# DEHCHO FIRST NATIONS ASSOCIATION CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 2017

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### DEHCHO FIRST NATIONS

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#### Management's Responsibility for Financial Reporting

June 6, 2017

To the Members
DEHCHO FIRST NATIONS
DEHCHO Region, Northwest Territories

The accompanying financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances. The financial statements are considered by management to present fairly the First Nation's financial position and results of operation.

The DEHCHO FIRST NATIONS maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis and that the First Nation acts in accordance with the laws of the Northwest Territories and Canada. The First Nation's management recognizes it's responsibility for conducting the First Nation's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to a First Nation.

The external auditor annually provides an independent, objective audit for the purposes of expressing an opinion on the financial statements. He also considers whether transactions which come to his notice in the course of this audit are, in all significant respects, in accordance with the specified legislation.

Alison de Pelham Executive Director

**DEHCHO FIRST NATIONS** 

#### Robert Stewart

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#### INDEPENDENT AUDITOR'S REPORT

To the Members
DEHCHO FIRST NATIONS ASSOCIATION
DEHCHO Region, Northwest Territories

We have audited the accompanying consolidated financial statements of DEHCHO FIRST NATIONS ASSOCIATION, which comprise the consolidated statement of financial position as at March 31, 2017, and the consolidated statements of operations, cash flows, accumulated surplus and reserve for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards for not-for-profit organizations, 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.

#### Auditor's Responsibility

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

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

Except as explained in the following paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis for Qualified Opinion

As indicated in Note 4 to the consolidated financial statements, the Settlement Agreement Trust Fund of the DEHCHO FIRST NATIONS ASSOCIATION is administered by Trustees, and is audited by another accountant as at December 31, 2016. Our audit scope was limited as we were instructed not to audit the Trust. Accordingly, we were not able to determine whether any adjustments might be necessary to revenues, expenditures, assets, liabilities, excess of revenue (expenditures) and surplus or reserves.

Independent Auditor's Report (cont.)

#### **Qualified Opinion**

In our opinion, except for the effects of adjustments, if any, which might have been determined to be necessary had I been able to audit the Trust as described in the preceding paragraph, the consolidated financial statements present fairly, in all material respects, the financial position of DEHCHO FIRST NATIONS ASSOCIATION as at March 31, 2017, and its financial performance and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards for not-for-profit organizations.

#### Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the Schedules section is presented for purposes of additional analysis. The schedules have been compiled by the management of the DEHCHO FIRST NATIONS ASSOCIATION from their records. For the purposes of understanding our involvement with these schedules, the schedules have been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole. However, no procedures have been carried out on these schedules in addition to those necessary to form an opinion on the financial statements. During the course of the aforementioned audit, we encountered no discrepancies on these schedules.

June 6, 2017 Yellowknife, N.W.T

CHARTERED ACCOUNTANT

#### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

#### MARCH 31, 2017

	2017	2016
		8
Financial Assets	, 8 .	
Cash	\$ 1,661,120	\$ 3,210,141
Accounts Receivable (Note 3)	1,366,493	874,255
Prepaid expenses	33,193	31,752
Total financial assets	3,060,806	4,116,148
Liabilities		
Accounts payable and accrued liabilities	1,180,398	643,463
Employee severance liabilities (Note 2j)	150,241	177,535
Deferred revenue (Note 5)	635,554	2,035,107
	1,966,193	2,856,105
Net Financial Assets	1,094,613	1,260,043
Non-Financial Assets		
Trust Fund Assets (Notes 2h and 4)	19,223,444	18,077,025
Long-Term Investments (Note 6)	1,435,785	2,117,691
Tangible Capital Assets (Note 2e)	1	1
	20,659,230	20,194,717
Accumulated Surplus (Statement)	\$ 21,753,843	\$ 21,454,760

See accompanying notes and schedules to the financial statements.

Approved on behalf of DEHCHO FIRST NATIONS ASSOCIATION:

Grand Chief

**Executive Director** 

# DEHCHO FIRST NATIONS ASSOCIATION STATEMENT OF CHANGES IN FUND BALANCES & ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 2017

	Operating fund	Investment fund	Trust fund	Equity in Tangible Capital Assets	2017 Total	2016 Total
Excess revenues (expenditures) for the year	(Schedule 1) -\$165,430	(Note 6) -\$681,906	(Note 4) \$1,146,419		\$299,083	-\$691,325
Fund Balance, beginning of year	1,260,042	2,117,691	18,077,026	1	21,454,760	22,146,085
Fund Balance, end of year	\$1,094,612	\$1,435,785	\$19,223,445	\$1	\$21,753,843	\$21,454,760

#### CONSOLIDATED STATEMENT OF OPERATIONS

	, 2017	2016
REVENUE	2017	2016
Aboriginal Affairs and Northern Development Canada	\$ 2,635,912	\$ 2,522,240
Human Resources Development Canada/ASETS Program	2,281,722	1,512,227
Government of the NWT	1,081,972	979,124
Dept. of Fisheries and Oceans Canada	680,616	687,825
Expense recoveries	246,442	277,387
Other revenue	490,948	229,314
Program funds returned (net) (Note 2g)	•	91,805
Transfer from (to) deferred revenue	1,399,553	( 479,392)
	8,817,165	5,820,530
EXPENDITURES		
ASETS Program costs (Note 7 & Schedule 5)	2,281,722	1,512,227
Transfers to First Nations (Note 6)	2,413,218	903,669
Wages, benefits and other staff costs	981,460	947,130
Subcontractors	691,800	465,716
Travel	591,952	482,562
Service contracts	839,125	340,346
Legal & other professional fees	424,825	344,965
Cash grants	172,058	144,730
Materials & supplies	46,907	51,621
Leadership/Assembly Expenses	130,992	87,426
Equipment purchases/rental	65,039	42,976
Scholarships	62,346	62,510
Telephone	31,653	46,926
Office expenses	33,225	40,297
Insurance	24,014	23,029
Rent	41,940	41,337
Repairs and maintenance	43,372	33,914
Utilities	23,819	22,157
Sound and translation	51,895	26,882
Bad debts (recovery)	-	46,584
Advertising & promotion	20,142	43,523
Revenues returned (Note 2g)	16,424	33,660
Admin Fees (net)	( 5,333)	( 14,186)
	8,982,595	5,730,001
OPERATING SURPLUS (DEFICIT) BEFORE OTHER ITEMS	( 165,430)	90,529
OTHER ITEMS		
Equity increase (decrease) in investments (Note 6)	( 681,906)	(311,166)
Trust income (loss) (Note 4)	1,146,419	( 470,688)
EXCESS REVENUE (EXPENDITURES)	\$ 299,083	\$( 691,325)

#### CONSOLIDATED STATEMENT OF CASH FLOWS

#### FOR THE YEAR ENDED MARCH 31, 2017

2017	<u> 2016</u>
\$ 299,083	\$( 691,325)
681,906	311,166
(1,146,419)	470,688
-	
( 165,430)	90,529
( 402 238)	43,047
	52,724
• • • •	(32,466)
•	( 32,400)
	479,392
	633,226
(1,549,021)	033,220
-	
	-
	_
-	<del>-</del> _
(1 540 021)	633,226
(1,347,021)	055,220
3 210 141	2,576,915
0,210,111	2,0,0,010_
\$ 1.661.120	\$ 3,210,141
•	
\$ ( 47.961)	\$ 856,479
	2,353,662
\$ 1,661,120	\$ 3,210,141
	681,906 (1,146,419) - (165,430) (492,238) (1,441) 536,935 (27,294) (1,399,553) (1,549,021) - - (1,549,021) 3,210,141 \$ 1,661,120

#### Notes:

Interest and bank charges paid during the year amounted to \$4,287 (2016 - \$4,474). Interest received (from GICs) was \$11,387 (2016 - \$6,811).

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

#### NOTE 1 NATURE OF ORGANIZATION

DEHCHO FIRST NATIONS ASSOCIATION ("DFN") is the government of aboriginal peoples in the traditional Dehcho territory of the Northwest Territories. The membership consists of 10 member community governments (8 First Nations and 2 Metis Locals). DFN is registered as a not-for-profit corporation under the Canada Not-for-profit Corporations Act. The First Nations Office administers the affairs of the DFN on behalf of its Members. At present, the First Nations Office is currently economically dependent on the Government of Canada.

#### NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

#### a) General

For purposes of its financial reporting, by virtue of the fact that DFN is a government, it applies the accounting principals for governments as set out in the CICA Public Sector Accounting Handbook (PSA Handbook). The CICA Financial Reporting by First Nations Study Group discussed, researched and consulted on the appropriate GAAP for First Nations. The *Financial Reporting by First Nations Report* has been published. This report recommends that First Nations adopt full accounting and the Common Government Reporting Model as prescribed by the Public Sector Accounting Board.

#### b) Consolidated Financial Statements

PSA Handbook Section PS 1100 (financial statement objectives), states that government financial statements should provide an accounting of the full nature and extent of the financial affairs and resources which the government controls, including those related to the activities of government agencies and enterprises. This Section also states that those financial statements are a principal means by which a government demonstrates its accountability for the financial affairs and resources entrusted to it and should provide information useful in evaluating a government's performance in the management of its financial affairs and resources.

These consolidated financial statements includes the accounts of Dehcho First Nation and investments in the following organizations beneficially owned for the Members of the First Nation, using the modified equity method as set out in Notes 4 and 6:

	Beneficial
	<u>Ownership</u>
Settlement Agreement Trust Fund (ref. Note 4)	100%
Dehcho Economic Corporation	100%
Denendeh Investments Limited Partnership (ref. Note 6)	16.7%

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### MARCH 31, 2017

#### NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont.)

#### c) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the First Nations to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the First Nations believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to allowance for doubtful accounts, the accounting for capital assets, investments and deferred revenue valuation.

#### d) Inventory

Inventory of materials and general supplies is considered a cost of operations and is not recorded on the balance sheet.

#### e) 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 astraight-line basis over the estimated useful life as follows:

•	IEARS
Land improvements	15 - 20
Buildings	25 - 50
Furniture and equipment	5 - 20
Vehicles	3 - 20

Capital Assets have been fully amortized and are carried at a nominal value of \$1. Capital Assets less than \$50,000 are recorded as expenditures in the year of acquisition. Insured values at March 31, 2017 are as follows:

Office building	\$ 765,600
Office contents	224,400
	\$ 990,000

- f) Government and Funding Agency Transfers and Contract Surplus (Deficit)
  Government and other Funding Agency transfers are the transfer of monetary assets from a
  funding agency for which the funding agency making the transfer does not:
  - receive any goods or services directly in return;
  - expect to be repaid in future; or
  - expect a direct financial return.

VEADC

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### MARCH 31, 2017

#### NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont.)

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.

According to contracts or contribution agreements with funding agencies, primarily Aboriginal Affairs and Northern Development Canada ("AAANDC") and Human Resources Development Canada, any contract surplus is to be recovered by the funding agency and any contract deficit is to be retained by the ASSOCIATION. Financial statements of the ASSOCIATION have not been reviewed by the funding agencies when these statements were prepared. Accordingly, any adjustments as a result of the review will be accounted for in the new year.

- Delivery Agency Contract Surplus (Deficit) and Program Funds Returned According to contracts or contribution agreements with program delivery agencies, primarily First Nations located in the Dehcho communities, any contract surplus is to be recovered by the ASSOCIATION and any contract deficit is to be retained by the respective First Nation. Financial statements of the various delivery agents have not been reviewed by DFN when these statements were prepared. Accordingly, any adjustments as a result of the review will be accounted for in the new year. During the current year, DFN reversed funding previously set aside for program delivery agents but not used, net of funding returned to DFN' funders. This funding has been or will be reprofiled.
- h) Financial Instruments and Investment Risks

  The First Nations' financial instruments consist of cash, accounts receivable, trust fund assets, accounts payable, accrued liabilities, and deferred revenues. With the exception of trust fund assets, it is management's opinion that the First Nations is not exposed to significant interest, or credit risks arising from these instruments.

The First Nation is exposed to credit risk arising from the possibility that a downturn (i.e. recession or depression) in the United States and/or world economy may result in significant investment losses. The professional trust fund investment managers regularly monitor the situation and design an investment portfolio mindful of these risks and implications for return on investments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

- i) Revenue and Expenditure Recognition
  - The Nation follows the deferral method of accounting for contributions received. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred or committed to. Unrestricted contributions are recognized as revenue when received if the amount to be received can be reasonably estimated and collection is reasonably assured. Expenditures are recognized in the year in which legal title transfers or services have been rendered, or commitments have been made to match related funding.
- j) Employee Severance Liabilities
  Employee severance liabilities are possible future obligations of the Nation to its employees in the
  event of termination due to cessation of programs and/or funding, generally based on length of
  service. The Nation and its employee has a defined pension plan which is funded on a current basis.

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### MARCH 31, 2017

#### NOTE 3 ACCOUNTS RECEIVABLE

NOTE 3 ACCOUNTS RECEIVABLE	2017	2016
Aboriginal Affairs and Northern Development Canada	\$ 222,117	\$ 205,651
Dept. Of Fisheries & Oceans	688,616	361,000
Parks Canada	20,000	24,625
Government of the NWT	162,244	56,926
CANNOR	52,645	-
Dehcho Future Society/Econ Corp	24,816	-
Dehcho Investment Management Board	31,031	, <del>-</del>
Goods & Services Tax	10,343	11,989
ASETS	54,272	157,138
Ducks Unlimited	40,000	40,000
Renwick, Gavin	-	50,000
University of Alberta	29,228	-
Other	34,248	27,468
Less Allowance for Doubtful Accounts	( 3,067)	( 60,542)
	\$ 1,366,493	\$ 874,255

#### NOTE 4 SETTLEMENT AGREEMENT TRUST FUND

During 2006/07, DFN completed an agreement with the Government of Canada related to the participation of DFN in the environmental and regulatory review of the Mackenzie Gas Project. Pursuant to the Agreement, \$10,000,000 was paid into the DFN Master Trust August 21, 2006, and a further \$5,000,000 paid into the Trust June 1, 2007. CIBC Trust Corporation of Canada acts as the Corporate Trustee for the Trust, and ensures funds are received, invested, disbursed and audited as authorized under the Trust Agreement. The Investment Management Board is responsible for developing and approving investment strategies, projects and accountability. The DFN Master Trust is audited by another accountant as at December 31, 2016.

DFN recorded the investment income earned net of expenditures, in its revenues according to the unaudited Report of the Trustees for the period ended March 31, 2017. Therefore the reported increase (decrease) in equity is based on information provided by the management of that Trust, and the Investment is not independently verified as at March 31, 2017. Trust assets are shown separately on the Statement of Financial Position, and a corresponding amount has been transferred to the Trust Fund Reserve.

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### MARCH 31, 2017

#### NOTE 5 DEFERRED REVENUE

Deferred revenue is comprised of amounts received but not yet earned as follows:

·	 2017	2016
Aboriginal Affairs and Northern Development Canada		
IRDA Resource Royalties	\$ 454,518	\$ 1,846,462
Mackenzie Valley Land & Water Board	 33,251	•
Total AAANDC	487,769	1,846,462
Dehcho Economic Corporation	35,123	102,157
GNWT DoT Prov. Creek	26,891	24,257
Tides Canada	-	55,000
Parks Canada	41,518	7,231
Dehcho Lands & Youth	7,510	-
Dehcho Ke'ohdi	36,743	-
	\$ 635,554	\$ 2,035,107

#### NOTE 6 INVESTMENT

The long term investments are as follows:

	% Owned	Cost	Equity in Earnings	2017	2016
Denendeh Investments Limited Partnership	16.7%	\$1,667	\$ 1,434,117	\$ 1,435,784	\$ 2,117,690
Dehcho Economic Corporation	100%	1	•	11	1
		\$1,668	\$ 1,434,117	\$ 1,435,785	\$ 2,117,691

Equity in earnings of Denendeh Investments Limited Partnership ("DILP") is based on the last draft audited financial statements available which are as at December 31, 2016. Investment assets are shown separately on the Statement of Financial Position, and a corresponding amount has been transferred to the Investment Fund Reserve.

