

**KA'A'GEE TU FIRST NATION**  
**Kakisa, N.W.T.**

**FINANCIAL STATEMENTS**

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

**KA'A'GEE TU FIRST NATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2017**

*Contents:*

*Management Responsibility for Financial Statements*

*Management Discussion and Analysis*

*Auditor's Report*

*Statement of Financial Position*

*Statements of Operations and Accumulated Surplus*

*Statement of Changes in Cash Flows*

*Statement of Changes in Net Financial Assets*

*Notes to Financial Statements*

*Schedule 1 - Schedule of Consolidated Revenue and Expenditures*

*Schedule 2 - DIAND Contribution Revenue and Expenditures*

*Schedule 3 - Municipal & Community Affairs Operating Revenue and Expenditures*

*Schedule 4 - Municipal & Community Affairs Capital Revenue and Expenditures*

*Schedule 5 - GNWT Contracts*

*Schedule 6 - GNWT Contracts (continued)*

*Schedule 7 - Other Contracts*

*Schedule 8 - Salaries, honoraria, travel expenses other remuneration*

*Schedule 9 - Federal Funding*

*Schedule 10 - Water and Sewage Reporting Schedule*

*Schedule 11 - Tangible Capital Assets*

*Schedule 12 - Statement of Changes in Fund Balances*

*Schedule 13 - Canada-NWT Gas Tax Program*

*Schedule 14 - Community Public Infrastructure Program*

**Ka'a'gee Tu First Nation**  
**Statement of Financial Position**  
**as at March 31, 2017**

	<b>2017</b>	<b>2016</b>
<b>Financial Assets</b>		
Cash	\$ 778,447	\$ 786,917
Restricted cash and temporary investments (Note 2)	4,104,121	3,437,685
Receivables (Note 3)	115,305	302,694
<b>Total financial assets</b>	<b>4,997,873</b>	<b>4,527,296</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	51,054	52,423
Deferred revenue (Note 5)	4,331,861	3,922,276
	4,382,915	3,974,699
<b>Net Financial Assets (Debt)</b>	<b>614,958</b>	<b>552,597</b>
<b>Non-Financial Assets</b>		
Prepaid expenses	-	4,000
Tangible Capital Assets (Note 6 and Schedule 11)	3,837,551	3,959,872
	3,837,551	3,963,872
<b>Accumulated Surplus (Schedule 12)</b>	<b>\$ 4,452,509</b>	<b>\$ 4,516,469</b>

See accompanying notes and schedules to the financial statements.

Approved on behalf of the First Nation:

\_\_\_\_\_  
**Chief**

\_\_\_\_\_  
**Senior Band Manager**

**Ka'a'gee Tu First Nation**  
**Statements of Operations and Accumulated Surplus**  
**For the Year ended March 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
(Note 1c)			
<b>Revenues</b>			
Department of Indian & Northern Affairs ("DIAND") (Schedule 2)	\$ 96,911	\$ 122,852	\$ 147,144
Department of Municipal & Community Affairs ("MACA")			
Operating (Schedule 3)	747,000	749,000	747,000
Other GNWT Departments (Schedules 5 and 6)	-	298,003	270,295
Other (Schedule 7)	-	174,482	109,671
<b>Total Revenues</b>	<b>843,911</b>	<b>1,344,337</b>	<b>1,274,110</b>
<b>Expenses</b>			
Department of Indian & Northern Affairs ("DIAND") (Schedule 2)	96,911	115,974	129,370
Department of Municipal & Community Affairs ("MACA")			
Operating (Schedule 3)	747,000	648,621	628,475
Other GNWT Departments (Schedules 5 and 6)	-	299,960	269,189
Other (Schedule 7)	-	221,423	105,485
<b>Total operating expenditures</b>	<b>843,911</b>	<b>1,285,978</b>	<b>1,132,519</b>
<b>Excess revenues over expenditures from operations</b>	<b>-</b>	<b>58,359</b>	<b>141,591</b>
<b>Capital (Schedule 4)</b>			
Government transfers for capital	-	695,000	778,000
Miscellaneous revenue	-	-	-
Project expenses and amortization	-	( 455,829)	( 362,105)
Deferred revenue transfer	-	( 361,492)	( 30,687)
	-	( 122,321)	385,208
<b>Excess revenues for the year</b>	<b>-</b>	<b>\$( 63,962)</b>	<b>\$ 526,799</b>
 <hr/>			
<b>Accumulated surplus, beginning of year</b>		<b>\$ 4,516,469</b>	<b>\$ 3,989,670</b>
<b>Excess revenues for the year</b>		<b>( 63,962)</b>	<b>526,799</b>
<b>Accumulated surplus, end of year</b>		<b>\$ 4,452,509</b>	<b>\$ 4,516,469</b>

See accompanying notes and schedules to the financial statements.

**Ka'a'gee Tu First Nation**  
**Statement of Changes in Cash Flows**  
**For the Year ended March 31, 2017**

	<b>2017</b>	<b>2016</b>
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>Operating Transactions</b>		
Excess (deficiency) of revenues over expenditures	\$( 63,962)	\$ 526,799
Non-cash charges to operations:		
Amortization of capital assets	325,835	316,848
Cash provided by operating transactions	261,873	843,647
Decrease (increase) in accounts receivable	177,389	( 126,106)
Decrease (increase) in prepaid expenses	4,000	( 4,000)
Increase (decrease) in accounts payable and other liabilities	( 1,370)	( 62,114)
Deferred Revenue	409,585	109,615
Net cash (used for) from operations	<b>851,477</b>	<b>761,042</b>
<b>Capital transactions</b>		
Acquisition of Tangible Capital Assets	( 203,512)	( 702,057)
Net cash (used for) from capital transactions	<b>( 203,512)</b>	<b>( 702,057)</b>
Increase (decrease) in cash and cash equivalents	647,965	58,985
Net cash and temporary investments (bank indebtedness) at beginning of year	4,224,603	4,165,618
Net cash and temporary investments (bank indebtedness) at end of year	<b>\$ 4,872,568</b>	<b>\$ 4,224,603</b>
<hr/>		
<b>Comprised of:</b>		
Cash in bank	\$ 778,447	\$ 786,918
Restricted Cash and Temporary Investments (Note 2)	4,094,121	3,437,685
	<b>\$ 4,872,568</b>	<b>\$ 4,224,603</b>

**Notes:**

Council has designated funds of \$4,094,121 (2016 -\$3,437,685) included in the above cash and term deposits for deferred revenues (note 5). The deferred revenues are not fully funded in separate bank accounts as required by the Department of Municipal and Community Affairs, however the cash is available in the general bank account.

