

NWT ASSOCIATION OF COMMUNITIES
Yellowknife, N.W.T.

NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended March 31, 2023

TABLE OF CONTENTS

	Page
Management's Responsibility for Reporting	
Independent Auditor's Report	
Non-Consolidated Statement of Financial Position	1
Non-Consolidated Statement of Operations	2
Non-Consolidated Statement of Changes in Net Assets	3
Non-Consolidated Statement of Cash Flows	4
Notes to the Non-Consolidated Financial Statements	5 - 16
Schedule 1 - Schedule of Deferred Revenue	17-18
Schedule 2 - Schedule of Climate Change Preparedness in the North Program	19
Schedule 3 - Schedule of Municipal Building Foundation Evaluations Program	20
Schedule 4 - Schedule of Clean Energy Pathfinders Program	21

MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The accompanying non-consolidated financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Where necessary, the statements include amounts that are based on informed judgments and estimates by management, giving appropriate consideration to reasonable limits of materiality.

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

Avery Cooper & Co. Ltd. Chartered Professional Accountants provide an independent, objective audit to express an opinion on the non-consolidated financial statements in accordance with Canadian generally accepted auditing standards.



Sara Brown, P.Eng.
Chief Executive Officer
NWT Association of Communities

September 25, 2023



AVERY COOPER & CO. LTD.

Chartered Professional Accountants

4918—50th Street, P.O. Box 1620
Yellowknife, NT X1A 2P2
www.averycooper.com

Telephone: (867) 873-3441
Facsimile: (867) 873-2353
Toll-Free: 1-800-661-0787

INDEPENDENT AUDITOR'S REPORT

To the members of
NWT Association of Communities

Opinion

We have audited the Non-Consolidated financial statements of NWT Association of Communities (the "Association"), which comprise the Non-Consolidated Statement of Financial Position as at March 31, 2023, and the Non-Consolidated Statements of Operations, Changes in Net Assets, and Cash Flows for the years then ended, and notes to the Non-Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying Non-Consolidated financial statements present fairly, in all material respects, the Non-Consolidated financial position of the Association as at March 31, 2023, and the Non-Consolidated results of its operations and its Non-Consolidated cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audits 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 Non-Consolidated Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audits of the Non-Consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the Non-Consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of Non-Consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Non-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 Non-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:

INDEPENDENT AUDITOR'S REPORT, continued

- ◆ Identify and assess the risks of material misstatement of the Non-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 Association'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 Association'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 Non-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 Association to cease to continue as a going concern.
- ◆ Evaluate the overall presentation, structure and content of the Non-Consolidated financial statements, including the disclosures, and whether the Non-Consolidated 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.

Avery Cooper & Co. Ltd.

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

September 25, 2023

NWT ASSOCIATION OF COMMUNITIES

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION

March 31, 2023

ASSETS

	2023	2022
CURRENT		
Cash	\$ 959,610	\$ 961,472
Term deposit (note 3)	142,345	135,883
Accounts receivable (note 4)	152,291	384,475
Prepaid expenses and deposits	21,788	13,469
Government remittances receivable (note 7)	11,128	5,284
	1,287,162	1,500,583
INVESTMENTS (note 5)	165,970	179,411
TANGIBLE CAPITAL ASSETS (note 6)	9,437	9,000
	\$ 1,462,569	\$ 1,688,994

LIABILITIES

CURRENT		
Wages and benefits payable	\$ 95,050	\$ 72,268
Trade payables and accruals	78,861	128,240
Contributions repayable	-	6,150
Deferred revenue (note 8)	251,938	282,495
	425,849	489,153
EMPLOYEE FUTURE BENEFITS (note 9)	79,592	71,706
	505,441	560,859

RELATED PARTY TRANSACTIONS (note 10)

NET ASSETS

RESERVES		
(NOTE 16) per page 3	200,000	200,000
ACCUMULATED SURPLUS per page 3	747,691	919,135
INVESTED IN CAPITAL ASSETS per page 3	9,437	9,000
	957,128	1,128,135
	\$ 1,462,569	\$ 1,688,994

Approved:

_____ Director

_____ Director

NWT ASSOCIATION OF COMMUNITIES

NON-CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended March 31, 2023

	2023 Budget note 12	2023 Actual	2022 Actual
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Contributions for special projects	\$ 1,085,000	\$ 906,561	\$ 996,164
Admin recoveries	566,400	567,883	572,114
GNWT core funding	230,000	230,000	230,000
Annual General Meetings	125,000	117,061	-
Membership fees	113,550	114,587	112,555
Supportive membership	15,000	15,000	15,000
Investment income	10,000	10,395	6,056
	<u>2,144,950</u>	<u>1,961,487</u>	<u>1,931,889</u>
EXPENSES			
Annual General Meeting	100,000	128,302	400
Communications	9,000	7,595	7,327
Computer	15,000	11,739	21,172
Honoraria	15,000	16,060	13,200
Insurance	1,200	326	1,048
Interest and bank charges	2,300	1,948	2,286
Memberships	2,500	2,485	1,908
Office and administration	7,500	8,584	4,321
Office photocopy	3,000	3,077	1,297
Office publications	1,500	3,032	499
Professional fees	34,000	37,231	26,550
Rent	56,000	50,415	53,701
Salaries and benefits	1,035,000	1,089,063	903,831
Special projects	820,000	719,369	801,977
Travel - Board members	22,000	25,332	3,148
Travel - CEO	16,000	16,093	828
Travel - Staff	-	3,751	-
	<u>2,140,000</u>	<u>2,124,402</u>	<u>1,843,493</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	<u>4,950</u>	<u>(162,915)</u>	<u>88,396</u>
OTHER INCOME (EXPENSES)			
Amortization of tangible capital assets	(4,500)	(4,827)	(3,288)
Gain on sale of investments	-	4,427	14,522
Bad debts	-	(9,418)	(3,999)
Change in market value of investments	-	1,726	4,153
	<u>(4,500)</u>	<u>(8,092)</u>	<u>11,388</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 450</u>	<u>\$ (171,007)</u>	<u>\$ 99,784</u>

NWT ASSOCIATION OF COMMUNITIES

NON-CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2023

	Reserves (note 16)	Accumulated Surplus	Invested in Capital Assets	Total 2023	Total 2022
BALANCE, opening	\$ 200,000	\$ 919,135	\$ 9,000	\$ 1,128,135	\$ 1,028,351
(Deficiency) excess of revenues over expenses per page 2	-	(171,007)	-	(171,007)	99,784
Amortization of tangible capital assets	-	4,827	(4,827)	-	-
Purchase of tangible capital assets	-	(5,264)	5,264	-	-
BALANCE, closing	\$ 200,000	\$ 747,691	\$ 9,437	\$ 957,128	\$ 1,128,135

NWT ASSOCIATION OF COMMUNITIES

NON-CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended March 31, 2023

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES (note 19)		
Cash received from:		
GNWT contributions	\$ 1,024,220	\$ 699,095
Fees, recoveries, and other	729,673	798,810
Government of Canada contributions	371,423	366,646
Investment income	7,931	6,980
	2,133,247	1,871,531
Cash paid for:		
Materials and services	1,083,932	895,629
Salaries and benefits	1,057,320	905,020
	2,141,252	1,800,649
	(8,005)	70,882
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in term deposit	(6,463)	(4,076)
Proceeds from sale of investments	17,870	-
Purchase of investments	-	(6,979)
Purchase of tangible capital assets	(5,264)	(3,982)
	6,143	(15,037)
(DECREASE) INCREASE IN CASH	(1,862)	55,845
CASH, opening	961,472	905,627
CASH, closing	\$ 959,610	\$ 961,472

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

1. NATURE OF OPERATIONS

NWT Association of Communities (the "Association" or "NWTAC") is a not-for-profit organization incorporated on November 21, 1973 under the *Societies Act* of the Northwest Territories. NWTAC provides administrative and support services to its membership, Northern Communities Insurance Program (NCIP), and Northern Communities Insurance Exchange (NORCIX). The Association is exempt from income taxes under paragraph 149(1)(l) of the *Income Tax Act* (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

These Non-Consolidated financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Basis of presentation

The Association has elected to report each controlled entity by providing the disclosure as set out in Note 10. Accordingly, these non-consolidated financial statements present the financial position, results of operations and cash flows of NWTAC and exclude the accounts of NCIP and NORCIX. The financial position, results of operations and cash flows of NCIP and NORCIX are presented in a separate set of financial statements that do not include the financial position, results of operations and cash flows of the Association.

