

# Audit Report

By Robert Stewart, Auditor



## DEHCHO FIRST NATIONS

BOX 89, FORT SIMPSON, N.W.T. X0E 0N0  
TEL : (867) 695-2355/2610 FAX : (867) 695-2038  
EMAIL: [dcfn@dehchofirstnations.com](mailto:dcfn@dehchofirstnations.com)

### Management's Responsibility for Financial Reporting

May 30, 2009

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  
A/Executive Director  
DEHCHO FIRST NATIONS



Robert  
Stewart

Chartered  
Accountant/  
Management  
Consultants

Box 2196  
Yellowknife, N.W.T. X1A 2P6  
Tel (867) 873-5595  
Fax (867) 873-5596  
Email: [stewartr@peace.ca](mailto:stewartr@peace.ca)

## AUDITOR'S REPORT

To the Members  
DEHCHO FIRST NATIONS  
DEHCHO Region, Northwest Territories

I have examined the Balance Sheet of the DEHCHO FIRST NATIONS as at March 31, 2009, the Statements of Revenue and Expenditure, and Surplus for the year then ended. These financial statements have been prepared on a non-consolidated basis for government funding reporting purposes, with the unanimous consent of Council, in accordance with Canadian generally accepted accounting principles using differential reporting options available to non-publicly accountable enterprises, as described in Note 2 to the financial statements. These financial statements are the responsibility of the First Nations' management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraphs, I conducted my audit in accordance with generally accepted auditing standards in Canada. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The First Nation has investments in entities beneficially owned for the Members of the First Nation as set out in Notes 2 and 4, carried at the lower of cost and net realizable value. Financial statements for the entities are available to the First Nation, and are monitored separately, hence these financial statements are not prepared on a consolidated or equity basis.

As indicated in Note 4 to the 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.

In my 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, these financial statements present fairly, in all material respects, the financial position of the First Nation as at March 31, 2009, and the results of its operations for the year then ended in accordance with generally accepted accounting principles in Canada.

May 30, 2009  
Yellowknife, N.W.T



CHARTERED ACCOUNTANT

**DEHCHO FIRST NATIONS**

**BALANCE SHEET**

**MARCH 31, 2009**

**ASSETS**

	<u>2009</u>	<u>2008</u>
<b>CURRENT</b>		
Cash	\$2,348,641	\$2,180,365
Accounts receivable (Note 3)	1,499,605	2,455,208
Prepaid expenses	<u>11,500</u>	<u>10,000</u>
	3,859,746	4,645,573
<b>CAPITAL ASSETS (Notes 2d)</b>	1	1
<b>TRUST FUND ASSETS (Note 4)</b>	<u>13,376,936</u>	<u>15,228,312</u>
	<u>\$17,236,683</u>	<u>\$19,873,886</u>


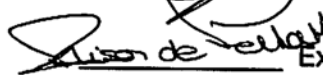
**LIABILITIES**

<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$1,450,805	\$3,373,092
Deferred Revenue (Note 5)	<u>1,304,936</u>	<u>461,574</u>
	<u>2,755,741</u>	<u>3,834,666</u>

**MEMBERS' EQUITY**

<b>TRUST FUND RESERVE (Note 4)</b>	13,376,936	15,228,312
<b>SURPLUS</b>	<u>1,104,006</u>	<u>810,908</u>
	<u>14,480,942</u>	<u>16,039,220</u>
	<u>\$17,236,683</u>	<u>\$19,873,886</u>

APPROVED:

 Grand Chief  
 Executive Director



**DEHCHO FIRST NATIONS**  
**STATEMENT OF SURPLUS AND RESERVES**  
**FOR THE YEAR ENDED MARCH 31, 2009**

	<u>2009</u>	<u>2008</u>
<b>GENERAL OPERATING SURPLUS:</b>		
Balance, Opening	\$ 810,908	\$ 619,333
Excess revenue(expenditures) for the year	<u>(1,558,278)</u>	<u>291,823</u>
	( 747,370)	911,156
Transfer from (to) Reserve	<u>1,851,376</u>	<u>( 100,248)</u>
Balance, Closing	<u>\$ 1,104,006</u>	<u>\$ 810,908</u>

	<u>2009</u>	<u>2008</u>
<b>TRUST FUND RESERVE:</b>		
Balance, Opening	\$15,128,062	\$15,128,064
Transfer from (to) Operating Surplus	<u>( 1,851,376)</u>	<u>100,248</u>
Balance, Closing	<u>\$13,376,936</u>	<u>\$15,228,312</u>



**DEHCHO FIRST NATIONS**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE YEAR ENDED MARCH 31, 2009**

	<u>2009</u>	<u>2008</u> (Note 7)
<b>REVENUE</b>		
Indian and Northern Affairs Canada	\$ 4,249,328	\$ 9,003,482
Human Resources Development Canada	1,412,314	1,412,314
Government of the NWT	416,744	368,056
Aboriginal Futures	25,000	827,396
Dept. of Fisheries and Oceans Canada	236,752	144,827
Imperial Oil	250,000	-
MGPIF – Industry Canada	350,000	-
Other revenue	145,905	197,597
Travel and expense recoveries	68,712	97,413
Transfer from (to) deferred revenue	<u>( 946,430)</u>	<u>( 298,665)</u>
	<u>6,208,325</u>	<u>11,752,420</u>
<b>EXPENDITURES</b>		
Transfers to First Nations (Note 6)	1,856,491	3,659,465
Major AHRDA costs (Note 7 & Schedule 5)	137,047	1,214,032
Wages, benefits and other staff costs	1,160,726	1,147,784
Service contracts & subcontractors	1,120,070	3,111,654
Travel	879,649	1,001,045
Cash grants	278,170	295,237
Legal & other professional fees	391,377	318,160
Dehcho Economic Corporation	202,045	150,000
Office supplies	68,712	126,058
Office expenses	46,128	45,347
Bad debts	7,071	15,517
Sound and translation	85,000	100,966
Miscellaneous (GST recovery)	<u>( 166,239)</u>	<u>( 57,971)</u>
Rent	40,188	64,185
Equipment purchases	120,368	162,283
Telephone	50,910	49,057
Advertising & promotion	64,058	47,311
Donations	29,392	4,760
Childcare	2,075	1,988
Utilities	30,197	28,889
Scholarships	35,000	48,000
Repairs and maintenance	24,345	22,580
Admin Fees	212	804
Pheobe Nahanni Scholarship	6,000	4,000
Program funds returned	<u>( 507,902)</u>	<u>( 306)</u>
	<u>5,961,090</u>	<u>11,560,845</u>
<b>OPERATING SURPLUS BEFORE EXTRAORDINARY ITEM</b>	<u>247,235</u>	<u>191,575</u>
<b>EXTRAORDINARY ITEM</b>		
Trust income (loss) (net)	<u>(1,805,513)</u>	<u>100,248</u>
	<u>(1,805,513)</u>	<u>100,248</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	<u>\$ (1,558,278)</u>	<u>\$ 291,823</u>



