

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Financial Statements  
Year Ended March 31, 2017**

**Independent Auditors' Report**

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## Independent Auditor's Report

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### To the Members of First Nations Land Management Resource Centre Inc.

We have audited the accompanying financial statements of First Nations Land Management Resource Centre Inc., which comprise of the statement of financial position as at March 31, 2017, and the statements of operations, changes in fund balances, and 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 accounting standards for not-for-profit organizations, 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 financial statements present fairly, in all material respects, the financial position of First Nations Land Management Resource Centre Inc. as at March 31, 2017, and the results of its operations and its cash flows for the year then in accordance with Canadian accounting standards for not-for-profit organizations.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 8 through 16 of First Nations Land Management Resource Centre Inc's financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Kelowna, British Columbia  
July 11, 2017

FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.





Statement of Financial Position

As at March 31, 2017

|   | 2017         | 2016         |
|---|--------------|--------------|
| <b>Current</b>                                    |              |              |
| Cash  | \$ 2,833,139 | \$ 2,937,801 |
| Accounts receivable                               | 65,494       | 140,859      |
| Prepaid expenses                                  | 12,011       | 15,257       |
|   | 2,910,644    | 3,093,917    |
| <b>Capital Assets (Note 3)</b>                    | 36,448       | 33,325       |
|   | \$ 2,947,092 | \$ 3,127,242 |
| <b>LIABILITIES</b>                                |              |              |
| <b>Current</b>                                    |              |              |
| Accounts payable and accrued liabilities (Note 5) | \$ 618,215   | \$ 697,903   |
| Deferred contributions from INAC                  | 2,321,492    | 2,425,077    |
|   | 2,939,707    | 3,122,980    |
| <b>FUND BALANCES</b>                              |              |              |
| <b>Invested in capital assets (Note 6)</b>        | 36,448       | 33,325       |
| <b>Unrestricted net assets</b>                    | (29,063)     | (29,063)     |
|   | 7,385        | 4,262        |
|   | \$ 2,947,092 | \$ 3,127,242 |

Commitments (Note 8)

Approved by the Board of Directors:

  
 Chief Austin Bear  
  
 Councillor Bill McCue  
  
 Leah George-Wilson  
  
 Grand Chief Joe Hall

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Statement of Operations  
Year Ended March 31, 2017**

|  | <b>Operating<br/>Fund</b> | <b>Capital Asset<br/>Fund</b> | <b>Total<br/>2017</b> | <b>Total<br/>2016</b> |
|--|---------------------------|-------------------------------|-----------------------|-----------------------|
| <b>Revenues</b>  |                           |                               |                       |                       |
| Indigenous and Northern<br>Affairs Canada  | \$ 7,131,961              | \$ -                          | \$ 7,131,961          | \$ 6,594,389          |
|  | 7,131,961                 | -                             | 7,131,961             | 6,594,389             |
| <b>Expenditures</b>  |                           |                               |                       |                       |
| Amortization   | -                         | 14,580                        | 14,580                | 17,895                |
| Audit and accounting   | 33,456                    | -                             | 33,456                | 37,419                |
| Automation   | 35,520                    | -                             | 35,520                | 54,916                |
| Bank charges and interest  | 4,085                     | -                             | 4,085                 | 3,945                 |
| Communications   | 92,367                    | -                             | 92,367                | 104,850               |
| Developmental FN   | 1,729,626                 | -                             | 1,729,626             | 1,204,600             |
| Equipment  | 26,741                    | -                             | 26,741                | 30,225                |
| Equipment leasing and maintenance  | 16,959                    | -                             | 16,959                | 27,575                |
| Insurance  | 5,200                     | -                             | 5,200                 | 5,317                 |
| Legal  | 95,850                    | -                             | 95,850                | 87,071                |
| Loss on sale of capital assets   | -                         | -                             | -                     | 2,134                 |
| Loss on write down of capital assets   | -                         | 1,821                         | 1,821                 | 60,665                |
| Office   | 29,841                    | -                             | 29,841                | 43,940                |
| Other (meeting administration)   | 50,450                    | -                             | 50,450                | 36,739                |
| Professional services  | 942,189                   | -                             | 942,189               | 1,232,328             |
| Rent and occupancy   | 29,178                    | -                             | 29,178                | 78,688                |
| Salaries, honoraria and contract positions   | 3,148,669                 | -                             | 3,148,669             | 2,929,008             |
| Translation  | 6,306                     | -                             | 6,306                 | 8,391                 |
| Travel   | 866,000                   | -                             | 866,000               | 711,481               |
| <b>Total expenditures</b>  | 7,112,437                 | 16,401                        | 7,128,838             | 6,677,187             |
| <b>Excess of revenues over expenditures,<br/>(expenditures over revenues) for the year</b> | \$ 19,524                 | \$ (16,401)                   | \$ 3,123              | \$ (82,798)           |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Statement of Changes in Fund Balances  
Year Ended March 31, 2017**

