

DEHCHO FIRST NATIONS
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2014

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MARCH 31, 2014

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DEHCHO FIRST NATIONS

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Management's Responsibility for Financial Reporting

May 30, 2014

**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 its 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**

Chartered
Accountant/
Management
Consultants

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Yellowknife, N.W.T. X1A 2P6
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INDEPENDENT AUDITOR'S REPORT

To the Members
DEHCHO FIRST NATIONS
DEHCHO Region, Northwest Territories

We have audited the accompanying consolidated financial statements of Dehcho First Nations, which comprise the consolidated statement of financial position as at March 31, 2014, 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.

As indicated in Note 4 to the consolidated financial statements, the Settlement Agreement Trust Fund of the Dehcho First Nations is administered by Trustees, and is audited by another accountant periodically. 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.)

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 as at March 31, 2014, 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.

May 30, 2014

Yellowknife, N.W.T

A handwritten signature in black ink, appearing to read "Robert Steward", with a long horizontal line extending to the right.

CHARTERED ACCOUNTANT

DEHCHO FIRST NATIONS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MARCH 31, 2014

	2014	2013
Financial Assets		
Cash	\$ 2,463,354	\$ 1,574,246
Accounts Receivable (Note 3)	659,400	1,176,216
Prepaid expenses	27,350	27,350
Total financial assets	3,150,104	2,777,812
Liabilities		
Accounts payable and accrued liabilities	1,153,338	877,875
Employee severance liabilities (Note 2j)	120,469	20,469
Deferred revenue (Note 5)	485,250	505,590
	1,759,057	1,403,934
Net Financial Assets	1,391,047	1,373,878
Non-Financial Assets		
Trust Fund Assets (Notes 2h and 4)	17,824,001	16,567,590
Long-Term Investments (Note 6)	2,264,413	976,550
Tangible Capital Assets (Note 2e)	1	1
	20,088,415	17,544,141
Accumulated Surplus	\$ 21,479,462	\$ 18,918,019

See accompanying notes and schedules to the financial statements.

Approved on behalf of Dehcho First Nations:


 Grand Chief


 Executive Director

DEHCHO FIRST NATIONS
STATEMENT OF CHANGES IN FUND BALANCES & ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2014

	Operating fund	Investment fund	Trust fund	Equity in Tangible Capital Assets	2014 Total	2013 Total
	(Schedule 1)	(Note 6)	(Note 4)			
Excess revenues (expenditures) for the year	\$17,169	\$1,287,863	\$1,256,411		\$2,561,443	\$942,600
Fund Balance, beginning of year	1,373,879	976,550	16,567,590	1	18,918,019	17,975,419
Fund Balance, end of year	\$1,391,048	\$2,264,413	\$17,824,001	\$1	\$21,479,462	\$18,918,019

DEHCHO FIRST NATIONS

CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2014

	2014	2013
REVENUE		
Aboriginal Affairs and Northern Development Canada	\$ 3,228,014	\$ 3,132,807
Human Resources Development Canada/ASETS Program	1,511,941	1,472,158
Government of the NWT	792,727	714,459
Dept. of Fisheries and Oceans Canada	653,000	648,191
Expense recoveries	222,190	696,416
Other revenue	279,971	140,965
Program funds returned (net) (Note 2g)	62,398	80,233
Transfer from (to) deferred revenue	20,340	(495,554)
	6,770,581	6,389,675
EXPENDITURES		
ASETS Program costs (Note 7 & Schedule 5)	1,511,941	1,472,158
Transfers to First Nations (Note 6)	1,563,794	747,102
Wages, benefits and other staff costs	924,054	1,097,153
Subcontractors	695,507	562,752
Travel	533,477	451,699
Service contracts	411,519	567,831
Legal & other professional fees	407,406	286,223
Cash grants	107,112	139,827
Office supplies	99,072	79,204
Leadership/Assembly Expenses	85,508	49,946
Equipment purchases/rental	71,682	24,276
Scholarships	53,000	54,500
Telephone	44,295	44,989
Office expenses	42,014	42,706
Committee members	35,950	-
Rent	33,290	44,850
Repairs and maintenance	29,330	46,920
Utilities	28,032	28,839
Sound and translation	27,127	19,332
Bad debts (recovery)	19,999	24,122
Advertising & promotion	15,919	12,866
Economic Development	15,000	-
Donations	10,430	1,029
Miscellaneous	7,596	75,160
Admin Fees (net)	(19,642)	(2,227)
	6,753,412	5,871,257
OPERATING SURPLUS BEFORE OTHER ITEMS	17,169	518,419
OTHER ITEMS		
Equity increase in investments (Note 6)	1,287,863	-
Trust income (Note 4)	1,256,411	424,181
EXCESS REVENUE	\$ 2,561,443	\$ 942,600

DEHCHO FIRST NATIONS
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2014

	2014	2013
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
Operating Transactions		
Excess (deficiency) of revenues over expenditures	\$ 2,561,443	\$ 942,600
Non-cash charges to operations:		
Decrease (increase) in Long-Term Investments	(1,287,863)	-
Decrease (increase) in Trust Fund assets	(1,256,411)	(424,181)
Amortization of capital assets	-	-
Cash provided by operating transactions	17,169	518,419
Decrease (increase) in accounts receivable	516,816	(23,598)
Increase (decrease) in accounts payable and other liabilities	275,463	(98,384)
Increase (decrease) in employee severance liabilities	100,000	-
Increase (decrease) in Deferred Revenue	(20,340)	422,605
Net cash (used for) from operations	889,108	819,042
Financing transactions		
Long-term debt (repaid)	-	-
Net cash (used for) from financing	-	-
Capital transactions		
Acquisition of Capital Assets	-	-
Net cash (used for) from capital transactions	-	-
Increase (decrease) in cash and cash equivalents	889,108	819,042
Net cash and temporary investments at beginning of year	1,574,246	755,204
Net cash and temporary investments at end of year	\$ 2,463,354	\$ 1,574,246
Comprised of:		
Cash in bank	\$ 567,369	\$ 704,001
Short term investments	1,895,985	870,245
	\$ 2,463,354	\$ 1,574,246

Notes:

Interest paid during the year amounted to \$4,044 (2013 - \$3,908). Interest received was \$7,321 (2013 - \$3,362).

