

NAHANNI BUTTE DENE BAND

Nahanni Butte, NT

CONSOLIDATED FINANCIAL STATEMENTS

For the Year ended March 31, 2015

NAHANNI BUTTE DENE BAND

CONSOLIDATED FINANCIAL STATEMENTS

For the Year ended March 31, 2015

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Nahanni Butte Dene Band

GENERAL DELIVERY • NAHANNI BUTTE, NT • X0E 0N0

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The following financial discussion and analysis has been prepared by management and should be read in conjunction with the audited consolidated financial statements and their accompanying notes and schedules.

Financial Position

The Consolidated Statement of Financial Position reports the Nahanni Butte Dene Band's financial and non-financial resources, obligations and accumulated surplus as at March 31, 2015, on a comparative basis. This statement is used to evaluate the Council's ability to finance its activities and to meet its liabilities and commitments. The Council's financial assets changed from \$3,635,658 to \$3,639,689. During the year, the Council invested a further \$1,103,839 into the Nahanni Butte General Stores Ltd. Included in these are \$1,029,533 as part of the store renovations so that it can better serve the community. Initially, the capital expenditure was made as part of the Community Public Infrastructure program but it was subsequently disallowed and the expenditure is being recorded as receivable from related parties.

Council has incurred \$997,132 under the Community Public Infrastructure program, the deferred contributions has changed from \$2,761,704 to \$2,564,136 resulting in a slight change in the liabilities from \$3,126,483 to \$2,920,295.

The Consolidated Statement of Changes in Net Financial Assets provides an indication of the Council's affordability of additional spending. The improvement of net financial assets from \$509,175 to \$719,394 was the result of better cash monitoring and management and annual surplus of \$908,547. Total capital expenditure for the year amounts to \$997,132 as the Council continues the flood recovery programs.

The changes in Accumulated Surplus reflect the changes in the Council's net assets. As the Council has an annual surplus of \$908,547, the resulting accumulated surplus has changed from \$4,148,877 to \$5,057,424.

Results from Operations

The Statement of Operations and Accumulated Surplus reports the Council's changes in economic resources and accumulated surplus for the year ended March 31, 2015, on a comparative basis. During 2015, the Council recorded a consolidated revenue of \$3,287,410 (2014: \$2,849,989). The annual surplus for the year amount to \$908,547 (2014: surplus of \$486,429) due mainly to the better monitoring of expenditure by the Council. The management will continue to monitor future expenditure carefully to ensure that they are more in-line with budget.

Senior Administrative Officer

Nahanni Butte, NT
August 31, 2015

Nahanni Butte Dene Band

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Nahanni Butte Dene Band are the responsibility of management.

The consolidated financial statements have been prepared by management in accordance with the Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

Nahanni Butte Dene Band maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable costs. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Nahanni Butte Dene Band's assets are appropriately accounted for and adequately safeguarded.

Nahanni Butte Dene Band's Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by Paul Teoh Professional Corporation in accordance with Canadian generally accepted auditing standards. Its report to the members of Nahanni Butte Dene Band, stating the scope of its examination and opinion on the consolidated financial statements, follows.

Chief

Senior Administrative Officer

Nahanni Butte, NT
August 31, 2015



PAUL TEOH

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the members of Nahanni Butte Dene Band

I have audited the accompanying consolidated financial statements of Nahanni Butte Dene Band, which comprise the consolidated statement of financial position as at March 31, 2015, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

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

Opinion

In my opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of Nahanni Butte Dene Band as at March 31, 2015, and the consolidated results of its operations, its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountant

Calgary, Alberta
August 31, 2015

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NAHANNI BUTTE DENE BAND

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

March 31,	2015	2014
Financial Assets		
Cash and cash equivalents	\$ 25,782	\$ 527,169
Restricted deposits (note 2)	1,276,069	2,247,518
Accounts receivable (note 3)	298,458	200,919
Contributions receivable (note 4)	330,042	224,852
Receivable from related parties (note 5)	1,262,192	158,353
Long term investments (note 6)	447,146	276,847
Total Financial Assets	3,639,689	3,635,658
Liabilities		
Accounts payable and accrued liabilities (note 7)	256,544	280,711
Contributions repayable (note 8)	99,615	84,068
Deferred contributions (note 9)	2,564,136	2,761,704
Total Liabilities	2,920,295	3,126,483
Net Financial Assets	719,394	509,175
Non-Financial Assets		
Prepaid expenses and deposits	37,469	49,919
Tangible capital assets (note 10)	4,300,561	3,589,783
Total Non-Financial Assets	4,338,030	3,639,702
Accumulated Surplus	\$ 5,057,424	\$ 4,148,877

Approved on behalf of the Council:

 Councillor

 Councillor

The accompanying notes and schedules are an integral part of these consolidated financial statements. 4.

NAHANNI BUTTE DENE BAND

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the year ended March 31,		2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
Contributions - MACA	\$ -	\$ 2,111,972	\$ 2,076,891
Contributions - AANDC	-	142,365	285,388
Contributions - DFN	-	27,634	39,697
Contributions - GNWT	-	262,500	163,021
Other revenue and recoveries	-	415,486	506,506
Earnings (loss) from subsidiaries	-	129,884	3,665
Add opening deferred revenue	-	2,761,704	2,536,525
Less closing deferred revenue	-	(2,564,135)	(2,761,704)
	-	3,287,410	2,849,989
Expenditure			
Municipal Services:			
Municipal administration	-	1,011,198	965,043
Utilities and operating	-	131,782	195,249
Road and works	-	52,758	71,291
Recreation	-	16,545	20,332
Water and sewage	-	370,944	376,875
Youth programs	-	29,285	8,847
Other programs	-	16,342	4,210
Band Member Services:			
Band support administration	-	120,688	100,512
Consultation and policy development	-	-	3,798
Political and institutional development	-	12,682	87,875
Self-government	-	23,189	10,309
Summer and youth work experience	-	19,000	18,306
Resource management	-	-	73,516
Dehcho First Nation Funded Programs:			
Advisory	-	-	3,185
Language and culture	-	9,225	10,568
Resource management	-	18,409	7,502
Literacy programs	-	-	8,649
GNWT Funded Programs:			
Education, cultural and employment	-	22,800	1,600
Health and social services	-	97,041	70,315
Hunters and trappers assistance	-	33,311	36,011
Economic development	-	7,643	9,229
Environment and natural resources	-	74,327	-
Other programs	-	13,945	-
Others:			
Office administration	-	208,819	214,338
Membership distributions	-	4,225	66,000
North American Tungsten	-	83,543	-
Other programs	-	1,162	-
	-	2,378,863	2,363,560
Annual Surplus	-	908,547	486,429
Accumulated Surplus, beginning of year	4,148,877	4,148,877	3,662,448
Accumulated Surplus, end of year	\$ 4,148,877	\$ 5,057,424	\$ 4,148,877

The accompanying notes and schedules are an integral part of these consolidated financial statements. 5.

