

DELINE DENE BAND COUNCIL
Financial Statements
Year Ended March 31, 2016

DELINÉ DENE BAND COUNCIL
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Year Ended March 31, 2016

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Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of Deline Dene Band Council are the responsibility of management and have been approved by the Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditor's report.

The external auditors, JDP Wasserman & Associates, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Deline Dene Band Council and meet when required.

Chief

Councilor

Councilor

Councilor

Councilor

Deline, NT

INDEPENDENT AUDITOR'S REPORT

To the Members of Deline Dene Band Council

I have audited the accompanying financial statements of Deline Dene Band Council, which comprise the statement of financial position as at March 31, 2016 and the statements of revenues and expenditures, changes in net financial assets and cash flow 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 financial statements in accordance with Canadian public sector accounting standards, 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

(continues)

Independent Auditor's Report to the Members of Deline Dene Band Council (continued)

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Deline Dene Band Council as at March 31, 2016 and the results of its operations and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.



Wetaskiwin, Alberta

September 6, 2016

CERTIFIED MANAGEMENT ACCOUNTANT

DELINE DENE BAND COUNCIL
Statement of Revenues and Expenditures
Year Ended March 31, 2016

	2016	2015
REVENUE		
Government of Canada (Note 4)	\$ 901,088	\$ 376,892
Government of the Northwest Territories (Note 5)	518,755	581,873
Office services, expenditure recoveries, donations (Note 6.)	505,922	254,822
Sahtu Dene Council	225,309	200,713
	2,151,074	1,414,300
CONTRIBUTION DEFERRAL		
Deferred revenue from previous year	44,968	77,780
Deferred revenue to next year	(15,998)	(44,968)
	28,970	32,812
EXPENSES		
Salaries and wages	775,282	729,574
Supplies	482,646	165,949
Travel	254,214	92,789
Program expenditures	199,891	135,378
Donations	67,687	53,142
Building and equipment rental	50,715	57,143
Telephone and utilities	45,962	21,568
Delivery, freight and express	43,062	14,978
Professional fees	32,925	31,421
Training and registration	24,374	18,039
Network and system maintenance	23,773	30,371
Consulting fees	16,052	56,560
Amortization	14,592	17,567
Employee benefits	13,057	13,057
Security	12,912	860
Repairs and maintenance	12,504	9,017
Insurance	12,235	13,668
Contract services	10,478	17,275
Advertising and promotion	7,440	911
Office	3,260	3,130
Interest and bank charges	2,090	425
Vehicle	2,037	1,951
Repayment of surplus	-	34,961
	2,107,188	1,519,734
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	72,856	(72,622)

(continues)

DELIN DENE BAND COUNCIL
Statement of Revenues and Expenditures (continued)
Year Ended March 31, 2016

	2016	2015
OTHER INCOME (EXPENSES)		
Bad (debts) recovery	45,048	71,495
Interest from other sources	-	40
Uncollectible contribution surplus	<u>(26,644)</u>	<u>(8,825)</u>
	<u>18,404</u>	<u>62,710</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 91,260</u>	<u>\$ (9,912)</u>

DELINE DENE BAND COUNCIL

Statement of Financial Position

March 31, 2016

	2016	2015
FINANCIAL ASSETS		
Cash	\$ 14,401	\$ -
Accounts receivable (Note 7)	5,474	370,800
Goods and services tax recoverable	47,803	8,061
Contributions receivable (Note 8)	49,116	90,672
	<hr/>	<hr/>
	\$ 116,794	\$ 469,533
LIABILITIES		
Bank indebtedness	\$ -	\$ 22,824
Accounts payable and accrued liabilities (Note 9.)	122,057	475,447
Short term debt (Note 10)	-	20,000
Employee deductions payable	20,905	43,974
Contribution surplus repayable (Note 11)	36,358	37,545
Long term debt	-	9,060
Deferred revenue (Note 12)	15,998	44,968
	<hr/>	<hr/>
	195,318	653,818
NET FINANCIAL DEBT	<hr/>	<hr/>
	(78,524)	(184,285)
NON- FINANCIAL ASSETS		
Prepaid expenses	110	16
Capital assets	160,301	174,894
	<hr/>	<hr/>
	160,411	174,910
ACCUMULATED SURPLUS (DEFICIT)	<hr/>	<hr/>
	\$ 81,887	\$ (9,375)