# DEHCHO FIRST NATIONS

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2009

### 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 the First Nations is a government, it applies the accounting principals for local governments as set out in the CICA Public Sector Accounting Handbook (PSA Handbook). It should be noted that recently there has been much discussion and research on the appropriate accounting policies for First Nations, and these principals are evolving.

b) Non-Consolidated Financial Statements

The First Nation has investments in the following entities beneficially owned for the Members of the First Nation, carried at the lower of cost or estimated net realizable value:

	<u>Beneficial Ownership</u>
Settlement Agreement Trust Fund	100%
Dehcho Economic Corporation	100%

Financial statements for the entities are available to the First Nation hence these financial statements are not prepared on a consolidated or equity basis. These non-consolidated financial statements are prepared primarily for government funding reporting purposes, and are not in accordance with Canadian generally accepted accounting principles, as they are non-consolidated. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.



**DEHCHO FIRST NATIONS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MARCH 31, 2009**

**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) Capital Assets**

Capital Assets are recorded as expenditures in the year of acquisition and shown on the balance sheet at a nominal amount. Insured values at March 31, 2009 are as follows:

Office building	\$ 696,000
Office contents	<u>204,000</u>
	<u>\$ 900,000</u>

**f) Funding Agency Contract Surplus (Deficit)**

According to contracts or contribution agreements with funding agencies, primarily DIAND 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 the 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)**

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 similarly be accounted for in the new year.



**DEHCHO FIRST NATIONS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MARCH 31, 2009**

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

**h) Financial Instruments**

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

**NOTE 3      ACCOUNTS RECEIVABLE**

	<u>2009</u>	<u>2008</u>
Indian and Northern Affairs Canada	\$ 534,209	\$1,216,611
Aboriginal Futures	10,325	413,698
Human Resources Development Canada	428,528	639,516
Dept. Of Fisheries & Oceans	103,626	68,760
Canadian Boreal Initiative	3,306	23,405
Settlement Agreement Trust Fund	41,089	36,508
Mackenzie Gas Project	350,000	-
Goods & Services Tax	42,748	51,086
Acho Dene Koe	-	50,378
Imperial Oil	25,000	-
Other	46,572	40,738
Less Allowance for Doubtful Accounts	<u>( 85,798)</u>	<u>( 85,492)</u>
	<u>\$1,499,605</u>	<u>\$2,455,208</u>





**DEHCHO FIRST NATIONS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MARCH 31, 2009**

**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, 2008. 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 2009 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 proceeds of the settlement, and investment income earned net of expenditures, in its revenues according to the Report of the Trustees for the period ended March 31, 2009. 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.

**NOTE 5 DEFERRED REVENUE**

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

	<u>2009</u>	<u>2008</u>
Band Employee Benefits	\$ 37,305	\$ 45,668
Self Government	-	4,088
Contaminants	-	532
IRDA Resource Royalties	1,072,222	150,000
Access & Benefits Negotiations	14,526	-
ADK Negotiations	35,079	-
Aboriginal Capacity	2,508	406
Mackenzie Gas	80,662	43,036
Gathering Strength	-	18,747
Economic Plan	25,000	-
Community Progs. and Negotiations	-	<u>13,438</u>
Total DIAND	<u>1,278,170</u>	<u>275,915</u>
ASEP	-	89,733
Dehghah Alliance Society	-	69,160
Protected Area Strategy/PKFN	17,089	17,088
CBI – Watershed	<u>9,676</u>	<u>9,677</u>
	<u>\$1,304,936</u>	<u>\$461,574</u>



## DEHCHO FIRST NATIONS

### NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2009

#### NOTE 6 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. The following transactions were recorded with related parties:

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Settlement Agreement Trust Fund	\$ 50,443	-
<b>EXPENDITURES</b>		
Acho Dene Council	\$ 168,305	\$ 327,766
DEHCHO Economic Corporation	202,045	150,000
Deh Gah Gotie Dene Council	306,186	682,944
Fort Providence Metis Local	40,000	123,122
Fort Simpson Metis Local	56,556	196,892
Jean Marie River First Nation	94,484	259,975
Ka'a'gee Tu First Nation	61,557	121,954
Katlodeeche First Nation	283,894	422,286
Liidlii Kue First Nation	494,541	698,641
Nahanni Butte Dene Band	148,005	197,903
Nogha Enterprises Ltd.	-	-
Pehdzeh Ki First Nation	85,733	420,726
Sambaa K'e Band Council	116,491	207,256
Sambaa K'e Development Corporation	-	-
Settlement Agreement Trust Fund	9,580	-
Tthenaago Development Corporation	-	-
West Point First Nation	739	-
	<u>\$2,058,536</u>	<u>\$3,809,465</u>

#### NOTE 7 COMPARATIVE AMOUNTS

The format of the Statement of Revenue and Expenditures of the current year has been changed with respect to the allocation of AHRDA Costs by type of expenditure. The comparative amounts for expenditures could not be restated.

#### NOTE 8 STATEMENT OF CASH FLOWS

A statement of cash flows has not been prepared as, in the opinion of management, it would not provide additional meaningful information.