DEHCHO FIRST NATIONS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2014

NOTE 1 NATURE OF ORGANIZATION

Dehcho First Nations ("DFN") is the government of aboriginal peoples in the traditional Dehcho territory of the Northwest Territories. The membership consists of 12 member community governments (10 First Nations and 2 Metis Locals). Dehcho First Nations is registered as a not-for-profit corporation under the Corporations Act of Canada. The First Nations Office administers the affairs of the Dehcho First Nations on behalf of its Members. At present, the First Nations Office is 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 Dehcho First Nations 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 accrual 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:

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

DEHCHO FIRST NATIONS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2014

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 a straight-line basis over the estimated useful life as follows:

	<u>YEARS</u>
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, 2014 are as follows:

Office building	\$ 765,600
Office contents	<u>224,400</u>
	\$ 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.

DEHCHO FIRST NATIONS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2014

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 Dehcho First Nations. Financial statements of Dehcho First Nations 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.

g) 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 Dehcho First Nations 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 the Dehcho First Nations 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, Dehcho First Nations reversed funding previously set aside for program delivery agents but not used in the amount of \$62,398, net of funding returned to Dehcho First Nations' 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 employees do not have a defined pension plan.

DEHCHO FIRST NATIONS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2014

NOTE 3 ACCOUNTS RECEIVABLE

	2014	2013
Aboriginal Affairs and Northern Development Canada	\$ 328,446	\$ 439,654
Legal Settlement re Edehzhie	-	125,000
Dept. Of Fisheries & Oceans	25,000	382,267
Government of the NWT	81,819	111,505
Settlement Agreement Trust Fund	54,579	20,625
Goods & Services Tax	70,389	29,241
ASETS	43,926	52,503
Other	85,461	22,261
Less Allowance for Doubtful Accounts	(30,220)	(6,840)
	\$ 659,400	\$1,176,216

NOTE 4 SETTLEMENT AGREEMENT TRUST FUND

During 2006/07, Dehcho First Nations 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 requirement to provide audited financial statements for 2014 has been waived by the Investment Management Board which is responsible for developing and approving investment strategies, projects and accountability.

Dehcho First Nations recorded the investment income earned net of expenditures, in its revenues according to the Report of the Trustees for the period ended March 31, 2014. These amounts are unaudited. Trust assets are shown separately on the balance sheet, and a corresponding amount has been transferred to the Trust Fund Reserve.

DEHCHO FIRST NATIONS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2014

NOTE 5 DEFERRED REVENUE

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

	2014	2013
Aboriginal Affairs and Northern Development Canada		
IRDA Resource Royalties	\$ 295,870	\$ 411,915
Youth Council Initiative	5,000	-
Devolution	-	85,000
Total AAANDC	300,870	496,915
Dehcho Economic Corporation	136,593	-
GNWT Language Revitalization	47,787	-
Parks Canada	-	8,675
	\$ 485,250	\$ 505,590

NOTE 6 INVESTMENT

The long term investments are as follows:

	%		Equity in		
	Owned	Cost	Earnings	2014	2013
Denendeh Investments Limited Partnership	16.7%	\$1,667	\$ 2,262,745	\$ 2,264,412	\$976,549
Dehcho Economic Corporation	100%	1	-	1	1
		\$1,668	\$ 2,262,745	\$ 2,264,413	\$976,550

Equity in earnings of Denendeh Investments Limited Partnership ("DILP") is based on the last audited financial statements available which are as at December 31, 2013. The increase in equity of DILP in 2014 represents two years, since current financials of DILP were not available for the March 31, 2013 year end.

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), Dehcho First Nations 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.

DEHCHO FIRST NATIONS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2014

NOTE 7 RELATED PARTY TRANSACTIONS (cont.)

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

	2014	2013
REVENUES		
Settlement Agreement Trust Expense Recoveries	\$ 86,519	\$ 121,658
ASET Program Expense Recoveries	320,461	301,128
Dehcho Economic Corporation	33,267	10,340
	<u>\$ 440,247</u>	<u>\$ 433,126</u>
EXPENDITURES		
Acho Dene Council	\$ 235,165	\$ 24,716
Deh Gah Gotie Dene Council	329,236	320,362
Fort Providence Metis Local	90,876	15,676
Fort Providence Resource Management	70,305	42,940
Fort Simpson Metis Local	31,352	-
Jean Marie River First Nation	67,401	64,262
Ka'a'gee Tu First Nation	90,045	57,543
Katlodeeche First Nation	332,767	288,137
Liidlii Kue First Nation	737,920	497,343
Nahanni Butte Dene Band	40,192	15,922
Pehdzeh Ki First Nation	119,453	39,788
Sambaa K'e Band Council	89,302	61,936
West Point First Nation	48,364	16,880
	<u>\$ 2,282,378</u>	<u>\$ 1,445,505</u>

NOTE 8 COMMITMENTS

In the course of normal operations the First Nations has entered into various multi-year contracts.

**Robert
Stewart**

Chartered
Accountant/
Management
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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 as at March 31, 2014, and for the year then ended, and reported on May 30, 2014.

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. The schedules have been compiled by the management of the DEHCHO FIRST NATIONS 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.