Interest paid during the year amounted to \$835 (2016 - \$1,343). Interest received was \$Nil (2016 - \$117).

See accompanying notes and schedules to the financial statements.

**Ka'a'gee Tu First Nation**  
**Statement of Changes in Net Financial Assets (Debt)**  
**For the Year ended March 31, 2017**

	<b>2017</b> <b>Actual</b>	<b>2016</b> <b>Actual</b>
<b>Excess (deficiency) of revenues over expenditures</b>	\$( 63,962)	\$ 526,799
Amortization of tangible capital assets	325,835	316,848
Proceeds of disposal of tangible capital assets	-	-
Change in inventories and prepaid expenses	4,000	( 4,000)
Acquisition of tangible capital assets	( 203,512)	( 702,057)
Increase (decrease) in net financial assets	62,361	137,590
<b>Net financial assets (debt) at beginning of year</b>	<b>552,597</b>	<b>415,007</b>
<b>Net financial assets (debt) at end of year</b>	<b>\$ 614,958</b>	<b>\$ 552,597</b>

See accompanying notes and schedules to the financial statements.

**Ka'a'gee Tu First Nation  
Notes to Financial Statements  
For the Year ended March 31, 2017**

## **1. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Ka'a'gee Tu First Nation are the representations of management prepared in accordance with local government accounting standards established by the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Ka'a'gee Tu First Nation are as follows:

### ***a) Reporting Entity and Unconsolidated Financial Statements***

The unconsolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in net debt and change in cash flow of the reporting entity. This entity is comprised of the First Nation and municipal operations. The First Nation has investments in the following entities beneficially owned for the Members of the First Nation, carried at a nominal value:

	<u>Beneficial Ownership</u>
Noda Enterprises Ltd. (incl. Riverfront Store)	100%
Ka'a'gee Tu Community Improvement Society	100%

Financial statements for the companies are available to the First Nation hence these financial statements are not prepared on a consolidated or equity basis.

The Community Government receives significant funding from the Governments of Canada and the Northwest Territories in the form of operating and capital grants and contributions. Administration is of the opinion that discontinuance of funding would significantly disrupt operations.

### ***b) Basis of Accounting***

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

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

### ***c) Use of Estimates and Budget***

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates. Budget figures are unaudited.

### ***d) Investments***

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**Ka'a'gee Tu First Nation  
Notes to Financial Statements  
For the Year ended March 31, 2017**

**I. SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**e) Government Transfers**

Government transfers are the transfer of monetary assets or tangible capital assets from a government for which the government making the transfer does not:

- receive any goods or services directly in return;
- expect to be repaid in future; or
- expect a direct financial return.

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

Capital transfers are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital assets are acquired or constructed.

**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.

**g) Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**h) Inventories**

Inventories held for consumption are recorded at the lower of cost and replacement cost. There were no inventories of any significance at year end.

**i) Measurement Uncertainty**

The preparation of financial statements in accordance with stated accounting policies requires the First Nation to make estimates and assumptions that affect the amount of assets, liabilities, accumulated surplus (deficit), 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 Nation 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 tangible capital assets and investment in tangible capital investments, accrued liabilities and deferred revenue valuation.

**Ka'a'gee Tu First Nation  
Notes to Financial Statements  
For the Year ended March 31, 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**j) Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>YEARS</u>
Land Improvements	15-20
Buildings	25-50
Engineered structures	
Water system	35-65
Wastewater system	35-65
Other engineered structures	15-40
Machinery and equipment	5-20
Vehicles	3-20

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

**k) Contributions of Tangible Capital Assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

**l) Equity in Tangible Capital Assets**

Equity in Tangible capital assets represents the Ka'a'gee Tu First Nation's net investment in its total Tangible capital assets, after deducting work in progress, the portion financed by third parties through debenture, mortgage debts, long term capital borrowings, capitalized leases and other capital liabilities.

**m) Cultural and Historical Tangible Capital Assets**

Works of art for display are not recorded as tangible capital assets but are disclosed.

**n) General Band Services and Municipal Services**

General Band Services is primarily comprised of Band Support and Other Funding from the Department of Indian and Northern Affairs Canada. Municipal Services is primarily comprised of Community Government and Other Funding from the Department of Municipal and Community Affairs. The results of these operations are summarized in Schedules 2 and 3 respectively.

**o) Contract Services**

The Band enters into various contracts to provide specific services, primarily to the Government of the Northwest Territories and Dehcho First Nations. The results of these operations are summarized in Schedules 4, 5, and 6.

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

According to contracts or contribution agreements with funding agencies, any contract surplus is to be recovered by the funding agency and any contract deficit is to be retained by the First Nation. Financial statements of the First Nation have not been reviewed by the funding agencies when these statements were prepared. Accordingly, any adjustments as a result of the review will similarly be accounted for in the new year.

**Ka'a'gee Tu First Nation**  
**Notes to Financial Statements**  
**For the Year ended March 31, 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**q) Financial instruments**

All significant financial assets and financial liabilities of the First Nation are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

For cash, accounts receivable, and accounts payable, the carrying amounts of these financial instruments approximates their fair value due to their short-term maturity or capacity of prompt liquidation.

The First Nation is exposed to credit risk arising from the possibility that outstanding accounts receivable are not followed up on a timely basis.

**r) Employee Benefit Liabilities**

Accounts payable and accrued liabilities include employee benefit liabilities which are future obligations of the First Nation to its employees for benefits earned but not taken as at the end of the fiscal year. The First Nation and its employees do not make contributions to a defined pension plan. Any contributions represent the total liability of the First Nation, are recognized in the accounts on a current basis, and there was no significant change during the year affecting the comparability of the costs for the current and prior period.

**2. RESTRICTED CASH AND TEMPORARY INVESTMENTS**

	<b>2017</b>	<b>2016</b>
Restricted cash held in bank	\$ 4,094,121	\$ 3,437,685
Term deposits	18,120	18,117
	<b>\$ 4,112,241</b>	<b>\$ 3,455,802</b>

Temporary investments are short-term deposits with original maturities of one year or less. Due to requirements of MACA, the Nation no longer invests in interest bearing term deposits.