Dehcho Economic Corporation is carried at a nominal value since the corporation has been inactive and the last audited financial statements available are as at March 31, 2010 with Net Assets of \$41,228 at that time. The Nation is in the process of reactivating the Corporation.

#### NOTE 7 RELATED PARTY TRANSACTIONS

In addition to the entities outlined in Note 2(b), DFN is related in terms of common membership to all Local First Nations and Metis Locals and enters into transactions with these entities in the normal course of operations at normal trade terms.

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### MARCH 31, 2017

#### NOTE 7 RELATED PARTY TRANSACTIONS (cont.)

The following transactions were recorded with related parties at fair market value:

	2017	2016
REVENUES		
Settlement Agreement Trust Expense Recoveries	\$ 199,488	\$ 123,928
ASET Program Expense Recoveries	255,914	271,427
Dehcho Economic Corporation	24,816	-
	\$ 480,218	\$ 395,355
EXPENDITURES		
Acho Dene Council	\$ -	\$ 24,716
Deh Gah Gotie Dene Council	457,325	122,297
Fort Providence Metis Local	125,404	-
Fort Providence Resource Management	30,748	36,097
Fort Simpson Metis Local	145,384	90,000
Jean Marie River First Nation	439,515	36,382
Ka'a'gee Tu First Nation	77,018	35,702
Katlodeeche First Nation	217,566	257,037
Liidlii Kue First Nation	844,653	166,570
Nahanni Butte Dene Band	25,513	24,342
Pehdzeh Ki First Nation	212,090	48,014
Sambaa K'e Band Council	226,758	51,631
West Point First Nation	189,905	10,879
	\$ 2,991,879	\$ 903,669

(Note: these related party expenditures do not include expenditures incurred through the ASETS program, which is accounted for separately.)

#### NOTE 8 COMMITMENTS

In the course of normal operations the First Nations has not entered into multi-year contracts or commitments.

#### SCHEDULE OF CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

	<u>Core</u> (Schedule 2)	DIAND #1 (Schedule 3)	<u>DIAND #2</u> (Schedule 4) (	ASETS Schedule 5)	<u>GNWT #1</u> (Schedule 6) (	GNWT #2 (Schedule 7)	<u>DFO</u> (Schedule 8) (	<u>Other</u> Schedule 9)	<u>Total</u>
REVENUES: 4020 DIAND	\$540,201	\$741,585	\$1,354,126	\$0	\$0	\$0	\$0	\$0	\$2,635,912
4021 DIAND - Other Revenues	0	0	0	0	0	0 450 247	0	0	0 1,081,972
4030 GNWT 4040 ASETS Program Revenues	0	0	0	0 2,281,722	925,656 0	156,317 0	0	0	2,281,722
4050 Other	13,197	0	0	0	29,574	6,825	0	313,923	363,519
4060 Dept. of Fisheries & Oceans	0 31,998	0	0	0	0 10,000	0	680,616 0	0	680,616 41,998
4080 DFN Master Trust 4100 Donations	31,330	0	0	Ö	0,000	Ö	Ö	15,450	15,450
4110 Wage Recoveries	138,643	0	0	0	0	0	0	0	138,643 0
4120 Travel Recoveries 4130 Recoveries	0 107,799	0	0	0	0	0	0	0	107,799
4150 Recoveries	46,950	Ö	ŏ	ō	Ö	Ō	0	360	47,310
4200 Sales	4,285	0	0	0	0	0	0	0	4,285
4220 Program Internal Transfers 4250 Deferred Revenue Transfers	0	0	0 1,358,693	0	0	-2,635	0	43,495	1,399,553
4440 Interest Revenue	11,387	Ō	0	0	0	0	0	. 0	11,387
4480 Admin Fees	0	0	0	0	0	0	0	7,000 0	7,000 0
4490 Program Funds Returned Total revenues	894,460	741,585	2,712,819	2,281,722	965,230	160,507	680,616	380,227	8,817,165
1044.1010.100									
EXPENDITURES:	0	0	0	2,281,722	0	0	0	0	2,281,722
5017 ASETS Program Expenses 5410 Wages & Benefits	465,900	283,592	46,568	2,201,722	34,773	0	78,300	11,869	921,002
5450 Casual Wages	861	0	1,404	0	1,800	0	0	750	4,814
5610 Accounting & Legal	28,584	313,783 0	59,263 0	0	0	0	2,000 0	345 616	403,975 12,686
5615 Advertising & Promotions 5616 Equipment Rental	12,070 0	. 0	0	Ō	10,500	Ö	ŏ	2,100	12,600
5620 Bad Debts	0	0	0	0	0	0	0	0	0
5625 Cash Grants	46,961 0	33,725 0	13,650 0	0	22,425 0	5,400 0	17,800 0	32,097 0	172,058 0
5630 GST Unrecovered (Recovery) 5634 Professional Services	0	0	20,850	Ŏ	6,039	0	ŏ	Ö	26,889
5635 Subcontractors	12,399	39,143	117,432	0	200,494	64,499	128,041	129,792	691,800
5636 Sound & Translation	0 3,237	16,165 0	13,405 15	0	7,198 0	1,302 0	750 828	13,075 0	51,895 4,079
5640 Courier & Postage 5661 Capital Expenditures	3,237	0	0	Ö	ŏ	Ŏ	0	ō	0
5685 Insurance	23,614	0	0	0	0	0	0	400	24,014
5690 Interest & Bank Charges	4,287	0	0	0	0 55	0 2,157	0 180	0 508	4,287 9,393
5695 Licences, Regist & Membershi 5700 Materials	6,493 14,060	1,533	0	0	11,339	146	7,646	12,184	46,908
5705 Equipment Purchases	3,599	. 0	0	0	0	0	27,511	2,596	33,706
5706 Equipment User Fees	21,368	0	0	0	0	0	2,303 0	3,063 0	26,733 648
5710 Janitorial Supplies 5720 Property Taxes	648 4,674	0	0	0	0	0	0	ő	4,674
5740 Miscellaneous	1,560	0	3,448	0	2,616	0	484	3,184	11,291
5741 Donation	7,456 45,207	0 8,002	0 2,141	0	0 800	. 0 3,730	9,525 12,160	0 2,445	16,981 44,575
5760 Rent 5765 Repair & Maintenance	15,297 30,142	0,002	2,141	ŏ	1,070	0,700	0	0	31,212
5771 Scholarships	62,346	0	0	0	1,844	0	0	0	64,190
5780 Telephone 5785 Travel - Air	28,285 12,566	15 28,108	0 14,317	0	549 54,753	21,240 10,554	2,804 851	21,640	52,893 142,789
5786 Travel - Accommodation	9,469	46,847	11,001	ō	25,138	11,083	6,255	23,906	133,698
5787 Travel - Mileage	19,317	31,909	5,260	0	15,361	14,529	21,055	26,425	133,856 150,528
5788 Travel - Per Diem 5789 Childcare	11,208 -200	39,266 200	15,463 398	0	29,696 1,435	75 0	12,057 0	42,764 300	2,133
5790 Power	14,420	0	0	Ö	0	0	0	0	14,420
5791 Heating Fuel	7,063	0	0	0	0	0	0	0	7,063 2,336
5792 Water & Sewer 5794 Admin Fees	2,336 -162,310	0 61,604	28,487	0	21,447	8,394	6,178	27,445	-8,755
5805 Revenues Returned	0	. 0	1,512	0	0	16,424	0	0	17,936
5810 Service Contracts	0	0	839,125 0	. 0	0	0	0	0	839,125 0
5955 Transfers between programs 5960 Economic Development	0	0	0	0	0	0	0	ő	0
5970 Wage Replacements/Recoveri	0	0	0	0	0	0	55,643	0	55,643
5971 Liidli Kue First Nation	2,500 2,500	0	282,160	0	119,431 122,759	0	33,284 0	0	437,375 417,059
5972 Deh Gah Gotie Dene Council 5973 Katlodeeche First Nation	2,500	0	291,800 0	0	176,112	ŏ	78,630	Ö	254,742
5974 Pehdzeh Ki First Nation	0	0	150,600	0	17,674	0	31,589	0	199,863
5975 Kaagee Tu First Nation 5976 JMR First Nation	2,500 2,500	. 0	0 329,890	0	7,112 42,489	0	37,470 13,642	22,636 0	69,718 388,520
5977 Nahanni Butte Dene Council	2,500	Ö	0	ō	0	Ö	21,174	ō	23,674
5979 Ft Simpson Metis Local	0	0	145,240	0	0	0	0	0	145,240
5980 Ft Providence Metis 5981 Sambaa Ke First Nation	0 2,500	0	125,300 115,180	0	0 18,521	0	0 33,110	0	125,300 169,311
5982 West Point First Nation	2,500 2,500	50,000	110,120	0	11,800	ŏ	8,600	0	183,020
5983 Acho Dene Koe	0	0	-31,352	0	0	0	0 20.749	0	-31,352 30,748
5984 Ft Providence Res. Mgmt. 5985 Annual Assembly Expenses	0 72,681	0	0	0	0	0	30,748	0	30,748 72,681
5986 Fall Leadership Expenses	72,001	ő	0	0	. 0	0		0	0
5988 Spring Leadership Expenses	50,898	053 903	0 2,712,676	0 2,281,722	965,229	0 159,533	680,616	0 380,137	50,898 8,982,595
Total expenditures	848,789	953,893	£,1 1£,010	£,£01,1 <i>££</i>	203,229	100,000	200,010	200,101	-1-0-1000
EXCESS REVENUES (EXPENDITURES)	\$45,671	-\$212,308	\$143	\$0	<b>\$</b> 0	\$974	\$0	\$90	-\$165,430

