment Support	CANNOR	INAC Reache Solar Panel	Children & Youth Resiliency	Clean Water Wastewater Fund
<b>REVENUE</b>							
Operating contribution	\$ 907,336	\$ 778,000	\$ 303,920	\$ 168,430	\$ 35,685	\$ 13,636	\$ 241,583
Other	39,964	9,225	-	-	-	-	-
Deferred opening	4,162,726	175,992	-	-	-	-	-
Deferred closing	<u>(3,822,677)</u>	<u>(764,813)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,287,349</u>	<u>198,404</u>	<u>303,920</u>	<u>168,430</u>	<u>35,685</u>	<u>13,636</u>	<u>241,583</u>
<b>EXPENSES</b>							
Administrative Fee	-	-	-	26,661	-	-	-
Materials and Supplies	654,068	(461,910)	-	-	-	-	-
Programs	-	-	303,920	8,694	-	8,636	-
Salaries and Benefits	-	-	-	-	-	5,000	-
Equipment Purchases	<u>633,281</u>	<u>660,314</u>	<u>-</u>	<u>133,075</u>	<u>27,684</u>	<u>-</u>	<u>241,583</u>
<b>EXPENSES</b>	<u>1,287,349</u>	<u>198,404</u>	<u>303,920</u>	<u>168,430</u>	<u>27,684</u>	<u>13,636</u>	<u>241,583</u>
Repayable	-	-	-	-	8,001	-	-
<b>TOTAL EXPENSES INCLUDING CAPITAL TRANSACTIONS</b>	<u>1,287,349</u>	<u>198,404</u>	<u>303,920</u>	<u>168,430</u>	<u>35,685</u>	<u>13,636</u>	<u>241,583</u>
Capital Acquisitions/Leases	<u>(633,281)</u>	<u>(832,422)</u>	<u>-</u>	<u>(133,075)</u>	<u>(27,684)</u>	<u>-</u>	<u>(241,583)</u>
<b>TOTAL EXPENSES</b>	<u>654,068</u>	<u>(634,018)</u>	<u>303,920</u>	<u>35,355</u>	<u>8,001</u>	<u>13,636</u>	<u>-</u>
<b>NET REVENUE (EXPENSES)</b>	<u>\$ 633,281</u>	<u>\$ 832,422</u>	<u>\$ -</u>	<u>\$ 133,075</u>	<u>\$ 27,684</u>	<u>\$ -</u>	<u>\$ 241,583</u>



**INCORPORATED HAMLET OF TUKTOYAKTUK**

**CONTRACT SERVICES**

For the Year Ended March 31, 2019

	Reindeer Point Bussing	Community Tourism Coordinator	INAC Relocation Coastal Erosion	CANNOR - Cultural Centre	CTI - Visitor Information Services	TDC Grant	INAC - Acceleration of Coastal Change
<b>REVENUE</b>							
Operating contribution	\$ -	\$ 60,000	\$ 301,289	\$ 124,249	\$ 18,330	\$ -	\$ 15,127
Deferred opening	-	-	-	-	-	6,661	-
Deferred closing	-	-	(300,989)	-	-	(6,661)	-
	<u>-</u>	<u>60,000</u>	<u>300</u>	<u>124,249</u>	<u>18,330</u>	<u>-</u>	<u>15,127</u>
<b>EXPENSES</b>							
Contracts	9,345	-	-	-	-	-	-
Insurance	1,236	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	15,127
Programs	-	58,616	300	-	18,330	-	-
Equipment Purchases	-	-	-	124,249	-	-	-
<b>EXPENSES</b>	<u>10,581</u>	<u>58,616</u>	<u>300</u>	<u>124,249</u>	<u>18,330</u>	<u>-</u>	<u>15,127</u>
Repayable	-	3,072	-	-	-	-	-
<b>TOTAL EXPENSES INCLUDING CAPITAL TRANSACTIONS</b>	<u>10,581</u>	<u>61,688</u>	<u>300</u>	<u>124,249</u>	<u>18,330</u>	<u>-</u>	<u>15,127</u>
Capital Acquisitions/Leases	-	-	-	(124,249)	-	-	-
<b>TOTAL EXPENSES</b>	<u>10,581</u>	<u>61,688</u>	<u>300</u>	<u>-</u>	<u>18,330</u>	<u>-</u>	<u>15,127</u>
<b>NET REVENUE (EXPENSES)</b>	<u>\$ (10,581)</u>	<u>\$ (1,688)</u>	<u>\$ -</u>	<u>\$ 124,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

COMMUNITY EMPOWERMENT PROGRAMS  
ECONOMIC DEVELOPMENT

For the Year Ended March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>Revenue</b>			
Operating Contribution	\$ <u>121,180</u>	\$ <u>121,180</u>	\$ <u>107,858</u>
<b>Expenses</b>			
Salaries and Benefits	103,890	101,108	87,378
Travel	7,000	2,146	3,080
Office Rent and Admin Services	6,000	17,400	17,400
Training	<u>4,468</u>	<u>1,903</u>	<u>-</u>
<b>Total Expenses</b>	<u>121,358</u>	<u>122,557</u>	<u>107,858</u>
<b>EXCESS EXPENDITURE</b>	\$ <u><u>(178)</u></u>	\$ <u><u>(1,377)</u></u>	\$ <u><u>-</u></u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