NAHANNI BUTTE DENE BAND

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended March 31,	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Annual Surplus (Deficit)	\$ -	\$ 908,547	\$ 486,429
Acquisition of tangible capital assets	-	(997,132)	(904,860)
Amortization of tangible capital assets	-	286,354	346,808
	-	197,769	(71,623)
Decrease (increase) in prepaid expenses and deposits	-	12,450	(20,755)
Increase (Decrease) in Net Financial Assets	-	210,219	(92,378)
Net Financial Assets (Debt), beginning of year	509,175	509,175	601,553
Net Financial Assets (Debt), end of year	\$ 509,175	\$ 719,394	\$ 509,175

The accompanying notes and schedules are an integral part of these consolidated financial statements. 6.

NAHANNI BUTTE DENE BAND

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended March 31,	2015	2014
Cash Flows from Operating Activities		
Cash receipts from government transfers	2,439,282	2,627,270
Cash receipts from contributions and other recoveries	414,869	421,186
Cash paid to suppliers and employees	(2,185,601)	(1,730,913)
	668,550	1,317,543
Cash flows from Investing Activities		
Decrease (increase) in advance to subsidiary companies	(40,415)	55,194
Decrease (increase) in receivable from related parties	(1,103,839)	(158,353)
	(1,144,254)	(103,159)
Capital Transactions		
Purchase of tangible capital assets	(997,132)	(904,860)
	(997,132)	(904,860)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,472,836)	309,524
Cash and Cash Equivalents, beginning of year	2,774,687	2,465,163
Cash and Cash Equivalents, end of year	\$ 1,301,851	\$ 2,774,687
Represented by:		
Cash	\$ 25,782	\$ 527,169
Restricted cash	1,276,069	2,247,518
	\$ 1,301,851	\$ 2,774,687

The accompanying notes and schedules are an integral part of these consolidated financial statements. 7.

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

The Nahanni Butte Dene Band (the "Council") is an Indian Band registered under the *Indian Act*. It provides services to the band members of Nahanni Butte Dene Band. It is also recognized by Department of Municipal and Community Affairs, the Government of NWT, as the designated authority responsible for the provision of municipal services to the Community of Nahanni Butte.

The Council is exempt for income tax purposes under Section 149 of the *Income Tax Act*.

1. Significant Accounting Policies

(a) Basis of Preparation

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

(b) Reporting Entity

The consolidated financial statements includes the accounts of Nahanni Butte Dene Band and Nahanni Butte Dene Band Society and its following subsidiary and associated companies using the modified equity method.

	Percentage Owned	Year End
Naha Dehe Development Corporation	100%	March 31, 2015
Nahanni Butte General Store Ltd.	50%	March 31, 2015
Deh Cho Helicopters Regional Limited Partnership	14.3%	May 31, 2014

(c) Fund Accounting

The Nahanni Butte Dene Band follows the deferral method of accounting for capital contributions. Externally restricted contributions are recognized as revenue when the related capital expenditures are incurred. Contributions received in advance of making the related expenditures is recorded as deferred revenue.

The General Operating Fund reports the core operating accounts of the Council and other programs in accordance with contribution agreements with funding agencies.

The Enterprise Fund reports the assets, liabilities, revenue and expenditure relating to investments held by the Council.

(d) Long Term Investments

Long term investments are recorded at amortized costs plus adjustments for accumulated earnings and loss less any permanent decline in value.

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

1. Significant Accounting Policies (Continued)

(e) Revenue Recognition

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenues as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipts of goods or services and /or legal obligations to pay.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

(f) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets (Debt) for the year.

(i) Tangible Capital Assets

Land and building is stated at nominal value. Purchased tangible capital assets are recorded at cost. Amortization expense is recorded over the estimated useful lives of the assets, using the following method and annual rates:

Buildings:		
- Community office	2%-5%	Declining Balance
- Trailers	10%	Declining Balance
- Garages	4%	Declining Balance
Land improvements	2.5%	Declining Balance
Landfills and lagoon	4%-10%	Declining Balance
Automotive equipment	30%	Declining Balance
Office equipment and furniture	10%-30%	Declining Balance
Heavy equipment	10%	Declining Balance

(ii) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost. There is no significant inventory at year end.

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

1. Significant Accounting Policies (Continued)

(g) Allocation of Expenditure

Certain common expenditure have been allocated to programs based on estimate of services provided.

(h) Financial Instruments - Recognition and Measurement

The Council has elected the following classifications with respect to its financial assets and financial liabilities:

- Cash and restricted cash are classified as assets held-for-trading and is subsequently measured at fair value with gains and losses arising from changes in the fair value recognized in net income in the period in which they arise. The estimated fair value of cash is assumed to approximate its carrying amount.
- Accounts receivable are classified as loans and receivables and are subsequently measured at amortized cost using the effective interest method. The amortized cost using the effective interest method approximates their fair values due to the short term nature.
- Accounts payable and accrued liabilities are classified as other financial liabilities and are subsequently measured at amortized cost using the effective interest method. At inception, the estimated fair values of accounts payable and accrued liabilities are assumed to approximate their carrying amounts.

Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments.