**3. ACCOUNTS RECEIVABLE**

	<b>2017</b>	<b>2016</b>
Municipal & Community Affairs - Gas Tax Fund	\$ -	\$ 158,000
Indian & Northern Affairs Canada	22,538	30,390
GNWT - other departments	29,287	17,488
Arctic Energy Alliance	29,541	-
Noda Enterprises Ltd.	-	10,025
Goods & services tax	36,234	58,703
Dehcho Health & Social Services	2,500	7,839
Northwestel Territories Regional Group of IPAC	-	7,806
Other	5,205	12,443
	<b>125,305</b>	<b>302,694</b>
Less: allowance for doubtful accounts	-	-
	<b>\$ 125,305</b>	<b>\$ 302,694</b>

**Ka'a'gee Tu First Nation**  
**Notes to Financial Statements**  
**For the Year ended March 31, 2017**

**4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2017</b>	<b>2016</b>
Accounts payable and accrued liabilities	\$ 51,054	\$ 52,423
Holdbacks Payable	-	-
	<b>\$ 51,054</b>	<b>\$ 52,423</b>

**5. DEFERRED REVENUE**

Deferred revenue is comprised of amounts received but not yet earned or disbursed as a result of project initiation dates extending beyond the fiscal year end, or conditions attached to the use of the funds as follows:

	Deferred Balance 2017	Restricted Balance 2017	Cash (Shortfall)	Deferred Balance 2016
<b>Deferred Revenue is comprised of:</b>				
MACA Gas Tax Funds unspent	\$ 1,201,093	\$ 1,202,941	\$ 1,848	\$ 1,126,201
MACA Public Infrastructure Funds unspent	2,966,677	2,891,180	( 75,497)	2,577,001
MACA Community Capacity Fund	-	-	-	103,077
INAC Community Development	73,796	-	( 73,796)	30,500
DFN/AAROM C.B. Monitoring	1,000	-	( 1,000)	1,000
ENR Biomass Project	7,306	-	( 7,306)	7,306
DCHSS Community Wellness Program	51,829	-	( 51,829)	24,810
DCHSS Healthy Children	6,646	-	( 6,646)	7,867
Noda Trail Project	-	-	-	9,400
Impacts on Caribou Habitat	-	-	-	11,600
DFN/IRDA Economic Development	23,514	-	( 23,514)	23,514
	<b>\$ 4,331,861</b>	<b>\$ 4,094,121</b>	<b>\$ (237,740)</b>	<b>\$ 3,922,276</b>

**6. TANGIBLE CAPITAL ASSETS**

Tangible Capital Assets:	2017	2016
	Net book Value	Net book value
Land improvements	\$ 32,603	\$ 34,280
Buildings	3,162,449	3,229,827
Roads & Infrastructure	137,070	83,337
Water and waste water	63,862	76,633
Machinery and equipment and other	132,060	128,913
Furniture and equipment	193,504	249,648
Vehicles	116,002	157,234
	<b>\$ 3,837,550</b>	<b>\$ 3,959,872</b>

The insured value of physical assets is \$3,670,011. For additional information see the Schedule of Tangible Capital Assets (Schedule 11).

**7. EQUITY IN TANGIBLE ASSETS**

	<b>2017</b>	<b>2016</b>
Tangible capital assets (Schedule 10)	\$ 6,545,023	\$ 6,341,509
Accumulated amortization (Schedule 10)	( 2,707,473)	( 2,381,637)
Long term debt	-	-
Debt charges recoverable	-	-
	<b>\$ 3,837,550</b>	<b>\$ 3,959,872</b>

## KA'A'GEE TU FIRST NATION

## SCHEDULE 1

## SCHEDULE OF CONSOLIDATED REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2017

	DIAND (Schedule 2)	MACA OPERATING (Schedule 3)	MACA CAPITAL (Schedule 4)	GNWT (Schedule 5)	GNWT (cont.) (Schedule 6)	Other (Schedule 7)	Total
<b>REVENUE:</b>							
4100 Diand	\$166,148	\$0	\$0	\$0	\$0	\$1,268	\$167,416
4200 Maca	0	749,000	695,000	0	0	0	1,444,000
4220 HSS	0	0	0	0	15,678	0	15,678
4230 RWED	0	0	0	0	0	0	0
4300 DCFN	0	0	0	0	0	77,018	77,018
4400 Other revenue	0	0	0	0	0	60,166	60,166
4500 GNWT	0	0	0	120,099	188,024	15,030	323,153
4600 Noda	0	0	0	0	0	0	0
4800 Deferred Revenues	-43,296	0	-361,492	1,221	-27,019	21,000	-409,586
<b>Total Revenue</b>	<b>122,852</b>	<b>749,000</b>	<b>333,508</b>	<b>121,320</b>	<b>176,683</b>	<b>174,482</b>	<b>1,677,845</b>
<b>EXPENDITURES:</b>							
5100 Administration Fees expense	2,500	1,400	0	7,575	10,794	-22,269	0
5110 Audit and accounting	0	0	0	0	0	0	0
5115 Advisory Services - Accounting	0	0	0	0	0	6,270	6,270
5120 Bank and Interest Charges	619	0	216	0	0	0	835
5135 Band - Vehicle Insurance/Registrati	0	372	0	0	0	0	372
5140 Band - Vehicle Fuel	0	10,948	150	0	0	4,000	15,098
5145 Trappers Supplies	0	0	0	0	0	0	0
5155 Project Preparation/Printing/Photoc	0	0	0	0	0	0	0
5160 Legal and Professional	56,497	10,000	4,945	5,719	12,090	0	89,251
5165 Furnace/Water Heater Maintenance	0	0	0	0	0	0	0
5170 Mobile equipment maintenance	0	21,749	0	0	0	0	21,749
5180 Band - Vehicle Maintenance	0	0	0	0	0	0	0
5185 Trappers Assistance - Fuel/Vehicle	0	0	0	0	0	0	0
5190 Office/Coffee/Cleaning Supplies	0	10,375	0	100	0	0	10,475
5200 Power and Heat	0	61,493	0	0	0	23,770	85,263
5205 Materials/Supplies	0	0	0	848	0	0	848
5210 Telephone/Internet	0	11,235	0	600	199	0	12,034
5220 Water and Sewer Contract	0	65,625	0	0	0	0	65,625
5235 Community Event Expense	0	0	0	0	13,482	12,407	25,889
5241 Emergency Fund	0	0	0	0	0	0	0
5245 Equipment	0	1,165	53,052	4,532	75	3,150	61,974
5270 Insurance	0	51,014	0	0	0	0	51,014
5275 Computer Equipment/Installation	0	0	0	0	0	930	930
5280 Project Expenses	600	0	24,639	150	40,950	39,736	106,074
5285 Office Rental	0	0	0	0	3,000	0	3,000
5495 Miscellaneous	0	8,200	0	360	1,800	46,580	56,941
5500 Cash Grants	0	0	0	0	200	0	200
5103 Amortization	0	0	325,834	0	0	0	325,834
5104 Capitalization of TCAs	0	0	-203,513	0	0	0	-203,513
5510 Childcare	0	0	0	0	0	1,400	1,400
5515 Community Hunt	0	0	0	2,289	13,321	0	15,610
5520 Capital Purchase Expense	0	0	227,207	0	0	2,091	229,299
5525 Food/Bush Supplies	0	2,293	0	0	0	2,126	4,420
5530 Consultants	0	26,500	0	18,500	0	0	45,000
5550 Cultural Events	0	4,382	0	7,693	0	6,502	18,577
5555 Translation	0	0	0	0	2,000	0	2,000
5575 Registration Fees	300	440	0	0	0	1,466	2,206
5580 Tuition	0	0	0	0	0	0	0
5710 Training	0	0	5,513	0	0	2,076	7,589
5711 Program Supplies	0	0	0	916	206	0	1,122
5800 Travel - accommodations	2,301	0	0	0	0	12,785	15,086
5805 Travel - Flight	0	0	0	0	1,148	2,001	3,149
5810 Travel - mileage	0	0	0	0	0	0	0
5820 Travel - Perdiem	0	0	0	0	0	0	0
5830 Travel - Other	0	6,875	0	2,440	20,819	13,488	43,623
5900 Wages & Benefits	50,756	310,783	17,786	42,900	58,172	59,560	539,957
5905 Casual Wages	0	10,270	0	27,082	0	3,354	40,706
5910 Bonus	2,400	27,500	0	0	0	0	29,900
5915 Council - Consultation/Development	0	6,000	0	0	0	0	6,000
9999 Bad debts (recovery)	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>115,974</b>	<b>648,621</b>	<b>455,829</b>	<b>121,705</b>	<b>178,255</b>	<b>221,423</b>	<b>1,741,807</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<b>\$6,878</b>	<b>\$100,379</b>	<b>-\$122,321</b>	<b>-\$385</b>	<b>-\$1,573</b>	<b>-\$46,941</b>	<b>-\$63,962</b>