#### SCHEDULE OF CORE REVENUES AND EXPENDITURES

			General	Band Employee	Executive		
	REVENUES:	<u>Core</u> (Contr.)	<u>Fund</u>	Benefits (Contr.)	Committee	Trust (IMB)	<u>TOTAL</u>
4020	DIAND	\$500,000		\$40,201			\$540,201
	DIAND - Other Revenues						0
	GNWT ASETS Program Revenues		·				0
	Other	13,000	\$ 197				13,197
	Dept. of Fisheries & Oceans		•				0
	DFN Master Trust Donations	31,998					31,998 0
	Wage Recoveries Travel Recoveries	138,643					138,643 0
4130	Recoveries	1,106				\$106,693	107,799
	Rental Income Sales	46,950	4,285				46,950 4,285
4220	Program Internal Transfers						0
	Deferred Revenue Transfers Interest Revenue	11,387					11,387
	Admin Fees Program Funds Returned						0
4430	Total revenues	743,084	4,482	40,201	0	106,693	894,460
		<u> </u>					
5410	EXPENDITURES: Wages & Benefits	426,324		39,576			465,900
5450	Casual Wages	861		•			861
	Accounting & Legal Advertising & Promotions	28,584 5,189	6,881				28,584 12,070
5616	Equipment Rental						0
	Bad Debts Cash Grants	1,275			2,775	42,911	46,961
	GST Unrecovered (Recovery) Professional Services						0
5635	Subcontractors	3,461				8,938	12,399
	Sound & Translation Courier & Postage	2,956				281	3,237
5661	Capital Expenditures	22 61 4					0 23,614
	Insurance Interest & Bank Charges	23,614 4,287					4,287
	Licences,Regist & Membership Materials	2,793 13,399	40			3,700 621	6,493 14,060
5705	Equipment Purchases	3,599					3,599
	Equipment User Fee Janitorial Supplies	21,368 648					21,368 648
5720	Property Taxes	4,674					4,674 1,560
	Miscellaneous  Donation	1,560 7,062	394				7,456
	Rent	2,000 30,142			1,047	12,250	15,297 30,142
	Repair & Maintenance Vehicle Payment	•					0
	Scholarships Telephone & Internet	62,346 28,109			70	106	62,346 28,285
5785	Travel - Air	530	543		4.005	11,493	12,566
	Travel - Accommodation Travel - Mileage	1,060 5,655	-1,581 655		1,235 1,958	8,755 11,048	9,469 19,317
5788	Travel - Per Diem	3,398	-11		1,368	6,453	11,208 -200
	Childcare Power	14,420	-200				14,420
	Heating Fuel	7,063					7,063 2,336
5794	Water & Sewer Admin Fees	2,336 -162,935		625			-162,310
	Revenues Returned Transfers between programs	8,453			-8,453		0
5960	Economic Development	2,400			.,		0
	Wage Replacements/Recoveries Liidli Kue First Nation	2,500					2,500
5972	Deh Gah Gotie Dene Council	2,500					2,500 0
	Katlodeeche First Nation Pehdzeh Ki First Nation						0
	Kaagee Tu First Nation JMR First Nation	2,500 2,500					2,500 2,500
5977	Nahanni Butte Dene Council	2,500					2,500
	Ft Simpson Metis Local Ft Providence Metis						0
5981	Sambaa Ke First Nation	2,500 2,500					2,500 2,500
	West Point First Nation Acho Dene Koe	2,500					0
	Ft Liard Metis Nation Annual Assembly Expenses	72,681					0 72,681
5986	Fall Leadership Expenses	•					0
	Spring Leadership Expenses Total expenditures	50,898 695,312	6,721	40,201	0	106,555	50,898 848,789
	•			,			
	EXCESS REVENUES (EXPENDITURES)	\$47,772	-\$2,240	\$0	\$0	\$138	\$45,671
	,				··········		

#### SCHEDULE OF DIAND NEGOTIATIONS CONTRIBUTION REVENUES AND EXPENDITURES

	Gathering Strength	Negotiations Preparedness	Negotiations <u>Extra</u>	Dehcho Process <u>Claims</u>	Self Government	Regional Intergov't	TOTAL
REVENUES:	(Contr.)	(Contr.)	(Contr.)	(Contr.)	(Contr.)	(Contr.)	
4020 DIAND 4021 DIAND - Other Revenues	\$125,000	\$250,000	\$0	\$191,585	\$125,000	\$50,000	\$741,585 0
4030 GNWT							ŏ
4040 HRDC							0
4050 Other 4060 Dept. of Fisheries & Oceans							0
4100 Dept. of Fisheries a Oceans							Ö
4110 Wage Recoveries							0
4120 Travel Recoveries 4130 Recoveries							0
4150 Recoveries 4150 Rental Income							ŏ
4200 Sales							0
4250 Deferred Revenue Transfers							0
4440 Interest Revenue 4480 Admin Fees							Ö
4490 Program Funds Returned							0
Total revenues	125,000	250,000	0	191,585	125,000	50,000	741,585
EVDENDITUDEO.							
EXPENDITURES: 5410 Wages & Benefits	70,052	65,515	80,560	61,325	6,140		283,592
5450 Casual Wages	10,002	00,010	00,000	0.,020	٠,٥		Ō
5610 Accounting & Legal	25,909	149,290	56,881	542	81,161		313,783
5615 Advertising, Promotions 5616 Equipment Rental							0
5620 Bad Debts							Ö
5625 Cash Grants	2,400	1,000	14,425	6,000	1,700	8,200	33,725 0
5630 GST Unrecovered 5634 Professional Services							0
5635 Subcontractors			0	37,943		1,200	39,143
5636 Sound & Translation			7,483		750	7,933	16,165
5640 Courier & Postage							0
5661 Capital Expenditures 5685 Insurance							Ŏ
5690 Interest & Bank Charges							0
5695 Licences, Regist & Membership	)	420		554	0	560	0 1,533
5700 Materials 5705 Equipment Purchases		420		334	·	000	0
5706 Equipment User Fee							0
5710 Janitorial Supplies							0
5720 Property Taxes 5740 Miscellaneous							ŏ
5760 Rent	40	1,786	969	552	1,360	3,295	8,002
5765 Repair & Maintenance							0
5770 Vehicle Payment 5771 Scholarships							ŏ
5780 Telephone & internet						15	15
5785 Travel - Air	4,286	7,229	2,483	3,230	9,742 5,652	1,138 16,798	28,108 46,847
5786 Travel - Accommodation 5787 Travel - Mileage	2,995 4,287	4,286 2,000	11,901 16,468	5,215 2,871	2,913	3,370	31,909
5788 Travel - Per Diem	2,530	973	21,139	4,249	3,083	7,292	39,266
5789 Childcare						200	200 0
5790 Power 5791 Heating Fuel							ŏ
5792 Water & Sewer							0
5794 Admin Fees	12,500	17,500		19,104	12,500		61,604
5805 Revenues Returned 5810 Service Contracts							0
5950 Transfers between programs							Ö
5960 Economic Development							0
5962 Metis Research 5970 Wage Replacements/Recoverie	ıe.						0
5970 Wage Replacements/Recoverie							Ô
5972 Deh Gah Gotie Dene Council							0
5973 Katlodeeche First Nation 5974 Pehdzeh Ki First Nation							0
5974 Fendzen Ki First Nation							Ö
5976 JMR First Nation							0
5977 Nahanni Butte Dene Council 5979 Ft Simpson Metis Local							0
5980 Ft Providence Metis							Ō
5981 Sambaa Ke First Nation				80 000			0 50 000
5982 West Point First Nation 5983 Acho Dene Koe				50,000			50,000 0
5983 Acno Dene Roe 5984 Ft Liard Metis Nation							0
Total expenditures	125,000	250,000	212,308	191,585	125,000	50,000	953,893
EXCESS REVENUES		-					
(EXPENDITURES)	\$0	\$0	-\$212,308	\$0	\$0	\$0	-\$212,308
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#### SCHEDULE OF DIAND CONTRIBUTION REVENUES AND EXPENDITURES (cont.)