CHARTERED ACCOUNTANT

May 30, 2014
Yellowknife, N.W.T

**Robert
Stewart**

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May 30, 2014

**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:

1. AAANDC Revenues per Financial Statements	\$ 3,228,013
Reconciling items –	<u>-</u>
AAANDC Revenues per Funding Confirmation	\$ 3,228,013
2. Amounts due from AAANDC - current year	\$ 328,446
Amounts due from AAANDC - prior year	<u>-</u>
Amounts due from AAANDC - TOTAL per Note 3	\$ 328,446
Amounts due to AAANDC	0

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 2, 3 & 4.

5. For Block Funded or Core Funded Services, details regarding transfers of INAC 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

SCHEDULE 1

SCHEDULE OF CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2014

	<u>Core</u>	<u>DIAND #1</u>	<u>DIAND #2</u>	<u>ASETS</u>	<u>GNWT #1</u>	<u>GNWT #2</u>	<u>Other</u>	<u>Total</u>
	(Schedule 2)	(Schedule 3)	(Schedule 4)	(Schedule 5)	(Schedule 6)	(Schedule 7)	(Schedule 8)	
REVENUES:								
4020 DIAND	\$817,248	\$1,010,402	\$1,400,366	\$0	\$0	\$0	\$0	\$3,228,014
4021 DIAND - Other Revenues	0	0	0	0	0	0	0	0
4030 GNWT	0	0	0	0	466,253	326,474	0	792,727
4040 ASETS Program Revenues	0	0	0	1,511,941	0	0	0	1,511,941
4050 Other	31,091	0	0	0	12,500	2,330	131,827	177,748
4060 Dept. of Fisheries & Oceans	0	0	0	0	0	0	653,000	653,000
4080 DFN Master Trust	84,722	0	0	0	0	0	0	84,722
4100 Donations	0	0	0	0	0	0	500	500
4110 Wage Recoveries	0	0	0	0	0	0	0	0
4120 Travel Recoveries	0	0	0	0	0	0	0	0
4130 Recoveries	206,712	0	0	0	2,165	0	13,313	222,190
4150 Rental Income	10,752	0	0	0	0	0	0	10,752
4200 Sales	3,728	0	0	0	0	0	200	3,928
4250 Deferred Revenue Transfers	0	0	196,045	0	-47,787	0	-127,918	20,340
4440 Interest Revenue	7,321	0	0	0	0	0	0	7,321
4480 Admin Fees	0	0	0	0	0	0	0	0
4490 Program Funds Returned	0	0	0	0	0	0	156,346	156,346
Total revenues	1,161,672	1,010,402	1,596,411	1,511,941	433,130	328,804	827,269	6,869,529
EXPENDITURES:								
5017 ASETS Program Expenses	0	0	0	1,511,941	0	0	0	1,511,941
5410 Wages & Benefits	417,217	262,742	4,477	0	64,551	15,246	88,868	841,100
5450 Casual Wages	15,428	0	0	0	0	0	0	15,428
5610 Accounting & Legal	29,438	181,424	120,926	0	7,514	62,605	5,500	407,406
5615 Advertising & Promotions	8,552	3,876	0	0	0	0	3,491	15,919
5616 Equipment Rental	0	0	0	0	0	0	254	254
5620 Bad Debts	-3,381	0	0	0	0	0	0	-3,381
5625 Cash Grants	57,038	18,292	30,245	0	7,913	21,075	7,700	142,262
5630 GST Unrecovered (Recovery)	23,380	0	0	0	0	0	0	23,380
5634 Professional Services	0	0	0	0	0	0	0	0
5635 Subcontractors	59,575	305,627	89,550	0	5,820	27,503	188,432	686,507
5636 Sound & Translation	4,500	0	800	0	11,033	7,795	3,000	27,128
5640 Courier & Postage	4,281	0	145	0	0	0	538	4,964
5661 Capital Expenditures	0	0	0	0	0	0	0	0
5685 Insurance	19,404	0	0	0	0	0	0	19,404
5690 Interest & Bank Charges	4,044	0	0	0	0	0	0	4,044
5695 Licences, Regist & Membership	6,562	0	0	0	0	0	1,018	7,580
5700 Materials	26,805	1,094	15,185	0	1,917	16,221	37,750	99,072
5705 Equipment Purchases	9,639	21,318	3,457	0	0	3,079	9,899	47,392
5706 Equipment User Fees	22,550	0	0	0	0	0	1,740	24,290
5710 Janitorial Supplies	1,516	0	0	0	0	0	0	1,516
5720 Property Taxes	4,252	0	0	0	0	0	0	4,252
5740 Miscellaneous	1,696	8,210	9,420	0	1,349	1,391	6,223	28,289
5741 Donation	13,100	0	0	0	0	0	0	13,100
5760 Rent	10,330	1,605	2,850	0	1,743	6,363	10,400	33,290
5765 Repair & Maintenance	13,842	0	180	0	0	0	15,308	29,330
5771 Scholarships	53,000	0	0	0	0	36	0	53,036
5780 Telephone	27,688	3,000	17	0	9,604	11,300	3,972	55,560
5785 Travel - Air	33,888	24,847	36,287	0	6,448	28,551	41,180	172,002
5786 Travel - Accommodation	24,017	26,826	21,498	0	3,072	18,668	15,744	109,825
5787 Travel - Mileage	24,446	26,688	21,330	0	4,630	21,446	22,834	121,373
5788 Travel - Per Diem	16,299	39,079	23,980	0	24,678	275	14,940	119,252
5789 Childcare	825	950	400	0	88	0	600	2,863
5790 Power	17,034	0	0	0	0	0	0	17,034
5791 Heating Fuel	9,480	0	0	0	0	0	0	9,480
5792 Water & Sewer	1,518	0	0	0	0	0	0	1,518
5794 Admin Fees	-290,675	83,783	138,346	0	9,351	26,535	13,018	-19,642
5805 Revenues Returned	0	0	-22,320	0	73,702	42,566	0	93,948
5810 Service Contracts	0	0	371,519	0	40,000	0	0	411,519
5955 Transfers between programs	0	0	0	0	0	0	0	0
5980 Economic Development	0	0	15,000	0	0	0	0	15,000
5970 Wage Replacements/Recoveries	0	0	0	0	0	0	65,514	65,514
5971 Liidil Kue First Nation	84,581	0	281,352	0	48,747	0	29,988	422,669
5972 Deh Gah Gotie Dene Council	57,077	0	31,352	0	28,109	0	0	114,538
5973 Katlodeeche First Nation	30,217	0	33,053	0	15,804	0	65,058	144,131
5974 Pehdzeh Ki First Nation	39,005	0	31,352	0	25,674	0	23,422	119,453
5975 Kaagee Tu First Nation	2,956	0	50,931	0	7,112	0	29,045	90,045
5976 JMR First Nation	7,049	0	31,352	0	10,545	0	18,456	67,401
5977 Nahanni Butte Dene Council	3,185	0	31,352	0	0	0	5,655	40,192
5979 Ft Simpson Metis Local	0	0	31,352	0	0	0	0	31,352
5980 Ft Providence Metis	0	0	90,876	0	0	0	200	90,876
5981 Sambaaz Ke First Nation	5,685	1,144	38,962	0	18,521	0	24,990	89,302
5982 West Point First Nation	2,956	0	30,030	0	6,408	0	8,970	48,364
5983 Acho Dene Koe	191,014	0	31,352	0	12,800	0	0	235,165
5984 Ft Providence Res. Mgmt.	0	0	0	0	0	14,740	55,565	70,305
5985 Annual Assembly Expenses	50,965	0	0	0	0	0	0	50,965
5986 Spring Leadership Expenses	24,853	0	0	0	0	0	0	24,853
Total expenditures	1,146,908	1,010,307	1,596,411	1,511,941	433,130	328,395	827,269	6,852,360
EXCESS REVENUES								
(EXPENDITURES)	\$14,864	\$95	\$0	\$0	\$0	\$2,409	\$0	\$17,169