## DEH CHO FIRST NATIONS

## SCHEDULE 1

## SCHEDULE OF CONSOLIDATED REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2009

	Core (Schedule 2)	DIAND #1 (Schedule 3)	DIAND #2 (Schedule 4)	AHRDA (Schedule 5)	ASEP (Schedule 6)	Other (Schedule 7)	Total
<b>REVENUES:</b>							
4020 DIAND	\$815,009	\$2,009,943	\$1,424,376	\$0	\$0	\$0	\$4,249,328
4021 DIAND - Other Revenues	0	0	0	0	0	0	0
4030 GNWT	25,000	0	0	0	0	391,744	416,744
4040 HRDC	12,000	0	0	1,412,314	0	0	1,424,314
4050 Other	66,726	250,000	350,000	0	0	24,500	691,226
4060 Dept. of Fisheries & Oceans	0	0	0	0	0	236,752	236,752
4070 Aboriginal Futures	0	0	0	0	25,000	0	25,000
4100 Donations	0	0	0	0	0	6,700	6,700
4110 Wage Recoveries	1,506	0	0	0	0	0	1,506
4120 Travel Recoveries	9,597	0	0	0	0	0	9,597
4130 Recoveries	42,464	2,703	0	0	0	13,928	59,115
4150 Rental Income	9,000	0	0	0	0	0	9,000
4200 Sales	7,583	0	0	0	0	0	7,583
4220 Program Internal Transfers	0	0	0	0	0	0	0
4240 Employee Contributions	10,403	14,767	0	6,553	136	0	31,859
4250 Deferred Revenue Transfers	-16,637	-28,872	-959,848	0	102	58,824	-946,430
4440 Interest Revenue	31,815	0	0	1,584	0	0	33,399
4480 Admin Fees	0	0	0	0	0	0	0
4490 Program Funds Returned	-1	114,296	-9	2,248	12,069	-9	128,611
<b>Total revenues</b>	<b>1,014,465</b>	<b>2,382,837</b>	<b>814,528</b>	<b>1,422,700</b>	<b>37,307</b>	<b>732,447</b>	<b>6,364,305</b>
<b>EXPENDITURES:</b>							
5018 General Administration transfer				31,869			31,869
5020 CRF Employment Labour Market				20,981		0	20,981
5021 CRF Small Urban Initiatives				24,279			24,279
5022 CRF First Nations Child Care				11,852		0	11,852
5023 CRF Youth Programs				0			0
5024 CRF Persons with Disabilities				0			0
5025 CRF Capacity				6,871			6,871
5030 EI Program Administration				10,971			10,971
5031 EI Employment Benefits and Support				16,969			16,969
5032 EI Small Urban Program				13,255			13,255
5034 EI Persons with Disabilities				0			0
5410 Wages & Benefits	391,782	369,876	127,555	138,080	4,285	111,255	1,142,835
5450 Casual Wages	12,537	1,965	0	0	3,150	1,100	18,772
5610 Accounting & Legal	29,792	226,745	0	0	0	7,381	263,918
5615 Advertising & Promotions	14,949	25,457	2,225	0	0	18,126	60,758
5616 Equipment Rental	188	0	0	0	0	0	188
5620 Bad Debts	7,071	0	0	0	0	0	7,071
5625 Cash Grants	66,620	109,400	32,400	0	300	69,450	278,170
5630 GST Unrecovered (Recovery)	-166,464	0	0	0	0	0	-166,464
5634 Professional Services	0	48,421	59,040	16,999	0	0	125,459
5635 Subcontractors	132,720	685,792	257,047	0	6,791	35,721	1,120,071
5636 Sound & Translation	5,703	42,471	12,304	0	0	24,522	65,000
5640 Courier & Postage	8,245	43	219	0	35	1,164	9,705
5601 Capital Expenditures	0	0	0	0	0	0	0
5605 Insurance	18,995	0	0	0	0	0	18,995
5690 Interest & Bank Charges	5,699	0	0	210	0	73	5,980
5695 Licences, Regist & Membership	5,891	300	100	0	0	0	6,291
5700 Materials	32,256	27,265	2,922	42	14	6,191	68,712
5705 Equipment Purchases	16,337	10,579	3,267	0	0	61,253	91,436
5706 Equipment User Fees	28,489	0	0	0	0	444	28,933
5710 Janitorial Supplies	1,493	0	0	0	0	0	1,493
5720 Property Taxes	3,506	0	0	0	0	0	3,506
5740 Miscellaneous	625	226	0	3,300	0	0	4,150
5741 Donation	29,392	0	0	0	0	0	29,392
5765 Repair & Maintenance	10,272	9,762	870	0	0	13,284	40,188
5770 Vehicle Payment	24,100	246	0	0	0	0	24,346
5771 Scholarships	0	0	0	0	0	0	0
5780 Telephone	41,000	0	0	0	0	0	41,000
5785 Travel - Air	18,752	1,178	18,798	0	0	12,164	50,910
5785 Travel - Air	21,162	176,995	11,005	798	0	44,681	254,640
5788 Travel - Accommodation	30,330	109,388	12,288	2,850	0	54,247	215,106
5787 Travel - Mileage	36,117	78,697	20,251	2,329	0	42,122	179,806
5788 Travel - Per Diem	30,106	127,263	25,605	3,841	62	43,200	230,097
5789 Childcare	1,080	904	50	0	0	33	2,077
5790 Power	19,372	0	0	0	0	0	19,372
5791 Heating Fuel	6,650	0	0	0	0	0	6,650
5792 Water & Sewer	2,175	0	0	0	0	0	2,175
5794 Admin Fees	-317,718	197,774	116,538	0	0	3,618	212
5600 Loss in Trust Fund	1,851,376	0	0	0	0	0	1,851,376
5605 Revenues Returned	-55,344	0	-284,700	1,834	0	-41,063	-379,293
5610 Res. Royalty Service Contracts	0	0	0	0	0	0	0
5950 Transfers between programs	-21,945	83,039	0	0	0	-61,094	-9
5960 Economic Development	52,045	0	150,000	0	0	0	202,045
5962 Media Research	0	0	0	0	0	0	0
5970 Wage Replacements/Recoveries	0	0	0	0	0	0	0
5971 Lisli Kun First Nation	82,090	0	0	382,709	5,311	44,431	494,541
5972 Deh Gosh Gosh Dene Council	23,062	0	0	202,898	0	80,228	306,188
5973 Katlodechoe First Nation	10,000	0	40,000	210,587	0	23,307	283,894
5974 Pehdexh Kig First Nation	10,708	292	0	51,097	0	23,637	85,733
5975 Kogoo Tu First Nation	11,771	0	0	42,673	0	7,112	61,557
5976 JMR First Nation	5,635	0	40,000	34,904	0	13,725	94,484
5977 Nahanni Butte Dene Council	20,009	13,430	80,654	17,299	0	4,613	148,005
5979 Ft Simpson Metis Local	0	0	40,000	16,556	0	0	56,556
5980 Ft Providence Metis	0	0	40,000	0	0	0	40,000
5981 Sambao Ke First Nation	0,532	11,670	0	38,778	0	56,511	116,491
5982 West Point First Nation	0	739	0	0	0	0	739
5983 Acho Dene Koe	0	0	0	139,870	0	28,435	168,305
5984 Ft Llard Metis Nation	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>2,569,367</b>	<b>2,363,222</b>	<b>814,435</b>	<b>1,422,700</b>	<b>21,968</b>	<b>731,670</b>	<b>7,642,563</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>							
	<b>-\$1,573,902</b>	<b>-\$385</b>	<b>\$93</b>	<b>\$0</b>	<b>\$15,340</b>	<b>\$577</b>	<b>-\$1,558,278</b>