## SCHEDULE OF DEPARTMENT OF INDIAN &amp; NORTHERN AFFAIRS COMPREHENSIVE FUNDING

FOR THE YEAR ENDING MARCH 31, 2017

	Band Support (Grant)	Community Development 2016/17	Community Development 2015/16	Totals
		(Contrib.)	(Contrib.)	
<b>REVENUE:</b>				
4100 Dland		\$66,148	\$100,000	\$166,148
4200 Maca				0
4220 HSS				0
4230 RWED				0
4300 DCFN				0
4400 Other revenue				0
4500 GNWT				0
4600 Noda				0
4800 Deferred Revenues		-73,796	\$30,500	-43,296
<b>Total Revenue</b>	<b>66,148</b>	<b>26,204</b>	<b>30,500</b>	<b>122,852</b>
<b>EXPENDITURES:</b>				
5100 Administration Fees expense		2,500		2,500
5110 Audit and accounting				0
5120 Bank and Interest Charges		619		619
5135 Band - Vehicle Insurance/Registrati				0
5140 Band - Vehicle Fuel				0
5145 Trappers Supplies				0
5155 Project Preparation/Printing/Photoc				0
5160 Legal and Professional	10,050	15,947	30,500	56,497
5165 Furnace/Water Heater Maintenance				0
5170 Mobile equipment maintenance				0
5180 Band - Vehicle Maintenance				0
5185 Trappers Assistance - Fuel				0
5190 Office/Coffee/Cleaning Supplies				0
5200 Power and Heat				0
5205 Materials/Supplies				0
5210 Telephone/Internet				0
5220 Water and Sewer				0
5235 Community Event Expense				0
5245 Equipment				0
5270 Insurance				0
5275 Computer Equipment/Installation				0
5280 Project Expenses		600		600
5285 Office Rental				0
5495 Miscellaneous				0
5500 Cash Grants				0
5103 Amortization				0
5510 Childcare				0
5515 Community Fall Hunt				0
5520 Capital Purchase Expense				0
5525 Food/Bush Supplies				0
5530 Consultants				0
5550 Cultural Events				0
5555 Translation				0
5575 Registration Fees		300		300
5580 Tuition				0
5710 Training				0
5711 Language Incentive				0
5800 Travel - accommodations		2,301		2,301
5805 Travel - Flight				0
5810 Travel - mileage				0
5820 Travel - Perdiem				0
5830 Travel - Other				0
5840 Travel - Community Hunt				0
5900 Wages & Benefits	48,600	2,156		50,756
5905 Casual Wages				0
5910 Honorarium		2,400		2,400
5915 Council - Consultation Expense				0
9999 Bad debts (recovery)				0
<b>Total Expenses</b>	<b>59,269</b>	<b>26,204</b>	<b>30,500</b>	<b>115,974</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<b>\$6,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,878</b>