DEHCHO FIRST NATIONS

SCHEDULE 2

SCHEDULE OF CORE REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2014

	Core (Contr.)	General Fund	Band Employee Benefits (Contr.)	Executive Committee	Winter Leadership	Trust	Advisory	TOTAL
REVENUES:								
4020 DIAND	\$780,724	\$1	\$36,521					\$817,246
4021 DIAND - Other Revenues								0
4030 GNWT								0
4040 ASETS Program Revenues	0							0
4050 Other	13,266	1,215			\$16,620			31,091
4080 Dept. of Fisheries & Oceans								0
4080 DFN Master Trust	81,722				3,000			84,722
4100 Donations								0
4110 Wage Recoveries	0							0
4120 Travel Recoveries								0
4130 Recoveries	103,820	16,373				\$86,519		206,712
4150 Rental Income	1,250	9,502						10,752
4200 Sales	100	3,628						3,728
4220 Program Internal Transfers	-239,697			\$12,198			\$227,399	0
4250 Deferred Revenue Transfers								0
4440 Interest Revenue	7,321							7,321
4480 Admin Fees	0	0						0
4490 Program Funds Returned								0
Total revenues	748,698	30,719	36,521	12,198	19,620	86,519	227,399	1,161,672
EXPENDITURES:								
5410 Wages & Benefits	381,196		36,021					417,217
5450 Casual Wages	15,428							15,428
5610 Accounting & Legal	29,436							29,436
5615 Advertising & Promotions	7,110	1,442						8,552
5616 Equipment Rental								0
5620 Bad Debts	-3,381							-3,381
5625 Cash Grants	3,600	613		5,926	8,200	38,700		57,038
5630 GST Unrecovered (Recovery)	23,380							23,380
5634 Professional Services								0
5635 Subcontractors	58,175	600			800			59,575
5636 Sound & Translation	1,200				3,300			4,500
5640 Courier & Postage	4,096	101				84		4,281
5681 Capital Expenditures								0
5685 Insurance	19,404							19,404
5690 Interest & Bank Charges	4,044							4,044
5695 Licences, Regist & Members	5,875					687		6,562
5700 Materials	14,078	8,715		2,403	33	1,676		26,905
5705 Equipment Purchases	9,639							9,639
5706 Equipment User Fee	22,550							22,550
5710 Janitorial Supplies	1,516							1,516
5720 Property Taxes	4,252							4,252
5740 Miscellaneous	1,036				600	60		1,696
5741 Donation	7,100	6,000						13,100
5760 Rent	2,600				600	7,330		10,330
5765 Repair & Maintenance	13,842							13,842
5770 Vehicle Payment								0
5771 Scholarships	53,000							53,000
5780 Telephone & Internet	27,646	20						27,666
5785 Travel - Air	17,827	7,950				8,110		33,888
5786 Travel - Accommodation	3,500	3,802		1,050	5,877	9,788		24,017
5787 Travel - Mileage	11,878	2,221		1,514	-70	8,903		24,446
5788 Travel - Per Diem	4,834	1,809		1,307	55	8,295		16,299
5789 Childcare	200	300			325			825
5790 Power	17,034							17,034
5791 Heating Fuel	9,480							9,480
5792 Water & Sewer	1,518							1,518
5794 Admin Fees	-287,767	-3,408	600					-290,675
5805 Revenues Returned								0
5950 Transfers between programs	0							0
5960 Economic Development								0
5970 Wage Replacements/Recoveries								0
5971 Lildil Kue First Nation						64,581		64,581
5972 Deh Gah Gotie Dene Council						57,077		57,077
5973 Katlodeeche First Nation	201					30,016		30,217
5974 Pehdzah Ki First Nation						39,005		39,005
5975 Kaagee Tu First Nation						2,956		2,956
5976 JMR First Nation						7,049		7,049
5977 Nahanni Butte Dene Council						3,185		3,185
5979 Ft Simpson Metis Local								0
5980 Ft Providence Metis								0
5981 Samba Ke First Nation						5,685		5,685
5982 West Point First Nation						2,966		2,966
5983 Acho Dene Koe						191,014		191,014
5984 Ft Liard Metis Nation								0
5985 Annual Assembly Expenses	50,965							50,965
5988 Spring Leadership Expenses	24,853							24,853
Total expenditures	561,245	30,164	36,521	12,198	19,620	83,634	403,525	1,146,908
EXCESS REVENUES								
(EXPENDITURES)	\$187,351	\$554	\$0	\$0	\$0	\$2,885	-\$176,120	\$14,664

