

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

CONTENTS

	Page
First Nation's Responsibility for Financial Reporting	1
Independent Auditor's Report	2
Financial Statements	
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations	4
Consolidated Statement of Change in Net Financial Assets	5
Consolidated Statement of Cash Flows	6
Notes to Consolidated Financial Statements	7 - 15
Schedule 1 - Consolidated Statement of Operations by Program	16 - 17
Schedules 2 - 63 - Consolidated Schedules by Program	18 - 55
Schedule 64 - Consolidated Schedule of Accounts and Loans Receivable	56
Schedule 65 - Consolidated Schedule of Accounts Payable	57
Schedule 66 - Consolidated Schedule of Tangible Capital Assets	58
Schedule 67 - Consolidated Statement of Accumulated Surplus	59
Schedule 68 - Consolidated Schedule of Community Public Infrastructure	60
Schedule 69 - Consolidated Schedule of Gas Tax Expenditure Report	61
Schedule 70 - Reconciliation of AANDC Revenue	62

FIRST NATION'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements for Behdzi Ahda' First Nation Band are the responsibility of management and have been approved by the Chief and Council.


The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and as such include amounts that are the best estimates and judgments of management.

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

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

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

The external auditors, Bulat & Poustie, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to the financial management of Behdzi Ahda' First Nation Band and meet when required.



Chief

INDEPENDENT AUDITOR'S REPORT

TO THE CHIEF, COUNCIL AND MEMBERSHIP BEHDZI AHDA' FIRST NATION BAND

We have audited the accompanying financial statements of Behdzi Ahda' First Nation Band, which comprise the consolidated statement of financial position as at March 31, 2017 and the consolidated statement of operations, statement of accumulated surplus, statement of change in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Behdzi Ahda' First Nation Band as at March 31, 2017 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



August 14, 2017
Winnipeg, Manitoba

CHARTERED PROFESSIONAL ACCOUNTANTS

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2017

	2017	2016
FINANCIAL ASSETS		
Unrestricted cash and term deposits, note 3	\$ 2,154,166	\$ 2,216,413
Restricted cash and term deposits, note 4	1,418,742	970,445
Accounts and loans receivable, Schedule 64	1,492,701	1,390,047
Investment in Berah Gutone Tue" Enterprises Ltd., note 5	50	50
Due from related parties, note 6	<u>782,035</u>	<u>800,000</u>
	<u>\$ 5,847,694</u>	<u>\$ 5,376,955</u>
LIABILITIES		
Accounts payable and accrued, Schedule 65	\$ 558,215	\$ 484,417
Contributions repayable, note 7	7,034	8,119
Deferred revenue, note 8	1,464,719	1,153,445
Due to related parties, note 9	<u>240,607</u>	<u>240,607</u>
	<u>2,270,575</u>	<u>1,886,588</u>
NET FINANCIAL ASSETS	<u>\$ 3,577,119</u>	<u>\$ 3,490,367</u>
NON-FINANCIAL ASSETS		
Tangible capital assets, Schedule 66	\$ 7,255,830	\$ 7,135,483
Prepaid expenses and deposits	<u>37,859</u>	<u>36,026</u>
	<u>7,293,689</u>	<u>7,171,509</u>
ACCUMULATED SURPLUS , Schedule 67	<u>\$ 10,870,808</u>	<u>\$ 10,661,876</u>
CONTINGENCIES , note 10		

Approved on Behalf of the First Nation:




The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUE			
Grants - Government of the Northwest Territories			
Operating	\$ 1,895,418	\$ 1,796,524	\$ 2,024,179
Capital	660,000	441,614	952,270
Grants - Federal government			
Aboriginal Affairs and Northern Development			
Canada	961,365	961,365	772,041
Federal gas tax funding	10,000	2,580	164,731
Other	49,984	49,984	85,118
Contributions and donations	159,011	225,670	361,554
Ducks Unlimited	31,920	1,589	-
First Nation Financial Management Board	-	-	13,447
Interest	25,300	17,966	23,321
K'ahsho Development Foundation	50,000	50,000	-
Management support	-	130,206	138,332
Rental	18,000	18,000	18,000
Sahtu Dene Council	72,593	72,593	71,460
Sahtu Health and Social Services Authority	11,877	11,377	11,141
Sahtu Renewable Resources Board	-	2,695	18,889
Sahtu Secretariat Inc.	87,491	87,491	86,121
Utilities	-	66,259	129,300
	<u>4,032,959</u>	<u>3,935,913</u>	<u>4,869,904</u>
Total revenue (Schedule 1)			
EXPENSES			
Band government	1,094,126	1,438,475	1,198,100
Community services	419,726	329,376	749,214
Health services	62,930	55,396	66,694
Protective services	40,450	40,450	26,207
Recreation and cultural services	220,343	224,339	331,667
Regional planning and economic development	49,984	85,122	116,619
Resource conservation	119,411	91,135	117,191
Self government	802,083	802,177	628,494
Transportation services	177,420	259,267	326,259
Water and sewer services	385,611	401,244	374,008
	<u>3,372,084</u>	<u>3,726,981</u>	<u>3,934,453</u>
Total expenses (Schedule 1)			
SURPLUS FOR THE YEAR	<u>\$ 660,875</u>	<u>\$ 208,932</u>	<u>\$ 935,451</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
ANNUAL SURPLUS	<u>\$ 208,932</u>	<u>\$ 935,451</u>
Purchase of tangible capital assets	(451,362)	(1,124,000)
Amortization of tangible capital assets	331,015	357,809
Decrease (increase) in prepaid expenses	<u>(1,833)</u>	<u>59,564</u>
	<u>(122,180)</u>	<u>(706,627)</u>
CHANGE IN NET FINANCIAL ASSETS	86,752	228,824
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>3,490,367</u>	<u>3,261,543</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 3,577,119</u>	<u>\$ 3,490,367</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
CASH FLOW FROM OPERATING TRANSACTIONS		
Cash receipts from funding arrangements and customers	\$ 4,094,552	\$ 4,165,126
Cash paid to suppliers, employees and others	(3,290,285)	(3,289,254)
Interest received	17,966	23,321
Interest paid	(2,787)	(2,495)
	<u>819,446</u>	<u>896,698</u>
CASH FLOW FROM CAPITAL TRANSACTIONS		
Purchase of tangible capital assets	<u>(451,362)</u>	<u>(1,124,000)</u>
CASH FLOW FROM INVESTING TRANSACTIONS		
Purchase of investments/interest reinvested	(17,754)	(22,678)
Change in amounts due from related parties	17,965	-
	<u>211</u>	<u>(22,678)</u>
INCREASE (DECREASE) IN CASH	368,295	(249,980)
CASH, BEGINNING OF YEAR	<u>844,507</u>	<u>1,094,487</u>
CASH, END OF YEAR	<u>\$ 1,212,802</u>	<u>\$ 844,507</u>
CASH IS COMPRISED OF:		
Unrestricted cash, note 3	\$ 262,452	\$ 339,797
Restricted cash, note 4	<u>950,350</u>	<u>504,710</u>
	<u>\$ 1,212,802</u>	<u>\$ 844,507</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Reporting Entity

The Behdzi Ahda' First Nation reporting entity includes Behdzi Ahda' First Nation and all related entities that are either owned or controlled by the First Nation. Control is defined as the power to govern the financial and operating policies of another organization with expected benefits or the risk of loss from the other organization's activities. Control exists regardless of whether the government chooses not to exercise its power to govern so long as it has the ability to govern. Control must exist at the financial statement date, without the need to amend agreements.

Principles of Consolidation

These consolidated financial statements report on the assets, liabilities and results of operations for all the following entities which are considered to be extensions of the Behdzi Ahda' First Nation Band government operations:

Behdzi Ahda' First Nation Band
Colville Lake Development Fund

All of the above entities were subject to an audit. All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specific fund, transactions between them have not necessarily been eliminated on the individual schedules.

Fund Accounting

The Behdzi Ahda' First Nation Band uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual or voluntary actions. These funds have been amalgamated for the purpose of presentation in the consolidated financial statements. The Behdzi Ahda' First Nation Band maintains the following funds:

- (i) Operating fund which reports the general activities of the First Nation Administration.
- (ii) Capital fund which reports the tangible capital assets of the First Nation not included in other funds, together with their related financing.
- (iii) Water and sewer services fund which reports the water and sewer activities of the First Nation Administration.

Asset Classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets normally include tangible capital assets, prepaid expenses and inventories of supplies.

Cash

Cash and cash equivalents include cash on hand and balances with banks net of outstanding cheques and bank overdrafts.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

Significant Accounting Policies - continued

Term Deposit and Investment

The term deposit is recorded at market value. The investments in Berah Gutone Tue" Enterprises Ltd. is recorded at cost.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair value upon acquisition. Certain tangible capital assets for which historical cost information is not available have been recorded at current fair market values discounted by a relevant inflation factor.

Certain assets which have historical or cultural value including works of art, historical documents as well as historical or cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Assets under construction are not amortized until the asset is available to be put into service.

Amortization is provided for as follows:

	<u>Rate</u>	<u>Method</u>
Land improvements	3 to 30 years	Straight line
Buildings	20 to 50 years	Straight line
Vehicles and equipment	5 to 10 years	Straight line
Computer hardware and software	4 years	Straight line
Roads and streets	30 to 40 years	Straight line
Water and sewer	30 years	Straight line

Net Financial Assets

The First Nation's consolidated financial statements are presented so as to highlight net financial assets or net debt as the measurement of financial position. The net financial assets of the First Nation is determined by its financial assets less its liabilities.