DEH CHO FIRST NATIONS

SCHEDULE 2

SCHEDULE OF CORE REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2009

	Core (Contr.)	General Fund	Band Employee Benefits (FTP)	Executive Committee	Economic Plan	Governance Strategic Plan	Negotiations Strategic Plan	DFN Master Trust	Advisory	TOTAL
<b>REVENUES:</b>										
4020 DIAND	\$780,724		\$34,285							\$815,009
4021 DIAND - Other Revenues										0
4030 GNVVT					\$25,000					25,000
4040 HRDC	12,000									12,000
4050 Other	52,301	\$14,425								66,726
4060 Dept. of Fisheries & Oceans										0
4070 Aboriginal Futures										0
4100 Donations										0
4110 Wage Recoveries	1,506									1,506
4120 Travel Recoveries		9,597								9,597
4130 Recoveries	20,354	22,131								42,484
4150 Rental Income	6,000	3,000								9,000
4200 Sales		7,583								7,583
4220 Program Internal Transfers				\$0	0		\$0		\$0	0
4240 Employee Contributions			10,403							10,403
4250 Deferred Revenue Transfers			8,363		-25,000					-16,637
4440 Interest Revenue	31,815									31,815
4480 Admin Fees	0	0								0
4490 Program Funds Returned	-0									-1
<b>Total revenues</b>	<b>904,699</b>	<b>56,736</b>	<b>53,051</b>	<b>0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>0</b>	<b>0</b>	<b>1,014,485</b>
<b>EXPENDITURES:</b>										
5410 Wages & Benefits	353,612		38,170							391,782
5450 Casual Wages	12,557									12,557
5610 Accounting & Legal	29,792									29,792
5615 Advertising & Promotions	12,873	1,086		890						14,949
5616 Equipment Rental				188						188
5620 Bad Debts	7,071									7,071
5625 Cash Grants	31,000	3,895		14,250	6,750		10,725			66,620
5630 GST Unrecovered (Recovery)		-166,464								-166,464
5634 Professional Services										0
5635 Subcontractors	82,096	3,127		31			1,041		46,425	132,720
5636 Sound & Translation		900					4,803			5,703
5640 Courier & Postage	5,678	2,567								8,245
5661 Capital Expenditures										0
5685 Insurance	18,995									18,995
5690 Interest & Bank Charges	5,698									5,698
5695 Licences, Regist & Membershp	5,861									5,861
5700 Materials	23,466	7,793				355	521		122	32,258
5705 Equipment Purchases	16,337									16,337
5706 Equipment User Fee	28,489									28,489
5710 Janitorial Supplies	1,493									1,493
5720 Property Taxes	3,506									3,506
5740 Miscellaneous	625									625
5741 Donation		29,392								29,392
5760 Rent	9,308	1,040		205			5,718			16,272
5765 Repair & Maintenance	24,100									24,100
5770 Vehicle Payment										0
5771 Scholarships	41,000									41,000
5780 Telephone & Internet	18,752									18,752
5785 Travel - Air		12,617		6,120			661		1,764	21,162
5786 Travel - Accommodation	7,294	3,113		2,455		12,455	7,369		3,652	38,338
5787 Travel - Mileage	10,759	13,245		2,887		1,958	4,991		2,278	36,117
5788 Travel - Per Diem	4,682	4,880		2,941	1,084	2,666	9,812		4,042	30,106
5789 Childcare	938								150	1,088
5790 Power	19,372									19,372
5791 Heating Fuel	8,650									8,650
5792 Water & Sewer	2,175									2,175
5794 Admin Fees	-317,006	-5,224	875		3,636					-317,718
5800 Loss in Trust Fund								1,851,376		1,851,376
5805 Revenues Returned	696	9,580	14,005		-28,434	-17,434	-33,757			-55,344
5950 Transfers between programs	267,458			-30,000	-10,081		-11,864		-237,458	-21,945
5960 Economic Development					52,045					52,045
5970 Wage Replacements/Recoveries										0
5971 Liidli Kue First Nation								82,090		82,090
5972 Deh Gah Gotie Dene Council								23,062		23,062
5973 Katiioocho First Nation								10,000		10,000
5974 Pohdzoh K'G First Nation								10,708		10,708
5975 Kaagoo Tu First Nation								11,771		11,771
5976 JMR First Nation								5,855		5,855
5977 Nahanni Butte Dene Council								26,009		26,009
5979 Ft Simpson Metis Local										0
5980 Ft Providence Metis										0
5981 Sambea Ke First Nation								9,532		9,532
5982 West Point First Nation										0
5983 Acho Dene Koe										0
5984 Ft Liard Metis Nation										0
<b>Total expenditures</b>	<b>737,427</b>	<b>-78,451</b>	<b>53,050</b>	<b>-34</b>	<b>25,000</b>	<b>-1</b>	<b>20</b>	<b>1,851,376</b>	<b>-0</b>	<b>2,588,387</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$167,271</b>	<b>\$135,187</b>	<b>\$0</b>	<b>\$34</b>	<b>-\$25,000</b>	<b>\$0</b>	<b>-\$20</b>	<b>-\$1,851,376</b>	<b>\$0</b>	<b>-\$1,573,902</b>



DEH CHO FIRST NATIONS

SCHEDULE 3

SCHEDULE OF DIAND CONTRIBUTION REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2009