DEHCHO FIRST NATIONS

SCHEDULE 3

SCHEDULE OF DIAND CONTRIBUTION REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2014

	Gathering Strength (Contr.)	Negotiations Preparedness (Contr.)	Dehcho Process Claims (Contr.)	Self Government (Contr.)	MVRMA (Contr.)	ADK Overlap (Contr.)	PAS Ka'a'geo Tu Candidate (Contr.)	PAS Travel Recovery (Contr.)	DFN Computers (Contr.)	Deline Self Govt. Agreement (Contr.)	NWT Regional Contaminants (Contr.)	TOTAL
REVENUES:												
4020 DIAND	\$240,000	\$235,000	\$191,043	\$225,000	\$50,000	\$22,700	\$4,670	\$2,789	\$20,000	\$12,300	\$6,900	\$1,010,402
4021 DIAND - Other Revenues												0
4030 GNWT												0
4040 HRDC												0
4050 Other												0
4080 Dept. of Fisheries & Oceans												0
4100 Donations												0
4110 Wage Recoveries												0
4120 Travel Recoveries												0
4130 Recoveries												0
4150 Rental Income												0
4200 Salos												0
4250 Deferred Revenue Transfers												0
4440 Interest Revenue												0
4480 Admin Fees												0
4490 Program Funds Returned												0
Total revenues	240,000	235,000	191,043	225,000	50,000	22,700	4,670	2,789	20,000	12,300	6,900	1,010,402
EXPENDITURES:												
5410 Wages & Benefits	80,390	58,431	74,186	35,110						7,708	6,918	262,742
5450 Casual Wages												0
5810 Accounting & Legal	5,240	61,213	45,956	43,721	21,815	2,340				1,140		181,424
5815 Advertising, Promotions			3,878									3,878
5816 Equipment Rental												0
5820 Bad Debts												0
5825 Cash Grants		7,900	1,325	548	7,867					652		18,292
5830 GST Unrecovered												0
5834 Professional Services												0
5835 Subcontractors	82,058	61,138	28,935	116,348	2,375		400	800	10,772	2,800		305,827
5836 Sound & Translation												0
5840 Courier & Postage												0
5861 Capital Expenditures												0
5885 Insurance												0
5890 Interest & Bank Charges												0
5895 Licences, Regist & Membership												0
5700 Materials		11	1,028		55							1,094
5705 Equipment Purchases			12,090						9,228			21,318
5706 Equipment User Fee												0
5710 Janitorial Supplies												0
5720 Property Taxes												0
5740 Miscellaneous	3,104	2,661			2,446							8,210
5760 Rent		390	215			1,000						1,605
5765 Repair & Maintenance												0
5770 Vehicle Payment												0
5771 Scholarships												0
5780 Telephone & Internet					3,000							3,000
5785 Travel - Air	7,846	6,518	771	2,205		3,368	3,127	815				24,647
5786 Travel - Accommodation	11,346	9,430	799	1,125	33	3,307	314	471				28,826
5787 Travel - Mileage	10,721	3,239	1,940	1,268	4,711	4,677	114	17				28,688
5788 Travel - Per Diem	15,296	7,121	817	1,874	6,404	6,956	223	388				39,079
5789 Childcare		500		300	150							950
5790 Power												0
5791 Heating Fuel												0
5792 Water & Sewer												0
5794 Admin Fees	24,000	16,450	19,104	22,500		1,051	425	254				83,783
5805 Revenues Returned												0
5810 Service Contracts												0
5850 Transfers between programs												0
5860 Economic Development												0
5882 Metis Research												0
5870 Wage Replacements/Recoveries												0
5871 Liidil Kue First Nation												0
5872 Deh Gah Gellio Dene Council												0
5873 Katlodeeche First Nation												0
5874 Pehtzeh Ki First Nation												0
5875 Kaageo Tu First Nation												0
5876 JMR First Nation												0
5877 Nahanni Butte Dene Council												0
5879 Ft Simpson Metis Local												0
5880 Ft Providence Metis												0
5881 Sambaa Ke First Nation					1,144							1,144
5882 West Point First Nation												0
5883 Acho Dene Koe												0
5884 Ft Liard Metis Nation												0
Total expenditures	240,000	235,000	191,043	225,000	50,000	22,700	4,602	2,744	20,000	12,300	6,918	1,010,307
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$45	\$0	\$0	-\$18	\$95