Approved by Chief and Council

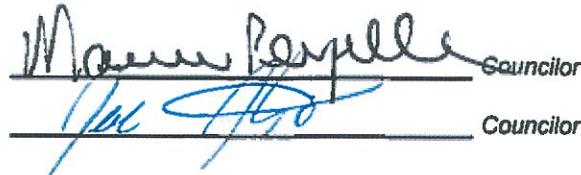


Chief



Councilor

See notes to financial statements



Councilor

Councilor

DELINE DENE BAND COUNCIL
Statement of Changes in Net Financial Assets
Year Ended March 31, 2016

	2016	2015
NET FINANCIAL ASSETS - BEGINNING OF YEAR	\$ (184,285)	\$ (192,009)
Excess of revenue over expenses	91,260	(9,912)
Amortization of capital assets	14,592	17,567
Use (addition) of prepaids	<u>(91)</u>	<u>69</u>
NET FINANCIAL ASSETS - END OF YEAR	\$ (78,524)	\$ (184,285)

DELINE DENE BAND COUNCIL

Statement of Cash Flow

Year Ended March 31, 2016

	2016	2015
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 91,260	\$ (9,912)
Item not affecting cash:		
Amortization of capital assets	<u>14,592</u>	<u>17,567</u>
	<u>105,852</u>	<u>7,655</u>
Changes in non-cash working capital:		
Accounts receivable	365,326	(362,888)
Accounts payable and accrued liabilities	(353,386)	456,876
Prepaid expenses	(94)	69
Goods and services tax payable	(39,743)	(295)
Payroll taxes recoverable	-	10,567
Contributions receivable- AAND	(27,524)	(10,939)
Contributions receivable- GNWT	42,425	(45,119)
Contributions receivable- SDC	26,655	(31,295)
Deferred income	(28,970)	(32,812)
Employee deductions payable	(23,069)	25,780
Contribution surplus repayable- AAND	4,233	11,058
Contribution surplus repayable- other	-	(32,760)
Contribution surplus repayable- GNWT	<u>(5,420)</u>	<u>(26,886)</u>
	<u>(39,567)</u>	<u>(38,644)</u>
Cash flow from (used by) operating activities	<u>66,285</u>	<u>(30,989)</u>
FINANCING ACTIVITIES		
Short term debt	(20,000)	20,000
Vehicle loan	<u>(9,060)</u>	<u>(8,501)</u>
Cash flow from (used by) financing activities	<u>(29,060)</u>	<u>11,499</u>
INCREASE (DECREASE) IN CASH FLOW	37,225	(19,490)
Deficiency - beginning of year	<u>(22,824)</u>	<u>(3,334)</u>
CASH (DEFICIENCY) - END OF YEAR	\$ 14,401	\$ (22,824)
CASH FLOW SUPPLEMENTARY INFORMATION		
Interest paid	<u>\$ 2,090</u>	<u>\$ 425</u>

See notes to financial statements

DELINE DENE BAND COUNCIL

Notes to Financial Statements

Year Ended March 31, 2016

1. Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

2. Description of operations

Deline Dene Band Council ("the Council") is established pursuant to the Indian Act of Canada. Operating activities of the Council include the administration and delivery of services to the community of Deline, Northwest Territories. The council is classified as an Indian Band and as such is a non-taxable entity under Section 149 of the Income Tax Act.

3. Summary of significant accounting policies

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks net of bank overdrafts and term deposits having a maturity of three months or less at acquisition which are held for the purpose of meeting short-term cash commitments.

Loans receivable

Loans receivable are recorded at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt as assessed by management. Loans are reviewed on an annual basis by the Council. Interest income is accrued on loans receivable to the extent it is deemed collectable.

Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

(continues)

DELINÉ DENE BAND COUNCIL
Notes to Financial Statements
Year Ended March 31, 2016

3. Summary of significant accounting policies (continued)

Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Capital assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Buildings	5%	declining balance method
Equipment	20%	declining balance method
Motor vehicles	30%	declining balance method
Computer equipment	30%	declining balance method

The Council regularly reviews its Tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of property, plant and equipment cost.