Revenue Recognition

All revenue is recorded on an accrual basis whereby amounts received or recorded as receivable but not earned by the end of the fiscal year are recorded as deferred revenue.

Funding received under the terms of contribution agreements is recognized as revenue once eligibility criteria have been met. Funding is recorded as deferred revenue if it has been restricted for a stated purpose, such as a specific program or the purchase of tangible capital assets. Deferred revenue is recognized in revenue over time as the recognition criteria are met.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

Significant Accounting Policies - continued

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

Economic Dependence

The primary source of cash flow is funding from Aboriginal Affairs and Northern Development Canada and the Government of the Northwest Territories. The funding agreement can be cancelled if the First Nation does not observe certain established guidelines. The First Nation's ability to continue viable operations is dependent upon maintaining its current funding agreements.

2. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

Fair Value of Financial Instruments

The fair values of cash, term deposit, accounts and loans receivable, loan receivable, accounts payable and accrued liabilities and contributions repayable approximate their carrying values due to their short-term maturity.

The fair values of the amounts due from and to related parties cannot be readily and have not been disclosed due to the fact that the amounts are non-interest bearing, have no terms of repayment and cash flow stream is not determinable.

The fair values of due from and to related parties and investment in Berah Gutone Tue" Enterprises Ltd. cannot be readily determined.

Financial Risk Management - overview

The First Nation has exposure to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; interest risk; and foreign currency risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the First Nation to credit risk consist principally of cash, term deposits, accounts and loans receivables, loans receivables and due from related parties.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

Financial Instruments and Financial Risk Management - continued

The maximum exposure of the First Nation to credit risk at year end is:

	2017	2016
Unrestricted cash and term deposits	\$ 2,154,166	\$ 2,216,413
Restricted cash and term deposits	1,418,742	970,445
Accounts and loans receivables	1,492,701	1,390,047
Due from related parties	<u>782,035</u>	<u>800,000</u>
	<u>\$ 5,847,644</u>	<u>\$ 5,376,905</u>

Cash and term deposit: The First Nation is not exposed to significant credit risk as the cash and term deposit is primarily held by major financial institutions.

Accounts and loans receivables: The First Nation is not exposed to significant credit risk as no one party accounts for a significant balance and payment in full is typically collected when it is due. The First Nation establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current market conditions, customer analysis and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

Due from related parties: The First Nation is exposed to normal credit risk which has been mitigated due to offsetting amounts due to certain related parties.

The change in the allowance for doubtful accounts during the year was as follows:

	2017	2016
Balance, beginning of the year	\$ 5,421	\$ 5,421
Provision for receivable impairment	-	46,006
Amounts written off	-	(46,006)
Amounts recovered	<u>-</u>	<u>-</u>
Balance, end of the year	<u>\$ 5,421</u>	<u>\$ 5,421</u>

Liquidity Risk

Liquidity risk is the risk that the First Nation will not be able to meet its financial obligations as they come due.

The First Nation manages liquidity risk by maintaining adequate cash balances and monitoring by management to ensure adequate funding will be received to meet the obligations.

Market Risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the First Nation's income or the fair values of its financial instruments. The significant market risks the First Nation is exposed to are interest rate risk and foreign currency risk.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

Financial Instruments and Financial Risk Management - continued

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to the term deposit.

The interest rate risk on the term deposit is considered to be low because of the short term nature.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The First Nation is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

3. UNRESTRICTED CASH AND TERM DEPOSITS

2017

2016

General operations

Guaranteed investment certificate earning interest at 0.80% and maturing December 8, 2017. The balance includes \$1,158,000 principal plus \$2,894 accrued interest (2016 - interest at 0.90%, maturing December 8, 2016, \$1,147,671 principal plus \$3,198 accrued interest)

\$ 1,160,894 \$ 1,150,869

Cash

(310,287) (124,415)
850,607 1,026,454

Water and sewer

Guaranteed investment certificate earning interest at 0.68% and maturing May 21, 2017. The balance includes \$730,154 principal plus \$666 accrued interest (2016 - interest at 0.70%, maturing April 15, 2016, \$724,566 principal plus \$1,181 accrued interest)

730,820 725,747

Cash

572,739 464,212
1,303,559 1,189,959

\$ 2,154,166 **\$ 2,216,413**

The First Nation does not have a bank overdraft. The cash for general operations and water and sewer are held in the same bank account.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

4. RESTRICTED CASH AND TERM DEPOSITS	2017	2016
CPI Funding		
Guaranteed investment certificate earning interest at 0.50% and maturing December 8, 2017. The balance includes \$465,400 principal plus \$727 accrued interest (2016 - interest at 0.60%, maturing December 8, 2016, \$462,624 principal plus \$859 accrued interest)	\$ 466,127	\$ 463,483
Cash	<u>478,181</u>	<u>276,366</u>
Required balance	944,308	739,849
Federal Gas Tax Funding		
Guaranteed investment certificate earning interest at 0.50% and maturing December 8, 2017. The balance includes \$2,261 principal plus \$4 accrued interest (2016 - interest at 0.60%, maturing December 8, 2016, \$2,248 principal plus \$4 accrued interest)	2,265	2,252
Cash (2016 funding of \$183,000 was not received in 2016 and was included in accounts receivable)	<u>299,260</u>	<u>43,829</u>
Required balance	301,525	46,081
Community Capacity Building Fund - cash	54,571	73,945
Federal government - Personal Credits Redemption - cash	2,367	3,382
Sahtu Renewable Resources Board - cash	28,297	28,297
MACA - New sewage lagoon - cash	69,872	69,872
Supportive Home Services - cash	<u>17,802</u>	<u>9,019</u>
	<u>\$ 1,418,742</u>	<u>\$ 970,445</u>

At year end, the actual CPI bank account (cash) has a balance of \$576,835 resulting in a surplus of \$98,654. The actual Federal Gas Tax funding bank account (cash) has a balance of \$263,548 resulting in a shortfall of \$35,712. The remaining restricted cash is not held in separate bank accounts.

5. INVESTMENT IN BERAH GUTONE TUE" ENTERPRISES LTD.

The First Nation owns 50 Class A common voting shares (50% ownership) of Berah Gutone Tue" Enterprises Ltd.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

6. DUE FROM RELATED PARTIES

	2017	2016
Ayoni Keh Land Corporation, non-interest bearing, unsecured loan with no specific terms of repayment, a corporation set up to administer lands within the region with common board membership.	\$ 32,035	\$ 50,000
Behdzi Ahda' First Nation Economic Development Trust, non-interest bearing loan with no specific terms of repayment, a Trust set up to administer land claims for the band members.	<u>750,000</u>	<u>750,000</u>
	<u>\$ 782,035</u>	<u>\$ 800,000</u>

7. CONTRIBUTIONS REPAYABLE

Contributions repayable represent unexpended funding which according to the terms of the funding agreement are to be repaid to the issuer as follows:

	2017	2016
Government of the Northwest Territories		
Nutrition North	\$ 7,034	\$ -
Community Garden	<u>-</u>	<u>8,119</u>
	<u>\$ 7,034</u>	<u>\$ 8,119</u>

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

8. DEFERRED REVENUE

Deferred revenue consists of amounts received from various sources in excess of eligible amounts expended or for the expenditures that will be incurred in a subsequent fiscal period. This amount is comprised of the following:

	Balance, Beginning of Year	Funding Received	Interest Earned	Funding Expended	Balance, End of Year
Government of the Northwest Territories					
Community Capacity Building Fund					
Plan (Sch. 25)	\$ 73,945	\$ -	\$ -	\$ 19,374	\$ 54,571
P3 Project Feasibility Analysis (Sch. 43)	-	50,000	-	31,987	18,013
Community Public Infrastructure Funding (Sch. 68)	739,849	675,000	2,844	473,385	944,308
MACA - Sewage Lagoon	69,872	-	-	-	69,872
Sahtu Health and Social Services					
Supportive Living Assistance (Sch. 29)	9,019	20,160	-	11,377	17,802
Sahtu Renewable Resources Board					
	28,297	-	-	-	28,297
Federal Gas Tax Funding (Sch. 69)	229,081	75,000	24	2,580	301,525
Personal Credits Redemption					
(Sch. 33)	3,382	-	-	3,382	-
Ducks Unlimited (Sch. 36)	-	31,920	-	1,589	30,331
	<u>\$ 1,153,445</u>	<u>\$ 852,080</u>	<u>\$ 2,868</u>	<u>\$ 543,674</u>	<u>\$ 1,464,719</u>

9. DUE TO RELATED PARTIES

2017

2016

Behdзи Ahda' First Nation Economic Development Trust, non-interest bearing loan with no specific terms of repayment, a Trust set up to administer land claims for the band members.

\$ 240,607 **\$ 240,607**

The balance due to Behdзи Ahda' First Nation Economic Development Trust is unsecured and non-interest bearing with no specific terms of repayment. Since the related party has indicated that it is not their intention to request repayment of these amounts during the next fiscal year, this amount has been classified as a non-current liability in the accompanying consolidated financial statements. The fair value cannot be readily determined and transactions were recorded at the agreed upon value.