|   | <b>Operating<br/>Fund</b> | <b>Capital Asset<br/>Fund</b> | <b>Total<br/>2017</b> | <b>Total<br/>2016</b> |
|---|---------------------------|-------------------------------|-----------------------|-----------------------|
| <b>Balance, beginning of year</b>   | \$ (29,063)               | \$ 33,325                     | \$ 4,262              | \$ 85,735             |
| <b>Excess of (expenditures over revenues),<br/>revenues over expenditures</b> | 19,524                    | (16,401)                      | 3,123                 | (82,798)              |
| <b>Interfund Transfer</b>   | (9,539)                   | 16,924                        | 7,385                 | 2,937                 |
| <b>Purchase of capital assets</b>   | (19,524)                  | 19,524                        | -                     | -                     |
| <b>Sale of capital assets</b>   | -                         | -                             | -                     | 1,325                 |
| <b>Balance, end of year</b>   | \$ (29,063)               | \$ 36,448                     | \$ 7,385              | \$ 4,262              |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Statement of Cash Flows  
Year Ended March 31, 2017**

|  | <b>2017</b>  | <b>2016</b>  |
|--|--------------|--------------|
| <hr/>  |              |              |
| <b>Operating activities</b>                          |              |              |
| Receipts from Indigenous and Northern Affairs Canada | \$ 7,103,741 | \$ 6,958,012 |
| Other operating payments                             | (7,188,879)  | (6,373,656)  |
|  | <hr/>        | <hr/>        |
|  | (85,138)     | 584,356      |
| <hr/>  |              |              |
| <b>Investing activities</b>                          |              |              |
| Purchase of capital assets                           | (19,524)     | (7,771)      |
| Proceeds of sale of capital assets                   | -            | 8,550        |
|  | <hr/>        | <hr/>        |
|  | (19,524)     | 779          |
| <hr/>  |              |              |
| <b>Increase (decrease) in cash</b>                   | (104,662)    | 585,135      |
| <b>Cash, beginning of year</b>                       | 2,937,801    | 2,352,666    |
| <hr/>  |              |              |
| <b>Cash, end of year</b>                             | \$ 2,833,139 | \$ 2,937,801 |
| <hr/>  |              |              |
| <b>Cash consists of:</b>                             |              |              |
| Cash   | \$ 2,833,139 | \$ 2,937,801 |
|  | <hr/>        | <hr/>        |
|  | \$ 2,833,139 | \$ 2,937,801 |
| <hr/>  |              |              |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Notes to Financial Statements  
Year Ended March 31, 2017**

**1. Nature of operations and summary of significant accounting policies**

(a) Nature and purpose of organization

The First Nations Land Management Resource Centre Inc. ("Resource Centre") is a First Nation empowered entity created by the Lands Advisory Board, which has the responsibility to facilitate the implementation of the *Framework Agreement on First Nation Land Management*. The Resource Centre is incorporated under Part 2 of the Canada Corporations Act. The company is a First Nation empowered entity within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

(b) Basis of accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

(c) Fund accounting

The organization follows the deferral method of accounting for contributions.

Revenues and expenses related to service delivery and administrative activities are reported in the Operating Fund.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to First Nations Land Management Resource Centre Inc.'s capital assets.

(d) Capital Assets

Capital assets are recorded in the Capital Asset Fund at cost.

Amortization is based on the estimated useful life of the asset as follows:

|                    |                                 |
|--------------------|---------------------------------|
| Office equipment   | - 20% diminishing balance basis |
| Computer equipment | - 55% diminishing balance basis |

Amortization is provided for at one-half of the above rates in the year of acquisition. Amortization expense is recorded in the Capital Asset Fund.