4. Government of Canada Funding

	2016	2015
AANDC - Band support funding	\$ 270,935	\$ 238,520
AANDC - Fixed contributions	223,830	27,746
AANDC - Set contributions	45,793	55,996
Parks Canada	3,008	53,750
Residential school - personal credits	357,000	-
Other	522	880
	<hr/>	<hr/>
	\$ 901,088	\$ 376,892

DELINE DENE BAND COUNCIL**Notes to Financial Statements****Year Ended March 31, 2016****5. Government of the Northwest Territories Funding**

	2016	2015
Community Wellness	\$ 144,635	\$ 159,231
Economic Development	120,000	120,000
Department of Justice	80,097	75,499
Deline Preschool	42,178	58,812
Nutrition North Canada	37,045	37,008
Industry, Tourism, and Investment	35,994	42,219
Other Community Projects	29,521	35,819
Small Communities Homeless	15,000	15,000
Youth Centre Initiative	14,285	14,285
Spiritual Gathering	-	24,000
	\$ 518,755	\$ 581,873

6. Other Revenue

	2016	2015
Expense recovery	\$ 155,287	\$ 10,685
Fundraising	132,187	90,797
Emergency funding	65,521	-
Donations	36,450	23,783
Deline Land Corporation	35,000	-
Residential school administration fee	34,000	-
Other projects	31,246	50,854
Rental	9,700	12,750
Concession revenue	6,531	5,370
Spiritual Gathering	-	60,583
	\$ 505,922	\$ 254,822

DELINE DENE BAND COUNCIL**Notes to Financial Statements****Year Ended March 31, 2016****7. Accounts Receivable**

	2016	2015
Personal credit	\$ 3,000	\$ 363,000
Deline Renewable Resources Council	-	5,000
K'asho Got'ine Community Council	-	1,638
Other	<u>8,350</u>	<u>1,297</u>
	11,350	370,935
Allowance for doubtful accounts receivable	<u>(5,876)</u>	<u>(135)</u>
	<u>\$ 5,474</u>	<u>\$ 370,800</u>

The personal credits are a part of the truth and reconciliation residential school program, Dene Nation alongside Crawford Class Action Law Suit filed a class action law suit against the Gov't of Canada. Each individual or member who attended any residential school in the north is now eligible to receive a \$3,000 personal credit. These credits can be used for education purposes or on the land programs.

An offsetting payable of an equivalent amount is also reported. This represents the amount payable to individuals and/or members.

8. Contributions Receivable

	2016	2015
Aboriginal Affairs and Northern Development Canada	\$ 41,042	\$ 13,518
Government of the Northwest Territories	3,434	45,859
Sahtu Dene Council	<u>4,640</u>	<u>31,295</u>
	<u>\$ 49,116</u>	<u>\$ 90,672</u>

9. Accounts Payable

Personal credits	\$ 3,000	\$ 363,000
Trade payable	114,719	112,298
Pension plan	750	100
Insurance payable	260	49
Employee funds	<u>3,328</u>	<u>-</u>
	<u>\$ 122,057</u>	<u>\$ 475,447</u>

10. Short Term Debt

This amount represent a short term interest free loan from Charter Community of Deline. The loan was forgiven by the Charter Community of Deline in 2016, and has been reported as contributed revenue for the year.

DELINE DENE BAND COUNCIL**Notes to Financial Statements****Year Ended March 31, 2016****11. Contribution Surplus Repayable**

	2016	2015
Aboriginal Affairs and Northern Development Canada	\$ 32,457	\$ 28,224
Government of the Northwest Territories	3,252	8,672
Other government organizations	649	649
	\$ 36,358	\$ 37,545

12. Deferred Revenue

	2016	2015
GNWT - Fort Franklin Radio Society	\$ 7,903	\$ 9,426
GNWT - Hunting and fishing allowance	-	2,750
GNWT - Deline youth literacy	3,111	3,111
GNWT - Spiritual gathering	2	2
GNWT - Community Wellness	-	21,082
Sahtu Dene Council - Preschool	4,982	4,982
Sahtu Dene Council - Language and literacy program	-	3,017
Other projects	-	598
Grand total	\$ 15,998	\$ 89,936

13. Capital Assets

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Buildings	\$ 370,084	\$ 231,973	\$ 138,111	\$ 145,380
Computer equipment	142,684	138,460	4,224	6,035
Equipment	96,132	83,887	12,245	15,307
Motor vehicles	40,041	34,321	5,720	8,171
	\$ 648,941	\$ 488,641	\$ 160,300	\$ 174,893

14. Contingent Liability

The company has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the First Nation fails to comply with the terms and conditions of the agreements.