(i) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

(j) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

2. Restricted Deposits

	2015	2014
CIBC Business Interest Account - Nahanni Butte Dene Band - Community Public Infrastructure (CPI)	\$ 182,839	\$ 359,063
Nahanni Butte Dene Band - Gas Tax Fund (GTF)	850,881	760,708
CIBC Business Interest Account - Nahanni Butte Dene Band - Building Canada Plan (BCP)	-	56
Cash in Trust	5,600	890,462
Nahanni Butte Trust	236,749	237,229
	\$ 1,276,069	\$ 2,247,518

Interest on CIBC Business Interest Account are paid monthly at rates ranging from 0.10% to 0.65% per annum depending on monthly average account balance.

	Required Balance	Less Contribution Receivable	Restricted Deposits	Deposit Deficiency
Deposits for Deferred Contributions				
Building Canada Plan	\$ 56	\$ -	\$ -	\$ 56
Community Public Infrastructure	1,264,364	-	188,439	1,075,925
Federal Gas Tax Funding	1,025,226	(174,345)	850,881	-
	\$ 2,289,646	\$ (174,345)	\$ 1,039,320	\$ 1,075,981

Sufficient funds must be deposited to separate bank accounts to correspond with the respective restricted cash balances. Interest earned on these accounts is credited to the appropriate restricted bank accounts. As at March 31, 2015, total deposit deficiency amounts to \$1,075,981.

3. Accounts Receivable

	2015	2014
Trade and other	\$ 173,391	\$ 145,494
GST refundable	138,452	57,077
	311,843	202,571
Less allowances for doubtful accounts	(13,385)	(1,655)
	\$ 298,458	\$ 200,916

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

4. Contributions Receivable

	2015	2014
Aboriginal Affairs and Northern Development Canada	\$ 56,300	\$ 52,337
Government of NWT	253,820	160,697
Dehcho First Nations	19,922	11,819
	\$ 330,042	\$ 224,853

5. Receivable from Related Party

	2015	2014
Nahanni Butte General Stores Ltd. - common control	\$ 1,256,248	\$ 152,409
Nahendeh Aboriginal Economic Council	5,944	5,944
	\$ 1,262,192	\$ 158,353

The amounts receivable from related parties are unsecured, non-interest bearing and there is no set term of repayment.

6. Long Term Investments

	2015	2014
Naha Dehe Development Corporation - 100% interest:		
- Share at cost	\$ 10	\$ 10
- Receivable from Naha Dehe Development Corporation	155,941	115,526
- Accumulated equity in earnings (deficit)	(98,593)	(159,848)
	\$ 57,358	\$ (44,312)
Deh Cho Helicopters Regional Limited Partnership		
- 14.3% interest:		
- Limited partnership units at cost	\$ 5,000	\$ 5,000
- Accumulated equity in earnings	384,788	316,159
	\$ 389,788	\$ 321,159
Total	\$ 447,146	\$ 276,847

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

7. Accounts Payable and Accrued Liabilities

	2015	2014
Trade and other	\$ 246,310	\$ 266,601
Accrued wages and benefits	17,878	20,320
Other taxes payable (refundable)	(7,644)	(6,210)
	<u>\$ 256,544</u>	<u>\$ 280,711</u>

8. Contributions Repayable

	2015	2014
Dehcho First Nations	\$ 41,468	\$ 49,925
Dehcho Health and Social Services	2,424	2,424
Aboriginal Affairs and Northern Development Canada	43,781	23,492
Government of NWT	11,942	8,227
	<u>\$ 99,615</u>	<u>\$ 84,068</u>

9. Deferred Contributions

	2015	2014
Government of NWT:		
Building Canada Plan	\$ 56	\$ 56
Community Public Infrastructure	1,264,364	1,632,883
Federal Gas Tax Funding	1,025,226	847,880
DHSS - Community Wellness	67,089	49,146
Aboriginal Affairs and Northern Development Canada:		
Leadership Governance Capacity Development (Amend #6)	-	22,739
Other:		
Selwyn Fund	7,400	9,000
Canadian Zinc IBA	200,000	200,000
	<u>\$ 2,564,135</u>	<u>\$ 2,761,704</u>

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

10. Tangible Capital Assets

			2015	2014
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	\$ 2,568,013	\$ 1,338,772	\$ 1,229,241	\$ 1,308,856
Land improvements	2,408,191	129,633	2,278,558	1,341,632
Landfills and lagoon	730,263	551,013	179,250	199,166
Automotive equipment	849,223	845,924	3,299	13,199
Office equipment and furniture	277,781	159,969	117,812	151,071
Heavy equipment	834,579	342,178	492,401	575,859
	\$ 7,668,050	\$ 3,367,489	\$ 4,300,561	\$ 3,589,783

11. Equity in Tangible Capital Assets

	2015	2014
Tangible capital assets	\$ 7,668,050	\$ 6,670,920
Accumulated amortization	(3,367,489)	(3,081,138)
	\$ 4,300,561	\$ 3,589,782

12. Accumulated Surplus (Deficit)

	2015	2014
Unrestricted		
General Operating Fund	\$ 309,717	\$ 282,248
Enterprise Fund	447,146	276,847
Equity in Tangible Capital Assets	4,300,561	3,589,782
	\$ 5,057,424	\$ 4,148,877

13. Government Transfers

	2015	2014
Government of NWT - MACA	\$ 2,111,972	\$ 2,076,891
Department of Indian and Northern Affairs Canada	142,365	285,388
Dehcho First Nations	27,634	39,697
Government of NWT	262,500	163,021
	\$ 2,544,471	\$ 2,564,997

NAHANNI BUTTE DENE BAND

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2015

14. Expenditure by Object

	2015	2014
Advertising and promotion	1,800	-
Administration	\$ 10,019	\$ 3,000
Amortization	286,354	346,808
Bad debts (recovered)	39,476	(3,180)
Bank charges and interest	97,142	9,008
Contracted services	20,540	375
Contributions repaid	31,594	3,441
Donations	6,952	17,364
Equipment rental	10,435	36,950
Freight and postage	2,339	4,577
Honoraria	17,800	35,699
Insurance	90,634	71,373
Materials and supplies	108,912	97,741
Meeting and workshop	3,654	13,119
Membership distribution	-	66,000
Miscellaneous	10,800	18,166
Office	4,896	12,850
Professional fees	226,718	118,313
Rent and utilities	357,419	351,298
Repairs and maintenance	56,557	121,959
Telephone and Internet	27,612	29,754
Training and scholarships	-	29,945
Travel and accommodation	157,031	137,926
Wages and benefits	810,179	841,074
	\$ 2,378,863	\$ 2,363,560

15. Economic Dependence

The Council receives a major portion of its revenue from the Aboriginal Affairs and Northern Development Canada of the Government of Canada and the Department of Municipal and Community Affairs of the Government of Northwest Territories. The nature and extent of this revenue is of such significance that the Council is economically dependent on this source of revenue.