## EXPENSES BY OBJECT

For the Year Ended March 31, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>EXPENSES</b>			
Administration Fees	\$ -	\$ 26,661	\$ -
Advertising	2,500	587	2,182
Audit and Legal Fees	50,000	52,176	51,316
Bad Debts (Recovery)	-	4,888	897
Bank and Interest Charges	5,000	7,966	4,733
Building O & M	88,500	103,937	40,109
Buildings Electricity	182,700	204,766	188,437
Buildings Fuel	204,500	297,952	230,965
Business Travel and Expense	11,000	4,484	3,080
Capital Acquisitions	-	(1,992,294)	(228,981)
Communications	32,000	34,131	34,162
Contracted Services	1,229,000	1,222,400	1,233,630
Council Travel	12,000	30,954	12,994
Election and Census	3,000	1,356	2,520
Freight	22,720	31,063	23,476
Garbage Charges	78,000	76,900	77,542
Honoraria	60,000	62,750	46,913
Insurance	156,437	158,659	162,522
Material and Supplies	88,500	452,868	250,050
Mayor's Expense Fund	5,000	4,831	2,731
Mayor's Stipend	27,500	27,500	27,125
Miscellaneous	53,500	131,804	90,249
N.A.M. & R.C. Dues	4,250	1,061	5,789
Office Equipment and Supplies	10,000	4,638	7,040
Office Rent and Admin Services	6,000	17,400	17,400
Other Expenses	105,602	540,748	480,922
Removal Expense	16,000	6,626	9,064
Salaries and Benefits	1,734,703	1,621,122	1,674,411
Staff Training	42,468	10,927	6,799
Vehicle Fuel	95,000	97,206	91,440
Vehicle O & M	71,500	89,200	67,072
Water and Sewage	29,750	31,540	28,213
Capital Acquisitions & Infrastructure Development	9,000	1,820,186	232,452
Depreciation	-	579,075	513,662
Loss on Disposal of Tangible Capital Assets	-	-	(14,000)
Transfer from CPI to WS fund	-	-	110,000
	<u>4,436,130</u>	<u>5,766,068</u>	<u>5,486,916</u>
Funds Repayable	<u>-</u>	<u>11,073</u>	<u>-</u>

**TOTAL EXPENSES**

\$ 4,436,130    \$ 5,777,141    \$ 5,486,916

**INCORPORATED HAMLET OF TUKTOYAKTUK**

**CHANGES IN FUND BALANCES**

For the Year Ended March 31, 2019

	<u>Operating</u>	<u>Water and Sewage</u>	<u>Equity in Tangible Capital Assets</u>	<u>Reserve</u>	<u>Total 2019</u>	<u>Total 2018</u>
<b>Excess of revenue over expenses</b>	\$ 1,342,723	\$ (54,082)	\$ -	\$ -	\$ 1,288,641	\$ (244,444)
<b>Net interfund transfers</b>						
To (from) Operating Fund						
Acquisition of Assets	(2,187,791)	1	2,187,790	-	-	-
Amortization	445,190	133,885	(579,075)	-	-	-
Accounts Payable Included in TCA	<u>260,503</u>	<u>-</u>	<u>(260,503)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in fund balance</b>	(139,375)	79,804	1,348,212	-	1,288,641	(244,444)
<b>Fund balance, beginning of year</b>	<u>1,344,702</u>	<u>(447,605)</u>	<u>7,945,045</u>	<u>-</u>	<u>8,842,142</u>	<u>9,086,586</u>
<b>Fund balance, end of year</b>	<u>\$ 1,205,327</u>	<u>\$ (367,801)</u>	<u>\$ 9,293,257</u>	<u>\$ -</u>	<u>\$ 10,130,783</u>	<u>\$ 8,842,142</u>

**OPERATING FUND CONSISTS OF**

	<u>2019</u>	<u>2018</u>
Unfunded expenses to be funded from future revenues		
Pension and Other Employee Benefits	\$ (125,845)	\$ (117,565)
Unrestricted surplus	<u>1,331,172</u>	<u>1,462,267</u>
	<u>\$ 1,205,327</u>	<u>\$ 1,344,702</u>

## INCORPORATED HAMLET OF TUKTOYAKTUK

## SALARIES, HONORARIA AND TRAVEL

For the Year Ended March 31, 2019

<u>Position</u>	<u>Salary</u>	<u>Honoraria</u>	<u>Travel</u>
Mervin Gruben, Mayor	\$ 27,500	\$ 8,450	\$ 18,496
Erwin Elias, Councillor	-	8,950	234
Jackie Jacobson, Councillor	-	8,400	5,393
Joe Nasogaluak, Councillor	-	8,950	234
Noella Cockney, Councillor	-	6,150	-
Cindy Legrow, Councillor	-	4,450	234
Jocelyn Noksana, Councillor	-	525	-
Deborah Raddi, Councillor	-	6,850	234
Ryan Yakeleya, Councillor	-	7,700	6,130
Nathan Kuptana, Councillor	-	725	-
Shawn Lundrigan, Councillor	-	1,600	-
	<u>\$ 27,500</u>	<u>\$ 62,750</u>	<u>\$ 30,955</u>