Additional related party accounts and loans receivable on Schedule 64 and accounts payable on Schedule 65 are transactions in the normal course of business and are measured at the exchange amount being the amount of consideration established and agreed upon by the related parties.

BEHDZI AHDA' FIRST NATION BAND
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

10. CONTINGENCIES

The First Nation has entered into contribution agreements with Aboriginal Affairs and Northern Development Canada and the Government of the Northwest Territories. Funding received under these contribution agreements is subject to the repayment if the First Nation fails to comply with the terms and conditions of the agreements.

11. EXPENSES BY OBJECT

	2017	2016
Amortization	\$ 331,015	\$ 357,809
Bad debts	-	46,006
Bank charges and interest	2,787	2,495
Consulting and contract work	189,814	179,637
Equipment rental	143,455	217,423
Fuel, street lighting and utilities	583,634	645,010
Honoraria	18,500	49,100
Insurance	42,128	33,308
Office	47,584	46,711
Repairs and maintenance	28,119	36,166
Supplies and other	289,354	386,703
Professional fees	358,030	265,678
Transfers to other programs	67,186	81,314
Travel, meals and accommodation	629,196	562,595
Wages and benefits	<u>996,179</u>	<u>1,024,498</u>
	<u>\$ 3,726,981</u>	<u>\$ 3,934,453</u>

12. BUDGET INFORMATION

The budget information was prepared by management and approved by Chief and Council and has not been subject to an audit. There are not formal budgets prepared for all departments.

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017

Schedule 1

	Revenue				Total Expenses	2017 Excess (Deficiency) of Revenue Over Expenses
	AANDC	AANDC Unspent	Other	Total		
Aboriginal Affairs and Northern Development Canada Band Support, Schedule 2	\$ 121,363	\$ -	\$ 702	\$ 122,065	\$ 178,060	\$ (55,995)
Municipal and Community Affairs Funding, Schedule 3	-	-	910,449	910,449	1,099,910	(189,461)
Harvesters Assistance Program, Schedule 4	-	-	30,108	30,108	30,108	-
Recreation, Schedule 5	-	-	28,000	28,000	29,999	(1,999)
Fuel Subsidy, Schedule 6	-	-	22,770	22,770	19,800	2,970
Renewable Resources, Schedule 7	-	-	87,491	87,491	86,851	640
Colville Lake Development Fund, Schedule 8	-	-	-	-	3,151	(3,151)
Spring Carnival, Schedule 9	-	-	41,930	41,930	41,930	-
Management Support, Schedule 10	-	-	130,206	130,206	106,206	24,000
CPI Road Infrastructure and 10% Asset Management Maintenance, Schedule 11	-	-	28,927	28,927	99,877	(70,950)
Water & Sewer Services, Schedule 12	-	-	373,073	373,073	348,733	24,340
Justice Committee, Schedule 13	-	-	40,450	40,450	40,450	-
Horton Lake Annual Community Hunt, Schedule 14	-	-	85,000	85,000	85,654	(654)
Miscellaneous Reimbursable Projects, Schedule 15	-	-	105,155	105,155	87,205	17,950
National Aboriginal Day, Schedule 16	-	-	1,000	1,000	1,000	-
Community Public Infrastructure (CPI) Funding - Road Development, Schedule 17	-	-	262,444	262,444	-	262,444
Language Enhancement Program, Schedule 18	-	-	53,343	53,343	53,343	-
Youth Centre, Schedule 19	-	-	13,888	13,888	13,888	-
Other CPI Funding, Schedule 20	-	-	182,014	182,014	-	182,014
Capital Contribution - Sewage Lagoon, Schedule 21	-	-	2,580	2,580	-	2,580
Office Rental, Schedule 22	-	-	18,000	18,000	12,330	5,670
Airport Maintenance, Schedule 23	-	-	177,420	177,420	159,390	18,030
Community Wellness, Schedule 24	-	-	108,075	108,075	115,246	(7,171)
Community Capacity Building Fund Plan, Schedule 25	-	-	19,374	19,374	19,374	-
Summer Pre-School Day Camp, Schedule 26	-	-	21,969	21,969	21,969	-
Wills and Estates Workshop, Schedule 27	17,919	-	-	17,919	17,919	-
Nutrition North, Schedule 28	-	-	24,769	24,769	24,769	-
Supportive Living Assistance, Schedule 29	-	-	11,377	11,377	11,377	-
On the Land Healing Program/Trauma Workshop, Schedule 30	-	-	19,250	19,250	19,250	-
Consultation and Policy Development - Governance, Schedule 31	8,017	-	-	8,017	8,017	-
Self Government - Capacity Development, Schedule 32	400,000	-	-	400,000	400,094	(94)
Personal Credits Redemption, Schedule 33	-	-	3,382	3,382	3,382	-
CPI Funding - Community Development Plan, Schedule 34	-	-	-	-	-	-
Federal Gas Tax Funding, Schedule 35	-	-	-	-	-	-
Ducks Unlimited Funding - Caribou Study, Schedule 36	-	-	1,589	1,589	1,589	-
Child & Youth Resiliency, Schedule 37	-	-	13,636	13,636	14,366	(730)
Custom Election Code, Schedule 38	20,000	-	-	20,000	20,000	-
Geomapping for Energy and Mines, Schedule 39	-	-	49,984	49,984	49,984	-
Self Government Negotiation - Inherent Rights, Schedule 40	375,000	-	-	375,000	375,000	-
Self Government - Overlap, Schedule 41	19,066	-	-	19,066	19,066	-
Water and Sewer Installation, Schedule 42	-	-	52,511	52,511	52,511	-
P3 Project Feasibility Analysis, Schedule 43	-	-	31,987	31,987	31,987	-
Traditional Knowledge/Data Licensing Agreement, Schedule 44	-	-	11,000	11,000	12,413	(1,413)
ECE Early Childhood Staff Training Program, Schedule 45	-	-	8,000	8,000	8,088	(88)
Blue Nose East Caribou, Schedule 54	-	-	2,695	2,695	2,695	-
	<u>\$ 961,365</u>	<u>\$ -</u>	<u>\$ 2,974,548</u>	<u>\$ 3,935,913</u>	<u>\$ 3,726,981</u>	<u>\$ 208,932</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND

Schedule 1

CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM FOR THE YEAR ENDED MARCH 30, 2016