16. Comparative Figures

Certain figures presented for comparative purposes have been reclassified to conform with current year's presentation.

NAHANNI BUTTE DENE BAND

SCHEDULE 1 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - CONSOLIDATED

For the year ended March 31, 2015 and 2014

	2015	MACA 2014	2015	AANDC 2014	2015	DFN 2014	2015	GNWT 2014	2015	Others 2014
Revenue										
Contributions - MACA	\$ 2,111,972	\$ 2,076,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - AANDC	-	-	142,365	285,388	-	-	-	-	-	-
Contributions - DFN	-	-	-	276	27,634	36,923	-	-	-	2,498
Contributions - GNWT	-	-	-	-	-	-	257,597	163,021	4,903	-
Other revenue and recoveries	164,972	42,615	-	2,299	-	-	3,200	500	247,314	461,092
Add opening deferred revenue	2,480,819	2,536,525	22,739	-	-	-	49,146	-	209,000	-
Less closing deferred revenue	(2,289,646)	(2,480,819)	-	(22,739)	-	(67,089)	(49,146)	(207,400)	(209,000)	-
	2,468,117	2,175,212	165,104	265,224	27,634	36,923	242,854	114,375	253,817	254,590
Expenditure										
Advertising and promotion	1,800	-	-	-	-	-	-	-	-	-
Administration	2,000	-	-	-	2,286	-	5,733	-	-	3,000
Bad debts	-	-	2,605	-	-	-	-	-	36,871	(3,180)
Bank charges and interest	45,903	1,490	365	-	-	-	36	-	50,838	7,518
Contracted services	18,559	-	1,981	375	-	-	-	-	-	-
Contributions repaid	-	-	20,289	-	-	-	5,800	1,641	5,505	1,800
Donations	-	-	-	-	6,952	16,264	-	-	-	1,100
Equipment rental	3,878	6,788	750	10,821	-	-	4,057	-	1,750	19,341
Freight and postage	2,304	3,905	58	60	-	400	306	(329)	-	212
Honoraria	550	1,875	8,550	23,275	-	511	4,200	800	4,500	9,238
Insurance	89,934	71,373	-	-	700	-	-	-	-	-
Materials and supplies	46,026	29,944	2,683	10,669	-	-	51,444	45,949	8,759	11,179
Meeting and workshop	1,215	1,380	839	-	100	3,137	1,500	8,027	-	575
Membership distribution	-	-	-	-	-	-	-	-	-	66,000
Miscellaneous	3,522	1,340	236	1,712	-	2,478	2,200	2,400	4,842	10,236
Office	2,419	7,020	1,115	2,515	-	-	-	-	1,362	3,315
Professional fees	90,127	11,660	22,951	44,730	-	4,741	58,042	3,285	55,598	53,897
Rent and utilities	303,154	316,244	2,143	1,707	2,090	1,095	2,600	341	47,432	31,911
Repairs and maintenance	56,536	119,031	-	1,343	-	-	-	-	21	1,585
Telephone and Internet	26,655	26,344	-	873	-	-	-	-	957	2,537
Training and scholarships	-	-	-	600	-	-	-	28,785	-	560
Travel and accommodation	35,345	27,095	29,766	58,600	400	487	28,349	7,717	63,171	44,027
Wages and benefits	612,571	669,551	81,229	137,037	15,106	789	84,801	18,211	16,471	15,489
	1,342,498	1,295,040	175,560	294,317	27,634	29,902	249,068	117,156	297,748	280,340
Excess Revenue (Expenditure) before Amortization	1,125,619	880,172	(10,456)	(29,093)	-	7,021	(6,214)	(2,781)	(43,931)	(25,750)
Amortization	286,354	346,808	-	-	-	-	-	-	-	-
Excess Revenue (Expenditure) Capital Purchases	839,265	533,364	(10,456)	(29,093)	-	7,021	(6,214)	(2,781)	(43,931)	(25,750)
	997,131	903,099	-	1,761	-	-	-	-	-	-
Net Excess Revenue (Expenditure)	\$(157,866)	\$(369,735)	\$(10,456)	\$(30,854)	\$ -	\$ 7,021	\$(6,214)	\$(2,781)	\$(43,931)	\$(25,750)