## **SCHEDULE OF MUNICIPAL & COMMUNITY AFFAIRS OPERATING AGREEMENTS**

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

	Community Formula Funding (CGF)	Mobile Equipment (CGF)	Recreation/ Sports Program (Contrib.)	Water & Sewer Services (CGF)	Capital Insurance (CGF)	Utility Costs (CGF)	Youth Contribution (Contrib.)	Totals
<b>REVENUE:</b>								
4100 DIAND								0
4200 MACA	\$458,000	\$0	\$14,000	\$219,000	\$20,000	\$33,000	\$5,000	\$749,000
4220 HSS								0
4230 RWED								0
4300 DCFN								0
4400 Other revenue								0
4500 GNWT								0
4800 Deferred Revenues								0
<b>Total Revenue</b>	<b>458,000</b>	<b>0</b>	<b>14,000</b>	<b>219,000</b>	<b>20,000</b>	<b>33,000</b>	<b>5,000</b>	<b>749,000</b>
<b>EXPENDITURES:</b>								
5100 Administration Fees expense				1,400				1,400
5110 Audit and accounting								0
5120 Bank and Interest Charges								0
5135 Band - Vehicle Insurance/Registr:	372							372
5140 Band - Vehicle Fuel	10,948							10,948
5145 Trappers Supplies								0
5155 Project Preparation/Printing/Photoc								0
5160 Legal and Professional	10,000							10,000
5165 Furnace/Water Heater Maintenance								0
5170 Mobile equipment maintenance	0	9,000		12,749				21,749
5180 Band - Vehicle Maintenance								0
5185 Trappers Assistance - Fuel								0
5190 Office/Coffee/Cleaning Supplies	10,375							10,375
5200 Power and Heat	22,865					38,628		61,493
5205 Materials/Supplies								0
5210 Telephone/Internet	11,058		178					11,235
5220 Water and Sewer Contract				65,625				65,625
5235 Community Event Expense								0
5241 Emergency Fund								0
5245 Equipment			1,165					1,165
5270 Insurance	13,014	18,000			20,000			51,014
5275 Computer Equip/Installation								0
5280 Project Expenses								0
5285 Office Rental								0
5495 Miscellaneous	8,200							8,200
5500 Cash Grants								0
5103 Amortization								0
5510 Childcare								0
5515 Community Fall Hunt								0
5520 Capital Purchase Expense								0
5525 Food/Bush Supplies	2,293							2,293
5530 Consultations	25,000						1,500	26,500
5550 Cultural Events			4,382					4,382
5555 Translation								0
5575 Registration Fees							440	440
5710 Training								0
5711 Language Incentive								0
5800 Travel - accommodations								0
5805 Travel - Flight								0
5810 Travel - mileage								0
5820 Travel - Perdiem								0
5830 Travel - Other			6,875					6,875
5900 Wages & Benefits	178,709			132,075				310,783
5905 Casual Wages	7,210						3,060	10,270
5910 Honorarium	27,500							27,500
5915 Council - Consultation Expense	6,000							6,000
9999 Bad debts								0
<b>Total Expenses</b>	<b>333,544</b>	<b>27,000</b>	<b>14,000</b>	<b>210,449</b>	<b>20,000</b>	<b>38,628</b>	<b>5,000</b>	<b>648,621</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>								
	\$124,456	-\$27,000	\$0	\$8,551	\$0	-\$5,628	\$0	\$100,379

## SCHEDULE OF MUNICIPAL &amp; COMMUNITY AFFAIRS CAPITAL AGREEMENTS

FOR THE YEAR ENDING MARCH 31, 2017

	Community Capacity Building	MACA Capital Fund ("CPI")	Gas Tax Fund	CPI Quarry Project	CPI Smart Fire Brush Clearing	Totals
<b>REVENUE:</b>						
4100	DIAND					\$0
4200	MACA	\$620,000	\$75,000			695,000
4220	HSS					0
4230	RWED					0
4300	DCFN					0
4400	Other revenue					0
4500	GNWT					0
4800	Deferred Revenues	\$103,077	-389,676	-74,892	\$ -	-361,492
	<b>Total Revenue</b>	<b>103,077</b>	<b>230,324</b>	<b>108</b>	<b>0</b>	<b>333,508</b>
<b>EXPENDITURES:</b>						
5100	Administration Fees expense					0
5110	Audit and accounting					0
5120	Bank and Interest Charges	108	108			216
5135	Band - Vehicle Insurance/Registrati					0
5140	Band - Vehicle Fuel				150	150
5145	Trappers Supplies					0
5155	Project Preparation/Printing/Photoc					0
5160	Legal and Professional	4,945				4,945
5165	Furnace/Water Heater Maintenance					0
5170	Mobile equipment maintenance					0
5180	Band - Vehicle Maintenance					0
5185	Trappers Assistance - Fuel					0
5190	Office/Coffee/Cleaning Supplies					0
5200	Power and Heat					0
5205	Materials/Supplies					0
5210	Telephone/Internet					0
5220	Water and Sewer					0
5235	Community Event Expense					0
5245	Equipment	9,564	42,638	400	450	53,052
5270	Insurance					0
5275	Computer Equip/Installation					0
5280	Project Expenses	43,425		-6,475	-12,311	24,639
5285	Office Rental					0
5495	Miscellaneous					0
5500	Cash Grants	0				0
5103	Amortization	325,834				325,834
5104	Capitalization of TCAs	-97,564	-105,949			-203,513
5510	Childcare					0
5515	Community Fall Hunt					0
5520	Capital Purchase Expense	88,000	139,207			227,207
5525	Food/Bush Supplies					0
5530	Consultations					0
5550	Cultural Events					0
5555	Translation					0
5575	Registration Fees					0
5710	Training	5,513				5,513
5711	Language Incentive					0
5800	Travel - accommodations					0
5805	Travel - Flight					0
5810	Travel - mileage					0
5820	Travel - Perdiem					0
5830	Travel - Other					0
5900	Wages & Benefits		6,075	11,711		17,786
5905	Casual Wages					0
5910	Bonus					0
5915	Council - Consultation Expense					0
9999	Bad debts					0
	<b>Total Expenses</b>	<b>5,513</b>	<b>450,209</b>	<b>108</b>	<b>-0</b>	<b>455,829</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>						
		<b>\$97,564</b>	<b>-\$219,885</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$122,321</b>