	Revenue				Total Expenses	2016 Excess (Deficiency) of Revenue Over Expenses
	AANDC	AANDC Unspent	Other	Total		
Aboriginal Affairs and Northern Development Canada Band Support, Schedule 2	\$ 142,859	\$ -	\$ 5,043	\$ 147,902	\$ 160,966	\$ (13,064)
Municipal and Community Affairs Funding, Schedule 3	-	-	893,859	893,859	896,289	(2,430)
Harvesters Assistance Program, Schedule 4	-	-	30,108	30,108	30,108	-
Recreation, Schedule 5	-	-	28,000	28,000	28,000	-
Fuel Subsidy, Schedule 6	-	-	22,770	22,770	19,800	2,970
Renewable Resources, Schedule 7	-	-	101,121	101,121	98,302	2,819
Colville Lake Development Fund, Schedule 8	-	-	-	-	49,161	(49,161)
Spring Carnival, Schedule 9	-	-	45,817	45,817	45,817	-
Management Support, Schedule 10	-	-	138,332	138,332	106,332	32,000
CPI Road Infrastructure and 10% Asset Management Maintenance, Schedule 11	-	-	-	-	70,950	(70,950)
Water & Sewer Services, Schedule 12	-	-	333,238	333,238	374,008	(40,770)
Justice Committee, Schedule 13	-	-	20,225	20,225	20,225	-
Horton Lake Annual Community Hunt, Schedule 14	-	-	100,000	100,000	103,772	(3,772)
Miscellaneous Reimbursable Projects, Schedule 15	-	-	154,424	154,424	144,879	9,545
National Aboriginal Day, Schedule 16	-	-	1,000	1,000	1,000	-
Community Public Infrastructure (CPI) Funding - Road Development, Schedule 17	-	-	28,933	28,933	-	28,933
Language Enhancement Program, Schedule 18	-	-	47,710	47,710	47,710	-
Youth Centre, Schedule 19	-	-	14,285	14,285	14,433	(148)
Other CPI Funding, Schedule 20	-	-	454,050	454,050	-	454,050
Capital Contribution - Sewage Lagoon, Schedule 21	-	-	608,892	608,892	-	608,892
Office Rental, Schedule 22	-	-	18,000	18,000	12,635	5,365
Airport Maintenance, Schedule 23	-	-	182,794	182,794	182,794	-
Community Wellness, Schedule 24	-	-	104,690	104,690	104,690	-
Community Capacity Building Fund Plan, Schedule 25	-	-	21,087	21,087	21,087	-
Summer Pre-School Day Camp, Schedule 26	-	-	15,730	15,730	15,730	-
Wills and Estates Workshop, Schedule 27	16,482	-	-	16,482	16,482	-
Nutrition North, Schedule 28	-	-	31,803	31,803	31,803	-
Supportive Living Assistance, Schedule 29	-	-	11,141	11,141	11,141	-
On the Land Healing Program/Trauma Workshop, Schedule 30	-	-	23,750	23,750	23,750	-
Consultation and Policy Development - Governance, Schedule 31	103,000	(10,300)	-	92,700	92,700	-
Self Government - Capacity Development, Schedule 32	270,000	-	-	270,000	270,000	-
Personal Credits Redemption, Schedule 33	-	-	65,618	65,618	65,618	-
Self Government Negotiation - Inherent Rights, Schedule 40	250,000	-	-	250,000	250,000	-
Utility Costs and Mobile Equipment, Schedule 46	-	-	325,300	325,300	332,117	(6,817)
CPI Funding - New Three Bay Garage, Schedule 47	-	-	25,126	25,126	-	25,126
CPI Funding - Drainage Plan, Schedule 48	-	-	5,982	5,982	5,982	-
Summer Youth Employment, Schedule 49	-	-	3,819	3,819	3,819	-
First Nations Financial Management Board - Standards, Schedule 50	-	-	13,447	13,447	15,794	(2,347)
Small Community Employment Support Initiative, Schedule 51	-	-	43,000	43,000	43,000	-
Youth Contribution, Schedule 52	-	-	7,000	7,000	7,000	-
Wild Life Studies, Schedule 53	-	-	9,020	9,020	9,020	-
Blue Nose East Caribou, Schedule 54	-	-	9,869	9,869	9,869	-
Swim Meet, Schedule 55	-	-	2,000	2,000	2,448	(448)
After School Physical Activity Program, Schedule 56	-	-	15,300	15,300	15,261	39
Community Garden, Schedule 57	-	-	11,217	11,217	33,059	(21,842)
Bedrock Mapping, Schedule 58	-	-	47,958	47,958	47,958	-
Aubrey Lake Trails, Schedule 59	-	-	16,448	16,448	35,564	(19,116)
Traditional Games Coaching, Schedule 60	-	-	4,000	4,000	4,600	(600)
Belot Lake Trails, Schedule 61	-	-	34,080	34,080	36,951	(2,871)
Community Readiness & Opportunity Plan, Schedule 62	-	-	19,500	19,500	19,500	-
Dene National Assembly, Schedule 63	-	-	2,377	2,377	2,329	48
	<u>\$ 782,341</u>	<u>\$ (10,300)</u>	<u>\$ 4,097,863</u>	<u>\$ 4,869,904</u>	<u>\$ 3,934,453</u>	<u>\$ 935,451</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF BAND SUPPORT
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada			
Band support	\$ 121,363	\$ 121,363	\$ 142,859
Interest and other revenue	<u>4,500</u>	<u>702</u>	<u>5,043</u>
	<u>125,863</u>	<u>122,065</u>	<u>147,902</u>
EXPENSES			
Amortization	5,200	3,815	5,059
Bank charges and interest	900	889	707
Consulting fees	-	107	-
Contract work	500	9	1,395
Employee benefits	8,500	1,491	7,622
Fees and licences	-	275	-
Fuel	-	-	246
Honoraria	8,000	8,198	5,950
Insurance	4,200	4,151	415
Office	3,450	5,325	4,728
Other	3,500	4,229	6,240
Professional fees	500	4,398	14,193
Telephone	4,200	4,188	6,962
Translation	-	-	225
Travel, meals and accommodation	23,000	21,864	11,740
Wages	<u>99,500</u>	<u>119,121</u>	<u>95,484</u>
	<u>161,450</u>	<u>178,060</u>	<u>160,966</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (35,587)</u>	<u>\$ (55,995)</u>	<u>\$ (13,064)</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF MUNICIPAL AND COMMUNITY AFFAIRS FUNDING
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Formula based funding	\$ 828,000	\$ 828,000	\$ 828,000
Insurance funding	25,000	-	25,000
Rental charged to other programs			
AANDC Self Government Negotiations, Schedule 40	12,000	-	12,000
AANDC Self Government - Capacity Development, Schedule 32	12,000	-	12,000
Utilities charged to Behdzi Ahda' First Nation Economic Development Trust	-	66,259	-
Interest and other revenue	15,000	16,190	16,859
	<u>892,000</u>	<u>910,449</u>	<u>893,859</u>
EXPENSES			
Advertising	300	-	-
Amortization	69,898	161,629	130,554
Bank charges and interest	1,500	965	676
Clean-up and repairs and maintenance	3,000	960	5,006
Consulting fees	-	107	-
Contract work	6,500	6,265	2,288
Contribution to Spring Carnival, Schedule 9	15,000	5,930	16,814
Contribution to Water and Sewer Installation, Schedule 42	-	26,255	-
Employee benefits	33,750	20,387	26,827
Equipment rental	95,000	24,583	53,364
Fees and licences	1,500	1,803	1,226
Fuel	4,600	83,874	2,312
Garbage contract	20,500	19,927	13,718
Honoraria	11,000	7,952	5,950
Insurance	31,900	37,360	29,925
Office	11,500	10,622	10,336
Professional fees	28,000	17,864	23,657
Street lighting and utilities	20,000	248,694	84,478
Supplies and other	53,500	22,241	41,306
Telephone	13,000	6,518	7,643
Training	2,000	1,500	-
Translation	500	-	225
Travel	80,000	33,142	62,988
Wages	375,000	361,332	376,996
	<u>877,948</u>	<u>1,099,910</u>	<u>896,289</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 14,052</u>	<u>\$ (189,461)</u>	<u>\$ (2,430)</u>

The accompanying notes are an integral part of the financial statements

Schedule 4

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF HARVESTERS ASSISTANCE PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 30,108	\$ 30,108	\$ 30,108
EXPENSES			
Contract fees	-	-	14,000
Fuel	8,000	7,833	9,511
Supplies	10,000	-	-
Travel and accommodation	12,108	22,275	6,597
	<u>30,108</u>	<u>30,108</u>	<u>30,108</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 5

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF RECREATION
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories - Municipal and Community Affairs	\$ 28,000	\$ 28,000	\$ 28,000
EXPENSES			
Bank charges and interest	-	-	10
Employee benefits	650	328	611
Fees and licences	-	-	3,100
Fuel	-	736	-
Freight and other	-	4,984	-
Prizes and awards	-	1,912	-
Supplies	15,950	11,931	5,504
Telephone	2,700	2,657	473
Travel, meals and accommodation	2,200	2,151	7,245
Wages	6,500	5,300	11,057
	<u>28,000</u>	<u>29,999</u>	<u>28,000</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (1,999)</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 6

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF FUEL SUBSIDY
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories - Education, Culture and Employment	\$ 22,770	\$ 22,770	\$ 22,770
EXPENSES			
Wood	19,800	19,800	19,800
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 2,970</u>	<u>\$ 2,970</u>	<u>\$ 2,970</u>

Schedule 7

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF RENEWABLE RESOURCES
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
The Sahtu Secretariat Inc.	\$ 87,491	\$ 87,491	\$ 86,121
Other	-	-	15,000
	<u>87,491</u>	<u>87,491</u>	<u>101,121</u>
EXPENSES			
Employee benefits	450	266	603
Equipment rental	300	221	-
Fuel	56,000	55,884	28,426
Honoraria	1,000	800	4,000
Office supplies and general	3,000	-	14
Professional fees	1,000	260	25,649
Supplies	500	2,923	3,828
Travel, accommodation and meals	20,741	22,185	28,987
Wages	4,500	4,312	6,795
	<u>87,491</u>	<u>86,851</u>	<u>98,302</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ 640</u>	<u>\$ 2,819</u>

The accompanying notes are an integral part of the financial statements

Schedule 8

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF COLVILLE LAKE DEVELOPMENT FUND
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
EXPENSES			
Amortization	-	3,015	3,015
Bad debt	-	-	46,006
Bank charges and interest	-	136	140
	<u>-</u>	<u>3,151</u>	<u>49,161</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (3,151)</u>	<u>\$ (49,161)</u>

Schedule 9

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SPRING CARNIVAL
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Contribution from Municipal and Community Affairs Funding, Schedule 3	\$ 6,000	\$ 5,930	\$ 16,814
Contribution from Duhga Financial Corporation	35,000	35,000	15,000
Contribution from Behdзи Ahda' First Nation Economic Development Trust	-	-	14,003
Other	<u>1,000</u>	<u>1,000</u>	<u>-</u>
	<u>42,000</u>	<u>41,930</u>	<u>45,817</u>
EXPENSES			
Employee benefits	550	377	240
Freight and postage	250	209	37
Prizes	35,000	35,000	43,005
Supplies	700	1,000	-
Wages	<u>5,500</u>	<u>5,344</u>	<u>2,535</u>
	<u>42,000</u>	<u>41,930</u>	<u>45,817</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF MANAGEMENT SUPPORT
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Management support and rent			
Ayoni Keh Land Corporation	\$ -	\$ 30,149	\$ 29,016
Behdzi Ahda' First Nation Economic Development Trust	-	95,317	96,729
Duhga Financial Corporation	-	4,740	12,587
	<u>-</u>	<u>130,206</u>	<u>138,332</u>
EXPENSES			
Employee benefits	-	2,265	3,616
Office	-	369	29
Professional fees	-	214	12
Supplies	-	10	53
Telephone	-	5,928	229
Travel, meals and accommodation	-	5,212	4,308
Wages	-	92,208	98,085
	<u>-</u>	<u>106,206</u>	<u>106,332</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ 24,000</u>	<u>\$ 32,000</u>