DELINÉ DENE BAND COUNCIL
Notes to Financial Statements
Year Ended March 31, 2016

15. Lease Commitments

The Council has entered into a lease agreement with Xerox Canada Ltd. for a lease of a printer/scanner. The lease commenced June 18, 2012 and requires quarterly payments of \$2,836. Estimated commitment as follows:

2017	<u>\$ 8,508</u>
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16. Comparative figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.

DELIN DENE BAND COUNCIL
AANDC- Grant- Band Administration Revenues and Expenditures
(Schedule 1)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of Canada	\$ 270,935	\$ 238,649
Government of the Northwest Territories	5,576	-
Office services, expenditure recoveries, donations	102,668	142,414
Other revenue	45,006	28,877
	<u>424,185</u>	<u>409,940</u>
EXPENSES		
Salaries and wages	270,649	315,554
Supplies	27,660	7,100
Rental	25,978	18,783
Professional fees	15,300	27,177
Amortization	14,592	17,567
Program expenditures	13,978	8,890
Equipment rentals	12,006	11,674
Training and registration	8,556	-
Program administration	8,210	38,231
Repairs and maintenance	6,536	-
Telephone	4,853	4,043
Delivery, freight and express	4,551	564
Insurance	2,692	2,641
Vehicle	1,901	1,522
Interest and bank charges	1,786	212
Utilities	1,112	1,037
Travel	821	3,633
Network and system maintenance	112	16,720
Bad debt recovery	<u>(45,048)</u>	<u>(71,495)</u>
	<u>376,245</u>	<u>403,853</u>
INCOME FROM OPERATIONS	<u>\$ 47,940</u>	<u>\$ 6,087</u>

AANDC - Fixed and Set Contribution Projects
Year Ended March 31, 2016

(Schedule 2)

	Band Employee Benefit 2016	Band Manager's Meeting 2016	Capacity Building Framework 2016	Governance Consulting and Policy 2016	Dene National Assembly - Consulting and Policy 2016	Port Radium Consultation 2016	Skills Link & Summer Work Experience 2016	Total 2016
REVENUE								
Government of Canada								
Government of the Northwest Territories								
Office services, expenditure recoveries, donations								
	\$ 30,282	\$ 3,735	\$ 32,430	\$ 112,000	\$ 50,000	\$ 11,796	\$ 29,400	\$ 269,623
						2,000		2,000
						109,805		109,805
	30,282	3,735	32,430	112,000	161,805	11,796	29,400	381,428
EXPENSES								
Travel								
Salaries and wages	11,949	3,328	4,000	51,940	61,631	51	26,699	120,899
Supplies					53	11,215	25,981	75,948
Professional and consulting fees					2,253	4,442	21,874	28,902
Program administration					10,000	12,225	6,000	28,225
Network and system maintenance					407	10,182	15,023	18,663
Employee benefits							1,076	15,023
Delivery, freight and express								13,057
Training and registration						288	10,787	11,075
Program expenditures					8,183	-	-	8,183
Rental					2,000	2,000	3,520	7,520
Repairs and maintenance					400	5,000	800	7,000
Contract services						5,968	-	5,968
Insurance						5,445	-	5,445
Security								5,256
Utilities						2,900	-	2,900
Office						2,750	-	2,750
Interest and bank charges						164	-	1,161
Transitional foods program						50	-	50
Uncollectible contribution surplus								
	3,027		3,260	16,200		1,196	2,914	26,537
INCOME (LOSS) FROM OPERATIONS	\$ 33,289	\$ 3,735	\$ 35,674	\$ 128,227	\$ 138,350	\$ 12,976	\$ 34,286	\$ 386,537
	\$ (3,027)	\$ -	\$ (3,244)	\$ (16,227)	\$ 23,455	\$ (1,180)	\$ (4,886)	\$ (5,109)