## SCHEDULE OF GNWT CONTRACTS

## FOR THE YEAR ENDING MARCH 31, 2017

	Community Aboriginal Day	Community Justice Program	Community Justice Committee	PWS Maintenance	ECE Healthy Children	ECE Small Communities	ENR Biomass Project	RWED Campground Sewage Pumpout	LWC Hunter/ Trapper Committee	CHAP Hunter/ Trapper Committee	ENR IRMA Resource Base	Totals	
<b>REVENUE:</b>													
4100	Diand											\$0	
4200	Maca											0	
4220	HSS											0	
4230	RWED											0	
4300	DCFN											0	
4400	Other revenue											0	
4500	GNWT	\$1,000	\$40,450	\$0	\$0	\$5,429	\$8,000		\$1,470	\$11,000	\$22,750	\$30,000	120,099
4800	Deferred Revenues					1,221		\$0					1,221
	<b>Total Revenue</b>	<b>1,000</b>	<b>40,450</b>	<b>0</b>	<b>0</b>	<b>6,650</b>	<b>8,000</b>	<b>0</b>	<b>1,470</b>	<b>11,000</b>	<b>22,750</b>	<b>30,000</b>	<b>121,320</b>
<b>EXPENDITURES:</b>													
5100	Administration Fees expense		1,050						420	1,100	2,275	2,730	7,575
5110	Audit and accounting												0
5120	Bank and Interest Charges												0
5135	Band - Vehicle Insurance/Registrati												0
5140	Band - Vehicle Fuel												0
5145	Trappers Supplies												0
5155	Project Preparation/Printing/Photoc												0
5160	Legal and Professional											5,719	5,719
5165	Furnace/Water Heater Maintenance												0
5170	Mobile equipment maintenance												0
5180	Band - Vehicle Maintenance												0
5185	Trappers Assistance - Fuel												0
5190	Office/Coffee/Cleaning Supplies	100											100
5200	Power and Heat												0
5205	Materials/Supplies							848					848
5210	Telephone/Internet		600										600
5220	Water and Sewer												0
5235	Community Event Expense												0
5245	Equipment								3,007	1,525			4,532
5270	Insurance												0
5275	Computer Equip./Installation												0
5280	Project Expenses										150	150	
5285	Office Rental												0
5495	Miscellaneous		360	0									360
5500	Cash Grants												0
5103	Amortization												0
5510	Childcare												0
5515	Community Hunt								220	2,069			2,289
5520	Capital Purchase Expense												0
5525	Food/Bush Supplies												0
5530	Consultants								6,343	12,157			18,500
5550	Cultural Events	7,260							330	103			7,693
5555	Translation												0
5575	Registration Fees												0
5710	Training												0
5711	Program Supplies							916					916
5800	Travel - accommodations												0
5805	Travel - Flight												0
5810	Travel - mileage												0
5820	Travel - Per diem												0
5830	Travel - Other	1,000	1,440										2,440
5900	Wages & Benefits		30,000		6,650	6,250							42,900
5905	Casual Wages								1,050		4,620	21,412	27,082
5910	Honorarium												0
5915	Council - Honorarium Expense												0
9999	Bad debts												0
	<b>Total Expenses</b>	<b>1,000</b>	<b>40,450</b>	<b>360</b>	<b>0</b>	<b>6,650</b>	<b>8,014</b>	<b>0</b>	<b>1,470</b>	<b>11,000</b>	<b>22,750</b>	<b>30,011</b>	<b>121,705</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>													
		<b>\$0</b>	<b>\$0</b>	<b>-\$360</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$11</b>	<b>-\$385</b>

## SCHEDULE OF GNWT CONTRACTS (continued)

## FOR THE YEAR ENDING MARCH 31, 2017

	ENR	DCHSS	DCHSS	DCHSS	Anti-Poverty	Resource	CIMP	CIMP	Energy Audit	Totals
	Health Fair	Resource Pressure	Community Worker	Community Wellness		Workshop	Watershed Monitoring	Landscape Changes		
<b>REVENUE:</b>										
4100	Diand									\$0
4200	Maca									0
4220	HSS			\$15,678						15,678
4230	RWED									0
4300	DCFN									0
4400	Other revenue									0
4500	GNWT	\$5,000	\$15,000		\$81,092	\$5,000	\$1,932	\$20,000	\$60,000	\$0 188,024
4800	Deferred Revenues				-27,019					-27,019
	<b>Total Revenue</b>	<b>5,000</b>	<b>15,000</b>	<b>15,678</b>	<b>54,073</b>	<b>5,000</b>	<b>1,932</b>	<b>20,000</b>	<b>60,000</b>	<b>0 176,683</b>
<b>EXPENDITURES:</b>										
5100	Administration Fees expense	500	1,108	737	1,649			1,800	5,000	10,794
5110	Audit and accounting									0
5120	Bank and Interest Charges									0
5135	Band - Vehicle Insurance/Registrati									0
5140	Band - Vehicle Fuel									0
5145	Trappers Supplies									0
5155	Project Preparation/Printing/Photoc									0
5160	Legal and Professional		12,090							12,090
5165	Furnace/Water Heater Maintenance									0
5170	Mobile equipment maintenance									0
5180	Band - Vehicle Maintenance									0
5185	Trappers Assistance - Fuel									0
5190	Office/Coffee/Cleaning Supplies									0
5200	Power and Heat									0
5205	Materials/Supplies									0
5210	Telephone/Internet			199						199
5220	Water and Sewer									0
5235	Community Event Expense				13,482					13,482
5245	Equipment				75					75
5270	Insurance									0
5275	Computer Equip./Installation									0
5280	Project Expenses	3,300					11,815	25,835		40,950
5285	Office Rental	1,000						2,000		3,000
5495	Miscellaneous								1,800	1,800
5500	Cash Grants	200								200
5103	Amortization									0
5510	Childcare									0
5515	Community Hunt				13,321					13,321
5520	Capital Purchase Expense									0
5525	Food/Bush Supplies									0
5530	Consultants									0
5550	Cultural Events									0
5555	Translation							2,000		2,000
5575	Registration Fees									0
5710	Training									0
5711	Program Supplies			206						206
5800	Travel - accommodations									0
5805	Travel - Flight							1,148		1,148
5810	Travel - mileage									0
5820	Travel - Perdiem									0
5830	Travel - Other				18,578		1,932		310	20,819
5900	Wages & Benefits	1,803	14,742		6,761	4,773		6,385	23,708	58,172
5905	Casual Wages									0
5910	Honorarium									0
5915	Council - Honorarium Expense									0
9999	Bad debts									0
	<b>Total Expenses</b>	<b>5,000</b>	<b>15,000</b>	<b>15,678</b>	<b>54,072</b>	<b>4,773</b>	<b>1,932</b>	<b>20,000</b>	<b>60,000</b>	<b>1,800 178,255</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>										
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0 -\$1,800</b>	<b>-\$1,573</b>