(b) Cash equivalents

The Association considers all investments with maturities of three months or less from the date of acquisition, and bank loans with no fixed terms of repayment to be cash equivalents.

(c) Financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

(d) Tangible capital assets

Tangible capital assets are recorded at cost. The Association provides for amortization using the straight-line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal. The annual amortization rates are as follows:

Computer equipment	3 years
Office equipment	5 years

Amortization of leasehold improvements is recorded over the remaining term of the lease plus the first renewal option.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Tangible capital assets, continued

Contributed capital assets are recorded at fair value at the date of contribution. When fair value cannot be reasonably determined, the contributed capital asset is recorded at nominal value.

(e) Employee future benefits

Under the terms and conditions of employment, the Association's long-term employees may earn post-employment severance benefits based on years of service which can be carried forward. The benefits are paid upon resignation or retirement of an employee. The expected cost of providing such benefits accrue when employees render service, provided that payment of the benefits is probable and the amount can be reasonably estimated.

(f) Pension plan

Defined contribution plan accounting is applied to a multi-employer plan, whereby contributions are expensed when due as the Association has insufficient information to apply defined benefit plan accounting.

(g) Revenue recognition

The Association follows the deferral method of accounting for contributions. Externally restricted contributions received or receivable related to expenses of future years are deferred and recognized as revenue in the same year or years in which the related expenses are incurred.

Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

Restricted contributions for expenses of the current year are recognized as revenue in the current year.

Unrestricted contributions are recognized as revenue in the current year when received or receivable if the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

Membership fees are recognized as revenue when received or receivable.

(h) Government assistance

Government and other grants related to tangible capital assets are accounted for as deferred government assistance and amortized on the same basis as the related tangible capital assets. Operating grants are accounted for as revenue when earned.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(i) Contributed materials and services

The Association 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 the Association's operations and would otherwise have been purchased.

(j) Allocation of expenses

The Association engages in administrative and support services. The costs of special projects include the costs of personnel, premises and other expenses that are directly related to providing the special projects. NWTAC also incurs a number of general support expenses that are common to the administration of the Association and each of its special projects. Accordingly, such expenses are allocated among special projects consistently each year based on time, space, per capita basis, or proportionately on the same percentage as the direct costs of the project.

General support, including communications, computer, insurance, office and administration, office photocopy, office publications, and postage and courier expenses, are allocated to special projects on a per capita basis. Rent expense is allocated based on square footage. Salaries and benefits expense is allocated based on actual time.

(k) Measurement uncertainty

The preparation of these non-consolidated financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make certain judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the non-consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Significant estimates are used in determining the useful lives of depreciable assets, employee future benefits, and allocating common administrative and general support expenses to special projects.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

3. TERM DEPOSIT

The Association invests in redeemable guaranteed investment certificates (GICs) with the Bank of Montreal, with annual interest rates of 3.55% and 5.05%, an aggregate cost of \$139,000 (2022 - \$135,000), a fair value of \$142,345 (2022 - \$135,883) including accrued interest, maturing May 31, 2023 and February 14, 2024.

4. ACCOUNTS RECEIVABLE

	2023	2022
Contributions for special projects:		
GNWT - HSS - Community Healthy Living	\$ -	\$ 37,500
GNWT - HSS - The Dope Experience	-	220,207
GNWT - HSS - Community Vaccine Promotion Fund	11,314	22,522
GNWT - ENR- Disaster Mitigation and Adaptation Fund	-	2,000
GNWT - ENR- Plain Language Document	-	3,200
GNWT - ENR- Community Land Use Planning	43,175	-
GNWT - MACA - Mayor and chiefs Boot Camp 2022-2023	35,000	-
	89,489	285,429
Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC)	-	56,185
Annual General Meeting	3,500	7,700
Membership fees	3,556	18,354
Interest income	3,345	882
Admin recoveries & Other	66,819	20,925
	166,709	389,475
Less: Allowance for doubtful accounts	14,418	5,000
	\$ 152,291	\$ 384,475

5. INVESTMENTS

Investments consist of common and preferred shares managed by the Bank of Montreal with an aggregate cost of \$133,737 (2022 - \$124,170) and market value of \$165,970 (2022 - \$179,411). Net investment income for the period is as follows:

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

5. INVESTMENTS, continued

	2023	2022
Realized investment income:		
Interest from term deposit	\$ 4,067	\$ 1,259
Dividends from investments in shares	6,328	4,797
Gain on sale of investments	4,427	14,522
	14,822	20,578
Unrealized investment income:		
Change in market value of investments	1,725	4,153
Net investment income	\$ 16,547	\$ 24,731

6. TANGIBLE CAPITAL ASSETS

	2023		2022	
	Cost	Accumulated amortization	Net	Net
Computer equipment	\$ 21,431	\$ 14,606	\$ 6,825	\$ 4,646
Leasehold improvements	132,523	132,523	-	-
Office equipment	23,149	20,537	2,612	4,354
	\$ 177,103	\$ 167,666	\$ 9,437	\$ 9,000

7. GOVERNMENT REMITTANCES RECEIVABLE

	2023	2022
GST payable/receivable	\$ 11,197	\$ 4,278
Payroll remittances payable	(69)	1,006
	\$ 11,128	\$ 5,284

8. DEFERRED REVENUE

As detailed in Schedule 1, deferred revenue represents membership fees received in advance, and externally restricted money received related to future special project expenses to be recognized as revenue in the year in which the related expenses are incurred. Changes in deferred revenue during the period are summarized as follows:

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

8. DEFERRED REVENUE, continued

	2023	2022
Opening balance	\$ 282,495	\$ 212,855
Cash funding received	1,202,368	1,567,902
Contributions repayable	(39,960)	(6,150)
Contributions receivable	65,060	287,929
Adjustments	-	(19,687)
Revenue recognized	(1,258,025)	(1,760,354)
	\$ 251,938	\$ 282,495

	2023	2022
Deferred revenue at March 31, 2023 consists of the following:		
Membership fees received in advance	\$ 4,658	\$ 44,789
Annual general meeting revenue received in advance	-	31,500
Contributions for special projects received in advance	247,280	206,206
	\$ 251,938	\$ 282,495

The Association has various contribution agreements with the Government of the Northwest Territories (GNWT), Departments of Environment and Natural Resources (ENR), Municipal and Community Affairs (MACA), and Health and Social Services (HSS), to fund special projects. Agreements stipulate that any money advanced to NWTAC and not expended prior to the termination or expiry of the contract shall be refunded to the GNWT.

Salaries and benefits expenses allocated to special projects during the year is \$189,906 (2022 - \$211,384), representing the administration component of project costs. Such allocations are based on the provisions of the respective contribution agreements as a percentage of project costs. Total aggregate salaries and benefits expense of the Association during the year is \$1,089,063 (2022 - \$903,831).

Unexpended Video Based Learning Pilot Project funding of \$nil (2022 - \$6,150) repayable at year-end.

9. EMPLOYEE FUTURE BENEFITS

Employees are entitled to severance pay if, among other things, an employee has 10 or more years of continuous employment, at the weekly rate of pay to a maximum of 13 weeks.

Changes during the period to employee future benefits are as follows:

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

9. EMPLOYEE FUTURE BENEFITS, continued

	2023	2022
EMPLOYEE FUTURE BENEFITS, opening	\$ 71,706	\$ 78,020
Severance benefits earned by employees during the year	7,886	16,326
Severance benefits paid to employees during the year	-	(22,640)
	\$ 79,592	\$ 71,706
	2023	2022
DUE FROM RELATED PARTY, opening	\$ -	\$ 19,687
Severance benefits earned by employees during the period	-	2,953
Severance benefits paid to employees during the year	-	(22,640)
DUE FROM RELATED PARTY, closing	\$ -	\$ -

Net employee future benefits obligation is \$75,592 (2022 - \$71,706).

Except otherwise noted, it is management's opinion that the obligation will not be settled within the coming year. Accordingly, the obligation is presented as a non-current liability on the non-consolidated statement of financial position.

The Association intends to recover NCIP's portion and settle the obligation simultaneously.