	Gathering Strength 400k (Contr.)	Gathering Strength CFA #4 (Contr.)	Negotiations Preparedness (Contr.)	Deh Cho Process Claims (Contr.)	Aboriginal Cap. & Mackenzie GAP (Contr.)	Access & Benefits Negotiations (Contr.)	ADK Boundary Negotiations (Contr.)	TOTAL
<b>REVENUES:</b>								
4020 DIAND	\$400,000	\$500,000	\$700,000	\$191,943		\$73,000	\$145,000	\$2,009,943
4021 DIAND - Other Revenues								0
4030 GNWT								0
4040 HRDC								0
4050 Other						250,000		250,000
4060 Dept. of Fisheries & Oceans								0
4070 Aboriginal Futures								0
4100 Donations								0
4110 Wago Recoveries								0
4120 Travel Recoveries								0
4130 Recoveries		441	2,262					2,703
4150 Rental Income								0
4200 Sales								0
4220 Program Internal Transfers								0
4240 Employee Contributions	2,205	4,220	8,342					14,767
4250 Deferred Revenue Transfers		22,835			-2,102	-14,526	-35,079	-28,872
4440 Interest Revenue								0
4480 Admin Fees								0
4490 Program Funds Returned			5,145		84,194			114,296
<b>Total revenues</b>	<b>427,162</b>	<b>527,497</b>	<b>715,750</b>	<b>191,943</b>	<b>82,092</b>	<b>308,474</b>	<b>109,921</b>	<b>2,362,837</b>
<b>EXPENDITURES:</b>								
5410 Wages & Benefits	61,742	128,576	166,918				12,640	369,876
5450 Casual Wages		1,965						1,965
5610 Accounting & Legal	90,101	1,040	135,803				1,800	228,745
5615 Advertising, Promotions & Rene	1,600	2,599		3,146		18,113		25,457
5616 Equipment Rental								0
5620 Bad Debts								0
5625 Cash Grants	11,650	14,625	42,075	6,700	8,600	14,600	11,150	109,400
5630 GST Unrecovered								0
5634 Professional Services	35,647			13,774				49,421
5635 Subcontractors	80,742	116,141	154,729	93,119	34,575	182,984	23,504	685,792
5638 Sound & Translation	6,070	20,390	13,539	1,872		300	300	42,471
5640 Courier & Postage		43						43
5661 Capital Expenditures								0
5685 Insurance								0
5690 Interest & Bank Charges								0
5695 Licences, Regist & Membership				300				300
5700 Materials	1,926	24,033	600	63	77	389	199	27,265
5705 Equipment Purchases	1,348			8,657	576			10,579
5706 Equipment User Fee								0
5710 Janitorial Supplies								0
5720 Property Taxes								0
5740 Miscellaneous						228		228
5760 Rent	450	4,536	2,808	398		1,270	300	9,762
5765 Repair & Maintenance		246						246
5770 Vehicle Payment								0
5771 Scholarships								0
5780 Telephone & Internet					12	18	1,146	1,176
5785 Travel - Air	9,737	59,371	52,722	12,446		41,487	1,232	176,995
5786 Travel - Accommodation	10,561	37,669	33,400	8,422	368	14,338	4,628	109,386
5787 Travel - Mileage	9,597	15,589	16,867	10,888	5,043	9,681	11,524	78,987
5788 Travel - Per Diem	20,295	50,204	25,561	13,555	4,842	9,988	2,818	127,263
5789 Childcare		471	433					904
5790 Power								0
5791 Heating Fuel								0
5792 Water & Sewer								0
5794 Admin Fees	40,000	50,000	70,000	19,194		5,000	13,580	197,774
5800 Loss in Trust Fund								0
5805 Revenues Returned								0
5810 Res. Royalty Service Contracts								0
5850 Transfers between programs	44,958				28,000	10,081		83,039
5860 Economic Development								0
5862 Metis Research								0
5870 Wago Replacements/Recoveries								0
5871 Lidi Kue First Nation								0
5872 Deh Gah Gohie Dene Council								0
5873 Katodeeche First Nation								0
5874 Pehdzeh Iq First Nation			292					292
5875 Kaagee Tu First Nation								0
5876 JMR First Nation								0
5877 Nahanni Butte Dene Council							13,430	13,430
5879 Ft Simpson Metis Local								0
5880 Ft Providence Metis								0
5881 Sambaa Ke First Nation							11,670	11,670
5882 West Point First Nation	739							739
5883 Acho Dene Koo								0
5884 Ft Liard Metis Nation								0
<b>Total expenditures</b>	<b>427,160</b>	<b>527,497</b>	<b>715,749</b>	<b>192,331</b>	<b>82,091</b>	<b>308,474</b>	<b>109,920</b>	<b>2,363,222</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>								
	<b>\$1</b>	<b>-\$0</b>	<b>\$0</b>	<b>-\$388</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>-\$385</b>



DEH CHO FIRST NATIONS

SCHEDULE 4

SCHEDULE OF DIAND CONTRIBUTION REVENUES AND EXPENDITURES (cont.)

FOR THE YEAR ENDING MARCH 31, 2009

	IRDA Oil & Gas Project (Cont.)	IRDA Resource Royalties (FTP) (Cont.)	IRMA Resource Pressures (Cont.)	MGPIF (Cont.)	Youth Summer Employment (Cont.)	Band Manager Workshop (Cont.)	RIP Planning (Cont.)	G & C Workshop (Cont.)	TOTAL
<b>REVENUES:</b>									
4020 DIAND	\$150,000	\$1,000,000	\$240,000		\$19,272	\$1,188	\$13,000	\$916	\$1,424,378
4021 DIAND - Other Revenues									0
4030 GNWT									0
4040 HRDC									0
4050 Other				\$350,000					350,000
4060 Dept. of Fisheries & Oceans									0
4070 Aboriginal Futures									0
4100 Donations									0
4110 Wage Recoveries									0
4120 Travel Recoveries									0
4130 Recoveries									0
4150 Rental Incomes									0
4200 Sales									0
4220 Program Internal Transfers									0
4240 Employee Contributions									0
4250 Deferred Revenue Transfers		-922,222		-37,628					-959,848
4440 Interest Revenue									0
4480 Admin Fees									0
4490 Program Funds Returned	0	-0	-0						-0
<b>Total revenues</b>	<b>150,000</b>	<b>77,778</b>	<b>240,000</b>	<b>312,374</b>	<b>19,272</b>	<b>1,188</b>	<b>13,000</b>	<b>916</b>	<b>814,528</b>
<b>EXPENDITURES:</b>									
5410 Wages & Benefits			40,421	67,878	19,259				127,555
5450 Casual Wages									0
5610 Accounting & Legal									0
5615 Advertising & Promotions				2,225					2,225
5616 Equipment Rental									0
5620 Bad Debts									0
5625 Cash Grants	1,900	900		29,600					32,400
5630 GST Unrecovered									0
5634 Professional Services	21,776			37,264					59,040
5635 Subcontractors	167,284			78,063			11,700		257,047
5636 Sound & Translation				12,304					12,304
5640 Courier & Postage				219					219
5661 Capital Expenditures									0
5685 Insurance									0
5690 Interest & Bank Charges									0
5695 Licences, Regist & Membership				100					100
5700 Materials				2,922					2,922
5705 Equipment Purchases	2,733			534					3,267
5706 Equipment User Fee									0
5710 Janitorial Supplies									0
5720 Property Taxes									0
5740 Miscellaneous									0
5760 Rent				870					870
5765 Repair & Maintenance									0
5770 Vehicle Payment									0
5771 Scholarships									0
5780 Telephone & Internet				18,788					18,788
5785 Travel - Air	1,788			7,820		694		703	11,005
5788 Travel - Accommodation	1,023			11,127		136			12,288
5787 Travel - Mileage	1,975			18,210				66	20,251
5788 Travel - Per Diem	990			24,392		171		52	25,605
5789 Childcare				50					50
5790 Power									0
5791 Heating Fuel									0
5792 Water & Sewer									0
5794 Admin Fees	15,000	100,000				155	1,300	83	116,538
5800 Loss In Trust Fund									0
5805 Revenues Returned	-84,502	-173,122	-47,076						-284,700
5810 Res. Royalty Service Contracts									0
5950 Transfers between programs									0
5960 Economic Development		150,000							150,000
5970 Wage Replacements/Recoveries									0
5971 Liidi Kue First Nation									0
5972 Deh Gah Gotie Dene Council									0
5973 Katodeoche First Nation			40,000						40,000
5974 Pehdzeh Ki First Nation									0
5975 Kaagee Tu First Nation									0
5976 JMR First Nation			40,000						40,000
5977 Nahanni Buite Dene Council			88,854						88,854
5979 Ft Simpson Metis Local			40,000						40,000
5980 Ft Providence Metis			40,000						40,000
5981 Sambaa Ke First Nation									0
5982 West Point First Nation									0
5983 Acho Dene Koo									0
5984 Ft Liard Metis Nation									0
<b>Total expenditures</b>	<b>149,967</b>	<b>77,778</b>	<b>239,999</b>	<b>312,373</b>	<b>19,259</b>	<b>1,156</b>	<b>13,000</b>	<b>904</b>	<b>814,435</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$34</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$13</b>	<b>\$32</b>	<b>\$0</b>	<b>\$12</b>	<b>\$93</b>