## SCHEDULE OF OTHER CONTRACTS

FOR THE YEAR ENDING MARCH 31, 2017

	Miscellaneous General Fund	Joint Venture Funds	DFN Sewage Disposal	DFN Aboriginal Languages	DFN AAROM Monitoring	DFN/AAROM Assessment Project	DFN/AAROM C.B. Monitoring	DFN/IRDA Economic Development	Kakisa Youth Camp	NODA Trail Project	Impacts on Caribou Habitat	Totals	
<b>REVENUE:</b>													
4100	Diand				\$1,268							\$1,268	
4200	Maca											0	
4220	HSS											0	
4230	RWED											0	
4300	DCFN	9,800			\$7,112	\$24,290	\$13,180					77,018	
4400	Other revenue	60,163	\$3									60,166	
4500	GNWT	3,970		\$11,060								15,030	
4600	Noda											0	
4800	Deferred Revenues	0										21,000	
	<b>Total Revenue</b>	<b>75,201</b>	<b>3</b>	<b>11,060</b>	<b>7,112</b>	<b>24,290</b>	<b>13,180</b>	<b>0</b>	<b>0</b>	<b>22,636</b>	<b>9,400</b>	<b>11,600</b>	<b>174,482</b>
<b>EXPENDITURES:</b>													
5100	Administration Fees expense	-28,171			711	1,694	920			2,058		519	-22,269
5110	Audit and accounting												0
5115	Advisory Services - Accounting	6,270											6,270
5120	Bank and Interest Charges												0
5135	Band - Vehicle Insurance/Registrati												0
5140	Band - Vehicle Fuel					4,000							4,000
5145	Trappers Supplies												0
5155	Project Preparation/Printing/Photoc												0
5160	Legal and Professional												0
5165	Furnace/Water Heater Maintenance												0
5170	Mobile equipment maintenance												0
5180	Band - Vehicle Maintenance												0
5185	Trappers Assistance - Fuel												0
5190	Office/Coffee/Cleaning Supplies												0
5200	Power and Heat	23,770											23,770
5205	Materials/Supplies												0
5210	Telephone/Internet												0
5220	Water and Sewer												0
5235	Community Event Expense	7,341		2,456	2,192						418		12,407
5245	Equipment	2,400									750		3,150
5270	Insurance												0
5275	Computer Equip./Installation	930											930
5280	Project Expenses	450			5,000		12,261			18,452		3,573	39,736
5285	Office Rental												0
5495	Miscellaneous	46,580											46,580
5500	Cash Grants												0
5103	Amortization												0
5510	Childcare	1,400											1,400
5515	Community Fall Hunt												0
5520	Capital Purchase Expense	2,091											2,091
5525	Food/Bush Supplies										2,126		2,126
5530	Consultations												0
5550	Cultural Events		6,502										6,502
5555	Translation												0
5575	Registration Fees	1,466											1,466
5580	Tuition												0
5710	Training	2,076											2,076
5711	Language Incentive												0
5800	Travel - accommodations	12,185									600		12,785
5805	Travel - Flight	2,001											2,001
5810	Travel - mileage												0
5820	Travel - Perdiem												0
5830	Travel - Other	12,470		1,018									13,488
5900	Wages & Benefits	25,804				18,617					8,650		59,560
5905	Casual Wages	3,354											3,354
5910	Honorarium / Bonus												0
5915	Council - Consultation/Development												0
9999	Bad debts												0
	<b>Total Expenses</b>	<b>122,418</b>	<b>0</b>	<b>9,976</b>	<b>7,903</b>	<b>24,311</b>	<b>13,180</b>	<b>0</b>	<b>0</b>	<b>22,636</b>	<b>9,400</b>	<b>11,600</b>	<b>221,423</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>													<b>\$0 - \$46,941</b>

## SCHEDULE OF FEDERAL FUNDING

FOR THE YEAR ENDING MARCH 31, 2017

## AANDC

<u>Name</u>	<u>Federal Funding Received</u>	<u>Unexpended Funding Beginning</u>	<u>Adjustments (Note)</u>	<u>Total Funding Available</u>	<u>Funding Expended</u>	<u>Unexpended Funding End of Year</u>
Band Support (grant)	\$66,148	\$0	\$0	\$66,148	\$66,148	\$0
Community Development 2016/17	100,000	0	0	100,000	26,204	73,796
Community Development 2015/16	0	30,500	0	30,500	30,500	0
Other	0	0	0	0	0	0
	<b>\$166,148</b>	<b>\$30,500</b>	<b>\$0</b>	<b>\$196,648</b>	<b>\$122,852</b>	<b>\$73,796</b>

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

**Ka'a'gee Tu First Nation**  
**Water and Sewage Reporting Schedule**  
**for the Year ended March 31, 2017**  
**(Schedule 10)**

**Water & Sewage Rates: N/A**

Economic Rate	\$._____
Residential Rate	\$._____
Commercial Rate	\$._____
Public Sector (including local gov't) Rate	\$._____

**Current by-law: N/A**

By-law number	_____
Date of By-law	_____

**Water & Sewage expenditures:**

Total Audited Water & Sewage Costs For 2017 Per Financial Statements \$210,449	Total Budgeted Expenditures Used For Calculating Economic Rate (note 1) \$ N/A
--	--

**Water & Sewage Revenue:**

Total Audited Water and Sewage Revenue For 2017 Per Financial Statements \$219,000	Audited Revenue - Residential  \$ N/A
Audited Revenue - Public Sector  \$ N/A	Audited Revenue - Commercial  \$ N/A

**Water & Sewage Consumption (note 1):**

Actual Volume Of Water Consumed In 2017 (Billed in litres) 271,396	Actual Consumption - Residential (in litres) 260,418
Total Projected Consumption For Calculating Economic Rate (in litres) N/A	Actual Consumption - Commercial (in litres) 2,275
	Actual Consumption - Public Sector (in litres) 8,703

**Notes:**

1. Budgets are the projections used for calculating Economic Rate and are unaudited. Consumption amounts are unaudited.
2. First Nation internal water and sewer charges (revenue) have been eliminated for consolidation purposes.
3. Consumption amounts do not include in-plant consumption.

**KA'A'GEE TU FIRST NATION**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**AS AT MARCH 31, 2017**  
**(Schedule 11)**