10. RELATED PARTY TRANSACTIONS

Parties related by direct control through a common Board of Directors include:

(a) Northern Communities Insurance Program (NCIP), a program offered to members of the NWTAC, which insures property, liability, automobile and other risks that communities in the NWT are required to insure. NCIP is subject to the same tax treatment as the NWTAC, and

(b) Northern Communities Insurance Exchange (NORCIX), an unincorporated formal Insurance Reciprocal Exchange licensed in the NWT, is governed by the NWT Insurance Act to administer insurance on behalf of NCIP subscribers. The Exchange is exempt from income taxes under paragraph 149.1(1)(d.3) of the *Income Tax Act* (Canada). The Exchange is economically dependent on the premiums paid into the Exchange by the subscribing communities of the Insurance Reciprocal Exchange.

The transactions, consisting of fees charged by the Association to provide various administrative services to related parties, are in the normal course of operations and are recorded at fair value. Such services include the cost for providing staff, offices, communications, and other office expenses. Except as otherwise noted, amounts due to or from related parties are unsecured, non-interest bearing, and due on demand, with no specified terms of repayment. Reimbursable expenses paid on behalf of related parties are excluded from revenues and expenses.

Transactions

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

10. RELATED PARTY TRANSACTIONS, continued

	2023	2022
Revenues		
Admin recoveries - NCIP	\$ 476,400	\$ 484,780
Admin recoveries - NORCIX	91,453	87,334
AGM Sponsorship - NCIP	9,580	-
	\$ 577,433	\$ 572,114

11. CONTROLLED ENTITIES

Summary financial information at March 31, 2023 and for the year then ended from the most recent audited financial statements of NCIP and NORCIX are as follows:

	NCIP	NORCIX
Total assets	\$ 2,437,472	\$ 20,147,565
Total liabilities	(36,762)	(3,270,111)
Net assets	\$ 2,400,710	\$ 16,877,454
Revenues	\$ 4,760,707	\$ 1,900,868
Expenses	(4,340,588)	(2,621,353)
Excess of revenues over expenses	\$ 420,119	\$ (720,485)
Net cash from operating activities	\$ (111,519)	\$ 1,008,614
Net cash used for investing activities	(9,557)	(1,048,396)
Decrease in cash	\$ (121,076)	\$ (39,782)

At March 31, 2023 the net assets of NORCIX of \$16,877,454 (2022 - \$17,597,939) includes \$4,910,407 (2022 - \$5,880,177) in internally restricted net assets for its Loss Prevention Incentive Programs. Net assets of NCIP of \$2,400,710 (2022 - \$1,980,591) includes \$488,346 (2022 - \$243,716) in internally restricted net assets for its Loss Prevention Reserve.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

12. BUDGET AMOUNTS

The 2023 budget included in the non-consolidated statement of operations on page 2 was approved by the Board of Directors on March 16, 2022, is unaudited, and is presented for information purposes only.

13. COMMITMENTS

The Association has entered into operating leases including for the premises expiring January 1, 2026 and office equipment expiring February 25, 2027. Future minimum lease payments for operating leases are as follows:

2024	\$	18,560
2025		18,560
2026		15,725
2027		<u>1,420</u>
	\$	<u>54,265</u>

The operating lease for office space carries an option to extend the term for a further period of three years.

14. PENSION PLAN

Eligible employees of the Association 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 Association is a member.

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 that 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, 2022, the NEBS Pension Plan has a preliminary going concern surplus of \$81,300,000 (2021 - \$65,900,000) and a funded ratio of 127.0% (2021 - 124.0%). The Plan serves 3,789 employee members and 117 participating employers.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

14. PENSION PLAN, continued

Participating employers in the Plan, including the Association are required to make contributions to the plan of 8% (2022 - 8%) of pensionable earnings, and to remit employee contributions of 8% (2022 - 8%). These contributions cover current service costs and a provision for adverse deviation.

Sufficient information is not available to use defined benefit plan accounting. As such, defined contribution plan accounting is used. During the period, employee contributions to the Plan is \$69,698 (2022 - \$47,762), and employer contributions to the Plan is \$69,698 (2022 - \$47,762).

As at January 1, 2022, the Northern Employee Benefits Services Pension Plan is in a preliminary solvency deficiency position of \$124,834,834 (2021 - \$165,435,900). While the Association does not intend to terminate its participation in the Plan for the foreseeable future, the Association would be obligated, per the NEBS Act, for its share of the solvency deficiency upon withdrawal. The Association's obligation, as Plan Sponsor, would be calculated based on actuarial estimates for all active, deferred and retired employees.

15. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, term deposits, accounts receivable, investments, trade payables and accruals, contributions repayable, and wages and benefits payable. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest rate, market, currency, credit, liquidity or cash flow risks arising from these financial instruments and that the fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of non-consolidated financial statements in assessing the extent of risk related to financial instruments.

The Association has credit cards limits totaling \$50,000 available from US Bank Canada, a division of U.S. Bank National Association.

Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

16. RESERVES

The NWTAC internally restricted \$200,000 (2022 - \$200,000) of the unrestricted accumulated surplus for the following reserves:

(i) a general reserve for \$50,000 (2022 - \$50,000) for future special projects at the discretion of the Board of Directors.

(ii) an operating reserve for \$150,000 (2022 - \$150,000) to stabilize the Association's finances by providing a cushion against unexpected events, losses of income, and large unbudgeted expenses.

No transfers made from or to the reserves in the current year.

17. CONTRACTUAL RIGHTS

The Association entered into the following multi-year contribution agreements with departments of the GNWT and the Government of Canada so the Association may continue to provide future services in the communities:

<u>Department</u>	<u>Project / Term</u>
GNWT - MACA	MACA Core Funding 2024-2026
Canada - CIRNAC	Climate Change Preparedness in the North (CCPN)
Canada- CIRNAC	Northern REACHE

Future maximum contributions remaining under these agreements are as follows:

2024	\$ 621,000
2025	627,100
2026	<u>396,100</u>
	<u><u>1,644,200</u></u>

18. COMPARATIVE FIGURES

Certain comparative amounts have been reclassified to conform to the current year's financial statement presentation.

NWT ASSOCIATION OF COMMUNITIES

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

19. SUPPLEMENTAL CASH FLOW INFORMATION

The reconciliation during the period of the excess of revenues over expenses to cash flows used for operating activities is as follows:

	<u>2023</u>	<u>2022</u>
Excess of revenues over expenses per page 2	\$ (171,007)	\$ 99,784
Items not requiring cash:		
Amortization of tangible capital assets	4,827	3,288
Change in market value of investments	(1,727)	(4,153)
Gain on sale of investments	(4,427)	(14,522)
Accrued interest income	-	(882)
Bad debts	<u>(9,418)</u>	<u>(3,999)</u>
	<u>(181,752)</u>	<u>79,516</u>
Net change in non-cash operating working capital accounts:		
Decrease (increase) in accounts receivable	232,200	(134,016)
(Increase) decrease in prepaid expenses and deposits	(8,319)	19,348
Increase wages and benefits payable	31,674	3,846
(Decrease) increase in trade payables and accruals	(45,101)	26,398
(Decrease) increase in contributions repayable	(6,150)	6,150
(Decrease) increase in deferred revenue	<u>(30,557)</u>	<u>69,639</u>
	<u>173,747</u>	<u>(8,635)</u>
Cash flows used for operating activities per page 4	<u>\$ (8,005)</u>	<u>\$ 70,881</u>

NWT ASSOCIATION OF COMMUNITIES

SCHEDULE OF DEFERRED REVENUE

For the year ended March 31, 2023

Projects	Opening balance	Cash funding received	Funding receivable	Repayments	Total funding available	Revenue recognized	Closing balance
ADMINISTRATIVE SOURCES							
Members							
Membership fees received in advance	\$ 44,789	\$ 70,901	\$ 3,556	\$ -	\$ 119,246	\$ 114,587	4,658
Annual general meeting	31,500	82,061	3,500	-	117,061	117,061	-
Federation of Canadian Municipalities (FCM)							
Climate Change Conference 2022	-	186,808	11,690	-	198,498	164,383	34,115
CONTRIBUTIONS							
Government of Canada							
Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC)							
Energy Pathfinders Project		46,200	-	-	46,200	46,200	-
INAC Municipal Building Foundation Evaluations 2020-2024	161,445	1,000	-	-	162,445	70,772	91,673
2022 Climate Change and Asset Management Conference	-	20,000	-	-	20,000	12,978	7,022
CIRNAC REACH	-	57,000	-	-	57,000	29,252	27,748
Climate Change Preparedness in the North	39,960	231,000	-	(39,960)	231,000	231,000	-
Total INAC	201,406	355,200	-	(39,960)	516,646	390,202	126,443
Total Government of Canada	201,406	355,200	-	(39,960)	516,646	390,202	126,443