SCHEDULE OF ABORIGINAL HUMAN RESOURCE DEVELOPMENT REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2009

	AHRDA CRF Project	Capacity Project	Child Care Project	General Administration	Labour Market	Small Urban Initiatives	Youth Program	EI Project	EI Benefits & Support	EI General Administration	EI Persons With Disabilities	EI Small Urban Initiatives	TOTAL
<b>REVENUES:</b>													
4020 DIAND													\$0
4021 DIAND - Other Revenues													0
4030 GNYT													0
4040 HRDC	\$0	\$22,474	\$341,703	\$138,008	\$492,055	\$24,279	\$50,798	\$0	\$264,774	\$51,450	\$13,518	\$13,255	1,412,314
4050 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
4060 Dept. of Fisheries & Oceans	0	0	0	0	0	0	0	0	0	0	0	0	0
4070 Aboriginal Futures	0	0	0	0	0	0	0	0	0	0	0	0	0
4100 Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
4110 Wage Recoveries													0
4120 Travel Recoveries													0
4130 Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0
4150 Rental Incomes	0	0	0	0	0	0	0	0	0	0	0	0	0
4200 Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
4220 Program Internal Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
4240 Employee Contributions	0	0	0	6,553	0	0	0	0	0	0	0	0	6,553
4250 Deferred Revenue Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
4440 Interest Revenue	0	0	0	1,584	0	0	0	0	0	0	0	0	1,584
4480 Admin Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
4490 Program Funds Returned	0	0	0	414	0	1,834	0	0	0	0	0	0	2,248
<b>Total revenues</b>	<b>0</b>	<b>22,474</b>	<b>341,703</b>	<b>148,560</b>	<b>492,055</b>	<b>24,279</b>	<b>52,632</b>	<b>0</b>	<b>264,774</b>	<b>51,450</b>	<b>13,518</b>	<b>13,255</b>	<b>1,422,700</b>
<b>EXPENDITURES:</b>													
5018 General Administration transfer	0	0	3,481	25,863	0	0	0	0	0	2,545	0	0	31,889
5020 CRF Employment Labour Mark	0	0	0	0	20,981	0	0	0	0	0	0	0	20,981
5021 CRF Small Urban Initiatives	0	0	0	0	0	24,279	0	0	0	0	0	0	24,279
5022 CRF First Nations Child Care	0	70	11,782	0	0	0	0	0	0	0	0	0	11,852
5023 CRF Youth Programs	0	0	0	0	0	0	0	0	0	0	0	0	0
5024 CRF Persons with Disabilities													0
5025 CRF Capacity	0	6,871	0	0	0	0	0	0	0	0	0	0	6,871
5030 EI Program Administration	0	0	0	0	0	0	0	0	10,971	0	0	0	10,971
5031 EI Employment Benefits and St	0	0	0	0	0	0	0	16,969	0	0	0	0	16,969
5032 EI Small Urban Program	0	0	0	0	0	0	0	0	0	0	13,255	0	13,255
5034 EI Persons with Disabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
5410 Wages & Benefits	0	0	0	105,919	0	0	0	0	0	32,161	0	0	138,080
5450 Casual Wages													0
5610 Accounting & Legal													0
5615 Advertising & Promotions													0
5616 Equipment Rental													0
5620 Bad Debts													0
5625 Cash Grants													0
5630 Cash Short/Over	0	0	0	0	0	0	0	0	0	0	0	0	0
5634 Professional Services	0	0	0	12,117	0	0	0	0	4,882	0	0	0	16,999
5635 Subcontractors	0	0	0	0	0	0	0	0	0	0	0	0	0
5638 Sound & Translation													0
5640 Courier & Postage													0
5681 Capital Expenditures													0
5685 Insurance													0
5690 Interest & Bank Charges	0	0	0	210	0	0	0	0	0	0	0	0	210
5695 Licences, Regist & Membership	0	0	0	0	0	0	0	0	0	0	0	0	0
5700 Materials	0	0	0	42	0	0	0	0	0	0	0	0	42
5705 Equipment Purchases													0
5706 Equipment User Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
5710 Janitorial Supplies													0
5720 Property Taxes													0
5740 Miscellaneous	0	0	0	2,409	0	0	0	0	891	0	0	0	3,300
5760 Rent	0	0	0	0	0	0	0	0	0	0	0	0	0
5765 Repair & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
5770 Vehicle Payment													0
5771 Scholarships	0	0	0	0	0	0	0	0	0	0	0	0	0
5780 Telephone													0
5785 Travel - Atr	0	788	0	0	0	0	0	0	0	0	0	0	788
5786 Travel - Accommodation	0	2,850	0	0	0	0	0	0	0	0	0	0	2,850
5787 Travel - Mileage	0	2,329	0	0	0	0	0	0	0	0	0	0	2,329
5788 Travel - Per Diem	0	3,841	0	0	0	0	0	0	0	0	0	0	3,841
5789 Childcare	0	0	0	0	0	0	0	0	0	0	0	0	0
5790 Power													0
5791 Heating Fuel													0
5792 Water & Sewer													0
5794 Admin Fees													0
5800 Loss in Trust Fund													0
5805 Revenues Returned	0	0	0	0	0	0	1,834	0	0	0	0	0	1,834
5850 Transfers between programs	0	0	0	0	0	0	0	0	0	0	0	0	0
5960 Economic Development													0
5971 Liidi Kue First Nation	0	0	159,901	0	117,207	0	12,100	0	73,501	0	0	0	352,709
5972 Deh Gah Gotie Dene Council	0	487	0	0	118,927	0	18,041	0	65,461	0	0	0	202,896
5973 Ketlodeeche First Nation	0	0	140,000	0	43,006	0	4,440	0	23,141	0	0	0	210,587
5974 Pehdzah Ki First Nation	0	0	0	0	37,134	0	4,008	0	9,956	0	0	0	51,097
5975 Kaagee Tu First Nation	0	0	0	0	17,763	0	1,834	0	9,550	0	13,516	0	42,673
5976 JMR First Nation	0	3,810	0	0	18,944	0	1,956	0	10,194	0	0	0	34,904
5977 Nehanni Butte Dene Council	0	0	0	0	14,712	0	2,221	0	365	0	0	0	17,299
5979 Ft Simpson Metis Local	0	0	0	0	10,087	0	1,041	0	5,428	0	0	0	16,556
5980 Ft Providence Metis	0	0	0	0	0	0	0	0	0	0	0	0	0
5981 Sambao Ka First Nation	0	1,438	0	0	21,404	0	2,418	0	11,516	0	0	0	36,778
5982 West Point First Nation	0	0	0	0	0	0	0	0	0	0	0	0	0
5983 Acho Dene Koo	0	0	28,559	0	71,889	0	2,738	0	38,683	0	0	0	139,870
<b>Total expenditures</b>	<b>0</b>	<b>22,474</b>	<b>341,703</b>	<b>148,560</b>	<b>492,055</b>	<b>24,279</b>	<b>52,632</b>	<b>0</b>	<b>264,774</b>	<b>51,450</b>	<b>13,518</b>	<b>13,255</b>	<b>1,422,700</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>													
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