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF CPI ROAD INFRASTRUCTURE AND 10% ASSET MANAGEMENT
MAINTENANCE
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories - Transfer from deferred revenue	\$ 67,500	\$ 28,927	\$ -
EXPENSES			
Amortization	\$ -	\$ 70,950	\$ 70,950
Employee benefits	-	177	-
Equipment rental	-	22,883	-
Repairs and maintenance	-	2,038	-
Supplies	-	1,100	-
Transport	-	157	-
Wages	-	2,572	-
	<u>-</u>	<u>99,877</u>	<u>70,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 67,500</u>	<u>\$ (70,950)</u>	<u>\$ (70,950)</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF WATER AND SEWER SERVICES
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories - Municipal and Community Affairs	\$ 327,000	\$ 367,999	\$ 327,000
Interest	<u>6,100</u>	<u>5,074</u>	<u>6,238</u>
	<u>333,100</u>	<u>373,073</u>	<u>333,238</u>
EXPENSES			
Amortization	148,761	89,260	146,361
Bank charges and interest	250	214	332
Communication	1,600	1,586	1,658
Employee benefits	4,200	5,762	6,016
Equipment rental	2,000	4,778	7,024
Freight and postage	4,500	7,830	1,266
Fuel	17,800	21,163	21,666
Insurance	6,400	-	1,128
Licences and fees	389	750	-
Professional fees	-	1,720	-
Repairs and maintenance	20,500	16,949	9,289
Supplies	14,500	857	5,788
Support services	2,000	4,142	1,130
Training	-	1,752	-
Travel, accommodation and meals	6,000	14,090	3,293
Wages	35,000	48,910	35,657
Utilities	<u>69,200</u>	<u>128,970</u>	<u>133,400</u>
	<u>333,100</u>	<u>348,733</u>	<u>374,008</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES			
	<u>\$ -</u>	<u>\$ 24,340</u>	<u>\$ (40,770)</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF JUSTICE COMMITTEE
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Department of Justice	\$ 40,450	\$ 40,450	\$ 20,225
EXPENSES			
Administration	5,270	5,270	1,011
Communication	-	3,357	474
Contract fees	-	-	3,000
Employee benefits	2,075	1,654	234
Fuel	1,000	606	4,312
Interest and bank charges	-	9	-
Meals	500	87	-
Office	3,800	424	415
Supplies	600	2,831	1,681
Training	-	-	6,560
Travel, accommodation and meals	6,455	5,487	-
Wages	20,750	20,725	2,538
	<u>40,450</u>	<u>40,450</u>	<u>20,225</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF HORTON LAKE ANNUAL COMMUNITY HUNT
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Contribution from AANDC Self Government - Capacity Development, Schedule 32	\$ -	\$ -	\$ 12,500
Contribution from Community Wellness, Schedule 24	25,000	25,000	25,000
Contribution from Duhga Financial Corporation	-	-	12,500
Contribution from Ayoni Keh Land Corporation	-	-	50,000
Contribution from K'ahsho Development Foundation	50,000	50,000	-
Contribution from On the Land, Schedule 30	<u>10,000</u>	<u>10,000</u>	<u>-</u>
	<u>85,000</u>	<u>85,000</u>	<u>100,000</u>
EXPENSES			
Amortization	1,900	2,349	1,869
Communication	400	367	274
Employee benefits	250	194	147
Equipment rental	-	-	2,061
Freight and postage	200	152	2,818
Fuel	3,000	2,707	2,020
Supplies	1,250	1,134	727
Travel and accommodation	75,500	76,723	92,027
Wages	<u>2,500</u>	<u>2,028</u>	<u>1,829</u>
	<u>85,000</u>	<u>85,654</u>	<u>103,772</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (654)</u>	<u>\$ (3,772)</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF MISCELLANEOUS REIMBURSABLE PROJECTS
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ 20,152	\$ 24,841
Contribution from Behdzi Ahda' First Nation Economic Development Trust	-	5,961	18,600
Contribution from Ayoni Keh Land Corporation	-	15,292	53,841
Miscellaneous	-	63,750	57,142
	<u>-</u>	<u>105,155</u>	<u>154,424</u>
EXPENSES			
Communication	-	55	2,712
Consulting	-	-	13,736
Employee benefits	-	208	1,080
Equipment rental	-	1,320	780
Freight and postage	-	8,873	2,828
Fuel	-	2,424	1,083
Honorarium	-	-	1,950
Insurance	-	617	-
Interest and bank charges	-	5	30
Professional fees	-	-	7,100
Repairs and maintenance	-	2,331	-
Supplies	-	12,453	26,620
Support and service fees	-	12,913	3,520
Training	-	300	-
Translation	-	300	800
Travel, meals and accommodation	-	41,656	77,699
Wages	-	2,466	4,726
Wood	-	1,284	215
	<u>-</u>	<u>87,205</u>	<u>144,879</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ 17,950</u>	<u>\$ 9,545</u>

The accompanying notes are an integral part of the financial statements

Schedule 16

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF NATIONAL ABORIGINAL DAY
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Donations	\$ 1,000	\$ 1,000	\$ 1,000
EXPENSES			
Supplies	1,000	1,000	1,000
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 17

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE - CAPITAL
FUNDING - ROAD DEVELOPMENT
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories - Municipal and Community Affairs			
Transfer from deferred revenue	\$ 250,000	\$ 259,600	\$ 24,895
Interest	4,200	2,844	4,038
	<u>254,200</u>	<u>262,444</u>	<u>28,933</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 254,200</u>	<u>\$ 262,444</u>	<u>\$ 28,933</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF LANGUAGE ENHANCEMENT PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Sahtu Dene Council	\$ 53,343	\$ 53,343	\$ 47,710
EXPENSES			
Administration	5,025	5,025	6,223
Contract fees	8,700	8,650	12,984
Cultural activities	11,600	12,090	-
Employee benefits	500	339	327
Fuel	2,500	2,281	3,167
Honorariums	1,000	750	1,800
Supplies	16,518	16,910	5,745
Translation	-	-	10,000
Travel, meals and accommodation	2,000	1,867	3,034
Wages	5,500	5,431	4,430
	<u>53,343</u>	<u>53,343</u>	<u>47,710</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 19

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF YOUTH CENTRE
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 13,888	\$ 13,888	\$ 14,285
EXPENSES			
Employee benefits	400	170	555
Freight	-	266	-
Interest and bank charges	-	-	10
Supplies	5,527	5,548	1,375
Telephone	750	868	962
Travel	-	-	2,000
Utilities	3,211	3,211	-
Wages	4,000	3,825	9,531
	<u>13,888</u>	<u>13,888</u>	<u>14,433</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (148)</u>

Schedule 20

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF OTHER CPI FUNDING
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Transfer from CPI deferred revenue for fire truck	\$ 7,500	\$ -	\$ 246,906
Transfer from CPI deferred revenue for staff housing	150,000	164,618	127,043
Transfer from CPI deferred revenue for community harbour	10,000	17,396	80,101
Transfer from CPI deferred revenue for other capital projects	<u>165,000</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 332,500</u>	<u>\$ 182,014</u>	<u>\$ 454,050</u>

The accompanying notes are an integral part of the financial statements

Schedule 21

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF CAPITAL CONTRIBUTION - SEWAGE LAGOON
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Transfer from CPI deferred revenue	\$ 10,000	\$ -	\$ 444,161
Transfer from federal gas tax deferred revenue	<u>10,000</u>	<u>2,580</u>	<u>164,731</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 20,000</u>	<u>\$ 2,580</u>	<u>\$ 608,892</u>

Schedule 22

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF OFFICE RENTAL
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Rental	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
EXPENSES			
Employee benefits	750	714	704
Office supplies	3,000	2,150	1,950
Other supplies	1,650	2,980	2,940
Wages	<u>7,500</u>	<u>6,486</u>	<u>7,041</u>
	<u>12,900</u>	<u>12,330</u>	<u>12,635</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 5,100</u>	<u>\$ 5,670</u>	<u>\$ 5,365</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF AIRPORT MAINTENANCE
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of Northwest Territories	\$ 177,420	\$ 177,420	\$ 182,794
EXPENSES			
Administration	8,870	8,870	4,147
Contract fees	200	75	72
Employee benefits	4,950	4,318	4,860
Equipment rental	104,200	88,149	116,720
Fuel	-	87	171
Interest and bank charges	-	-	37
Supplies	2,100	2,017	1,360
Travel	1,000	741	-
Wages	55,000	54,047	53,889
Water and sewer	1,100	1,086	1,538
	<u>177,420</u>	<u>159,390</u>	<u>182,794</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ 18,030</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF COMMUNITY WELLNESS
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 108,075	\$ 108,075	\$ 104,690
EXPENSES			
Administration	5,404	5,404	5,234
Contract fees	12,300	1,227	-
Contribution to Horton Lake Annual Community Hunt, Schedule 14	25,000	25,000	25,000
Contribution to Youth Contribution, Schedule 52	-	-	3,000
Employee benefits	450	366	281
Equipment rental	-	-	12,244
Fees and licenses	4,800	4,800	2,750
Fuel	-	653	7,989
Honorarium	-	-	1,050
Professional fees	-	14,600	-
Special events	-	-	3,300
Supplies	10,221	13,737	25,199
Translation	2,400	2,400	-
Travel, meals and accommodation	43,000	43,095	14,689
Wages	4,500	3,964	3,954
	<u>108,075</u>	<u>115,246</u>	<u>104,690</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (7,171)</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 25