NWT ASSOCIATION OF COMMUNITIES

SCHEDULE OF DEFERRED REVENUE

For the year ended March 31, 2023

Projects	Opening balance	Cash funding received	Funding receivable	Repayments	Total funding available	Revenue recognized	Closing balance
Government of the Northwest Territories (GNWT)							
GNWT - Department of Health and Social Services							
Anti-Poverty Roundtable	-	220,213	-	-	220,213	192,081	28,132
Community Vaccine Fund	-	8,009	11,314	-	19,323	19,323	-
Total HSS	-	228,222	11,314	-	239,536	211,404	28,132
GNWT - Department of Municipal and Community Affairs							
Core Support	-	230,000	-	-	230,000	230,000	-
Mayors Camp and Annual Conference	-	-	35,000	-	35,000	10,177	24,823
Total MACA	-	230,000	35,000	-	265,000	240,177	24,823
GNWT - Department of Environment and Natural Resources							
Community Land Use Planning	-	49,176	-	-	49,176	15,409	33,767
Plain Language Summary	4,800	-	-	-	4,800	4,800	-
Total ENR	4,800	49,176	-	-	53,976	20,209	33,767
Total GNWT	4,800	507,397	46,314	-	558,511	471,790	86,721
Total contributions	206,206	1,049,406	58,004	(39,960)	1,273,655	1,026,375	247,280
Total recoveries and contributions	\$ 282,495	\$ 1,202,368	\$ 65,060	\$ (39,960)	\$ 1,509,962	\$ 1,258,023	\$ 251,938

NWT ASSOCIATION OF COMMUNITIES

SCHEDULE OF CLIMATE CHANGE PREPAREDNESS IN THE NORTH PROGRAM For the year ended March 31, 2023

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>
REVENUES		
Government of Canada:		
Department of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC)	<u>\$ 231,000</u>	<u>\$ 231,000</u>
EXPENSES		
Salaries and wages	160,000	177,850
Travel, accommodation and meals	20,000	3,570
Training/workshops	27,000	25,580
Communications	2,000	2,000
Office supplies and equipment	1,000	1,000
Administration costs (10%)	<u>21,000</u>	<u>21,000</u>
	<u>231,000</u>	<u>231,000</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>\$ -</u></u>	<u><u>-</u></u>
AMOUNT DEFERRED FROM CIRNAC		
CIRNAC Project Cash Receipts	\$ 231,000	\$ 231,000
CIRNAC Project Funding Expended	<u>(231,000)</u>	<u>(231,000)</u>
Opening Deferred	-	-
Amount Deferred	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NWT ASSOCIATION OF COMMUNITIES

SCHEDULE OF MUNICIPAL BUILDING FOUNDATION EVALUATIONS PROGRAM For the year ended March 31, 2023

	2023 Budget	2023 Actual
	<u> </u>	<u> </u>
REVENUES		
Government of Canada:		
Department of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC)	\$ 1,000	\$ 70,772
	<u> </u>	<u> </u>
EXPENSES		
Professional fees	-	2,000
Communications	-	3,500
Salaries and wages	4,150	3,137
Administration costs	13,863	13,863
Consulting fees	88,272	48,272
	<u> </u>	<u> </u>
	106,285	70,772
	<u> </u>	<u> </u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ (105,285)</u>	<u> -</u>
AMOUNT DEFERRED FROM CIRNAC		
CIRNAC Project Cash Receipts	\$ 1,000	\$ 1,000
CIRNAC Project Funding Expended	(1,000)	(70,772)
	<u> </u>	<u> </u>
Opening Deferred		161,445
Amount Deferred	\$ -	\$ 91,673
	<u> </u>	<u> </u>

NWT ASSOCIATION OF COMMUNITIES

SCHEDULE OF CLEAN ENERGY PATHFINDERS PROGRAM For the year ended March 31, 2023

	<u>2023 Budget</u>	<u>2023 Actual</u>
REVENUES		
Government of Canada:		
Department of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC)	\$ 46,200	\$ 46,200
EXPENSES		
Salaries and wages	35,000	35,000
Communications	1,000	1,000
Office supplies	4,000	4,000
Audit costs	2,000	2,000
Administration fees	4,200	4,200
	<u>46,200</u>	<u>46,200</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>-</u>
AMOUNT DEFERRED FROM CIRNAC		
CIRNAC Project Cash Receipts	\$ 46,200	\$ 46,200
CIRNAC Project Funding Expended	<u>(46,200)</u>	<u>(46,200)</u>
Opening Deferred	-	-
Amount Deferred	<u>\$ -</u>	<u>-</u>

Board Report

Date: **February 29, 2024**

Prepared By: **Yvonne Fleming**

Regarding: **Financial Statement Notes for 2022-2023**

As part of the presenting the NWTAC 2022-2023 we would like to clarify a few things that have resulted in the estimated budget to the actual bottom-line figure for year ended 2023. If you look at the overall picture of the budget to actual, most of the numbers are very close. However, I would like to highlight just a few things and we can have further discussion of this on January 16, 2024.

- Under Revenue, the biggest difference is contributions to special projects. We had estimated that we would receive funding for another special project but unfortunately the funder did not come through in the 2022-2023 year but

has in the 2023-2024 year. Our AGM revenue was slightly down from budget to actual.

- Under the Expenses, there are a few budget lines to highlight, the first is the Annual General Meeting. To say we have been trying to host our AGM in Hay River seems something out of a bad movie. In March 2022 we had to postpone our AGM until September 2022 due to COVID. Hay River again battled a flood and a fire therefore our June 2023 AGM has been postponed till February 2024. The cost of booking venues, the cost of food and the overall inflation rate since COVID has increased. We also saw an increase in the number of people who attended the AGM in Yellowknife, which again inflated all costs.
- Honoraria was slightly up, due to travel for advocacy days. Nothing too major.
- Office and administration went up as we hired two new employees in 2023. More people mean more supplies. This is recoverable in the contribution agreements for these positions.
- Office Publication doubled due to more advertisements, those advertisements included orange shirt day, Christmas greetings and other special messages.

- Professional Fees went up, again this is due to how many special projects we have and the amount of material they have to review. We have adjusted our amount this year.
- Salaries and Benefits again we hired two new people, one at the start of January 2023, we did not anticipate this when we did the 2022-2023 budget. These positions are covered by contributions agreements.
- Special Projects this year we did some of the things that were approved by the Board at the December 1, 2021, Board Meeting.
 - The Board to Ottawa in March of 2023 for advocacy days.
 - We hired Solstice Public Affairs to help with advocacy days.
 - We did a project on housing in the NWT.
 - In collaboration with the Conference Board of Canada we developed a document on Cost of doing nothing in the NWT. This was our Mental Health and Addiction project.
 - We spent \$20,000 to assist with the Grant application for the Wildfire Breaks. Given we were successful in securing \$20 Million, it turned out to be a good investment.

- In 2021 – 2022 we participated in CEWS and Rent Subsidy Program with the Federal Government, funding received because of COVID. The amount that the NWTAC initially received was \$267,509.00 we were audited and at the end of the day we had to pay back \$24,225.00, this came out of special projects.
- Construction of the annex - two new offices, for the two new positions.

Overall, we did dig into our surplus, which in 2021 we decided to do and use our surplus for some projects we as an organization wanted to do.