NAHANNI BUTTE DENE BAND

SCHEDULE 2 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - MACA

For the year ended March 31, 2015

	Building Canada Plan	Community Public Infrastructure	Gas Tax Funds	Municipal Admin	Recreation	Water and Sewage	Insurance	Mobile Equipment	Youth Centre
Revenue									
Contributions - MACA	\$ -	\$ 665,000	\$ 174,345	\$ 565,000	\$ 14,000	\$ 434,000	\$ 39,000	\$ 36,000	\$ 14,285
Other revenue and recoveries	-	3,629	3,038	139,002	2,545	-	-	16,758	-
Add opening deferred revenue	56	1,632,883	847,880	-	-	-	-	-	-
Less closing deferred revenue	(56)	(1,264,364)	(1,025,226)	-	-	-	-	-	-
	-	1,037,148	37	704,002	16,545	434,000	39,000	52,758	14,285
Expenditure									
Advertising and promotion	-	-	-	1,800	-	-	-	-	-
Administration	-	2,000	-	-	-	-	-	-	-
Bank charges and interest	-	36	37	45,829	-	1	-	-	-
Contracted services	-	-	-	200	-	18,359	-	-	-
Equipment rental	-	-	-	2,878	800	-	-	200	-
Freight and postage	-	-	-	1,242	-	389	-	196	-
Honoraria	-	-	-	550	-	-	-	-	-
Insurance	-	-	-	50,934	-	-	39,000	-	-
Materials and supplies	-	2,200	-	17,022	-	7,170	-	2,340	1,456
Meeting and workshop	-	-	-	915	-	-	-	-	300
Miscellaneous	-	-	-	3,252	-	270	-	-	-
Office	-	-	-	2,419	-	-	-	-	-
Professional fees	-	27,980	-	47,202	-	14,945	-	-	-
Rent and utilities	-	-	-	74,771	497	94,017	-	8,724	-
Repairs and maintenance	-	-	-	99	-	15,501	-	40,936	-
Telephone and Internet	-	-	-	19,959	-	-	-	-	-
Travel and accommodation	-	2,400	-	23,778	2,083	4,473	-	362	2,249
Wages and benefits	-	5,400	-	352,938	13,165	215,819	-	-	10,280
	-	40,016	37	645,788	16,545	370,944	39,000	52,758	14,285
Excess Revenue (Expenditure) before Amortization	-	997,132	-	58,214	-	63,056	-	-	-
Amortization	-	-	-	286,354	-	-	-	-	-
Excess Revenue (Expenditure)	-	997,132	-	(228,140)	-	63,056	-	-	-
Capital Purchases	-	997,131	-	-	-	-	-	-	-
Net Excess Revenue (Expenditure)	\$ -	\$ 1	\$ -	\$ (228,140)	\$ -	\$ 63,056	\$ -	\$ -	\$ -

NAHANNI BUTTE DENE BAND

SCHEDULE 2 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - MACA (CONTINUED)

For the year ended March 31, 2015

	After School Physical Activity - Healthy Snacks	DDEC - After school Physical Activity	Children and Youth Resiliency	Utilities and Operating	Total
Revenue					
Contributions - MACA	\$ 3,000	\$ 13,342	\$ 15,000	\$ 139,000	\$ 2,111,972
Other revenue and recoveries	-	-	-	-	164,972
Add opening deferred revenue	-	-	-	-	2,480,819
Less closing deferred revenue	-	-	-	-	(2,289,646)
	3,000	13,342	15,000	139,000	2,468,117
Expenditure					
Advertising and promotion	-	-	-	-	1,800
Administration	-	-	-	-	2,000
Bank charges and interest	-	-	-	-	45,903
Contracted services	-	-	-	-	18,559
Equipment rental	-	-	-	-	3,878
Freight and postage	-	-	477	-	2,304
Honoraria	-	-	-	-	550
Insurance	-	-	-	-	89,934
Materials and supplies	2,942	-	12,896	-	46,026
Meeting and workshop	-	-	-	-	1,215
Miscellaneous	-	-	-	-	3,522
Office	-	-	-	-	2,419
Professional fees	-	-	-	-	90,127
Rent and utilities	58	-	-	125,087	303,154
Repairs and maintenance	-	-	-	-	56,536
Telephone and Internet	-	-	-	6,696	26,655
Travel and accommodation	-	-	-	-	35,345
Wages and benefits	-	13,342	1,627	-	612,571
	3,000	13,342	15,000	131,783	1,342,498
Excess Revenue (Expenditure) before Amortization	-	-	-	7,217	1,125,619
Amortization	-	-	-	-	286,354
Excess Revenue (Expenditure)	-	-	-	7,217	839,265
Capital Purchases	-	-	-	-	997,131
Net Excess Revenue (Expenditure)	\$ -	\$ -	\$ -	\$ 7,217	\$ (157,866)

NAHANNI BUTTE DENE BAND

SCHEDULE 3 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - AANDC

For the year ended March 31, 2015

	Band Support Funding	Amend#3- Youth Work Experience	Amend#4- Political and Social Development	2014-15 Leadership Governance Capacity Development	ADK Boundary Overlap	Total
Revenue						
Contributions - AANDC	\$ 96,802	\$ 19,000	\$ -	\$ -	\$ 26,563	\$ 142,365
Add opening deferred revenue	-	-	-	22,739	-	22,739
	96,802	19,000	-	22,739	26,563	165,104
Expenditure						
Bad debts	155	-	-	2,450	-	2,605
Bank charges and interest	365	-	-	-	-	365
Contracted services	-	-	-	-	1,981	1,981
Contributions repaid	-	-	-	20,289	-	20,289
Equipment rental	750	-	-	-	-	750
Freight and postage	58	-	-	-	-	58
Honoraria	7,650	-	-	-	900	8,550
Materials and supplies	2,083	-	600	-	-	2,683
Meeting and workshop	-	-	839	-	-	839
Miscellaneous	236	-	-	-	-	236
Office	1,010	-	-	-	105	1,115
Professional fees	8,695	-	4,200	-	10,056	22,951
Rent and utilities	1,987	-	156	-	-	2,143
Travel and accommodation	12,738	-	6,888	-	10,140	29,766
Wages and benefits	62,222	19,000	-	-	7	81,229
	97,949	19,000	12,683	22,739	23,189	175,560
Excess Revenue (Expenditure) before Amortization	(1,147)	-	(12,683)	-	3,374	(10,456)
Amortization	-	-	-	-	-	-
Excess Revenue (Expenditure)	(1,147)	-	(12,683)	-	3,374	(10,456)
Capital Purchases	-	-	-	-	-	-
Net Excess Revenue (Expenditure)	\$(1,147)	\$ -	\$(12,683)	\$ -	\$ 3,374	\$(10,456)