DELINE DENE BAND COUNCIL
Other Federal Grants and Allowances Revenues and Expenditures
(Schedule 3)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of Canada	\$ 3,530	\$ 53,750
Deferred revenue to next year	-	(2,750)
Deferred revenue from previous year	<u>2,750</u>	-
	<u>6,280</u>	51,000
EXPENSES		
Program expenditures	2,936	12,651
Equipment rentals	1,200	1,600
Delivery, freight and express	728	-
Supplies	592	14,131
Travel	302	1,813
Rental	300	-
Training and registration	150	900
Program administration	72	2,518
Professional fees	-	2,000
Repayment of surplus	-	3
Salaries and wages	-	2,780
Consulting fees	-	11,004
Contract services	-	1,600
	<u>6,280</u>	51,000
INCOME FROM OPERATIONS	\$ -	\$ -

DELINE DENE BAND COUNCIL
GNWT ECE Revenues and Expenditures
(Schedule 4)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of the Northwest Territories	\$ 27,853	\$ 56,296
Other revenue	2,562	3,894
Office services, expenditure recoveries, donations	<u>6,710</u>	-
	<u>37,125</u>	<u>60,190</u>
EXPENSES		
Salaries and wages	17,241	39,523
Travel	12,479	8,863
Supplies	4,920	-
Program administration	1,527	6,844
Delivery, freight and express	513	-
Training and registration	400	-
Uncollectible contribution surplus	45	-
Repayment of surplus	-	431
Insurance	-	752
Program expenditures	<u>-</u>	<u>3,777</u>
	<u>37,125</u>	<u>60,190</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

DELINE DENE BAND COUNCIL
GNWT HSS and NWTHC Revenues and Expenditures
(Schedule 5)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of the Northwest Territories	\$ 196,680	\$ 211,239
Other revenue	2,110	317
Deferred revenue from previous year	21,082	36,167
Deferred revenue to next year	-	(21,082)
	219,872	226,641
EXPENSES		
Salaries and wages	120,997	97,858
Program expenditures	55,503	45,943
Supplies	22,528	31,094
Program administration	12,345	20,588
Travel	8,013	13,502
Network and system maintenance	3,310	4,273
Equipment rentals	1,558	546
Telephone	1,541	264
Office	925	363
Consulting fees	875	2,175
Advertising and promotion	500	-
Training and registration	400	3,409
Professional fees	400	309
Security	340	-
Delivery, freight and express	262	352
Rental	-	5,965
	229,497	226,641
LOSS FROM OPERATIONS	\$ (9,625)	\$ -

DELINE DENE BAND COUNCIL

**GNWT ITI Supported Projects
(Schedule 6)**

Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of the Northwest Territories	\$ 155,994	\$ 196,219
Office services, expenditure recoveries, donations	165,548	26,633
Other revenue	21,145	66,583
Interest from other sources	-	40
Deferred revenue from previous year	2	386
Deferred revenue to next year	(2)	(2)
	342,687	289,859
EXPENSES		
Salaries and wages	89,484	84,756
Travel	80,612	44,212
Program expenditures	72,900	16,113
Supplies	33,917	43,692
Delivery, freight and express	18,301	6,651
Program administration	15,652	23,193
Security	9,672	860
Training and registration	6,675	10,530
Network and system maintenance	3,784	3,978
Contract services	2,788	6,770
Advertising and promotion	2,283	445
Utilities	1,705	934
Equipment rentals	1,558	4,869
Rental	800	4,065
Consulting fees	775	25,441
Interest and bank charges	19	-
Repairs and maintenance	-	8,032
Professional fees	-	1,170
Donations	-	50
Telephone	861	-
Office	977	-
Repayment of surplus	-	4,098
	342,763	289,859
LOSS FROM OPERATIONS	\$ (76)	\$ -

DELINE DENE BAND COUNCIL
GNWT Justice Revenues and Expenditures
(Schedule 7)
Year Ended March 31, 2016

	2016	2015
REVENUES	\$ 80,097	\$ 75,499
EXPENSES		
Salaries and wages	57,719	57,607
Program administration	6,827	9,796
Network and system maintenance	-	3,782
Repayment of surplus	-	1,546
Telephone	-	814
Program expenditures	7,377	500
Travel	-	399
Advertising and promotion	4,658	355
Supplies	2,431	262
Delivery, freight and express	235	246
Equipment rentals	315	192
Interest and bank charges	235	-
Consulting fees	300	-
	<u>80,097</u>	<u>75,499</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