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF COMMUNITY CAPACITY BUILDING FUND PLAN
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Transfer from deferred revenue	<u>\$ 12,500</u>	<u>\$ 19,374</u>	<u>\$ 21,087</u>
EXPENSES			
Contract services	6,000	6,050	250
Employee benefits	400	359	904
Licenses and fees	300	300	-
Miscellaneous	-	-	43
Rental	300	540	-
Training	1,000	500	2,105
Travel	500	7,980	6,613
Wages	<u>4,000</u>	<u>3,645</u>	<u>11,172</u>
	<u>12,500</u>	<u>19,374</u>	<u>21,087</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 26

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF HEALTHY CHILDREN INITIATIVE - SUMMER PRE-
SCHOOL DAY CAMP
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	<u>\$ 21,968</u>	<u>\$ 21,969</u>	<u>\$ 15,730</u>
EXPENSES			
Administration	2,168	2,169	1,430
Employee benefits	1,060	762	306
Freight	-	-	2,611
Supplies	8,000	8,469	3,846
Wages	<u>10,600</u>	<u>10,569</u>	<u>7,537</u>
	<u>21,828</u>	<u>21,969</u>	<u>15,730</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF WILLS AND ESTATES WORKSHOP
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 17,919	\$ 17,919	\$ 16,482
EXPENSES			
Administration	2,337	2,337	2,150
Professional fees	9,300	12,300	9,946
Supplies	200	-	-
Translation	1,200	-	1,200
Travel and accommodation	4,882	3,282	3,186
	<u>17,919</u>	<u>17,919</u>	<u>16,482</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF NUTRITION NORTH
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 31,803	\$ 31,803	\$ 31,803
Repayable portion of contribution	<u>-</u>	<u>(7,034)</u>	<u>-</u>
	<u>31,803</u>	<u>24,769</u>	<u>31,803</u>
EXPENSES			
Administration	1,514	1,514	1,514
Employee benefits	300	410	6
Supplies	23,989	17,864	25,851
Travel, meals and accommodation	3,300	-	4,302
Wages	2,700	4,981	130
	<u>31,803</u>	<u>24,769</u>	<u>31,803</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 29

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SUPPORTIVE LIVING ASSISTANCE
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Sahtu Health and Social Services Authority	\$ 20,160	\$ 20,160	\$ 20,160
Transfer to deferred revenue	<u>(8,283)</u>	<u>(8,783)</u>	<u>(9,019)</u>
	<u>11,877</u>	<u>11,377</u>	<u>11,141</u>
EXPENSES			
Administration	-	-	960
Contract fees	-	-	1,390
Employee benefits	900	365	423
Fuel	-	-	72
Rental	-	-	1,400
Supplies	977	721	888
Wages	<u>10,000</u>	<u>10,291</u>	<u>6,008</u>
	<u>11,877</u>	<u>11,377</u>	<u>11,141</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 30

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF ON THE LAND HEALING PROGRAM/TRAUMA WORKSHOP
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Sahtu Dene Council	\$ 19,250	\$ 19,250	\$ 23,750
EXPENSES			
Employee benefits	100	27	-
Administration	-	-	3,562
Contribution to Horton Lake Annual Community Hunt, Schedule 14	10,000	10,000	-
Contract fees	-	-	8,438
Fuel	5,650	6,379	5,777
Supplies	2,500	2,462	5,973
Wages	<u>1,000</u>	<u>382</u>	<u>-</u>
	<u>19,250</u>	<u>19,250</u>	<u>23,750</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF CONSULTATION AND POLICY DEVELOPMENT - GOVERNANCE
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 8,017	\$ 8,017	\$ 103,000
Unspent	-	-	(10,300)
	<u>8,017</u>	<u>8,017</u>	<u>92,700</u>
EXPENSES			
Administration	729	729	-
Bank charges	-	-	10
Consulting fees	-	-	13,831
Contract fees	-	-	16,900
Employee benefits	-	-	1,869
Fuel	-	-	1,906
Honorarium	-	-	24,550
Professional fees	-	-	3,750
Supplies	-	-	16,543
Translation	-	-	1,500
Travel, meals and accommodation	7,288	7,288	3,893
Truck rental	-	-	7,000
Wages	-	-	948
	<u>8,017</u>	<u>8,017</u>	<u>92,700</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SELF GOVERNMENT - CAPACITY DEVELOPMENT
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 270,000</u>
EXPENSES			
Administration	40,000	40,000	27,000
Communication	2,500	2,461	3,920
Consulting	44,500	42,831	38,158
Contribution to Horton Lake Annual Community Hunt, Schedule 14	-	-	12,500
Employee benefits	1,500	3,967	3,930
Fuel	1,000	297	597
Honorarium	1,000	800	1,350
Insurance	-	-	950
Interest and bank charges	500	642	386
Office	750	-	753
Professional fees	137,000	134,396	59,489
Rent, Schedule 3	-	-	12,000
Supplies	17,250	15,285	3,600
Training	-	-	400
Travel, meals and accommodation	139,000	145,595	85,520
Wages	<u>15,000</u>	<u>13,820</u>	<u>19,447</u>
	<u>400,000</u>	<u>400,094</u>	<u>270,000</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (94)</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 33

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF PERSONAL CREDITS REDEMPTION
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of Canada	\$ -	\$ -	\$ 36,000
Transfer from deferred revenue	-	<u>3,382</u>	<u>29,618</u>
	-	<u>3,382</u>	<u>65,618</u>
EXPENSES			
Freight	-	-	1,019
Fuel	-	615	5,350
Supplies	-	2,767	38,249
Service fees	-	-	<u>21,000</u>
	-	<u>3,382</u>	<u>65,618</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 34

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE FUNDING -
COMMUNITY DEVELOPMENT PLAN
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories- Municipal and Community Affairs Community Public Infrastructure	\$ 675,000	\$ 675,000	\$ 675,000
Transfer to deferred revenue	<u>(675,000)</u>	<u>(675,000)</u>	<u>(675,000)</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 35

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF FEDERAL GAS TAX FUNDING
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 75,000	\$ 75,000	\$ 183,000
Interest	-	24	25
Transfer to deferred revenue	<u>(75,000)</u>	<u>(75,024)</u>	<u>(183,025)</u>
	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 36

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF DUCKS UNLIMITED FUNDING - CARIBOU STUDY
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Ducks Unlimited	\$ 31,920	\$ 31,920	\$ -
Transfer to deferred revenue	<u>-</u>	<u>(30,331)</u>	<u>-</u>
	<u>31,920</u>	<u>1,589</u>	<u>-</u>
EXPENSES			
Professional fees	24,420	-	-
Travel, meals and accommodation	7,500	-	-
Wages and benefits	<u>-</u>	<u>1,589</u>	<u>-</u>
	<u>31,920</u>	<u>1,589</u>	<u>-</u>
EXCESS REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF CHILD & YOUTH RESILIENCY
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 13,436	\$ 13,636	\$ -
EXPENSES			
Employee benefits	450	182	-
Freight and postage	1,000	1,067	-
Supplies	5,986	7,980	-
Training	-	300	-
Travel, meals and accommodation	1,500	1,616	-
Wages	4,500	3,221	-
	<u>13,436</u>	<u>14,366</u>	<u>-</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (730)</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF CUSTOM ELECTION CODE
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 20,000	\$ 20,000	\$ -
EXPENSES			
Administration	2,000	-	-
Professional fees	17,000	19,566	-
Travel	1,000	434	-
	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF GEOMAPPING FOR ENERGY AND MINES
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of Canada - Department of Natural Resources	\$ 49,984	\$ 49,984	\$ -
EXPENSES			
Administration	7,000	7,000	-
Consulting fees	28,500	28,500	-
Employee benefits	380	259	-
Supplies	600	2,305	-
Travel, meals and accommodation	9,704	8,216	-
Wages	3,800	3,704	-
	<u>49,984</u>	<u>49,984</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SELF GOVERNMENT NEGOTIATION - INHERENT RIGHTS
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 375,000	\$ 375,000	\$ 250,000
EXPENSES			
Administration	37,500	37,500	25,000
Communication	1,500	1,506	1,867
Consulting	27,500	27,266	26,870
Employee benefits	1,350	3,349	2,315
Equipment rental	-	982	-
Fees and licenses	-	1,355	-
Insurance	-	-	890
Interest and bank charges	100	77	123
Office	300	241	394
Professional fees	150,000	149,076	76,076
Rent, Schedule 3	-	-	12,000
Service fees	1,400	9	37
Supplies	3,300	2,330	3,067
Training	-	-	400
Translation	-	-	2,800
Travel, meals and accommodation	137,050	136,647	88,894
Wages	15,000	14,662	9,267
	<u>375,000</u>	<u>375,000</u>	<u>250,000</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF AANDC - SELF GOVERNMENT OVERLAP
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 19,066	\$ 19,066	\$ -
EXPENSES			
Consulting	5,000	4,267	-
Employee benefits	100	80	-
Professional fees	700	700	-
Travel, meals and accommodation	13,266	14,019	-
	<u>19,066</u>	<u>19,066</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF WATER AND SEWER INSTALLATION
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Contribution from Ayoni Keh Land Corporation	\$ 26,255	\$ 26,255	\$ -
Contribution from Municipal and Community Affairs Funding, Schedule 3	26,256	26,256	-
	<u>52,511</u>	<u>52,511</u>	<u>-</u>
EXPENSES			
Employee benefits	1,000	670	-
Wages	11,500	11,364	-
Travel, meals and accommodation	2,600	2,602	-
Contract fees	9,000	8,764	-
Supplies	27,111	27,853	-
Freight and postage	1,300	1,258	-
	<u>52,511</u>	<u>52,511</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF P3 PROJECT FEASIBILITY ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ 50,000	\$ -
Transfer to deferred revenue	-	(18,013)	-
	<u>-</u>	<u>31,987</u>	<u>-</u>
EXPENSES			
Consulting fees	-	27,445	-
Freight and postage	-	171	-
Travel and meals	-	4,371	-
	<u>-</u>	<u>31,987</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF TRADITIONAL KNOWLEDGE/DATA LICENSING AGREEMENT
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 11,000	\$ 11,000	\$ -
EXPENSES			
Administration	1,000	1,000	-
Consultants	4,000	-	-
Professional fees	6,000	11,413	-
	<u>11,000</u>	<u>12,413</u>	<u>-</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (1,413)</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF ECE - EARLY CHILDHOOD STAFF TRAINING PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ 8,000	\$ 8,000	\$ -
EXPENSES			
Travel, meals and accommodation	6,435	6,569	-
Wages and benefits	1,565	1,519	-
	<u>8,000</u>	<u>8,088</u>	<u>-</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (88)</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF UTILITY COSTS AND MOBILE EQUIPMENT
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories - Municipal and Community Affairs	\$ 196,000	\$ -	\$ 196,000
Utilities charged to Behdzi Ahda' First Nation Economic Development Trust	-	-	129,300
	<u>196,000</u>	<u>-</u>	<u>325,300</u>
EXPENSES			
Bank charges and interest	-	-	13
Contract fees	1,000	-	-
Equipment	1,500	-	-
Freight	100	-	-
Fuel	50,000	-	100,509
Fees and licences	500	-	250
Repairs and maintenance	500	-	120
Utilities	142,400	-	231,225
	<u>196,000</u>	<u>-</u>	<u>332,117</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,817)</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND

**CONSOLIDATED SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE FUNDING - NEW
THREE BAY GARAGE
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Transfer from deferred revenue	\$ -	\$ -	\$ 25,126
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,126</u>

BEHDZI AHDA' FIRST NATION BAND

**CONSOLIDATED SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE FUNDING - DRAINAGE
PLAN
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories			
Transfer from deferred revenue	\$ -	\$ -	\$ 5,982
EXPENSES			
Employee benefits	-	-	198
Equipment rental	-	-	3,393
Wages	<u>-</u>	<u>-</u>	<u>2,391</u>
	<u>-</u>	<u>-</u>	<u>5,982</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SUMMER YOUTH EMPLOYMENT
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ -	\$ 3,819
EXPENSES			
Employee benefits	-	-	638
Equipment rental	-	-	225
Wages	-	-	2,956
	-	-	3,819
EXCESS OF REVENUES OVER EXPENSES	\$ -	\$ -	\$ -

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF FIRST NATIONS FINANCIAL MANAGEMENT BOARD -
STANDARDS
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
First Nations Financial Management Board Transfer from deferred revenue	\$ -	\$ -	\$ 13,447
EXPENSES			
Employee benefits	-	-	190
Freight and postage	-	-	121
Honorarium	-	-	1,600
Professional fees	-	-	12,567
Supplies	-	-	550
Wages	-	-	766
	-	-	15,794
DEFICIENCY OF REVENUES OVER EXPENSES	\$ -	\$ -	\$ (2,347)

Schedule 51

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SMALL COMMUNITY EMPLOYMENT SUPPORT INITIATIVE
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of Northwest Territories	\$ -	\$ -	\$ 43,000
EXPENSES			
Bank charges and interest	-	-	30
Contract fees	-	-	20,360
Equipment rental	-	-	100
Freight and postage	-	-	959
Supplies	-	-	392
Travel, meals and accommodation	-	-	20,026
Wages and benefits	-	-	1,133
	<u>-</u>	<u>-</u>	<u>43,000</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 52

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF YOUTH CONTRIBUTION
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ -	\$ 4,000
Contribution from Community Wellness, Schedule 24	-	-	3,000
	<u>-</u>	<u>-</u>	<u>7,000</u>
EXPENSES			
Travel, meals and accommodation	-	-	7,000
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 53

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF WILD LIFE STUDIES
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Sahtu Renewable Resources Board	\$ -	\$ -	\$ 9,020
EXPENSES			
Professional fees	-	-	9,020
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 54

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF BLUE NOSE EAST CARIBOU
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Sahtu Renewable Resources Board	\$ -	\$ 2,695	\$ 9,869
EXPENSES			
Professional fees	-	2,695	3,000
Travel	-	-	6,869
	<u>-</u>	<u>2,695</u>	<u>9,869</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 55

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF SWIM MEET
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Miscellaneous revenue	\$ -	\$ -	\$ 2,000
EXPENSES			
Travel, meals and accommodation	-	-	2,448
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (448)</u>

Schedule 56

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF AFTER SCHOOL PHYSICAL ACTIVITY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ -	\$ 15,300
EXPENSES			
Employee benefits	-	-	313
Freight and postage	-	-	795
Supplies	-	-	9,110
Wages	-	-	5,043
	<u>-</u>	<u>-</u>	<u>15,261</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39</u>

The accompanying notes are an integral part of the financial statements

Schedule 57

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF COMMUNITY GARDEN
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ -	\$ 19,336
Contribution repayable	-	-	(8,119)
	<u>-</u>	<u>-</u>	<u>11,217</u>
EXPENSES			
Bank charges	-	-	20
Freight	-	-	4,000
Supplies	-	-	20,170
Travel, meals and accommodation	-	-	8,869
	<u>-</u>	<u>-</u>	<u>33,059</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,842)</u>

Schedule 58

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF BEDROCK MAPPING
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Contribution from Behdзи Ahda' First Nation Economic Development Trust	\$ -	\$ -	\$ 47,958
EXPENSES			
Contract fees	-	-	1,500
Employee benefits	-	-	1,948
Equipment rental	-	-	7,025
Freight and postage	-	-	1,959
Light	-	-	656
Travel	-	-	4,990
Supplies	-	-	8,557
Wages	-	-	21,323
	<u>-</u>	<u>-</u>	<u>47,958</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

Schedule 59

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF AUBREY LAKE TRAILS
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ -	\$ 16,448
EXPENSES			
Administration	-	-	2,903
Employee benefits	-	-	1,368
Equipment rental	-	-	1,850
Fuel	-	-	1,010
Supplies	-	-	7,182
Wages	-	-	21,251
	-	-	35,564
DEFICIENCY OF REVENUES OVER EXPENSES	\$ -	\$ -	\$ (19,116)

Schedule 60

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF TRADITIONAL GAMES COACHING
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Beaufort Delta Sahtu Recreation Association	\$ -	\$ -	\$ 4,000
EXPENSES			
Fees and licenses	-	-	600
Travel, meals and accommodation	-	-	4,000
	-	-	4,600
DEFICIENCY OF REVENUES OVER EXPENSES	\$ -	\$ -	\$ (600)

The accompanying notes are an integral part of the financial statements

Schedule 61

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF BELOT LAKE TRAILS
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Government of the Northwest Territories	\$ -	\$ -	\$ 34,080
EXPENSES			
Administration	-	-	2,920
Employee benefits	-	-	1,989
Equipment rental	-	-	4,238
Fuel	-	-	378
Supplies	-	-	582
Wages	-	-	26,844
	<u>-</u>	<u>-</u>	<u>36,951</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,871)</u>

Schedule 62

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF COMMUNITY READINESS & OPPORTUNITY PLAN
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Canadian Northern Economic Development	\$ -	\$ -	\$ 19,500
EXPENSES			
Employee benefits	-	-	1,276
Wages	-	-	18,224
	<u>-</u>	<u>-</u>	<u>19,500</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF DENE NATIONAL ASSEMBLY
FOR THE YEAR ENDED MARCH 31, 2017

	Budget Unaudited	2017 Actual	2016 Actual
REVENUES			
Miscellaneous	\$ -	\$ -	\$ 2,377
EXPENSES			
Employee benefits	-	-	52
Travel, meals and accommodation	-	-	1,377
Honorariums	-	-	900
	<u>-</u>	<u>-</u>	<u>2,329</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED SCHEDULE OF ACCOUNTS AND LOANS RECEIVABLE
FOR THE YEAR ENDED MARCH 31, 2017**