## DEH CHO FIRST NATIONS

## SCHEDULE OF ABORIGINAL SKILLS AND EMPLOYMENT PROGRAM REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2009

	Admin. Project	Basic Skills & Pro-Emp. Project	Employment & Support Project	Industrial Skills Project	TOTAL
<b>REVENUES:</b>					
4020 DIAND					\$0
4021 DIAND - Other Revenues					0
4030 GNWT					0
4040 HRDC					0
4050 Other					0
4060 Dept. of Fisheries & Oceans					0
4070 Aboriginal Futures	\$25,000				25,000
4100 Donations					0
4110 Wage Recoveries					0
4120 Travel Recoveries					0
4130 Recoveries					0
4150 Rental Income					0
4200 Sales					0
4220 Program Internal Transfers					0
4240 Employee Contributions	136				136
4250 Deferred Revenue Transfers	102	\$0	\$0	\$0	102
4440 Interest revenue					0
4480 Admin Fees					0
4490 Program Funds Returned				12,069	12,069
Total revenues	25,238	0	0	12,069	37,307
<b>EXPENDITURES:</b>					
5410 Wages & Benefits	4,285				4,285
5450 Casual Wages	3,150				3,150
5610 Accounting & Legal					0
5615 Advertising & Promotions					0
5616 Equipment Rental					0
5620 Bad Debts					0
5625 Cash Grants	300				300
5630 Cash Short/Over					0
5634 Professional Services					0
5635 Subcontractors	8,791				8,791
5636 Sound & Translation					0
5640 Courier & Postage	35				35
5651 Capital Expenditures					0
5685 Insurance					0
5690 Interest & Bank Charges					0
5695 Licences, Regist & Membership					0
5700 Materials	14				14
5705 Equipment Purchases					0
5710 Janitorial Supplies					0
5720 Property Taxes					0
5740 Miscellaneous					0
5760 Rent					0
5765 Repair & Maintenance					0
5770 Vehicle Payment					0
5771 Scholarships					0
5780 Telephone					0
5785 Travel - Air					0
5786 Travel - Accommodation					0
5787 Travel - Mileage					0
5788 Travel - Per Diem	82				82
5789 Childcare					0
5790 Power					0
5791 Heating Fuel					0
5792 Water & Sewer					0
5794 Admin Fees					0
5800 Loss in Trust Fund					0
5805 Revenues Returned					0
5950 Transfers between programs					0
5960 Economic Development					0
5971 Liidii Kue First Nation	5,311				5,311
5972 Deh Gah Gotie Dene Council					0
5973 Katlodeeche First Nation					0
5974 Pehdzeh Ki First Nation					0
5975 Kaagee 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 Liard Metis Local					0
Total expenditures	21,968	0	0	0	21,968
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$3,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,069</b>	<b>\$15,340</b>