SCHEDULE 4

FOR THE YEAR ENDING MARCH 31, 2014

	IRDA Oil & Gas Project (Cont.)	IRDA Resource Revenues (Contr.)	Devolution (Grant)	NCP Country Food (Contr.)	NCP Travel (Contr.)	IRMA Resource Programs (Contr.)	CIMP Working Group (Contr.)	CIMS CEAM (Contr.)	CIMS CEAM Kakias (Contr.)	Regional Intergov't (Contr.)	Youth Council Initiative (Contr.)	TOTAL
REVENUES:												
4020 DIAND	\$150,000	\$1,000,000		\$38,800	\$568	\$30,000	\$20,000	\$60,000	\$3,000	\$50,000	\$50,000	\$1,400,368
4021 DIAND - Other Revenues												0
4030 GNWT												0
4040 HRDC												0
4050 Other												0
4060 Dept. of Fisheries & Oceans												0
4100 Donations												0
4110 Wage Recoveries												0
4120 Travel Recoveries												0
4130 Recoveries												0
4150 Rental Incomes												0
4200 Sales												0
4250 Deferred Revenue Transfers		116,045	\$85,000								-5000	195,045
4440 Interest Revenue												0
4480 Admin Fees												0
4490 Program Funds Returned		0										0
Total revenues	150,000	1,116,045	85,000	38,800	568	30,000	20,000	60,000	3,000	50,000	45,000	1,599,411
EXPENDITURES:												
5410 Wages & Benefits										4,477		4,477
5450 Casual Wages												0
5610 Accounting & Legal	66,959		52,188							1,779		120,926
5615 Advertising & Promotions												0
5616 Equipment Rental												0
5620 Bad Debts												0
5625 Cash Grants	10,600			7,200		1,267	1,267	312		5,300	4,300	30,245
5630 GST Unrecovered												0
5634 Professional Services												0
5635 Subcontractors	35,433			6,000		17,428	2,438	12,232		16,020		89,550
5636 Sound & Translation	800											800
5640 Courier & Postage								145				145
5661 Capital Expenditures												0
5685 Insurance												0
5690 Interest & Bank Charges												0
5695 Licences, Regist & Membership												0
5700 Materials						42	150	12,115	2,707		150	15,185
5705 Equipment Purchases	3,457											3,457
5706 Equipment User Fee												0
5710 Janitorial Supplies												0
5720 Property Taxes												0
5740 Miscellaneous						38	38			344	9,000	9,420
5760 Rent						1,250				1,000	600	2,850
5765 Repair & Maintenance	160											160
5770 Vehicle Payment												0
5771 Scholarships												0
5780 Telephone & Internet			17									17
5785 Travel - Air	506		14,985			756	7,920	6,447		4,401	974	38,287
5786 Travel - Accommodation	5,980		2,281			750		3,699		5,572	3,216	21,498
5787 Travel - Mileage	4,797		4,464		568	418	532	1,394		6,862	2,277	21,330

SCHEDULE OF ABORIGINAL SKILLS AND EMPLOYMENT TRAINING STRATEGY

("ASETS") REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2014

	<u>CRF</u>	<u>EI</u>	<u>Childcare</u>	<u>Adult Basic Education</u>	<u>Coach</u>	<u>Total</u>
REVENUES:						
4040 HRDC	\$727,614	\$342,997	\$341,703			\$1,412,314
4035 GNWT - ECE				\$53,950		53,950
4055 Registration fees					\$40,900	40,900
4250 Deferred Revenue, beginning of year	4,777					4,777
4251 Deferred Revenue, end of year						0
4440 Miscellaneous						0
Total revenues	732,391	342,997	341,703	53,950	40,900	1,511,941
EXPENDITURES:						
5120 Admin Fees				6,254		6,254
5410 Wages & Benefits	37,807	18,000				55,807
5415 Core Wages	104,672	46,075				150,746
5416 Partnership Wages	45,165	15,454				60,619
5417 Admin Employee Benefits	1,035					1,035
5418 Core Employee Benefits	4,800	1,963				6,564
5419 Partnership Employee Benefits	2,332	831				3,163
5464 Non Salary Admin	2,863	1,200	23,567			27,630
5465 Professional Services	12,680	12,680				25,360
5466 Organizational Capacity	23,149	36,919			39,903	99,970
5468 Non Salary Core	37,236	29,759			998	67,992
5612 Program - Adult Basic Education	64,950	9,269		41,695		115,913
5615 Program - Heavy Equipment Operator	2,103					2,103
5616 Program - Building Trades Helper	7,717	3,400				11,117
5617 Program - Camp Cook		5,750				5,750
5620 Program - Financial		1,862				1,862
5621 Program - Safety Training	1,461					1,461
5622 Program - Emergency Medical R..	8,624					8,624
5623 Program - Intro Underground Mining	10,403	3,876				14,279
5627 Program - Class 3 Double Axle	450	750				1,200
5630 Program - Wage Subsidies	138,522					138,522
5631 Program - Occupational Certificate	1,769	10,054				11,823
5635 Program - Certificate Programs	7,641	4,693				12,334
5636 Program - Diploma Programs	14,295	3,306				17,601
5637 Program - Undergraduate Programs	33,969					33,969
5638 Program - Masters/Doctoral Program	500					500
5639 Program - Forestry	995					995
5648 Program - Heavy Equipment Tech		672				672
5650 Core - Full Service Centre	145,833	132,616				278,460
5656 Child Care - Program Costs			318,136			318,136
5658 Partnership Development	20,780	3,868				24,647
5660 Program Funds Returned				6,001		6,001
5740 Miscellaneous	839					839
Total expenditures	732,391	342,997	341,703	53,950	40,900	1,511,941
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$0	\$0	\$0

DEHCHO FIRST NATIONS

SCHEDULE 7

SCHEDULE OF GNWT REVENUES AND EXPENDITURES (cont.)