(e) Revenue recognition

The First Nations Land Management Resource Centre Inc. receives its revenue pursuant to an annual funding agreement with Indigenous and Northern Affairs Canada ("INAC"). Revenue is recognized as it becomes receivable under the terms of the funding agreement. Funding which is not spent in the year received can be deferred to the following year if it will continue to be spent for the same purpose as it was originally received for and a plan for spending the amount is submitted to INAC within 120 days of the year end.

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.



**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2017**

**1. Nature of operations and summary of significant accounting policies (continued).**

(f) Equipment under lease

Leases are classified as capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. All other leases are accounted for as operating leases; wherein, rental payments are expensed as incurred.

(g) Financial Instruments

Financial Instruments are recorded at fair value when acquired or issued. Subsequently, all financial instruments other than those stated in an active market are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

(h) Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**2. Economic dependence**

The First Nations Land Management Resource Centre Inc. is economically dependant on funding it receives from Indigenous and Northern Affairs Canada (INAC) pursuant to a funding arrangement in compliance with Part VI of the *Framework Agreement*.

**3. Capital assets**

|                    | <b>Cost</b>       | <b>Accumulated<br/>amortization</b> | <b>Net<br/>2017</b> | <b>Net<br/>2016</b> |
|--------------------|-------------------|-------------------------------------|---------------------|---------------------|
| Office equipment   | \$ 58,411         | \$ 35,274                           | \$ 23,137           | \$ 18,603           |
| Computer equipment | 51,280            | 37,969                              | 13,311              | 14,722              |
|                    | <b>\$ 109,691</b> | <b>\$ 73,243</b>                    | <b>\$ 36,448</b>    | <b>\$ 33,325</b>    |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2017**

**4. Bank demand loan**

Prime plus .5%, revolving demand loan, secured by a general security agreement. The maximum available credit is \$750,000. At March 31, 2017, the organization has \$ Nil (2016 - \$ Nil) drawn under the bank demand loan.

**5. Accounts payable and accrued liabilities**

Included in accounts payable and accrued liabilities is \$29,877 (2016 - \$51,497) in government remittances payable.

**6. Invested in capital assets**

|  | 2017      | 2016       |
|--|-----------|------------|
| Balance, beginning of year             | \$ 33,325 | \$ 114,798 |
| Asset additions funded from operations | 19,524    | 7,771      |
| Asset proceeds deposited to operations | -         | (8,550)    |
| Loss on sale of capital assets         | -         | (2,134)    |
| Loss on write down of capital assets   | (1,821)   | (60,665)   |
| Amortization                           | (14,580)  | (17,895)   |
| Balance, end of year                   | \$ 36,448 | \$ 33,325  |

**7. Related party transactions**

During the year the organization paid rent to a former board of director member of \$5,874 (2016 - \$60,789). The rental transactions are in the normal course of operations and are measured at the exchange value, which is the amount of consideration established and agreed to by the related parties.

**8. Commitments**

The Resource Centre rents office space under an operating lease which expires March 31, 2021. Future minimum annual rental payments, exclusive of operating costs, are as follows:

|      |        |
|------|--------|
| 2018 | 16,800 |
| 2019 | 17,232 |
| 2020 | 17,677 |
| 2021 | 18,135 |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-1 Schedule by Activity  
Year Ended March 31, 2017  
(Unaudited)**