	IRDA Oil & Gas <u>Proiect</u>	IRDA Resource Royalties	NWT Contaminants Committee	NWT NCP Regional Contaminants	<u>P &amp; [D</u>	Skills <u>Link</u>	NCP Mercury	PK Management	Managers <u>Meeting</u>	MVLWB	<u>TOTAL</u>
REVENUES:	(Cont.)	(Contr.)	(Contr.)	(Contr.)				44- 000	** ***	405 000	44 984 499
4020 DIAND 4021 DIAND - Other Revenues	\$150,000	\$1,000,000	\$1,431	\$10,325	\$25,000	\$55,535	\$23,978	\$49,565	\$3,292	\$35,000	\$1,354,126 0
4030 GNWT											Ö
4040 HRDC											0
4050 Other											0
4060 Dept. of Fisheries & Ocea	ins										0
4100 Donations						•					0
4110 Wage Recoveries 4120 Travel Recoveries											ō
4130 Recoveries											0
4150 Rental Incomes											0
4200 Sales											0
4220 Program Internal Transfe		4 204 044								-33251	1,358,693
4250 Deferred Revenue Transf 4440 Intrest Revenue	ers	1,391,944								-00201	0
4480 Admin Fees											0
4490 Program Funds Returned											0
Total revenues	150,000	2,391,944	1,431	10,325	25,000	55,535	23,978	49,565	3,292	1,749	2,712,819
CARCHEITICEO.											
EXPENDITURES: 5410 Wages & Benefits	2,233			9,000		8,578		26,757			46,568
5450 Casual Wages	2,200			-,		1,404		. •			1,404
5610 Accounting & Legal	46,301							11,963		999	59,263
5615 Advertising & Promotions	5										0
5616 Equipment Rental											0
5620 Bad Debts	40.000									750	13,650
5625 Cash Grants 5630 GST Unrecovered	12,900										0
5634 Professional Services							20,850				20,850
5635 Subcontractors	25,417	68,000			24,015		-				117,432
5636 Sound & Translation	13,405										13,405
5640 Courier & Postage								15			15 0
5661 Capital Expenditures											0
5685 Insurance											0
5690 Interest & Bank Charges 5695 Licences, Regist & Membe	ershin										0
5700 Materials	,, omp										0
5705 Equipment Purchases											0
5706 Equipment User Fee											0
5710 Janitorial Supplies											0
5720 Property Taxes	- 440										3,448
5740 Miscellaneous 5760 Rent	3,448 2,141										2,141
5765 Repair & Maintenance	2,141										. 0
5771 Scholarships											0
5780 Telephone & Internet			•								0
5785 Travel - Air	5,964	2,226			985			4,145	997		14,317
5786 Travel - Accommodation	8,330	664	781					170 1,189	1,056 94		11,001 5,260
5787 Travel - Mileage	2,363	1,514 1,478	100					820	742		15,463
5788 Travel - Per Diem 5789 Childcare	12,423 75	1,470	323								398
5790 Power	,,										0
5791 Heating Fuel											0
5792 Water & Sewer						_					0
5794 Admin Fees	15,000			4		5,554	3,128	4,506	299		28,487 1 512
5805 Revenues Returned		000 407	187	1,325							1,512 839,125
5810 Service Contracts 5950 Transfers between progra	ıma	839,125									033,123
5960 Economic Development	u114										0
5970 Wage Replacements/Reco	overies										0
5971 Liidil Kue First Nation		282,160									282,160
5972 Deh Gah Gotie Dene Cour	ncii	251,800				40,000					291,800
5973 Katlodeeche First Nation		450 000									150,600
5974 Pehdzeh Ki First Nation 5975 Kaageo Tu First Nation		150,600									0
5976 JMR First Nation		329,890									329,890
5977 Nahanni Butte Dene Coun	cii										0
5979 Ft Simpson Metis Local		145,240									145,240
5980 Ft Providence Metis		125,300									125,300
5981 Sambaa Ke First Nation		115,180									115,180 110,120
5982 West Point First Nation		110,120									-31,352
5983 Acho Dene Koe 5984 Ft Liard Metis Nation		-31,352									0
Total expenditures	150,000	2,391,944	1,391	10,325	25,000	55,535	23,978	49,565	3,189	1,749	2,712,676
•										_	
EXCESS REVENUES	±		***	••	**	••	••	**	£402	ŧn	\$143
(EXPENDITURES)	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$103	\$0	<b>\$143</b>

#### SCHEDULE OF ABORIGINAL SKILLS AND EMPLOYMENT TRAINING STRATEGY

#### ("ASETS") REVENUES AND EXPENDITURES

	<u>CRF</u>	<u>El</u>	Childcare	Trades Awareness <u>Program</u>	GNWT ECE Safety <u>Training</u>	GNWT ECE Class 3 <u>Air Brakes</u>	Communities at Risk	<u>Total</u>
REVENUES:								
4040 HRDC	\$760,613	\$342,997	\$341,703				\$840,000	\$2,285,313
4035 GNWT - ECE				\$40,000	\$28,774	\$10,912	!	79,686
4055 Registration fees								0
4250 Deferred Revenue, beginning of yea	r							0
4251 Deferred Revenue, end of year								0
4440 Miscellaneous (Claims Denied)	-17,758						-65,518	-83,276
Total revenues	742,855	342,997	341,703	40,000	28,774	10,912	774,482	2,281,722
EXPENDITURES: 5120 Admin Fees					0		0	
5410 Wages & Benefits	38,880				•		44,967	83,847
5415 Core Wages	10,567	60,727					41,873	113,167
5416 Partnership Wages	103,692	00,,					6,301	109;994
5417 Admin Employee Benefits	.00,002						1,142	1,142
5418 Core Employee Benefits	511	3,440					1,850	5,802
5419 Partnership Employee Benefits	6,076	•					587	6,663
5464 Non Salary Admin	1,496	610					107	2,212
5465 Professional Services	21,700						3,500	25,200
5466 Organizational Capacity	26,045	29,050						55,095
5467 Capital purchases								0
5468 Non Salary Core	13,018	5,353					31,881	50,252
5610 Program - Pre Employment							142,000	142,000
5611 Program - Essential Skills							5,644	5,644
5612 Program - Adult Basic Education	16,754	-497						16,257
5613 Program - Persons with Disability							40.700	0
5616 Program - Building Trades Helper							42,739	42,739
5617 Program - Camp Cook	2 504	2 476					53,707	58,467
5620 Program - Intro to Office Skills	2,584 38,819	2,176 1,453			28,774		114,515	183,560
5621 Program - Safety Training 5623 Program - Underground Miner	3,376	1,400			20,114		15,712	19,088
5624 Program - Early Childhood	0,070	5,846						5,846
5627 Program - Class 3 Double Axle		-,				10,912		10,912
5628 Program - Class 1 Air Brakes								0
5629 Program - Start Your Small Business								0
5630 Program - Wage Subsidies	49,783							49,783
5631 Program - Occupational Certificate								0
5632 Program - Intro HEO								0
5635 Program - Certificate Programs	32,179	4,500						36,679
5636 Program - Diploma Programs	97,994	33,924						131,918
5637 Program - Undergraduate Programs	60,135	11,000						71,135
5638 Program - Masters/Doctoral Program								0
5639 Program - Forestry								0
5640 Program - Summer Student Inv.	19,149							19,149 0
5641 Program - Finance							41,644	41,644
5642 Program - Northern Leadership							71,044	41,044
5643 Program - Environmental Monitoring								o
5646 Program - Auto Mechanics 5647 Program - Heating & Ventilation	1,374						4,496	5,869
5648 Program - Apprentices	1,314	1,936	•				7,700	1,936
5649 Program - Youth Career Exploration	13,474	1,500		40,000				53,474
5650 Core - Full Service Centre	153,444	135,596		,			94,700	383,741
5653 Child Care - Retail and Customer Ser	=	,					·	3,808
5654 Child Care - Construction Labour	7,996					•	110,056	118,053
5655 Child Care - ECD Training	12,579							12,579
5656 Child Care - Program Costs			341,703					341,703
5658 Partnership Development	7,421	36,689						44,110
5659 Program Culinary Arts		7,500						7,500
5660 Program Funds Returned								0
5665 Program - Excel Level 1 & 2		3,695						3,695
5670 Program - Info Comm. Technology							17,060	17,060
5740 Miscellaneous								0
Total expenditures	742,855	342,997	341,703	40,000	28,774	10,912	774,481	2,281,722
EXCESS REVENUES	40	**	**	<b>A</b> C	<b>e</b> n	**	en.	ŧn
(EXPENDITURES)	<u>\$0</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### SCHEDULE OF GNWT REVENUES AND EXPENDITURES