NAHANNI BUTTE DENE BAND

SCHEDULE 4 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - DFN

For the year ended March 31, 2015

	Language & Culture	AAROM	Total
Revenue			
Contributions - DFN	\$ 9,225	\$ 18,409	\$ 27,634
	9,225	18,409	27,634
Expenditure			
Administration	1,002	1,284	2,286
Contributions repaid	3,462	3,490	6,952
Honoraria	700	-	700
Materials and supplies	100	-	100
Rent and utilities	-	2,090	2,090
Travel and accommodation	-	400	400
Wages and benefits	3,961	11,145	15,106
	9,225	18,409	27,634
Excess Revenue (Expenditure) before Amortization	-	-	-
Amortization	-	-	-
Excess Revenue (Expenditure)	-	-	-
Capital Purchases	-	-	-
Net Excess Revenue (Expenditure)	\$ -	\$ -	\$ -

NAHANNI BUTTE DENE BAND

SCHEDULE 5 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - GNWT

For the year ended March 31, 2015

	DHSS - Community Wellness	ITI - Spring Carnival	Environment Workshop	ITI- CHAP & LWC	ECE-Wood Subsidy
Revenue					
Contributions - GNWT	\$ 89,481	\$ 8,578	\$ 4,800	\$ 33,375	\$ -
Inter-project transfers	(5,011)	5,011	-	-	-
Other revenue and recoveries		-	-	-	3,200
Add opening deferred revenue	49,146	-	-	-	-
Less closing deferred revenue	(67,089)	-	-	-	-
	66,527	13,589	4,800	33,375	3,200
Expenditure					
Administration	4,475	-	312	-	-
Contributions repaid		-	1,367	-	-
Equipment rental	2,812	-	-	-	-
Honoraria		-	600	-	-
Materials and supplies	2,677	6,211	-	32,387	-
Miscellaneous	1,600	600	-	-	-
Professional fees	4,650	2,400	-	-	-
Rent and utilities	1,050	353	-	924	-
Travel and accommodation	2,723	4,025	2,521	-	3,600
Wages and benefits	46,540	-	-	-	-
	66,527	13,589	4,800	33,311	3,600
Excess Revenue (Expenditure) before Amortization		-	-	64	(400)
Amortization		-	-	-	-
Excess Revenue (Expenditure)		-	-	64	(400)
Capital Purchases		-	-	-	-
Net Excess Revenue (Expenditure)	\$	-	\$	-	\$ 64 \$(400)

NAHANNI BUTTE DENE BAND

SCHEDULE 5 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - GNWT (CONTINUED)

For the year ended March 31, 2015

	ENR - Boreal Caribou	ITI - Training	ITI - Gardening	ECE-Service Delivery	Geoscience Forum YK	IRMA Additional	IRMA Base	Total
Revenue								
Contributions - GNWT	\$ 2,640	\$ 5,206	\$ 10,845	\$ 19,200	\$ 9,145	\$ 65,000	\$ 9,327	\$ 257,597
Other revenue and recoveries	-	-	-	-	-	-	-	3,200
Add opening deferred revenue	-	-	-	-	-	-	-	49,146
Less closing deferred revenue	-	-	-	-	-	-	-	(67,089)
	2,640	5,206	10,845	19,200	9,145	65,000	9,327	242,854
Expenditure								
Administration	240	-	-	-	706	-	-	5,733
Bank charges and interest	-	36	-	-	-	-	-	36
Contributions repaid	167	2,888	-	-	1,378	-	-	5,800
Equipment rental	300	-	600	-	-	345	-	4,057
Freight and postage	-	-	260	-	-	46	-	306
Honoraria	1,200	-	-	-	-	600	1,800	4,200
Materials and supplies	-	-	10,169	-	-	-	-	51,444
Meeting and workshop	500	-	-	-	1,000	-	-	1,500
Miscellaneous	-	-	-	-	-	-	-	2,200
Professional fees	-	-	-	-	-	44,142	6,850	58,042
Rent and utilities	-	-	39	-	-	234	-	2,600
Travel and accommodation	-	2,282	858	-	6,061	5,656	623	28,349
Wages and benefits	30	-	5,000	19,200	-	13,977	54	84,801
	2,437	5,206	16,926	19,200	9,145	65,000	9,327	249,068
Excess Revenue (Expenditure) before Amortization	203	-	(6,081)	-	-	-	-	(6,214)
Amortization	-	-	-	-	-	-	-	-
Excess Revenue (Expenditure)	203	-	(6,081)	-	-	-	-	(6,214)
Capital Purchases	-	-	-	-	-	-	-	-
Net Excess Revenue (Expenditure)	\$ 203	\$ -	\$(6,081)	\$ -	\$ -	\$ -	\$ -	\$(6,214)

NAHANNI BUTTE DENE BAND

SCHEDULE 6 - SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE - OTHERS

For the year ended March 31, 2015

	Office Administration	Selwyn Fund	NATCL IBA	Volunteer Appreciation	Get Active NWT	Nahanni Butte Trust	Canadian Zinc IBA	Total
Revenue								
Contributions - GNWT	3,903	-	-	1,000	-	-	-	4,903
Other revenue and recoveries	211,912	2,625	32,027	-	750	-	-	247,314
Add opening deferred revenue	-	9,000	-	-	-	-	200,000	209,000
Less closing deferred revenue	-	(7,400)	-	-	-	-	(200,000)	(207,400)
	215,815	4,225	32,027	1,000	750	-	-	253,817
Expenditure								
Bad debts	36,871	-	-	-	-	-	-	36,871
Bank charges and interest	50,438	-	-	-	-	400	-	50,838
Contributions repaid	5,505	-	-	-	-	-	-	5,505
Equipment rental	1,550	-	-	200	-	-	-	1,750
Freight and postage	(329)	-	-	-	-	-	-	(329)
Honoraria	450	-	4,050	-	-	-	-	4,500
Materials and supplies	6,952	-	786	962	59	-	-	8,759
Miscellaneous	4,281	-	561	-	-	-	-	4,842
Office	1,362	-	-	-	-	-	-	1,362
Professional fees	8,370	1,800	45,428	-	-	-	-	55,598
Rent and utilities	47,432	-	-	-	-	-	-	47,432
Repairs and maintenance	21	-	-	-	-	-	-	21
Telephone and Internet	882	-	75	-	-	-	-	957
Travel and accommodation	28,242	2,425	32,504	-	-	-	-	63,171
Wages and benefits	16,333	-	138	-	-	-	-	16,471
	208,360	4,225	83,542	1,162	59	400	-	297,748
Excess Revenue (Expenditure) before Amortization	7,455	-	(51,515)	(162)	691	(400)	-	(43,931)
Amortization	-	-	-	-	-	-	-	-
Excess Revenue (Expenditure)	7,455	-	(51,515)	(162)	691	(400)	-	(43,931)
Capital Purchases	-	-	-	-	-	-	-	-
Net Excess Revenue (Expenditure)	\$ 7,455	\$ -	\$(51,515)	\$(162)	\$ 691	\$(400)	\$ -	\$(43,931)