FOR THE YEAR ENDING MARCH 31, 2014

	Bilateral Discussions	First Nations Trust	NWT Metis Nation	Prov Creek	SEED Entrepreneur Support	Species at Risk	Trans Boundary	Water Quality Monitoring	Wildlife Act Working Group	TOTAL
REVENUES:										
4020 DIAND										\$0
4021 DIAND - Other Revenues										0
4030 GNWT	\$50,000	\$2,500	\$22,700	\$70,903	\$9,320	\$20,000	\$95,686	\$24,438	\$20,927	326,474
4040 HRDC										0
4050 Other					2,330					2,330
4060 Dept. of Fisheries & Oceans										0
4100 Donations										0
4110 Wago Recoveries										0
4120 Travel Recoveries										0
4130 Recoveries										0
4150 Rental Income										0
4200 Sales										0
4250 Deferred Revenue Transfers										0
4440 Interest revenue										0
4480 Admin Fees										0
4490 Program Funds Returned										0
Total revenues	60,000	2,500	22,700	70,903	11,650	20,000	95,686	24,438	20,927	328,864
EXPENDITURES:										
5410 Wages & Benefits				3,513				11,733		15,246
5450 Casual Wages										0
5610 Accounting & Legal	45,117		2,820						14,968	62,605
5615 Advertising & Promotions										0
5616 Equipment Rental										0
5620 Bad Debts										0
5625 Cash Grants	600					4,650	15,525		300	21,075
5630 Cash Short/Over										0
5634 Professional Services										0
5635 Subcontractors	840		1,400	19,083	6,200					27,503
5636 Sound & Translation	1,200		5,795				800			7,795
5640 Courier & Postage										0
5661 Capital Expenditures										0
5665 Insurance										0
5690 Interest & Bank Charges										0
5695 Licences, Regist & Membership										0
5700 Materials				16,221						16,221
5705 Equipment Purchases				3,079						3,079
5710 Janitorial Supplies										0
5720 Property Taxes										0
5740 Miscellaneous	101		500				790			1,391
5760 Rent			800				5,563			6,363
5765 Repair & Maintenance										0
5770 Vehicle Payment										0
5771 Scholarships										0
5780 Telephone	36									36
5785 Travel - Air	4,701					1,385		4,349	866	11,300
5786 Travel - Accommodation	2,223		6,011			1,212	19,039		1,086	29,551
5787 Travel - Mileage	2,509		935	2,823		739	7,643	3,432	586	18,668
5788 Travel - Per Diem	2,573		3,708	1,286		661	10,769	1,735	712	21,446
5789 Childcare	100		176							276
5790 Power										0
5791 Heating Fuel										0
5792 Water & Sewer										0
5794 Admin Fees			556	10,178		865	9,019	3,188	2,730	26,535
5805 Revenues Returned		2,500			3,040	10,488	26,537			42,566
5955 Transfers between programs										0
5960 Economic Development										0
5971 Lil'ili Kuo First Nation										0
5972 Deh Gah Got'ie Dene Council										0
5973 Katlodeoche First Nation										0
5974 Pehdzeh Ki First Nation										0
5975 Kaagoo Tu First Nation										0
5976 JMR First Nation										0
5977 Nahanni Butte Dene Council										0
5979 Ft Simpson Metis Local										0
5980 Ft Providence Metis										0
5981 Samba Ke First Nation										0
5982 West Point First Nation										0
5983 Acho Dene Koe										0
5984 Ft Providence Res. Mgmt.				14,740						14,740
Total expenditures	60,000	2,500	22,701	70,903	9,240	20,000	95,686	24,438	20,927	326,365
EXCESS REVENUES (EXPENDITURES)										
	\$0	\$0	-\$1	\$0	\$2,410	\$0	\$0	\$0	\$0	\$2,409

SCHEDULE 8

AAROM Project	AAROM Bull Trout	Aboriginal Fisheries Strategy	Annual Assembly	CWS Edehzhie	Parks Canada Side Table	Health Canada	Dehcho Economic Corp	TOTAL
								\$0
								0
								0
								0
			\$5,000	\$3,410	\$78,828	\$44,589		131,827
\$400,000	\$3,000	\$260,000						653,000
			500					500
								0
								0
							\$13,313	13,313
								0
							200	200
					8,675		-136,593	-127,918
								0
								0
							156,346	156,346
400,000	3,000	260,000	8,500	3,410	87,503	44,589	33,267	827,289

[illegible]

\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

SCHEDULE 9

DEHCHO FIRST NATIONS

Schedule of Salaries, Honoraria, Travel Expenses and Other Remuneration

FOR THE YEAR ENDING MARCH 31, 2014

Name of Individual	Position Title	Number of Months *	Salary (Note 1)	Honoraria (Note 2)	Other Remuneration (Note 3)	Total	Travel Expenses
Elected or Appointed Officials:							
Herb Norwegian	Grand Chief	12	\$ 92,500	\$ -		\$ 92,500	\$ 15,632
J Bonnetrouge	Executive/Leadership	12		-		\$ -	785
Victor Constant	Executive/Leadership	12		1,700		1,700	1,106
Karen Felker	Executive/Leadership	12		1,500		1,500	1,835
Marie Lafferty	Executive/Leadership	12		1,100		1,100	
Percy Hardisty	Executive/Leadership	12		775		775	
Rita Cli	Executive/Leadership	12		850		850	
Unelected Senior Officials:							
Alison de Pelham	Executive Director	5	98,000			98,000	5,915