		Aboriginal Intergov. <u>Meetings</u>	Aboriginal <u>Language</u>	Land Projects	Community Water <u>Monitoring</u>	Dehcho Youth Ecology <u>Camp</u>	CED Feasibility	Regional Mineral <u>Strategy</u>	Wildlife Act Sec. 15	TOTAL
4020	REVENUES: DIAND									\$0
	DIAND - Other Revenues	***	****	*****	<b>474</b> 050	<b>*</b> 25 200	640.000	£22.000	£4 274	0
	GNWT HRDC	\$36,000	\$619,630	\$125,000	\$71,852	\$25,000	\$10,000	\$33,900	\$4,274	925,656 0
	Other					5,000		\$24,574		29,574
	Dept. of Fisheries & Oceans DFN Master Trust		10,000							0 10,000
	Donations									0
	Wage Recoveries Travel Recoveries									0
4130	Recoveries									0
	Rental Income Sales									0
4250	Deferred Revenue Transfers									0
	Interest revenue Admin Fees									0
	Program Funds Returned									0
	Total revenues	36,000	629,630	125,000	71,852	30,000	10,000	58,474	4,274	965,230
P44-	EXPENDITURES:									34,773
	Wages & Benefits Casual Wages		34,773			1,800				1,800
	Accounting & Legal									0
	Advertising & Promotions Equipment Rental			2,500	8,000					0 10,500
	Bad Debts			•	-,					0
	Cash Grants Cash Short/Over	10,500		400				10,800	725	22,425 0
	Professional Services		6,039							6,039
	Subcontractors	6 000	71,605 200	97,700			10,000	21,189		200,494 7,198
	Sound & Translation Courier & Postage	6,998	200							0
	Capital Expenditures									0
	Insurance Interest & Bank Charges									0
5695	Licences,Regist & Membership		55							55
	Materials Equipment Purchases	101	9,074	788	262	1,114				11,339 0
	Janitorial Supplies									0
	Property Taxes Miscellaneous			546				2,070		0 2,616
5760				540				800		800
	Repair & Maintenance		1,844		1,070					1,070 1,844
	Scholarships Telephone		549							549
	Travel - Air	4,791	23,602	11,860	11,351			1,820	1,330	54,753
	Travel - Accommodation Travel - Mileage	6,046 1,957	4,214 2,298	1,165	5,447 4,992	356		7,612 4,593	200	25,138 15,361
5788	Travel - Per Diem	5,608	6,376	2,790	7,052			7,177	693	29,698
	Childcare Power		75	1,360						1,435 0
5791	Heating Fuel									0
	Water & Sewer Admin Fees		4,064	5,041	9,372			2,413	557	0 21,447
	Revenues Returned		4,000	0,041	0,0.2			_,	•••	0
	Service Contracts Transfers between programs									0
	Economic Development									0
	Liidli Kue First Nation		119,431							119,431
	Deh Gah Gotie Dene Council Katlodeeche First Nation		122,759 151,807		24,305					122,759 176,112
	Pehdzeh KI First Nation		17,674							17,674
	Kaagee Tu First Nation JMR First Nation		7,112 15,759			26,730				7,112 42,489
5977 (	Nahanni Butte Dene Council					•				0
	Ft Simpson Metis Local Ft Providence Metis									0
5981 5	Sambaa Ke First Nation		18,521							18,521
	Nest Point First Nation Acho Dene Koe		11,800							11,800 0
5984 F	Ft Liard Metis Local									0
	Annual Assembly Expenses Total expenditures	36,000	629,630	125,000	71,852	30,000	10,000	58,474	4,274	965,229
	EXCESS REVENUES	23,000	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	,	,-,-	-,	,
	(EXPENDITURES)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### SCHEDULE OF GNWT REVENUES AND EXPENDITURES (cont.)

		F	OR THE	YEAR EN	DING MARC	H 31, 2017		0040		
	NWT CIMP	IRMA Resource Pressure	Prov Creek	Species at	Arctic	Geoscience <u>YK</u>	Moose Boats	2016 Regional Economic Conference	Wildlife Act Working <u>Group</u>	TOTAL
REVENUES:	<u> </u>	11000010	Giuun	111011	0.14.043	<u></u>	<u> </u>	001110101100	21345	
4020 DIAND 4021 DIAND - Other Revenues										\$0 0
4030 GNWT	\$18,000	\$52,000	\$7,025	\$10,691	\$4,237	\$5,000	\$6,864	\$37,500	\$15,000	156,317
4040 HRDC 4050 Other							\$6,825			0 6,825
4060 Dept, of Fisheries & Oceans										0
4100 Donations 4110 Wage Recoveries										0
4120 Travel Recoveries										0
4130 Recoveries 4150 Rental Income										0
4200 Sales										0
4250 Deferred Revenue Transfers 4440 Interest revenue		•	- 2,635							-2,635 0
4480 Admin Fees										0
4490 Program Funds Returned Total revenues	18,000	52,000	4,390	10,691	4,237	5,000	13,689	37,500	15,000	160,507
•	10,000	02,000	.,,		,,-, <u>-,-,</u>					
EXPENDITURES: 5410 Wages & Benefits										0
5450 Casual Wages										0
5610 Accounting & Legal 5615 Advertising & Promotions										0
5616 Equipment Rental				•						0
5620 Bad Debts 5625 Cash Grants				5,400						5,400
5630 Cash Short/Over										0
5634 Professional Services 5635 Subcontractors		41,379	3,000				10,000	10,120		64,499
5636 Sound & Translation			•					1,302		1,302 0
5640 Courier & Postage 5661 Capital Expenditures										0
5685 Insurance										0
5690 Interest & Bank Charges 5695 Licences, Regist & Membership					767	1,390				2,157
5700 Materials						•		146		146
5705 Equipment Purchases 5710 Janitorial Supplies										0
5720 Property Taxes										0
5740 Miscellaneous 5760 Rent		3,250						480		0 3,730
5765 Repair & Maintenance		5,255								0
5770 Vehicle Payment										0
5771 Scholarships 5780 Telephone										0
5785 Travel - Air 5786 Travel - Accommodation	9,500 1,188	414 499		1,738 1,407	1,711 759	1,330 1,291		6,547 5,410		21,240 10,554
5787 Travel - Mileage	3,304	662	1,239	1,401	496	58	1,261	4,062		11,083
5788 Travel - Per Diem	2,208	596	151	676 75	533	788	144	9,432		14,529 75
5789 Childcare 5790 Power				13						0
5791 Heating Fuel										0
5792 Water & Sewer 5794 Admin Fees	1,800	5,200		1,394						8,394
5805 Revenues Returned							1,424		15,000	16,424 0
5955 Transfers between programs 5960 Economic Development										ō
5971 Liidli Kue First Nation										0
5972 Deh Gah Gotie Dene Council 5973 Katlodeeche First Nation										0
5974 Pehdzeh Ki First Nation										0
5975 Kaagee Tu First Nation 5976 JMR First Nation										0
5977 Nahanni Butte Dene Council										0
5979 Ft Simpson Metis Local 5980 Ft Providence Metis										0
5981 Sambaa Ke First Nation										0
5982 West Point First Nation 5983 Acho Dene Koe										0
5984 Ft Providence Res. Mgmt.	40.000	F0 000	4 200	40 604	4,266	4,858	12,829	37,500	15,000	159,533
Total expenditures	18,000	52,000	4,390	10,691	4,200	4,030	12,029	31,300	10,000	100,000
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$0	-\$29	\$142	\$860	\$0	\$0	\$974