NAHANNI BUTTE DENE BAND

SCHEDULE 7 - SCHEDULE OF TANGIBLE CAPITAL ASSETS

March 31,							2015	2014
	Land Improvements	Landfills and Lagoon	Buildings	Automotive Equipment	Heavy Equipment	Office Equipment and Furniture	Total	Total
Cost								
Opening balance	\$ 1,411,060	\$ 730,263	\$ 2,568,013	\$ 849,223	\$ 834,579	\$ 277,781	\$ 6,670,919	\$ 5,766,059
Additions	997,131	-	-	-	-	-	997,131	904,862
Disposals	-	-	-	-	-	-	-	-
Write-downs	-	-	-	-	-	-	-	-
Closing balance	2,408,191	730,263	2,568,013	849,223	834,579	277,781	7,668,050	6,670,921
Accumulated Amortization								
Opening balance	69,428	531,097	1,259,157	836,024	258,720	126,710	3,081,136	2,734,328
Disposals	-	-	-	-	-	-	-	-
Current amortization	60,205	19,916	79,615	9,900	83,458	33,259	286,353	346,810
Write-downs	-	-	-	-	-	-	-	-
Closing balance	129,633	551,013	1,338,772	845,924	342,178	159,969	3,367,489	3,081,138
Net Book Value								
March 31, 2015	2,278,558	179,250	1,229,241	3,299	492,401	117,812	4,300,561	\$ 3,589,783
March 31, 2014	\$ 1,341,632	\$ 199,166	\$ 1,308,856	\$ 13,199	\$ 575,859	\$ 151,071	\$ 3,589,783	

NAHANNI BUTTE DENE BAND

SCHEDULE 8 - SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS

For the year ended March 31, 2015	General Operating Fund	Enterprise Fund	Equity in Tangible Capital Assets	Total
Annual Surplus (Deficit)	\$ 908,547	\$ -	\$ -	\$ 908,547
Net Interfund Transfers:				
Amortization	286,354	-	(286,354)	-
Additions of tangible capital assets	(997,132)	-	997,132	-
Loss (earnings) from subsidiaries	(129,884)	129,884	-	-
Changes in receivable from related parties	(40,415)	40,415	-	-
Changes in Fund Balances	27,470	170,299	710,778	908,547
Fund Balances, beginning of year	282,249	276,847	3,589,782	4,148,878
Fund Balances, end of year	\$ 309,719	\$ 447,146	\$ 4,300,560	\$ 5,057,425

For the year ended March 31, 2014	General Operating Fund	Enterprise Fund	Equity in Tangible Capital Assets	Total
Annual Surplus (Deficit)	\$ 486,429	\$ -	\$ -	\$ 486,429
Net Interfund Transfers:				
Amortization	346,808	-	(346,808)	-
Additions of tangible capital assets	(904,860)	-	904,860	-
Loss (earnings) from subsidiaries	(3,665)	3,665	-	-
Changes in receivable from related parties	55,194	(55,194)	-	-
Changes in Fund Balances	(20,094)	(51,529)	558,052	486,429
Fund Balances, beginning of year	302,343	328,376	3,031,730	3,662,449
Fund Balances, end of year	\$ 282,249	\$ 276,847	\$ 3,589,782	\$ 4,148,878

NAHANNI BUTTE DENE BAND

SCHEDULE 9 - SCHEDULE OF MUNICIPAL SERVICES

For the year ended March 31,	2015	2014
Revenue		
Contributions - MACA	\$ 2,111,972	\$ 2,076,891
Other revenue and recoveries	164,972	42,615
Add opening deferred revenue	2,480,819	2,536,525
Less closing deferred revenue	(2,289,646)	(2,480,819)
	2,468,117	2,175,212
Expenditure		
Municipal operations	1,011,197	965,043
Road and works	52,758	71,291
Recreation	16,545	20,332
Utilities and operating	131,782	195,249
Water and sewage	370,944	376,875
Youth programs	29,285	8,847
Others	16,342	4,210
	1,628,853	1,641,847
Excess Revenue (Expenditure) before Capital Purchases	839,264	533,365
Capital Purchases	997,131	903,099
Excess Revenue (Expenditure)	\$(157,867)	\$(369,734)

NAHANNI BUTTE DENE BAND

SCHEDULE 10 - SCHEDULE OF BUILDING CANADA PLAN ANNUAL REPORTING

For the year ended March 31,	2015	2014	2013	2012	2011	2010	2009
Funding							
Opening balance	\$ 56	\$ 130,630	\$ 573,663	\$ 570,005	\$ -	\$ -	-
Interest income	-	462	2,977	3,658	-	-	-
	56	131,092	576,640	573,663	-	-	-
Eligible Project Expenditure							
Bank charges	-	30	10	-	-	-	-
Access Reconstruction (Emergency repairs)	-	-	446,000	-	-	-	-
Land Improvements - Drainage	-	131,006	-	-	-	-	-
	-	131,036	446,010	-	-	-	-
Closing Balance	\$ 56	\$ 56	\$ 130,630	\$ 573,663	\$ -	\$ -	-