NWT Association of Communities

2024-2025 DRAFT Budget

	2022-2023 Budget	2022-2023 Actuals	2023-2024 Budget	2024-2025 Draft Budget
Revenue				
Government of the NWT Core Funding	230,000	230,000	230,000	230,000
Contributions for Special projects	1,085,000	906,561	1,067,000	1,093,776
Admin Recoveries	566,400	567,886	584,500	600,350
Membership Dues	113,550	114,587	114,500	114,500
AGM Revenues	125,000	117,061	125,000	120,000
Supportive Membership	15,000	15,000	15,000	15,000
Interest Income	10,000	10,395	9,500	10,000
		-		
Total Revenue	\$2,144,950	\$ 1,961,487	\$2,145,500	\$ 2,183,626
Expenditures				
AGM Expenses	100,000	128,302	110,000	110,000
Communications	9,000	7,595	9,000	9,000
Computer Expenses	15,000	11,739	24,000	18,000
Honoraria	15,000	16,060	20,000	20,000
Insurance	1,200	326	600	450
Interest and Bank Charges	2,300	1,948	2,500	2,500
Membership Dues	2,500	2,485	2,500	2,500
Office and Administration	7,500	8,584	7,000	8,000
Office Photocopy	3,000	3,077	3,000	3,000
Office Publications	1,500	3,032	1,500	3,000
Postage and Courier			200	
Professional Fees	34,000	37,231	35,000	38,000
Rent	56,000	50,415	72,500	73,000
Salaries & Benefits Core	1,035,000	1,089,063	926,300	952,300
Salaries and Benefits Special Projects			440,800	469,000
Special Projects	820,000	719,369	446,200	427,634
Travel Board	22,000	25,332	22,000	22,000
Travel Chief Executive Officer	16,000	16,093	16,000	21,500
Travel Staff	-	3,751	3,000	-
Total Expenditures	2,140,000	2,124,402	2,142,100	2,179,884
Excess of Revenues over expenses from operations	4,950	(162,915)	3,400	3,742
Bad Debts		(9,418)		
Change in Market value of investments		1,726		
Gain on sale of investments		4,427		
Amortization of tangible assets	(4,500)	(4,827)	(3,300)	(3,300)
Loss of disposal on capital assets				
Loss on sale of tangible assets				
Total other expenses	(4,500)	(8,092)	(3,300)	(3,300)
Excess (Deficiency) of revenues over expenses	\$ 450	\$ (171,007)	\$ 100	\$ 442

NWT Association of Communities		
2023-2024 Resolutions NEW		
2023-06	Call for Public Inquiry – Kakisa/Enterprise/Hay River (SS-052) Wildfire Response	Page 3
2023-07	Changes to the Electoral Boundaries for the Northwest Territories	Page 6
2023-08	New Electoral District	Page 7



NWTAC Resolutions are divided into the following categories:

CATEGORY A Territorial Wide Municipal Issues

This category will contain resolutions on issues that are of a direct or indirect concern to all territorial Communities.

**CATEGORY B Issues which Pertain to Regional Concerns Only or Are Not Within
Municipal Jurisdiction**

This category will contain resolutions which are of a regional concern only or are not within municipal jurisdiction. No action is taken on Category B resolutions.

CATEGORY C Matters Dealt with by the NWTAC in the Previous Three Years

This category will contain resolutions relating to specific matters, which have already been considered by the NWT Association of Communities within the previous three years.

2023-06 Call for Public Inquiry – Kakisa/Enterprise/Hay River (SS-052) Wildfire Response

WHEREAS the Northwest Territories experienced an extraordinary wildfire season during the summer of 2023 that impacted several communities and over 60% of its population. These impacts resulted in enormous physical, psychological and economical impacts to our residents and communities.

AND WHEREAS various agencies and governments involved in the 2023 wildfire season response are conducting after-action reviews - these reviews may provide a valuable platform for internally assessing the performance of each specific agency or government entity, they may fall short in comprehensively addressing inter-agency and inter-government operational, communication, and coordination issues highlighted by the complex, large-scale, and multi-jurisdictional nature of the 2023 wildfire season.

AND WHEREAS in support of the numerous calls by Leaders and residents for a Public Inquiry into N.W.T. wildfire response, including a petition signed by over 500 persons, statement by the Hamlet of Enterprise and, the NWT Dene Nation (ex: CBC/North.ca – Oct 19/2023 - “*Leaders and residents calling for public inquiry into N.W.T. wildfire response*”)

- “*The Dene Nation released a statement on Oct. 12 [2023] calling for a full independent public inquiry into the management and response to the unprecedented wildfire season.*”
- “*Earlier this week, leaders in Enterprise, N.W.T., were asking how their community was almost completely wiped out. The community of about 100 people lost 80 per cent of its structures.*”

AND WHEREAS at the Regular Meeting of Council 10-23 – November 21, 2023, a recommendation was brought forward for Council to discuss issuing a letter of support for a public inquiry into the 2023 wildfire response specifically in the Kakisa, Enterprise, Hay River area.

THEREFORE BE IT RESOLVED that the Government of the NWT, the Premier and Executive Council with the support of all MLAs, support the calls for a public inquiry into the 2023 wildfire season response efforts with the aim of identifying any inter-agency and inter-government operational, communication, and coordination issues that may have been highlighted by the complex, large-scale, and multi-jurisdictional nature of this wildfire season, and,

BE IT FURTHER RESOLVED that this process be carried out in the spirit of creating forward-looking recommendations that can enhance wildfire prevention, preparedness, and response strategies through changes in legislation, policies, or practices to better ensure the protection of communities and natural ecosystems in the north.

Submitted by: Town of Fort Smith

Category: B

2023-24 NWTAC Annual General Meeting – Changes to NWTAC Reaffirmed Resolutions (Page 1/2)

2023-24 NWTAC Annual General Meeting – Changes to NWTAC Reaffirmed Resolutions (Page 1/2)

- **RA- 23-22-01: Expand the Rural and Remote Stream of the Reaching Home Program**

WHEREAS the National Housing Strategy has five streams of funding under the Reaching Home program designated for communities with populations above 25k; therefore, be it

- RESOLVED That the Federal Government ensure that updates to the National Housing Strategy include measures to set aside meaningful funding for the provision of social and affordable housing in rural and remote communities inclusive of those with a population base under 25k.

- **RA-23-20-07: O & M Funding Levels**

WHEREAS there is still a wide gap between funding needs and funding levels;

WHEREAS most, if not all, municipal governments have been struggling with less than adequate funding from the GNWT

- BE IT FURTHER RESOLVED that the NWT Association of Communities immediately petition the GNWT Dept of MACA to fully disclose its intentions to immediately increase O&M funding to all NWT municipal governments.
- BE IT FURTHER RESOLVED that the NWT Association of Communities immediately petition the GNWT Dept of MACA to enter into 3 to 5-year contribution agreements with municipalities / local governments.

- **RA-23-20-09: Infrastructure Shortfall**

- WHEREAS less than 10% of the budgeted infrastructure expenditure (capital estimates) would fund the identified Community Infrastructure funding shortfall for municipalities, thus allowing community governments to invest in maintaining local infrastructure necessary to sustain and support basic community living requirements, promote long-term sustainability of community infrastructure and, to provide critical local economic stimulus.

- THEREFORE BE IT RESOLVED that the 20th Legislative Assembly prioritize its 2024/25 and future years funding to eliminate the municipal Community Infrastructure shortfalls as identified by GNWT Department of Municipal and Community Affairs.

- BE IT FURTHER RESOLVED that the GNWT Dept of MACA provide the members of the 20th Legislative Assembly with updated reporting that identifies the underfunding of critical infrastructure funding for municipalities.

- BE IT FURTHER RESOLVED that the NWT Association of Communities immediately petition the GNWT Dept of MACA to enter into 3 to 5 year contribution agreements with municipalities / local governments.

- **DL-23-20-12: Reinstate the Public Boards of Aurora College & the NWT Power Corporation** WHEREAS The

Government of the NWT in all its services, organizations and corporations exist to serve the needs and directions of the residents of the NWT; and

WHEREAS engaged public boards of governance are an essential component of a healthy democracy and representative of a Government that is interested in listening, and acting in the best interests of its residents, by following the directions and feedback of its public;

- THEREFORE BE IT RESOLVED the NWTAC asks the Government of the NWT to immediately re-instate the public boards of The NT Power Corporation and Aurora College.

- **DL-23-20-18: Reducing Alcohol-Related Harms and Costs in the NWT**

WHEREAS as identified in the GNWT's Mental Health and Addictions Strategic Framework, alcohol and

drug use is very costly to our system. Between 2008/09 and 2010/11, on an annual average basis, 429 NWT patients were hospitalized 615 times with one or more alcohol or drug related issues, resulting in 3,250 bed days at an estimated cost of \$7.5 million to the territorial health system.

- BE IT RESOLVED THAT the Govt of the NWT implement its proposed Alcohol Strategy that includes an evidence-based gold standard best practices to address alcohol related harm in the NWT.