#### DEHCHO FIRST NATIONS ASSOCIATION

#### SCHEDULE OF DFO REVENUES AND EXPENDITURES

#### FOR THE YEAR ENDING MARCH 31, 2017

	F	OR THE YEAR ENDIN	NG MARCH 31	, 2017				
			AAROM Project	Aboriginal Fisheries Strategy	Winter Buffalo	Great Slave Lake	Prairie <u>Creek</u>	TOTAL
RE	EVENUES:							
4020 DIA	···-							\$0
4021 DIA 4030 GN	AND - Other Revenues							0
	ETS Program Revenues							ō
4050 Oth								0
	pt. of Fisheries & Oceans		\$400,000	\$262,054	\$9,482	\$6,080	\$3,000	680,616 0
4080 DFI	N Master Trust							0
	age Recoveries							ó
	avel Recoveries							Ó
4130 Rec								0
4200 Sal	ntal Income les							ő
	ogram Internal Transfers							0
	ferred Revenue Transfers							0
	erest Revenue min Fees							0
	ogram Funds Returned							Ö
Tot	tal revenues		400,000	262,054	9,482	6,080	3,000	680,616
EV	armortines.							
	PENDITURES: ETS Program expenses							0
	iges & Benefits		78,300					78,300
	sual Wages							0
	counting & Legal		2,000					2,000 0
	vertising & Promotions uipment Rental							ō
5620 Bac	•							0
	sh Grants		15,400			2,400		17,800
	T Unrecovered ofessional Services							0
	bcontractors		127,959				82	128,041
5636 Sou	und & Translation		750					750
	urier & Postage		808			20		828 0
5661 Cap 5685 Inst	pital Expenditures							0
	erest & Bank Charges							0
5695 Lice	ences,Regist & Membership		144	36				180
5700 Mat			3,129	4,517 27,511				7,646 27,511
	uipment Purchases uipment User Foo		2,303	21,911				2,303
-	itorial Supplies		•					0
	perty Taxes							0 484
5740 Mis 5760 Ren	scellaneous		484 9,525					9,525
	pair & Maintenance		0	12,160				12,160
5770 Veh	hicle Payment							0
	holarships		2,804					2,804
5785 Trav	ephone & Internet vel - Air		256			596		851
	vel - Accommodation		6,088			167		6,255
	vel - Mileage		19,591			957	507 101	21,055
5788 Trav 5789 Chil	vel - Per Diem		10,258	550		1,147	101	12,057 0
5799 Pov								0
5791 Hea	ating Fuel		•					0
	ter & Sewer		E 276			793	110	0 6,178
5794 Adn 5805 Rev	min Fees venues Returned		5,275			, 53	110	0,170
	vice Contracts							0
	nsfers between programs							0
	onomic Development		34,000	21,643				0 55,643
	ge Replacements/Recoveries		J-4,000	33,284				33,284
	Gah Gotio Dene Council							0
	lodeeche First Nation		3,544 31 590	65,604	9,482			78,630 31,589
	ndzeh KI First Nation agee Tu First Nation		31,589 13,180	24,290				37,470
	R First Nation		13,642					13,642
	nanni Butto Dene Council		18,974				2,200	21,174
	Simpson Metis Local Providence Metis							0
	nbaa Ke First Nation			33,110				33,110
5982 Wes	st Point First Nation			8,600				8,600
	no Dene Koe Providence Res. Maret			30,748				0 30,748
	Providence Res. Mgmt. al expenditures		400,000	262,054	9,482	6,080	3,000	680,616
	-	•					<del></del>	· —
	CESS REVENUES EXPENDITURES)		\$0	\$0	\$0	\$0	\$0	\$0
15.	an anonionadi		44					

#### **DEHCHO FIRST NATIONS ASSOCIATION**

#### SCHEDULE OF OTHER REVENUES AND EXPENDITURES

1			On The	Ducks	Parks		Economic	DCE	Dehcho				Dehcho	Dehcho	
(			Land (Tides)	Ultd Ke'ohdi	Canada Side Table	Dehcho K'hodi	Readiness Forum	Conference 2016	River <u>Trip</u>	Edehzhie Landbird	Tracking Change	Annual Assembly	Lands & Youth	Economic Corp	TOTAL
	4020	REVENUES:							_						\$0
	4021	DIAND - Other Revenues													0
		O GNWT O ASETS Program Revenues													0
	4050	Other Dept. of Fisheries & Oceans		\$40,000	\$80,000	\$56,000	\$50,188	\$24,816	\$30,745	\$7,173	\$25,000				313,923 0
	4080	DFN Master Trust										645 200	£450		0
		Donations Wage Recoveries										\$15,300	\$150		15,450 0
		Travel Recoveries Recoveries													0
	4150	Rental Income											\$360		360 0
	4220	Sales Program Internal Transfers													Ō
		Deferred Revenue Transfers Interest Revenue	#######		-34,287	-36,743							-7,510	\$67,034	43,495 0
	4480	Admin Fees											7,000		7,000
	4490	Program Funds Returned Total revenues	55,000	40,000	45,713	19,257	50,188	24,816	30,745	7,173	25,000	15,300	0	67,034	380,227
		EXPENDITURES:													
		ASETS Program expenses Wages & Benefits		3,124			8,745							0	0 11,869
	5450	Casual Wages	750	3,124			0,143			0		0			750
		Accounting & Legal Advertising & Promotions			345		308							308	345 616
		Equipment Rental  Bad Debts									2,100				2,100 0
	5625	Cash Grants	9,647	3,500		5,600			200		3,200	7,900		2,050	32,097
		GST Unrecovered Professional Services													0
		Subcontractors Sound & Translation	900 3,295	12,130 1,600	35,600	750	15,330 1,921	900 4,460	5,600	5,561	4,141			49,630 1,050	129,792 13,075
1	5640	Courier & Postage	0,250	1,000		700	1,021	4,400						,,000	0
ĺ		Capital Expenditures Insurance												400	0 400
		Interest & Bank Charges Licences, Regist & Membersh	in											508	0 508
	5700	Materials	668				466	851	1,639		950	2,209		5,400	12,184
		Equipment Purchases Equipment User Fee				2,303			760		1,837	759			2,596 3,063
		Janitorial Supplies Property Taxes													0
	5740	Miscellaneous	2,000			484		4 000						700	3,184
		Rent Repair & Maintenance				525	600	1,320							2,445 0
		Vehicle Payment Scholarships													0
	5780	Telephone & Internet Travel - Air	1,900	5,725	3,677		4,981	2,507			1,472			1,377	0 21,640
	5786	Travel - Accommodation	2,485	6,999	1,021	1,853	4,137	4,835	180		1,708			688	23,906
		Travel - Mileage Travel - Per Diem	3,134 7,585	3,309 3,612	447 468	2,587 4,547	1,957 6,744	1,790 8,153	2,711 1,885	1,612	6,951 2,641	2,218 2,214		1,321 3,303	26,425 42,764
	5789	Childcare Power	·	•		•	·	•	·	Ť		-		300	300
	5791	Heating Fuel													Ŏ
		Water & Sewer Admin Fees			4,156	609	5,000		17,681						0 27,445
		Revenues Returned Service Contracts			•				·						0
	5950	Transfers between programs			•										ŏ
		Economic Development Wage Replacements/Recover	ies												0
		Liidli Kue First Nation Deh Gah Gotie Dene Council													0
	5973	Katlodeeche First Nation													0
	5975	Pehdzeh Ki First Nation Kaagee Tu First Nation	22,636												0 22,636
		JMR First Nation Nahanni Butte Dene Council													0
;	5979	Ft Simpson Metis Local													0
	81	Ft Providence Metis Sambaa Ke First Nation													0
		West Point First Nation Acho Dene Koe													0 0
	5984	Ft Providence Res. Mgmt.  Total expenditures	55,000	40,000	45,713	19,257	50,188	24,816	30,655	7,173	25,000	15,300	0	67,034	0
		EXCESS REVENUES	33,500	70,000	40,713	19,291	30,100	47,010	50,000	7,179	20,000	10,000		01,004	
		(EXPENDITURES)	\$0	\$0	\$0	\$0	\$0	\$0	\$90	\$0	\$0	\$0	\$0	\$0	\$90