## DEH CHO FIRST NATIONS

## SCHEDULE OF OTHER REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2009

	Aboriginal Inter-govt Meetings	Winter Leadership	Language CA2008/09	Language Literacy	AAROM Project	Species & Risk	Regional Wildlife Workshop	Regional Drum Dance	Local Contaminants Coord.	Elders & Youth	Land Planning Forum	Youth Ecology Camp	DAS Fund	TOTAL
<b>REVENUES:</b>														
4020 DIAND														\$0
4021 DIAND - Other Revenues														0
4030 GHWT	\$51,000	\$5,000	\$224,500	\$30,000		\$1,346	\$10,352	\$1,500		\$15,000		\$53,045		391,744
4040 HRDC														0
4050 Other								\$4,500		\$5,000	\$15,000			24,500
4060 Dept. of Fisheries & Oceans					\$236,752									236,752
4070 Aboriginal Futures														0
4100 Donations										\$6,700				6,700
4110 Wage Recoveries														0
4120 Travel Recoveries														0
4130 Recoveries					\$89	11,382					1,800		\$657	13,928
4150 Rental Income														0
4200 Sales														0
4220 Program Internal Transfers		\$0												0
4240 Employee Contributions														0
4250 Deferred Revenue Transfers									532			-10,668	69,160	58,824
4440 Interest Revenue														0
4460 Admin Fees														0
4490 Program Funds Returned			-0	0								0		-0
<b>Total revenues</b>	<b>51,000</b>	<b>5,000</b>	<b>224,500</b>	<b>30,000</b>	<b>236,841</b>	<b>12,728</b>	<b>10,352</b>	<b>6,000</b>	<b>532</b>	<b>26,700</b>	<b>16,800</b>	<b>42,177</b>	<b>69,817</b>	<b>732,447</b>
<b>EXPENDITURES:</b>														
5020 CRF Employment Labour Market														0
5022 CRF First Nations Child Care														0
5410 Wages & Benefits			39,563		71,405	350							-63	111,255
5450 Casual Wages					1,100									1,100
5610 Accounting & Legal													7,381	7,381
5615 Advertising & Promotions					10,042							1,422	6,662	18,126
5616 Equipment Rental														0
5620 Bad Debts														0
5625 Cash Grants	14,100	24,450			11,600	1,800				7,550			9,750	69,450
5630 GST Unrecovered														0
5634 Professional Services														0
5635 Subcontractors	588	1,950			15,304			4,400		13,357			122	35,721
5636 Sound & Translation	2,744	8,616			5,202	500					7,460			24,522
5640 Courier & Postage					1,164									1,164
5661 Capital Expenditures														0
5685 Insurance														0
5690 Interest & Bank Charges													73	73
5695 Licences, Regist & Membership														0
5700 Materials	303	88			3,484					1,207	2	1,107		6,191
5705 Equipment Purchases					61,253									61,253
5706 Equipment User Fee	100				344									444
5710 Janitorial Supplies														0
5720 Property Taxes														0
5740 Miscellaneous														0
5760 Rent		1,170			8,369	650					725		1,370	13,284
5765 Repair & Maintenance														0
5770 Vehicle Payment														0
5771 Scholarships														0
5780 Telephone & Internet	900		9,058	721	1,388						27		91	12,184
5785 Travel - Air	9,575	2,353			8,170	4,160	2,535						17,888	44,681
5786 Travel - Accommodation	13,551	10,482			11,363	1,211	3,470	50			8,520		7,599	54,247
5787 Travel - Mileage	3,132	7,268			11,363	1,239	1,715	278		2,537	109	2,096	11,483	42,122
5788 Travel - Per Diem	5,953	9,716			13,913	1,311	2,632	1,272		2,049			6,354	43,200
5789 Childcare	33													33
5790 Power														0
5791 Heating Fuel														0
5792 Water & Sewer														0
5794 Admin Fees													1,957	3,618
5800 Loss in Trust Fund														0
5805 Revenues Returned			-36,351	-2,500										-41,083
5950 Transfers between programs		-61,094										-2,232		-61,094
5960 Economic Development														0
5970 Wage Replacements/Recoveries														0
5971 Lidsi Kue First Nation			44,431											44,431
5972 Deh Gah Gotsi Dene Council			68,912	11,316										80,228
5973 Katodeeche First Nation			23,307											23,307
5974 Pehdzeh Ki First Nation			17,074	5,063										23,637
5975 Kaagee Tu First Nation			7,112											7,112
5976 JMR First Nation			8,225	4,500										13,725
5977 Nahanni Butte Dene Council			4,613											4,613
5979 Ft Simpson Metis Local														0
5980 Ft Providence Metis														0
5981 Sambaa Ke First Nation			8,521	10,000								39,960		58,511
5982 West Point First Nation														0
5983 Acho Dene Koe			28,435											28,435
5994 Ft Liard Metis														0
<b>Total expenditures</b>	<b>50,979</b>	<b>5,000</b>	<b>224,500</b>	<b>30,000</b>	<b>236,841</b>	<b>12,705</b>	<b>10,352</b>	<b>6,000</b>	<b>0</b>	<b>26,700</b>	<b>16,800</b>	<b>42,177</b>	<b>69,817</b>	<b>731,870</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23</b>	<b>\$0</b>	<b>\$0</b>	<b>\$532</b>	<b>\$0</b>	<b>-\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$577</b>



Robert  
Stewart

Chartered  
Accountant/  
Management  
Consultants

Box 2196  
Yellowknife, N.W.T. X1A 2P6  
Tel (867) 873-5595  
Fax (867) 873-5596  
Email: [stewartr@peace.ca](mailto:stewartr@peace.ca)

## AUDITOR'S DERIVATIVE REPORT

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

I have audited the financial statements of the DEHCHO FIRST NATIONS as at March 31, 2009, and for the year then ended, and reported on May 30, 2009.

A Schedule of Executive costs, other remuneration and travel and a Schedule of Federal Government Funding is required to be presented to Indian and Northern Affairs Canada pursuant to the funding agreement between Indian and Northern Affairs 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 Department of Indian Affairs 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, 2009  
Yellowknife, N.W.T

## DEH CHO FIRST NATIONS

## SCHEDULE OF EXECUTIVE COSTS, OTHER REMUNERATION AND TRAVEL

FOR THE YEAR ENDING MARCH 31, 2009

<u>Name</u>	<u>Position</u>	<u>Approved Salary Range</u> \$	<u>Per Diems/Other Remuneration</u> \$	<u>Travel</u> \$
<b>ELECTED OR APPOINTED OFFICIALS:</b>				
Gerald Antoine	Grand Chief	85,000		18,619
Berna Landry	Executive/Leadership		2,969	3,005
Joanne Deneron	Executive/Leadership		3,803	5,137
Margaret Leishman	Executive/Leadership		2,251	579
Violet Cli	Executive/Leadership		2,813	
Richard Lafferty	Executive/Leadership		2,950	1,534
Keyna Norwegian	Executive/Leadership		1,650	
<b>UNELECTED SENIOR OFFICIALS:</b>				
Ria Letcher	Executive Director	83,500		29,770

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



**DEH CHO FIRST NATION**  
**SCHEDULE OF FEDERAL FUNDING**  
**FOR THE YEAR ENDING MARCH 31, 2009**

INAC						
<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
Economic Development	1,000,000	150,000	0	1,150,000	77,778	1,072,222
Other	2,468,604	125,915	0	2,594,519	2,413,571	180,948
	<u>\$4,249,328</u>	<u>\$275,915</u>	<u>\$0</u>	<u>\$4,525,243</u>	<u>\$3,272,073</u>	<u>\$1,253,170</u>

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



**Robert  
Stewart**

Chartered Accountant/  
Management Consultants  
Box 2196  
Yellowknife, N.W.T. X1A 2P6  
Tel (867) 873-5595  
Fax (867) 873-5596  
Email: [stewartr@peace.ca](mailto:stewartr@peace.ca)

May 30, 2009

Graham Baptiste, Funding Services Officer  
Indian and Northern Affairs Canada  
4920 - 52 Street  
Yellowknife, Northwest Territories  
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. INAC Revenues per Financial Statements	\$ 4,249,328
Reconciling items – Settlement Agreement	<u>-</u>
INAC Revenues per Funding Confirmation	\$ 4,249,328
2. Amounts due from INAC - current year	\$ 507,054
Amounts due from INAC - prior year	<u>27,155</u>
Amounts due from INAC - TOTAL per Note 3	\$ 534,209
Amounts due to INAC	0

3. Detailed explanation of the discrepancies between the amounts stated in the agreement and the amounts in the financial statements -- None.

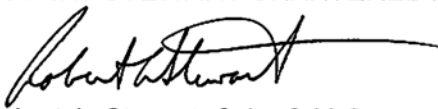
4. Reference of the correspondent page of the Financial Statements -- Schedules 2, 3 & 4.

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