2023-24 NWTAC Annual General Meeting – Changes to NWTAC Standing Resolutions (Page 1/1)

- **DL-23-17-03: Fiscal Year Resolution**

WHEREAS The NWT Cities Towns and Villages Act requires the fiscal year to be the calendar year; and
WHEREAS the NWT Charter Communities Act and the Hamlets Act require a fiscal year ending March 31, except in the case of a Municipal Taxing Authority; and
WHEREAS all Communities rely on funding from other orders of government whose fiscal year ends on March 31; and
WHEREAS it may be in the better interest of each community in the NWT to select a fiscal year end which meets its need;

- THEREFORE BE IT RESOLVED That the NWTAC urges the GNWT to enact legislative changes that would give all municipalities the option of choosing a fiscal year that matches the calendar year or a fiscal year that ends on March 31; and
- BE IT FURTHER RESOLVED That this legislative change be identified as a priority for the 20th Legislative Assembly.

- **DL-23-14-01: Fees for Households in the GTA**

WHEREAS the Government of the Northwest Territories is responsible for the services and associated fees for households in the General Taxation Area;
AND WHEREAS the Government of the Northwest Territories is responsible for the assessment and determination of the mill rates for these households,
AND WHEREAS these households typically make use of municipal services such as landfill, water and sewer systems, emergency services, etcetera.

- NOW THEREFORE BE IT RESOLVED THAT the Govt of the NWT develop a policy whereby the mill rate levied to these households, in proximity to established communities, mirrors municipal mill rates; and the monies collected by the Dept of MACA be distributed to the nearest community that provides for municipal services.

WHEREAS the NWT comprises 33 communities, each with its unique needs and challenges;

WHEREAS Tuktoyaktuk faces distinct concerns related to the presence of a road, setting it apart from the other three communities Paulatuk, Sachs Harbour, and Ulukhaktok currently represented by the MLA for Nunakput;

WHEREAS the difference in concerns requires a more targeted and representative approach in addressing the diverse needs of our constituents.

WHEREAS the creation of an additional member of the Legislative Assembly for Paulatuk, Sachs Harbour, and Ulukhaktok will ensure fair and equitable representation.

NOW, THEREFORE, BE IT RESOLVED: that Northwest Territories Association of Communities officially supports the creation of an additional member of the Legislative Assembly to represent these three communities, recognizing their unique challenges and opportunities.

BE IT FURTHER RESOLVED: that Northwest Territories Association of Communities will communicate this support to the relevant authorities and advocate for the necessary legislative changes.

Submitted by: Hamlet of Sachs Harbour

Category: B

2023-08 New Electoral District

WHEREAS The Hamlet of Tuktoyaktuk has significantly different concerns and priorities from the 3 off road smaller communities in the Nunakput Riding especially with the addition of a highway to Inuvik.

WHEREAS Population is a factor during elections as shown over time and it is the wish of all communities that fair and equivalent representation be maintained across the NWT.

WHEREAS The Nunakput Riding is situated in the most northern and remote area of the Northwest Territories and it can be very difficult for the MLA to make regular visits.

AND WHEREAS the three coastal communities of Paulatuk, Sachs Harbour and Ulukhaktok wish to have their own representative within the Legislative Assembly of the Northwest Territories.

THEREFORE BE IT RESOLVED: That the Government of the Northwest Territories be asked to consider splitting the Electoral District of Nunakput and add another MLA to best serve the needs of the communities of Paulatuk, Sachs Harbour and Ulukhaktok.

Submitted by: the Hamlet of Paulatuk

Category: B

NWTAC Information Tradeshow Directory

The NWTAC welcomes trade show exhibitors to our 2024 Annual General Meeting.

Delegates are encouraged to visit these exhibitors during the nutrition breaks and lunches over the course of our AGM on Friday and Saturday.



Territorial Agrifood Association

Janet Dean

ed@nwtagrifood.ca

867-446-5473

867-292-3663

www.nwtagrifood.ca

The Territorial Agrifood Association (TAA) is a non-governmental, non-profit organization based in Hay River. It was formed in 2020 to represent members of the agri-food value chain across the territory and to advance the NWT agrifood sector as a whole.

The TAA was born from the Territorial Farmers Association and the NWT Food Network to unite commercial food growers, processors, manufacturers, chefs, restaurants, individuals and communities in the agrifood sector in the NWT. We believe that strong relationships, partnerships, and projects are essential to combatting food insecurity, addressing food sovereignty and ensuring a thriving food sector.



Arctic Energy Alliance

Kevin Cull info@aea.nt.ca

1-877-755-5855 (toll-free)

www.aea.nt.ca

The Arctic Energy Alliance is a non-profit organization that helps the NWT adopt efficient and renewable energy products and practices. For community governments, we offer free advice, building energy audits, project coordination, and rebates on building energy upgrades, renewable energy systems and more.



BBE Expediting Ltd.

Erin Tazoe

sales@bbex.com

587-385-6837

www.bbex.com

BBE Expediting is a full-service logistics and distribution company serving the Northwest Territories for 45 years. Besides providing freight forwarding solutions for local communities, we offer procurement solutions to help you secure goods at competitive prices. We have helped a number of communities reduce costs of procuring goods by offering complete logistic solutions right to your community. We are also the exclusive distributor of DUST/BLOKR, an environmentally friendly dust suppressant for roads and other applications. Five NWT communities have already made the switch to DUST/BLOKR and have seen significant reduction in dust and improved life of roads in their communities.

CL@UT

Climate Lab at UofT

Climate Lab at University of Toronto

Yukari Hori Ph.D.

y.hori@utoronto.ca

Physical & Environmental Sciences Department

University of Toronto Scarborough

utsc.utoronto.ca/people/gough/

University of Toronto Climate Lab (CL@UT) conducts research on climate change impacts, vulnerability, and adaptation. We have conducted several research projects related to the impacts of climate change on the winter road networks in Northern Canada. We will continue to conduct high quality research for the North, and we are committed to collaborating with other universities, governments, public sector institutions, Indigenous organizations, and other professions. Our current project: WRTDIP – Winter Road and Trail Data Information Portal



Dillon Consulting Limited

Dustin Martin

dmartin@dillon.ca

867-920-4555

www.dillon.ca

Dillon is an established, employee-owned professional consulting firm specializing in planning, management, engineering, and environmental science. With over 20 office locations, including an office in Yellowknife since 1975, and more than 1,000 employees across Canada, Dillon offers a wide range of services related to building and improving facilities and infrastructure, protecting the environment, and developing communities.



Government
of Canada

Gouvernement
du Canada

Wah-ila-toos: Clean Energy in Indigenous, rural and remote communities

Mariah St-Pierre

Northern REACHE Program - CIRNAC

mariah.st-pierre2@rcaanc-cirnac.gc.ca

873-353-9286

<https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/reduce-emissions/reducing-reliance-diesel.html>

Wah-ila-toos is a single window access, led by NRCAN, CIRNAC and ISC, for Indigenous, rural and remote communities to obtain Government of Canada funding and resources for clean energy initiatives. Wah-ila-toos' mission is to provide funding for renewable energy and capacity-building projects and related energy efficiency measures in Indigenous, rural and remote communities across Canada. There is no deadline to apply and proposals are accepted on an ongoing basis.



Government of
Northwest Territories

**GNWT – Infrastructure
Energy Division, Greenhouse Gas Grant
Program**

GHGGrant@gov.nt.ca

867-767-9021 ext. 32026

<https://www.inf.gov.nt.ca/en/services/energy/ghg-grant-program-government>

The Greenhouse Gas Grant program is an application-based grant designed to support greenhouse gas (GHG) emissions reduction projects and initiatives for local NWT governments, businesses, industry, building owners and non-profit organizations. Funding and resources for this program have been provided jointly by the GNWT in support of the GNWT 2030 Energy Strategy, and by the federal Department of Environment and Climate Change Canada under the Low Carbon Economy Leadership Fund in support of the Pan-Canadian Framework on Clean Growth and Climate Change. Projects may include such things as commercial biomass boilers & district heating, industry fuel switching, off-grid renewable electricity, etc.



**GNWT – Environment and Climate Change
(ECC) – Climate Change Unit**

Climatechange@gov.nt.ca

<https://www.gov.nt.ca/ecc/en/services/climate-change>

Meet the GNWT-ECC's Climate Change Unit, to learn about work the Unit is doing to advance climate change action in the NWT. ECC staff will be on hand to share information and highlight how GNWT is responding to the changing climate through the implementation of the NWT Climate Change Strategic Framework and Action Plan. Learn about key climate initiatives, including the development of the first NWT-wide Climate Change Risks and Opportunities Assessment.