NAHANNI BUTTE DENE BAND

SCHEDULE 11 - SCHEDULE OF FEDERAL GAS TAX FUNDING ANNUAL REPORTING

For the year ended March 31,	2015	2014	2013	2012	2011	2010	2009
Funding							
Opening balance	\$ 847,881	\$ 669,891	\$ 492,636	\$ 315,976	\$ -	\$ -	-
Annual Federal Gas Tax contributions - MACA	174,345	174,345	174,345	174,345	603,226	-	-
Interest income	3,038	3,675	2,926	2,315	-	-	-
	1,025,264	847,911	669,907	492,636	603,226	-	-
Eligible Project Expenditure							
Bank charges	38	30	16	-	-	-	-
Purchase of 2011 Freightliner M2-106 Sewage Truck	-	-	-	-	121,450	-	-
Purchase of 2011 Freightliner M2-106 Water Truck	-	-	-	-	165,800	-	-
	38	30	16	-	287,250	-	-
Closing Balance	\$ 1,025,226	\$ 847,881	\$ 669,891	\$ 492,636	\$ 315,976	\$ -	-

NAHANNI BUTTE DENE BAND

SCHEDULE 12 - SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE ANNUAL REPORTING

For the year ended March 31,	2015	2014	2013	2012	2011	2010	2009
Funding							
Opening balance	\$ 1,632,882	\$ 1,736,004	\$ 1,466,950	\$ 928,509	\$ 908,678	\$ 1,132,124	\$ 536,273
Annual CPI contributions - MACA	665,000	665,000	665,000	665,000	665,000	265,000	665,000
Infrastructure Stimulus Fund contributions - MACA	-	-	-	-	75,727	74,273	-
Interest income	3,630	4,080	3,313	320	-	52	-
	2,301,512	2,405,084	2,135,263	1,593,829	1,649,405	1,471,449	1,201,273
Eligible Project Expenditure							
Bank charges	36	109	24	20	142	35	-
Construction of new garage	-	-	-	51,859	233,609	148,546	-
Purchase of Caterpillar D6 Dozer	-	-	233,438	-	-	-	-
Purchase of Caterpillar 140M grader	-	-	-	-	265,000	-	-
Purchase of Caterpillar 930H loader	-	-	-	-	186,488	-	-
Purchase of a Caterpillar 430E loader	-	-	-	-	-	149,653	-
Purchase of Ford F150 work trucks	-	-	32,998	-	35,657	27,236	-
Purchase of a Freightliner M2-106 sewer truck	-	-	-	-	-	237,301	-
Community works - gravel haul	-	-	-	75,000	-	-	20,738
Community works - culverts	-	-	-	-	-	-	48,411
Construction of Multiplex	-	-	107,799	-	-	-	-
Staff trailers	-	-	25,000	-	-	-	-
Land Improvements - drainage	997,131	672,268	-	-	-	-	-
Purchase of computer equipment	-	5,443	-	-	-	-	-
Purchase of radio equipment	-	8,290	-	-	-	-	-
Purchase of seven radio mobile equipments	-	32,220	-	-	-	-	-
Purchase of fire equipment	-	53,872	-	-	-	-	-
Wilf's Renovations emergency trip - 2013 flood	12,000	-	-	-	-	-	-
Consulting fees - New Admin Building	10,560	-	-	-	-	-	-
Surveying services - drainage	4,000	-	-	-	-	-	-
Legal services - Community Complex	13,420	-	-	-	-	-	-
	1,037,147	772,202	399,259	126,879	720,896	562,771	69,149
Closing Balance	\$ 1,264,365	\$ 1,632,882	\$ 1,736,004	\$ 1,466,950	\$ 928,509	\$ 908,678	\$ 1,132,124

NAHANNI BUTTE DENE BAND

SCHEDULE 13 - SCHEDULE OF COMMUNITY CAPACITY BUILDING FUNDING ANNUAL REPORTING

For the year ended March 31,	2015	2014	2013	2012	2011	2010	2009
Funding							
Opening balance	\$ -	\$ -	\$ -	\$ 5,296	\$ 80,292	\$ 174,173	\$ 314,006
	-	-	-	5,296	80,292	174,173	314,006
Eligible Project Expenditure							
Campsite upgrades	-	-	-	4,362	-	-	9,500
Construction of community cabins	-	-	-	-	-	-	57,370
Construction of craft shop	-	-	-	-	-	-	6,648
Membership training	-	-	-	-	74,996	23,200	49,910
Repairs of ski club and animal shelter	-	-	-	-	-	-	213
Renovations of council chambers	-	-	-	-	-	4,907	8,500
Renovations of staff houses	-	-	-	-	-	62,799	-
Youth programs	-	-	-	934	-	2,975	7,692
	-	-	-	5,296	74,996	93,881	139,833
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,296	\$ 80,292	\$ 174,173

NAHANNI BUTTE DENE BAND

SCHEDULE 16 - SCHEDULE OF FEDERAL GOVERNMENT FUNDING

For the Year ended March 31, 2015

	Federal Funding Received	Unexpended Funding Beginning of Year	Adjustments	Total Funding Available	Funding Expended	Unexpended
AANDC:						
Band Support Funding	\$ 96,802	\$ -	\$ -	\$ 96,802	\$ 96,802	\$ -
First Nations & Inuit Summer Work Experience Program (Amend #3)	19,000	-	-	19,000	19,000	-
ADK Boundary Mediation Reimbursement	26,563	-	-	26,563	26,563	-
	\$ 142,365	\$ -	\$ -	\$ 142,365	\$ 142,365	\$ -

NAHANNI BUTTE DENE BAND

SCHEDULE 17 - SCHEDULE OF FEDERAL GOVERNMENT FUNDING RECONCILIATION

For the Year ended March 31, 2015

Accounting Reconciliation of AANDC Contributions

AANDC contributions as per financial statements	\$	142,365
Add prior year opening deferred contributions		-
Less current year closing deferred contributions		-
<hr/>		
Current year recognized AANDC contributions		142,365
Less prior year opening deferred contributions:		-
Add current year closing deferred contributions:		-
<hr/>		
AANDC contributions as per funding confirmation	\$	142,365

Cash Flows Reconciliation of AANDC Contributions

AANDC contributions received in current year	\$	113,902
Add contributions receivable from AANDC:		
First Nations & Inuit Summer Work Experience (Amend #3)		1,900
ADK Boundary Mediation		26,563
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AANDC contributions as per financial statements	\$	142,365