DELIN DENE BAND COUNCIL
GNWT MACA & DAR Revenues and Expenditures
(Schedule 8)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of the Northwest Territories	\$ 20,285	\$ 25,279
Deferred revenue from previous year	- 15	
	20,285	25,294
EXPENSES		
Salaries and wages	13,638	13,257
Supplies	3,368	3,664
Consulting fees	-	2,200
Contract services	-	2,000
Program expenditures	763	1,600
Program administration	1,212	1,049
Equipment rentals	-	1,000
Travel	1,304	524
	20,285	25,294
INCOME FROM OPERATIONS	\$ -	\$ -

DELIN DENE BAND COUNCIL
Sahtu Dene Council Revenues and Expenditures
(Schedule 9)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of the Northwest Territories	\$ 24,856	\$ 6,341
Sahtu Dene Council	225,309	200,713
Deferred revenue from previous year	8,000	4,982
Deferred revenue to next year	(4,982)	(8,000)
Other revenue	<u>1,361</u>	-
	<u>254,544</u>	<u>204,036</u>
EXPENSES		
Salaries and wages	123,347	87,840
Program administration	32,010	28,725
Supplies	36,948	16,012
Program expenditures	27,294	14,848
Consulting fees	3,102	14,100
Travel	10,916	10,430
Utilities	9,937	8,852
Insurance	4,287	4,287
Rental	-	4,065
Equipment rentals	-	3,509
Delivery, freight and express	3,054	3,320
Contract services	970	2,300
Network and system maintenance	1,544	1,408
Telephone	875	1,278
Office	123	1,228
Professional fees	-	765
Repayment of surplus	-	637
Vehicle	137	429
Interest and bank charges	-	3
	<u>254,544</u>	<u>204,036</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

DELINÉ DENE BAND COUNCIL
Band Administration programs and Expenditures
(Schedule 10)
Year Ended March 31, 2016

	2016	2015
REVENUES		
Office services, expenditure recoveries, donations	\$ 88,857	\$ 97,125
Other revenue	470	-
Deferred revenue from previous year	599	21,351
Deferred revenue to next year	-	(599)
	89,926	117,877
EXPENSES		
Donations	67,331	53,092
Supplies	8,098	28,199
Travel	2,152	6,418
Contract services	100	4,605
Utilities	403	4,346
Program expenditures	9,100	4,012
Program administration	-	3,894
Delivery, freight and express	1,736	3,845
Office	-	1,540
Repairs and maintenance	-	985
Equipment rentals	-	275
Consulting fees	-	250
Interest and bank charges	-	210
Network and system maintenance	-	209
Advertising and promotion	-	112
Salaries and wages	1,006	-
	89,926	111,992
INCOME FROM OPERATIONS	\$ -	\$ 5,885

DELIN DENE BAND COUNCIL

**Miscellaneous GNWT and Other Project Revenues and Expenditures
(Schedule 11)**

Year Ended March 31, 2016

	2016	2015
REVENUES		
Government of Canada	\$ -	\$ 750
Government of the Northwest Territories	7,415	11,000
Office services, expenditure recoveries, donations	24,948	-
Other revenue	1,200	9,993
Deferred revenue from previous year	12,536	14,879
Deferred revenue to next year	(11,014)	(12,536)
	35,085	24,086
EXPENSES		
Supplies	23,431	1,437
Salaries and wages	5,254	7,603
Program expenditures	2,134	7,042
Program administration	1,329	3,182
Travel	1,197	-
Contract services	1,175	-
Donations	358	-
Telephone	132	-
Office	75	-
Consulting fees	-	250
Other expense	-	750
Training and registration	-	3,200
Repayment of surplus	-	22
Rental	-	600
	35,085	24,086
INCOME FROM OPERATIONS	\$ -	\$ -

DELINE DENE BAND COUNCIL
Personal Credit - Community Administration
(Schedule 12)
Year Ended March 31, 2016

	2016	2015
REVENUE		
Government of Canada	\$ 357,000	\$ -
Other revenue	<u>35,186</u>	<u>-</u>
	<u>392,186</u>	<u>-</u>
EXPENSES		
Salaries and wages	-	388
Supplies	289,849	-
Travel	15,518	-
Utilities	21,793	-
Delivery, freight and express	2,608	-
Program expenditures	390	-
Program administration	<u>3,900</u>	<u>-</u>
	<u>334,058</u>	<u>388</u>
INCOME (LOSS) FROM OPERATIONS	<u>\$ 58,128</u>	<u>\$ (388)</u>