	Land		Furniture & Equipment		Machinery, & Other		Roads & Infrastructure		Water & Waste Water		2017 Total	2016 Total
	Improvements	Buildings	Vehicles	Equipment	Equipment	& Other	Infrastructure	Infrastructure	Waste Water			
<b>Cost</b>												
Balance, beginning of year	\$ 67,082	\$ 4,142,084	\$ 532,395	\$ 312,060	\$ 621,912	\$ 104,172	\$ 561,805	\$ 6,341,510	\$ 5,639,453			
Add – Additions during year	-	64,113	-	-	51,400	88,000	-	-	203,513	702,057		
Less – Disposals during year	-	-	-	-	-	-	-	-	-	0	0	
Adjustments										0	0	
Balance, end of year	<b>67,082</b>	<b>4,206,197</b>	<b>532,395</b>	<b>312,060</b>	<b>673,312</b>	<b>192,172</b>	<b>561,805</b>	<b>6,545,023</b>	<b>6,341,510</b>			
<b>Accumulated Amortization</b>												
Balance, beginning of year	32,802	912,257	375,161	62,412	492,999	20,834	485,172	2,381,638	2,064,790			
Add – Additions during year	1,677	131,491	41,230	56,144	48,252	34,267	12,773	325,835	316,848			
Less – Disposals during year	-	-	-	-	-	-	-	-	-	0		
Balance, end of year	<b>34,479</b>	<b>1,043,748</b>	<b>416,391</b>	<b>118,556</b>	<b>541,251</b>	<b>55,101</b>	<b>497,945</b>	<b>2,707,473</b>	<b>2,381,638</b>			
<b>Net Book Value</b>	<b>\$ 32,603</b>	<b>\$ 3,162,449</b>	<b>\$ 116,004</b>	<b>\$ 193,504</b>	<b>\$ 132,061</b>	<b>\$ 137,071</b>	<b>\$ 63,860</b>	<b>\$ 3,837,550</b>	<b>\$ 3,959,872</b>			

**KA'A'GEE TU FIRST NATION**  
**SCHEDULE OF CHANGES IN FUND BALANCES**  
**AS AT MARCH 31, 2017**  
**(Schedule 12)**

	General operating	in Tangible Capital Assets	Investment 2017	2016
	(Schedule 1)	(Schedule 10)	(Schedule 1)	
<b>Excess revenues (expenditures)</b>	-\$ 63,962		-\$ 63,962	\$ 526,799
Net interfund transfers				
Amortization	325,834	-325,834	0	0
Capital asset purchases	-203,513	203,513	0	0
	<u>58,359</u>	<u>-122,321</u>	<u>-63,962</u>	<u>526,799</u>
Balance, beginning of year	<u>556,597</u>	<u>3,959,872</u>	<u>4,516,469</u>	<u>3,989,670</u>
<b>Balance, end of year</b>	<b>\$614,956</b>	<b>\$3,837,551</b>	<b>\$4,452,507</b>	<b>\$ 4,516,469</b>

**KA'A'GEE TU FIRST NATION**  
**Schedule of Canada-NWT Gas Tax Program**  
**for the Year ended March 31, 2017**  
**(Schedule 13)**

For the years ended March 31									Cumulative Total
	2006 to 2010	2011	2012	2013	2014	2015	2016	2017	
<b>Funding</b>									
Opening balance	\$ -	\$292,366	\$447,534	\$606,314	\$754,940	\$ 828,807	\$ 968,306	\$ 1,126,201	\$ -
Annual gas tax allocation	392,316	157,992	157,992	157,992	158,000	157,992	158,000	75,000	1,415,284
Interest earned	-	-	1865	4142	-	-	-	-	6,007
	<b>392,316</b>	<b>450,358</b>	<b>607,391</b>	<b>768,448</b>	<b>912,940</b>	<b>986,799</b>	<b>1,126,306</b>	<b>1,201,201</b>	<b>1,421,291</b>
<b>Eligible project expenses</b>									
Sewage truck	99,950	-	-	-	-	-	-	-	99,950
Administration expense	-	2,824	1,077	1,808	110	1896	105	108	7,928
Ford Expedition					51,711	-	-	-	51,711
Training					14,212	-	-	-	14,212
SSW Drop off					18,100	16597	-	-	34,697
Improvements									
Culvert removal	-	-	-	11700	-	-	-	-	11,700
	-	-	-	-	-	-	-	-	0
	<b>99,950</b>	<b>2,824</b>	<b>1,077</b>	<b>13,508</b>	<b>84,133</b>	<b>18,493</b>	<b>105</b>	<b>108</b>	<b>220,198</b>
<b>Deferred revenue</b>	<b>\$ 292,366</b>	<b>\$447,534</b>	<b>\$606,314</b>	<b>\$754,940</b>	<b>\$828,807</b>	<b>\$ 968,306</b>	<b>\$ 1,126,201</b>	<b>\$ 1,201,093</b>	<b>\$ 1,201,093</b>

**KA'A'GEE TU FIRST NATION**  
**Schedule of Community Public Infrastructure Program**  
**for the Year ended March 31, 2017**  
**(Schedule 14)**

<b>For the years ended March 31</b>									<b>Cumulative Total</b>
	<b>2008 to 2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
<b>Funding</b>									
Opening balance	\$ -	\$ 1,724,536	\$ 1,718,618	\$ 2,235,279	\$ 2,777,088	\$ 3,205,489	\$ 2,554,886	\$ 2,577,001	-
Annual CPI allocation	1,739,862	620,000	620,000	620,000	620,000	620,000	620,000	620,000	6,079,862
Interest earned	-	-	9529	21727	-	-	-	-	31,256
	<b>1,739,862</b>	<b>2,344,536</b>	<b>2,348,147</b>	<b>2,877,006</b>	<b>3,397,088</b>	<b>3,825,489</b>	<b>3,174,886</b>	<b>3,197,001</b>	<b>6,111,118</b>
<b>Eligible project expenses</b>									
Community planning	15.326	-	-	-	-	-	-	-	15.326
Community Assembly Hall	-	-	-	-	-	1,201,433	309,898	80,113	1,591,443
Project Management									5,268
Granular stockpile									66,160
Water treatment plant									4,574
Land use plan									4,361
Brush chipper									42,316
Quarry project									15,114
Smart Fire Brush Clearing									12,311
Assembly Hall furniture & equipment									156,698
Playground equipment									155,362
Office renovation	-	283,034	-	42,274	-	-	-	-	325,308
Community road development		342,884	-	-	-	-	-	-	342,884
Dump truck	-	-	-	-	153,950	-	-	-	153,950
Vehicles/boats	-	-	71,632	33,000	25,290	-	45,097	-	175,019
Other	-	-	41,236	24,644	12,359	-	-	108	78,347
	<b>15,326</b>	<b>625,918</b>	<b>112,868</b>	<b>99,918</b>	<b>191,599</b>	<b>1,270,603</b>	<b>597,885</b>	<b>230,324</b>	<b>3,144,441</b>
<b>Deferred revenue</b>	<b>\$ 1,724,536</b>	<b>\$ 1,718,618</b>	<b>\$ 2,235,279</b>	<b>\$ 2,777,088</b>	<b>\$ 3,205,489</b>	<b>\$ 2,554,886</b>	<b>\$ 2,577,001</b>	<b>\$ 2,966,677</b>	<b>\$ 2,966,677</b>