	2017	2016
Non-Band Members		
Government Agencies		
Aboriginal Affairs and Northern Development Canada	\$ 75,363	\$ 105,907
Canada Revenue Agency - Goods and Services Tax	82,767	83,884
Natural Resources Canada	49,984	-
Government of the Northwest Territories	60,242	236,275
Geological Survey of Canada	1,435	-
Related parties		
Ayoni Keh Land Corporation	318,840	260,013
Behdzi Ahda' First Nation Economic Development Trust	819,319	653,551
Duhga Financial Corporation	25,436	20,696
Other Outside Agencies		
Stantec Consulting	460	460
Side Door Youth Centre	961	961
Ducks Unlimited	15,960	-
TAG Consulting	747	-
Other Bands and Band Enterprises		
Sahtu Dene Council	2,887	9,542
Other	281	3,411
Allowance for doubtful accounts	<u>(1,421)</u>	<u>(1,421)</u>
	<u>1,453,261</u>	<u>1,373,279</u>
Band Members		
Richard Kochon	7,814	8,014
Gabe Kochon	1,160	1,460
Marie Kochon	-	446
Hyacinthe Kochon	-	447
Michelle Orlas	124	324
Rita Kochon	314	-
Shannon Oudzi	695	-
Laura Tobac	13,157	945
Shaun Tobac	2,972	2,972
Gilbert Turo	1,552	-
Sharon Turo	3,093	-
Frank Beyonnie	552	-
George Codzi	178	-
Modest Eddibar	493	-
Joseph Kochon	2,807	-
Eddy Cook	77	-
Other members	8,452	6,160
Allowance for doubtful accounts	<u>(4,000)</u>	<u>(4,000)</u>
	<u>39,440</u>	<u>16,768</u>
	<u>\$ 1,492,701</u>	<u>\$ 1,390,047</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF ACCOUNTS PAYABLE
FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
Trade payables		
Aurora Ford	\$ 2,321	\$ -
Avid Insurance Group	42,021	-
Bulat & Poustie	15,000	15,000
Capital Suites	397	6,321
Gowling Lafleur Henderson LLP	1,805	1,805
Jennifer Duncan	15,379	-
Kapami Co-op	4,099	13,654
Northwestel	1,466	155
Northwright Airways	480	-
NT Power Corporation	36,889	33,185
Olthuis Kleer Townshend LLP	1,800	-
Ooleepeeka Consulting	12,064	-
Petroleum Products	26,270	32,170
Quality Inn and Suites Yellowknife	1,009	-
Sahtu Helicopters	-	12,805
Sportfactor	1,536	2,156
Strider Sports Canada	1,333	-
Tait	-	14,523
Top of the World Travel	896	-
Whiponic Wellputer	-	5,041
Wintergreen Learning Materials	1,294	-
Xerox Canada	201	191
Other small accounts payable and accrued liabilities	93,165	63,784
Related parties		
Ayoni Keh Land Corporation	51,672	10,963
Behdzi Ahda' First Nation Economic Development Trust	144,758	218,977
Joseph Kochon	56,900	-
Sheena Snow	6,200	-
Government Agencies		
Government of the Northwest Territories - payroll tax	5,249	5,799
Receiver General - Source deductions	20,770	37,177
Workers' Safety and Compensation	<u>13,241</u>	<u>10,711</u>
	<u>\$ 558,215</u>	<u>\$ 484,417</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED MARCH 31, 2017

	Land and Improvements	Buildings	Vehicles and Equipment	Computer Hardware and Software	Roads and Streets	Water and Sewer	Assets Under Construction	Total 2017	Total 2016
Cost									
Opening cost	\$ 172,356	\$ 4,258,359	\$ 1,188,475	\$ 55,864	\$ 1,494,583	\$ 2,217,337	\$ -	\$ 9,386,974	\$ 8,262,974
Additions during the year	-	182,013	4,326	-	262,443	2,580	-	451,362	1,124,000
Disposals and write downs	-	-	-	-	-	-	-	-	-
Closing cost	<u>172,356</u>	<u>4,440,372</u>	<u>1,192,801</u>	<u>55,864</u>	<u>1,757,026</u>	<u>2,219,917</u>	<u>-</u>	<u>9,838,336</u>	<u>9,386,974</u>
Accumulated Amortization									
Opening accumulated amortization	143,033	1,172,543	619,277	55,651	260,987	-	-	2,251,491	1,893,682
Amortization	29,323	97,683	151,222	213	52,574	-	-	331,015	357,809
Disposals and write downs	-	-	-	-	-	-	-	-	-
Closing accumulated amortization	<u>172,356</u>	<u>1,270,226</u>	<u>770,499</u>	<u>55,864</u>	<u>313,561</u>	<u>-</u>	<u>-</u>	<u>2,582,506</u>	<u>2,251,491</u>
Net Book Value	<u>\$ -</u>	<u>\$ 3,170,146</u>	<u>\$ 422,302</u>	<u>\$ -</u>	<u>\$ 1,443,465</u>	<u>\$ 2,219,917</u>	<u>\$ -</u>	<u>\$ 7,255,830</u>	<u>\$ 7,135,483</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**CONSOLIDATED STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2017**

	2017				2016
	Invested in Tangible Capital Assets	Water & Sewer Services	Unrestricted	Total	Total
ACCUMULATED SURPLUS, BEGINNING OF YEAR	\$ 6,369,292	\$ 1,189,959	\$ 3,102,625	\$10,661,876	\$ 9,726,425
Surplus (deficit) for the year	<u>120,347</u>	<u>113,600</u>	<u>(25,015)</u>	<u>208,932</u>	<u>935,451</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 6,489,639</u>	<u>\$ 1,303,559</u>	<u>\$ 3,077,610</u>	<u>\$10,870,808</u>	<u>\$10,661,876</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE
FOR THE YEAR ENDED MARCH 31, 2017

	2008-2012	2013	2014	2015	2016	2017	Cumulative April 1, 2007 to March 31, 2017
Funding							
Opening balance	\$ -	\$ 490,530	\$ 745,646	\$ 1,143,849	\$ 1,019,062	\$ 739,849	\$ -
Annual CPI Allocation	3,244,325	675,000	675,000	675,000	675,000	675,000	6,619,325
Interest earned	<u>12,536</u>	<u>6,508</u>	<u>9,634</u>	<u>8,087</u>	<u>4,038</u>	<u>2,844</u>	<u>43,647</u>
	<u>3,256,861</u>	<u>1,172,038</u>	<u>1,430,280</u>	<u>1,826,936</u>	<u>1,698,100</u>	<u>1,417,693</u>	<u>6,662,972</u>
Expenditures							
Road development	1,288,848	82,066	53,216	22,855	28,933	262,444	1,738,362
Road repair and maintenance	-	-	-	-	-	28,927	28,927
Three bay garage	712,759	344,326	30,153	107,414	25,126	-	1,219,778
Community development plan	31,472	-	-	4,035	-	-	35,507
Water and sewer	4,062	-	3,704	5,408	-	-	13,174
Drainage plan	65,178	-	27,530	13,518	5,981	-	112,207
Sewage lagoon	420,172	-	-	282,225	444,161	-	1,146,558
Backhoe	-	-	155,079	16,532	-	-	171,611
Motor boat	-	-	11,985	-	-	-	11,985
Dump site	43,840	-	-	-	-	-	43,840
Fire truck	-	-	-	63,834	246,906	-	310,740
Staff housing	-	-	-	201,700	127,043	164,618	493,361
Community harbour	-	-	-	85,738	80,101	17,396	183,235
Community office	<u>200,000</u>	<u>-</u>	<u>4,764</u>	<u>4,615</u>	<u>-</u>	<u>-</u>	<u>209,379</u>
	<u>2,766,331</u>	<u>426,392</u>	<u>286,431</u>	<u>807,874</u>	<u>958,251</u>	<u>473,385</u>	<u>5,718,664</u>
Transfer to deferred revenue	<u>\$ 490,530</u>	<u>\$ 745,646</u>	<u>\$ 1,143,849</u>	<u>\$ 1,019,062</u>	<u>\$ 739,849</u>	<u>\$ 944,308</u>	<u>\$ 944,308</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND
CONSOLIDATED SCHEDULE OF GAS TAX EXPENDITURE REPORT
FOR THE YEAR ENDED MARCH 31, 2017

	2008-2012	2013	2014	2015	2016	2017	Cumulative November 10, 2005 to March 31, 2017
Funding							
Opening balance	\$ -	\$ 377,616	\$ 534,692	\$ 563,177	\$ 210,786	\$ 229,081	\$ -
Annual Gas Tax Allocation	805,924	182,522	182,522	182,522	183,000	75,000	1,611,490
Interest earned	<u>4,858</u>	<u>2,526</u>	<u>2,990</u>	<u>1,481</u>	<u>26</u>	<u>24</u>	<u>11,905</u>
	<u>810,782</u>	<u>562,664</u>	<u>720,204</u>	<u>747,180</u>	<u>393,812</u>	<u>304,105</u>	<u>1,623,395</u>
Expenditures							
Human resources plan	50,976	-	-	-	-	-	50,976
Water truck	197,644	-	-	-	-	-	197,644
Dump site	40,546	27,972	59,998	-	-	-	128,516
Sewage lagoon	-	-	14,526	536,394	164,731	2,580	718,231
Sewage truck	<u>144,000</u>	<u>-</u>	<u>82,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,503</u>
	<u>433,166</u>	<u>27,972</u>	<u>157,027</u>	<u>536,394</u>	<u>164,731</u>	<u>2,580</u>	<u>1,321,870</u>
Transfer to deferred revenue	<u>\$ 377,616</u>	<u>\$ 534,692</u>	<u>\$ 563,177</u>	<u>\$ 210,786</u>	<u>\$ 229,081</u>	<u>\$ 301,525</u>	<u>\$ 301,525</u>

The accompanying notes are an integral part of the financial statements

BEHDZI AHDA' FIRST NATION BAND**RECONCILIATION OF AANDC REVENUE
FOR THE YEAR ENDED MARCH 31, 2017**

AANDC revenue per financial statements	\$ 961,365
Less: Prior year deferred	-
Add: Current year deferred	<u>-</u>
AANDC revenue per funding confirmation	<u>\$ 961,365</u>

At March 31, 2017 the First Nation has \$75,363 (2016 - \$105,907) due from AANDC that is included in accounts and loans receivable (schedule 64).