Hay River Visitor Information Centre

tourism@hayriver.com

867-874-3180

<https://hayriver.com/tourism-about-hay-river/attractions/>

Hay River, located on the shore of Great Slave Lake, is a community of 3,700 that boasts an array of epic activities and experiences.

With 8 sets of thundering waterfalls, to pristine waterways that allow you to “Go With The Flow” down the Hay River to the spectacular beaches of the Great Slave Lake.

Unique adventures such as, taking a jet boat ride up the Hay River to the base of the breathtaking Louise Falls or getting “A Birds Eye View” with a flight seeing tour to view cascading waterfalls, unique escarpments and expansive wilderness. Hay River is the perfect place to embark on a memorable vacation to the Northwest Territories.



Wilfrid Laurier University
NWT Office - Yellowknife
ykoffice@wlu.ca
867-688-2605
www.wlu.ca/northern-research

Researchers from Wilfrid Laurier University have been working in the NWT for decades. Laurier faculty and students investigate the impacts of climate warming and human activities on aquatic and terrestrial ecosystems, water resources, food security and people. Laurier's longstanding partnership with the Government of the Northwest Territories fosters productive collaborations between scholars and communities, building local capacity for environmental research and monitoring, and contributing to enhanced wellness and education.



Mackenzie County

Mackenzie County
Byron Peters cao@mackenziecounty.com
780-927-3718
www.mackenziecounty.com

Mackenzie County is a municipality located in the northwestern corner of the province of Alberta, with the corporate office located in Fort Vermilion, and sub-offices in High Level, La Crete, and Zama City. The County comprises 12 percent of Alberta's entire landmass; at just over 80,000 square kilometers and is connected to the Northwest Territories Border.



Monster Recreational Products Ltd.
Janet-Marie Fizer jmfizer@monsterrec.com
Dylan Carter dcarter@monsterrec.com
1- 866-327-0717 (toll-free)
www.monsterrec.com

Monster Recreation's dealership has a rock-solid reputation for providing excellent service, support and satisfaction. We pride ourselves on giving our customers the best service available, the best parts and accessories, and a staff that understands all aspects of our business. Our lines include:

- Ski-Doo
- Can-am ATV and Side by Sides
- Yamaha outboard motors and power products
- Alumarine Boats
- Generac stand-by generators
- Husqvarna products



Brandt Tractor Ltd.
Tim Beswick-Arthur
tarthur@brandt.ca
780-532-3414
www.brandt.ca

Brandt is your trusted dealer for John Deere and Ditch Witch compact construction equipment. We are dedicated to delivering innovative solutions and cutting-edge technology to the industries we are a part of, including agriculture, construction, forestry, mining, rail, and more.



NTPC's Mission is to generate, transmit and distribute clean, reliable and affordable energy to the Northwest Territories. We aspire to enrich the lives of Northerners by providing power that encourages living, working and investing in the NWT

Northwest Territories Power Corporation

Doug Prendergast dprendergast@ntpc.com
867-874-5202
www.ntpc.com



We're helping accelerate Canada's energy transition with Indigenous communities in the north by pioneering innovative solutions to reduce reliance on diesel and create local economic benefits through Community ownership built on the foundation of trust, equity and mutual respect.

ATCO

Filip Palasz
filip.palasz@atco.com
780-940-3869
ATCO.com



Office of the Ombud
Northwest Territories
We speak up for fairness

The NWT Office of the Ombud is an independent office that speaks up for fairness in territorial government administration and services. We listen to and investigate complaints from people who feel they have been treated unfairly by territorial organizations. We work to find fair solutions and to help improve government services.

info@nwtombud.ca

www.nwtombud.ca

Ph: 1-867-874-6623

#5-6 Courtoreille Street

Toll Free: 1-844-686-6283

P.O. Box 4297

Fax: 1-867-874-6250

Hay River NT X0E 1G2



Government
of Canada
Office of the
Taxpayers' Ombudsperson

Gouvernement
du Canada
Bureau de
l'ombudsman des contribuables

Office of the Taxpayers' Ombudsperson

www.Canada.ca/taxpayers-ombudsperson
1-866-586-3839 or 613-221-3109
Twitter @OTO_Canada
Facebook @TaxpayersOmbudsperson

The Office of the Taxpayers' Ombudsperson (OTO) works independently from the Canada Revenue Agency (CRA) and is here to improve the service that the CRA provides to taxpayers by reviewing service-related complaints. The OTO also looks at issues that can affect more than one person, or a segment of the population.



Made-in-the-north insurance program owned by the member communities of the NWTAC – the NCIP offers broad municipal liability and property coverage at stable and best-value costs.

Northern Communities Insurance Program

Karen Kuronen karen@nwtac.com
1-866-973-8359 (toll-free)
867-873-8359
www.nwtac.com



Empower Results®

Aon Risk Solutions, based in Edmonton, offers customized and innovated risk solutions. Aon is the insurance broker for the Northern Communities Insurance Program.

Aon Risk Solutions

Mike MacMartin Michael.macmartin@aon.ca
780-423-9809



Aviva Canada is an insurance company and has been a long-time excess insurer for the Northern Communities Insurance Program.

Aviva Canada



Brownlee's Employment and Labour, Construction Law, and Commercial Litigation teams tackle our clients' most challenging needs with experience, skill, and agility while being mindful of time and budgets.

Brownlee LLP

Michael Coombs mcoombs@brownleelaw.com
Steve Connors sconnors@brownleelaw.com
Toll-free Municipal Helpline: 1-800-661-9069
<https://brownleelaw.com/>



Project Leaders

Colliers Project Leaders provides proven building and infrastructure project delivery solutions. With more than 17,000 projects completed, we bring unparalleled depth and expertise to capital projects.

Colliers Project Leaders

Greg Yates

greg.yates@colliersprojectleaders.com

Jacklyn Soderberg

Jacklyn.soderberg@colliersprojectleaders.com

867-445-7261

www.colliersprojectleaders.com

ARCTIC RESEARCH FOUNDATION



Arctic Research Foundation

Carleigh Paul

Carleigh@arcticresearchfoundation.ca

204-962-7122

www.arcticfocus.org

Arctic Research Foundation (ARF) is a private, non-profit organization creating a new kind of scientific infrastructure for the Canadian Arctic, through our operation of efficient, cutting-edge research vessels and self-powered mobile labs. We mobilize and coordinate scientific, cultural and economic research in the Arctic through partnerships with governments, universities and other research institutions. At ARF we promote Indigenous community-led projects to advance the understanding of the region with traditional knowledge.



Hotii ts'eeda

NORTHWEST TERRITORIES
SPOR SUPPORT UNIT

Hotii ts'eeda

Hilary Charlie

ht.admin@tlichoc.ca

867-920-5517

www.tlichoc.ca

www.nwtspor.ca

Hotii ts'eeda is a research support unit hosted by the Tłı̄chǫ Government and governed primarily by Northwest Territories (NWT) Indigenous Governments. Hotii ts'eeda connects NWT organizations, and communities with researchers and funding to achieve health research and training goals. It is funded by the Canadian Institutes of Health Research.



KBM North

Jennifer Waugh
jwaugh@kbm.ca
867-446-9378
www.kbm.ca

KBM North offers aerial mapping services by drones and aircraft, coupled with extensive expertise in geomatics and data analytics. With a photogrammetry and lidar equipped aircraft based in Yellowknife, KBM North serves all regions of Canada's North and Arctic. KBM operates three tightly integrated business units (Aviation, Geomatics and Field Services) that offer a range of complementary services to natural resource sector, government, and private firms across Canada. For over 50 years KBM has leveraged in-house expertise to establish a large network of regional experts and partners to find the optimal combination of technologies and systems to meet individual clients needs.