|   | <b>Annual<br/>Budget<br/>(Note 1)</b> | <b>Total<br/>Expended<br/>Year to Date</b> | <b>Balance<br/>Remaining</b> |
|---|---------------------------------------|--|------------------------------|
| <b>Revenue</b>  |                                       |  |                              |
| Indigenous and Northern Affairs<br>Canada   | \$ 7,028,376                          | \$ 7,028,376                               | \$ -                         |
| Unexpended revenue at end of year   | -                                     | (2,321,492)                                | 2,321,492                    |
| Unexpended revenue at beginning of year   | 2,425,077                             | 2,425,077                                  | -                            |
| <b>Total revenues</b>   | <b>9,453,453</b>                      | <b>7,131,961</b>                           | <b>2,321,492</b>             |
| <b>Expenditures</b>   |                                       |  |                              |
| <b>I. FIXED TRANSFER PAYMENT</b>  |                                       |  |                              |
| <b>Framework Agreement Implementation</b>   |                                       |  |                              |
| <b>A. Lands Advisory Board (LAB) &amp; Resource Centre (RC) Policy, Planning<br/>&amp; Administration</b> |                                       |  |                              |
| <b>1. Lands Advisory Board</b>  |                                       |  |                              |
| LAB Chair & Directors implementation of Framework<br>Agreement responsibilities                           | 115,283                               | 140,907                                    | (25,624)                     |
| LAB Regional & Annual General Meeting   | 179,967                               | 221,043                                    | (41,076)                     |
| LAB administration (operation & maintenance)  | 14,235                                | 20,747                                     | (6,512)                      |
| RC staff technical support to LAB   | 230,304                               | 322,307                                    | (92,003)                     |
|   | <b>539,789</b>                        | <b>705,004</b>                             | <b>(165,215)</b>             |
| <b>2. Resource Centre</b>   |                                       |  |                              |
| RC Board of Directors implementation of Framework<br>Agreement responsibilities and related activities    | 144,346                               | 147,492                                    | (3,146)                      |
| RC Board meeting  | 31,225                                | 32,383                                     | (1,158)                      |
| RC staff policy, planning & administration  | 429,102                               | 486,748                                    | (57,646)                     |
| RC administration (operation & maintenance)   | 440,862                               | 323,341                                    | 117,521                      |
|   | <b>1,045,535</b>                      | <b>989,964</b>                             | <b>55,571</b>                |
| <b>B. Intergovernmental Relations</b>   |                                       |  |                              |
| LAB political support on discussions with Canada  | 24,000                                | 30,508                                     | (6,508)                      |
| RC staff technical support to intergovernmental relations   | 317,727                               | 323,122                                    | (5,395)                      |
| KPMG: update of Framework Agreement<br>cost/benefit study   | 17,656                                | 10,580                                     | 7,076                        |
| Meetings with First Nation organizations and<br>institutions  | 14,892                                | 36,585                                     | (21,693)                     |
| Outreach: meetings with Parliament to update MPs<br>on Framework Agreement accomplishments, etc.          | 33,394                                | -  | 33,394                       |
|   | <b>407,669</b>                        | <b>400,795</b>                             | <b>6,874</b>                 |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-1 Schedule by Activity  
Year Ended March 31, 2017  
(Unaudited)**

| Continued   | <b>Annual<br/>Budget<br/>(Note 1)</b> | <b>Total<br/>Expended<br/>Year to Date</b> | <b>Balance<br/>Remaining</b> |
|---|---------------------------------------|--|------------------------------|
| <b>C. LAB and RC support to Operational First Nations<br/>implementing their community land code</b>          |                                       |  |                              |
| LAB political support to Operational First Nations  | 45,171                                | 31,059                                     | 14,112                       |
| RC staff technical support to Operational First Nations   | 1,297,824                             | 979,908                                    | 317,916                      |
| Professional support to Operational First Nations<br>(legal, environment & other)                             | 399,785                               | 322,027                                    | 77,758                       |
| Workshops   | 162,928                               | 187,429                                    | (24,501)                     |
| Economic development conference   | 12,304                                | 20,313                                     | (8,009)                      |
|   | <b>1,918,012</b>                      | <b>1,540,736</b>                           | <b>377,276</b>               |
| <b>D. LAB &amp; RC support to Developmental First Nations<br/>preparing to Ratify the Framework Agreement</b> |                                       |  |                              |
| LAB political support to Developmental First Nations  | 108,607                               | 61,524                                     | 47,083                       |
| RC staff technical support to Developmental<br>First Nations  | 1,087,157                             | 894,673                                    | 192,484                      |
| Professional support to Developmental First Nations<br>(legal, environment & other)                           | 75,124                                | 23,925                                     | 51,199                       |
| Survey  | 1,187,097                             | 409,696                                    | 777,401                      |
| Verifier  | 460,743                               | 287,975                                    | 172,768                      |
| Workshops   | -                                     | 31,160                                     | (31,160)                     |
| Economic development conference   | 8,000                                 | 6,896                                      | 1,104                        |
| Developmental funding to First Nations  | 2,567,630                             | 1,729,626                                  | 838,004                      |
|   | <b>5,494,358</b>                      | <b>3,445,475</b>                           | <b>2,048,883</b>             |
| <b>E. LAB and RC support to new Framework Agreement<br/>signatory First Nations</b>                           |                                       |  |                              |
| LAB political support to new Framework Agreement<br>signatory First Nations                                   | 37,166                                | 26,108                                     | 11,058                       |
| RC staff technical support to new Framework Agreement<br>signatory First Nations                              | 10,924                                | 23,879                                     | (12,955)                     |
|   | <b>48,090</b>                         | <b>49,987</b>                              | <b>(1,897)</b>               |
| <b>Total Fixed Transfer Payment Expenditures (Note 2)</b>   | <b>9,453,453</b>                      | <b>7,131,961</b>                           | <b>2,321,492</b>             |
| <b>Excess of revenues over expenditures for the year</b>  | <b>\$ -</b>                           | <b>\$ -</b>                                | <b>\$ -</b>                  |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-2 Schedule by Class  
Year Ended March 31, 2017  
(Unaudited)**