* 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 10

DEH CHO FIRST NATION

SCHEDULE OF FEDERAL FUNDING

FOR THE YEAR ENDING MARCH 31, 2014

AAANDC

<u>Name</u>	<u>Federal Funding Received</u>	<u>Unexpended Funding Beginning</u>	<u>Adjustments</u>	<u>Total Funding Available</u>	<u>Funding Expended</u>	<u>Unexpended Funding End of Year</u>
Tribal Council (Band Support)	\$780,724	\$0	\$0	\$780,724	\$780,724	\$0
Band Employee Benefits	36,521	0	0	36,521	36,521	-
Gathering Strength 1 CFA#04	240,000	0	0	240,000	240,000	-
Negotiations Preparedness	235,000	0	0	235,000	235,000	-
Deh Cho Process Claims	191,043	0	0	191,043	191,043	-
Self government	225,000	0	0	225,000	225,000	-
MVRMA	50,000	0	0	50,000	50,000	-
ADK Overlap	22,700	0	0	22,700	22,700	-
PAS Ka'a'gee Tu Candidate	4,670	0	-68	4,602	4,602	-
PAS Travel Recovery	2,789	0	-45	2,744	2,744	-
DFN Computers	20,000	0	0	20,000	20,000	-
Deline Self Govt. Agreement	12,300	0	0	12,300	12,300	-
NWT Regional Contaminants	6,900	0	18	6,918	6,918	-
IRDA Oil & Gas Project	150,000	0	0	150,000	150,000	-
IRDA Resource Royalties	1,000,000	411,915	0	1,411,915	1,118,045	295,870
Devolution	0	85,000	0	85,000	85,000	-
NCP Country Food	36,800	0	0	36,800	36,800	-
NCP Travel	566	0	0	566	566	-
IRMA Resource Pressure	30,000	0	0	30,000	30,000	-
CIMP Working Group	20,000	0	0	20,000	20,000	-
CIMS CEAM	60,000	0	0	60,000	60,000	-
CIMS CEAM Kakisa	3,000	0	0	3,000	3,000	-
Regional Intergov't	50,000	0	0	50,000	50,000	-
Youth Council Initiative	50,000	0	0	50,000	45,000	5,000
	<u>\$3,228,013</u>	<u>\$496,915</u>	<u>-\$95</u>	<u>\$3,724,833</u>	<u>\$3,423,963</u>	<u>\$300,870</u>

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

SCHEDULE 11**FOR THE YEAR ENDING MARCH 31, 2014**

	Gathering <u>Strength</u> (Contr.)	Negotiations <u>Preparedness</u> (Contr.)	Dehcho Process <u>Claims</u> (Contr.)	Self <u>Government</u> (Contr.)	ADK <u>Overlap</u> (Contr.)	Regional <u>Intergov't</u> (Contr.)	Aboriginal Intergov. <u>Meetings</u> (Contr.)	NWT Metis <u>Nation</u> (Contr.)	<u>TOTAL</u>
REVENUES:									
4020 DIAND	\$240,000	\$235,000	\$89,566	\$225,000	\$2,454	\$23,829			\$816,848
4021 DIAND - Other Revenues									0
4030 GNWT							\$15,344	\$2,884	18,228
4040 HRDC									0
4050 Other									0
4060 Dept. of Fisheries & Oceans									0
4100 Donations									0
4110 Wage Recoveries									0
4120 Travel Recoveries									0
4130 Recoveries									0
4150 Rental Income									0
4200 Sales									0
4250 Deferred Revenue Transfers									0
4440 Interest Revenue									0
4480 Admin Fees									0
4490 Program Funds Returned									0
Total revenues	240,000	235,000	89,566	225,000	2,454	23,829	15,344	2,884	834,075
EXPENDITURES:									
5410 Wages & Benefits	80,390	58,431	9,246	35,110		2,698			185,875
5450 Casual Wages									0
5610 Accounting & Legal	5,240	61,213	45,956	43,721	2,340	1,779	7,514	2,820	170,583
5615 Advertising, Promotions									0
5616 Equipment Rental									0
5620 Bad Debts									0
5625 Cash Grants		7,900		548					8,448
5630 GST Unrecovered									0
5634 Professional Services									0
5635 Subcontractors	82,058	61,138	25,738	116,348		12,620			297,902
5636 Sound & Translation									0
5640 Courier & Postage									0
5661 Capital Expenditures									0
5685 Insurance									0
5690 Interest & Bank Charges									0
5695 Licences, Regist & Membership									0
5700 Materials		11							11
5705 Equipment Purchases									0
5706 Equipment User Fee									0
5710 Janitorial Supplies									0
5720 Property Taxes									0
5740 Miscellaneous	3,104	2,661				344			6,108
5760 Rent		390							390
5765 Repair & Maintenance									0
5770 Vehicle Payment									0
5771 Scholarships									0
5780 Telephone & Internet									0
5785 Travel - Air	7,846	6,516		2,205		443	3,457		20,467
5786 Travel - Accommodation	11,346	9,430	449	1,125		4,390	1,348		28,088
5787 Travel - Mileage	10,721	3,239		1,268		414	300		15,943
5788 Travel - Per Diem	15,296	7,121	35	1,874		1,140	1,330		26,796
5789 Childcare		500		300					800
5790 Power									0
5791 Heating Fuel									0
5792 Water & Sewer									0
5794 Admin Fees	24,000	16,450	8,142	22,500	114		1,395	64	72,664
5805 Revenues Returned									0
5810 Service Contracts									0
Total expenditures	240,000	235,000	89,566	225,000	2,454	23,829	15,344	2,884	8



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22nd Dehcho Annual Assembly
Jean Marie River, Denendeh
June 24 – 27, 2014

Motion#04 24062014

The 22nd Dehcho Annual Assembly accepts the 2013-14 annual Audit Financial statements for Dehcho First Nation at March 31st, 2014

Moved By; Chief Stanley Sanguetz, Jean Marie River First Nation

Second By; Proxy President Darlene Sibbestion, Fort Simpson Metis Nation