Alietum ICE

Alietum Ice

Jennifer Waugh
jwaugh@alietum.ca
867-446-9378
www.alietumice.com

Based in Yellowknife and serving all regions of Canada, Alietum Ice offers design, feasibility, and safety solutions for on ice projects. Services include Ice Engineering and technical services; feasibility studies for ice programs; and ice construction safety training. Alietum Ice supports all types of ice projects, including: winter roads, ice bridges, drill pads on ice, construction platforms on ice and airstrips on ice. Alietum Ice sets the standard for ice engineering quality and safety in Canada, ensuring all over-ice programs are carried out safely, professionally and at the greatest value.



wsc.nt.ca 1.800.661.0792

wsc.nu.ca 1.877.404.4407

Workers' Safety & Compensation Commission

info@wsc.nt.ca
1-800-661-0792
www.wsc.nt.ca

The Workers' Safety and Compensation Commission (WSCC) is an arm's length government agency responsible for administering the *Workers' Compensation Acts*, *Safety Acts*, *Explosives Use Acts*, and the *Mine Health and Safety Acts*. Together with partners, the WSCC provides services to workers and employers across the Northwest Territories and Nunavut to ensure the safety of northern workplaces.

Inspired Research.
REAL IMPACT.



More than a decade of collaborating with communities to tackle complex challenges in Canada's North.

wlu.ca/north

LAURIER 
WILFRID LAURIER UNIVERSITY

Supporting Northern
Communities



DILLON
CONSULTING

Dillon has provided consulting services to the Northwest Territories, Nunavut and Yukon for over 40 years.



Platinum member

We are familiar with the unique challenges of the northern climate, market conditions, and infrastructure.

Dillon is an established, employee-owned professional consulting firm specializing in planning, management, engineering, and environmental science.



 Dillon.ca

 [Dillonconsulting](#)

 [Consult_Dillon](#)

 [Dillon-Consulting-Limited](#)

WRTDIP

Winter Road and Trail Data Information Portal

The WRTDIP provides an interactive map with northern climate data, transportation networks, and social aspects of the winter road and trail networks in Canada's Territorial North. The aim of the portal is to support decision-making and policy prioritization on the management of winter roads and trails that are impacted by climate change.

Our Current Projects



WINTER ROAD AND TRAIL WATCH



WINTER ROAD COMMUNITY ONLINE SURVEY



Seeking
Community
Partners!

CL@UT
Climate Lab at UofT



Transport
Canada

Transports
Canada



PHYSICAL &
ENVIRONMENTAL SCIENCES

For More Information Contact: Yukari Hori Ph.D.
y.hori@utoronto.ca



Arctic Energy Alliance

Talk to us today to find out how you can **save energy and \$\$** for your community

How we can help:



Audits to find energy savings in your buildings



Advice, coordination and rebates to improve the energy efficiency of your buildings



Advice and rebates for installing renewable energy systems

We have similar services for homeowners and businesses, too!



1-877-755-5855 (toll free)



info@aea.nt.ca



aea.nt.ca

Offices in Behchokò, Hay River, Norman Wells, Fort Simpson, Inuvik and Yellowknife



Hay River is the perfect place to embark on a memorable vacation to the Northwest Territories

Hay River Visitor Information Centre

tourism@hayriver.com

867-874-3180

<https://hayriver.com/tourism-about-hay-river/attractions/>



Dusty Roads?
We have the solution!

DUST/BLOKR[®] Superior Dust Control

**An economical solution to dust control that is:
Environmentally Friendly, Non-Toxic & Non-Corrosive**

Available across the NWT through BBE Expediting



**Contact our experts:
bbex.com | sales@bbex.com**

**NORTHWEST TERRITORIES
POWER
CORPORATION**
Empowering Communities



*Empowering communities
in the NWT for more than
35 years*

Find us online:



www.ntpc.com

**GETTING OUT
JUST GOT BETTER!**

ski-doo 
can-am 
 Husqvarna
 **YAMAHA**
 OUTBOARDS
 **YAMAHA**
 POWER PRODUCTS
GENERAC



926 Mackenzie Hwy, Hay River, NT
 Ph: 867-874-2771 • Fax: 888-405-8395
 Toll Free: 866-327-0717
www.monsterrec.com

MONSTER
 RECREATIONAL PRODUCTS
Go Monster or Go Home



www.nwtagrifood.ca

The Territorial Agrifood Association is a non-governmental, non-profit organization based in Hay River that represents members of the agri-food value chain across the territory and advances the NWT agrifood sector.

We believe that strong relationships, partnerships, and projects are essential to combatting food insecurity, addressing food sovereignty and ensuring a thriving food sector.

Office of the
TAXPAYERS'
OMBUDSPERSON



Bureau de
L'OMBUDSMAN
DES CONTRIBUABLES

Our Office is here to improve the service that the CRA provides to taxpayers by reviewing service-related complaints. We also look at issues that can affect more than one person, or a segment of the population.

Notre Bureau est chargé d'améliorer le service que l'ARC fournit aux contribuables en examinant les plaintes liées au service. Nous examinons également les enjeux qui peuvent toucher plus d'une personne ou un segment de la population.



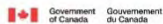
YOU HAVE RIGHTS.
WE PROTECT THEM.

VOUS AVEZ DES DROITS.
NOUS LES PROTÉGEONS.

canada.ca/taxpayers-ombudsperson

1-866-586-3839

canada.ca/ombudsman-contribuables



Canada

REDUCING DIESEL IN REMOTE COMMUNITIES

We're helping accelerate Canada's energy transition with Indigenous communities in the north by pioneering innovative solutions to reduce reliance on diesel and create local economic benefits through Community ownership built on the foundation of trust, equity and mutual respect.

ATCO™

Learn more



Having problems with government?

Feel like no one's listening?

Maybe we can help.



Northwest Territories
Ombud

We speak up for fairness

1-844-686-6283

www.nwtombud.ca



Mackenzie County

780-927-3718

www.mackenziecounty.com

Mackenzie County is a municipality located in the northwestern corner of the province of Alberta, with the corporate office located in Fort Vermilion, and sub-offices in High Level, La Crete, and Zama City. The County comprises 12 percent of Alberta's entire landmass; at just over 80,000 square kilometers and is connected to the Northwest Territories Border.

GHG Grant Program

Are you a business, government or non-profit with a project idea designed to reduce greenhouse gas emissions, power and heating costs?

The GNWT is accepting applications for this program until July 1, 2023.

Reduce emissions. Save money.

Apply for a grant today!

Visit NWTEnergy.ca for more information.



Funded in part by:
Financé en partie par:
Canada



AERIAL SURVEY & GEOMATICS

With drones and aircraft based in Northwest Territories, we offer a comprehensive suite of remote sensing applications including: airborne LiDAR acquisition, multispectral image capture, thermal imaging, oblique photography and ocular assessments. Coupled with state of the art geomatics data processing and analytics, complex data are transformed into client-specific information products.

www.kbm.ca | (867)446-9378 | jwaugh@kbm.ca



kbm



Partnering for Success in the North

We are one of Canada's largest project management firms. Working as an independent owner's representative, we can help you meet the need of your community through:

1. Project planning and initiation advisory services
2. Funding application support
3. Project management and risk assessment

Our Yellowknife team looks forward to meeting you at this year's AGM. We're also available at any time to discuss how we can help.

Jacklyn Soderberg
 Yellowknife, NWT
jacklyn.soderberg@colliersprojectleaders.com

colliersprojectleaders.com

The WSCC Has Safety Resources for Your Business

- Online Tools
- Printable Posters
- Educational Material

Learn More
wscc.nt.ca

WSCC Workers' Safety & Compensation Commission | Commission de la sécurité au travail et de l'indemnisation des travailleurs
wscc.nt.ca 1.800.661.0792 wscc.nu.ca 1.877.404.4407

UNSTOPPABLE.
 Ultimate Uptime. Unrivalled Support.

- 100+ SERVICE POINTS
- 1m+ft² OF PARTS INVENTORY
- 425+ SERVICE BAYS
- 24/7/365 CUSTOMER SUPPORT

brandt.ca
 1-888-227-2638

JOHN DEERE | **Brandt**



HOTI TS'EEDA

working together for good health

- *Making connections* between northern individuals and communities to researchers and funders.
- *Supporting research* in developing skills, planning, and strategies that will benefit the NWT.
- *Funding local projects* to build skills and executive health-related projects.



htadmin@tlichoc.ca
(867)-920-5517
www.nwtspor.ca



Hoti ts'eeda
NORTHWEST TERRITORIES
SPOR SUPPORT UNIT



Providing Infrastructure across the Arctic

ARCTIC
RESEARCH
FOUNDATION



arcticresearchfoundation.ca

Setting The Standard For Ice Engineering Quality And Safety In Canada

We ensure all ice projects are carried out with the
utmost **due diligence and safety.**

AlietumICE

www.alietumice.com | (867)446-9378 | info@alietum.ca