#### Schedule of Salaries, Honoraria, Travel Expenses and Other Remuneration

#### FOR THE YEAR ENDING MARCH 31, 2017

Name of Individual	Position Title	Number of Months	Salary (Note 1)	Honoraria (Note 2)	Other Remune- ration (Note 3)	Total	Travel Expenses
Elected or Appointe	d Officials:						
Herb Norwegian	Grand Chief	12	\$ 90,000	\$ -		\$ 90,000	\$ 23,965
Percy Hardisty	Executive/Leadership	12		1,475			1,995
Clifford McLeod	Executive/Leadership	12		700			
Lloyd Chicot	Executive/Leadership	12		300			870
Gladys Norwegian	Executive/Leadership	12		300			458
Unelected Senior Of	 ficials:						
Alison de Pelham	Executive Director	12	106,000			106,000	4,568
·							
	]		i	1 1			

<sup>\*</sup> The number of months during the fiscal year that the individual was an elected or appointed official

- 1 Salary is a fixed amount of money agreed every year as pay for an employee.
- 2 Honoraria are ex gratia payments made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required.
- 3 Other remuneration represents any amount paid for remuneration that is a benefit but not part of a salary or an honorarium like bonus, the personal use of a vehicle supplied by the recipient, pension contributions, health benefits, etc.

Note - this is a special purpose statement required by the Department of Aboriginal Affairs and Northern Development ("AANDC" or "INAC")

#### SCHEDULE OF FEDERAL FUNDING

#### FOR THE YEAR ENDING MARCH 31, 2017

#### AAANDC

<u>Name</u>	Federal Funding <u>Received</u>	Unexpended Funding Beginning	Adjustments (Nets)	Total Funding <u>Available</u>	Funding Expended	Unexpended Funding End of Year
Tribal Council (Band Support)	\$500,000	\$0	(Note) \$0	\$500,000	\$500,000	\$0
	40,201	0	0	40,201	40,201	Ψ0
Band Employee Benefits			0	125,000	125,000	<del>-</del>
Gathering Strength 1 CFA#04	125,000	0	_	•	•	-
Negotiations Preparedness	250,000	0	0	250,000	250,000	•
Deh Cho Process Claims	191,585	0	0	191,585	191,585	-
Self government	125,000	0	0	125,000	125,000	-
NWT Contaminants Committee	1,431	0	<del>-4</del> 0	1,391	1,391	-
NWT Regional Contaminants	10,326	0	0	10,326	10,326	-
IRDA Oil & Gas Project	150,000	0	0	150,000	150,000	-
IRDA Resource Royalties	1,000,000	1,846,462	0	2,846,462	2,391,944	454,518
Regional Intergovernmental	50,000	0	0	50,000	50,000	•
P&ID	25,000	0	0	25,000	25,000	-
Skills Link	55,535	0	0	55,535	55,535	-
NCP Mercury	23,978	Ō	Ō	23,978	23,978	-
PK Management	49,565	0	0	49,565	49,565	-
Managers Meeting	3,292	0	0	3,292	3,292	-
MVLWB	35,000	0	0	35,000	1,749	33,251
	\$2,635,912	\$1,846,462	<u>-\$40</u>	\$4,482,335	\$3,994,566	\$487,76 <u>9</u>

Note - this is a special purpose statement required by the Department of Aboriginal Affairs and Northern Development ("AANDC" or "INAC").

Adjustments to NWT Contaminants Committee are funds to be returned by Dehcho First Nations to AANDC.

#### Robert Stewart

Chartered Accountant/ Management Consultants Box 2196

Yellowknife, N.W.T. X1A 2P6

Tel (867) 873-5595 Fax (309) 407-6576 Email: stewartr@peace.ca

#### **AUDITOR'S DERIVATIVE REPORT**

To Aboriginal Affairs and Northern Development Canada 4920 - 52 Street
Yellowknife, Northwest Territories
X1A 2R1

I have audited the financial statements of the DEHCHO FIRST NATIONS ASSOCIATION as at March 31, 2017, and for the year then ended, and reported on June 6, 2017.

A Schedule of Executive costs, other remuneration and travel and a Schedule of Federal Government Funding is required to be presented to Aboriginal Affairs and Northern Development Canada pursuant to the funding agreement between Aboriginal Affairs and Northern Development Canada and the DEHCHO FIRST NATIONS ASSOCIATION. The schedules have been compiled by the management of the DEHCHO FIRST NATIONS ASSOCIATION from their records. For the purposes of understanding our involvement with these schedules, please note that:

- I have audited and separately reported on the financial statements;
- my audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole:
- the attached schedules are presented for the purpose of forming an opinion for the Aboriginal Affairs and Northern Development Canada and does not form part of the financial statements; and
- the schedules have been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies on these schedules. However, no procedures have been carried out on these schedules in addition to those necessary to form an opinion on the financial statements.

This report has been prepared in accordance with generally accepted auditing standards in Canada.

June 6, 2017 Yellowknife, N.W.T CHARTERED ACCOUNTANT

#### Robert Stewart

Chartered

Box 2196

Accountant/

Yellowknife, N.W.T. X1A 2P6

Management Consultants Tel (867) 873-5595 Fax (309) 407-6576

Email: stewartr@peace.ca

June 6, 2017

To: Aboriginal Affairs and Northern Development Canada ("AAANDC") 4920 - 52 Street Yellowknife, NT X1A 2R1

#### Re: DEHCHO First Nation Funding Reconciliation

At the request of DEHCHO First Nation, I provide the following responses to the new mandatory requirement in the Year-end Reporting Handbook (#6.6) for a Funding Reconciliation. As reported in the audited financial statements:

AAANDC Revenues per Financial Statements     Reconciling items –     AAANDC Revenues per Funding Confirmation	\$ 2,635,912 - \$ 2,635,912
Amounts due from AAANDC - current year     Amounts due from AAANDC - prior year     Amounts due from AAANDC - TOTAL per Note 3	\$ 222,117 \$ 222,117
Amounts due to AAANDC	\$

- 3. Detailed explanation of the discrepancies between the amounts stated in the agreement and the amounts in the financial statements -- None.
- 4. Reference of the correspondent page of the Financial Statements Schedules 1, 2, 3 & 4.
- 5. For Block Funded or Core Funded Services, details regarding transfers of AAANDC funding between Block Funded or Core Funded services -- None.
- 6. Other adjustments -- None.

Yours truly, ROBERT STEWART CHARTERED ACCOUNTANT

Robert A. Stewart, C.A., C.M.C.

CC. Dehcho First Nation



### **DEHCHO FIRST NATIONS**

Box 89, Fort Simpson, NT X0E 0N0 Telephone: (867) 695-2355 Fax: (867) 695-2038 Toll Free: 1-866-995-3748



Motion #03

2017 June 27 Annual Assembly

Moved to accept the Audited Financial Statements for 2017-18 as presented by auditor.

Moved by Sam Gargan, DGG delegate Seconded by Marie Lafferty, FSM delegate CARRIED