|   | <b>Annual<br/>Budget<br/>(Note 1)</b> | <b>Total<br/>Expended<br/>Year to Date</b> | <b>Balance<br/>Remaining</b> |
|---|---------------------------------------|--|------------------------------|
| <b>1. Salaries, Honoraria and Contract Positions</b>      | \$ 3,420,260                          | \$ 3,148,669                               | \$ 271,591                   |
| <b>2. Travel</b>  | 983,493                               | 866,000                                    | 117,493                      |
| <b>3. Legal Services</b>                                  | 74,800                                | 51,225                                     | 23,575                       |
| <b>4. Other Professional Services</b>                     | 419,164                               | 291,601                                    | 127,563                      |
| <b>5. Surveys</b>   | 1,171,798                             | 403,436                                    | 768,362                      |
| <b>6. Developmental funding</b>                           | 2,567,630                             | 1,729,626                                  | 838,004                      |
| <b>7. Verifier Fees</b>                                   | 321,068                               | 247,152                                    | 73,916                       |
|   | <b>8,958,213</b>                      | <b>6,737,709</b>                           | <b>2,220,504</b>             |
| <b>8. Administration, Operations and Maintenance</b>      |                                       |  |                              |
| Audit, accounting and other professional fees             | 36,236                                | 33,456                                     | 2,780                        |
| Automation  | 44,828                                | 35,520                                     | 9,308                        |
| Bank charges and related fees                             | 4,141                                 | 4,085                                      | 56                           |
| Communications  | 100,476                               | 92,367                                     | 8,109                        |
| Equipment   | 54,767                                | 42,333                                     | 12,434                       |
| Equipment leasing and maintenance                         | 41,929                                | 16,959                                     | 24,970                       |
| Furniture   | 3,624                                 | 3,932                                      | (308)                        |
| Insurance   | 4,141                                 | 5,200                                      | (1,059)                      |
| Legal   | 10,353                                | 44,625                                     | (34,272)                     |
| Office  | 41,412                                | 29,841                                     | 11,571                       |
| Rent and occupancy  | 87,782                                | 29,178                                     | 58,604                       |
| Translation   | 12,941                                | 6,306                                      | 6,635                        |
| Other   | 52,610                                | 50,450                                     | 2,160                        |
|   | <b>495,240</b>                        | <b>394,252</b>                             | <b>100,988</b>               |
| <b>Total Fixed Transfer Payment Expenditures (Note 2)</b> | <b>\$ 9,453,453</b>                   | <b>\$ 7,131,961</b>                        | <b>\$ 2,321,492</b>          |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3(a,b) Schedule by Recipient**

**Year Ended March 31, 2017**

**(Unaudited)**

|                                     | <b>Per diem<br/>Range</b> | <b>No. of<br/>Months</b> | <b>Salary<br/>Contracts<br/>Svcs and<br/>Hons.</b> | <b>Other Fees<br/>or<br/>Remun.</b> | <b>Travel<br/>Expenses<br/>Costs and<br/>Reimb.</b> | <b>Other<br/>Costs and<br/>Expenses</b> | <b>Total<br/>Expended<br/>Yr to Date<br/>(Note 2)</b> | <b>Annual<br/>Budget<br/>(Note 1)</b> | <b>Balance<br/>Remaining</b> |
|-------------------------------------|---------------------------|--------------------------|--|-------------------------------------|---|---|---|---------------------------------------|------------------------------|
| <b>Lands Advisory Board Members</b> |                           |                          |  |                                     |   |   |   |                                       |                              |
| LAB chair                           | \$800                     | 12                       | \$ 98,600  | \$ 4,332                            | \$ 38,744   | \$ -                                    | \$ 141,676  | \$ 113,497                            | \$ (28,179)                  |
| LAB member #2                       | 550                       | 12                       | 82,775   | 5,032                               | 30,600  | -                                       | 118,407   | 118,542                               | 135                          |
| LAB member #3                       | 550                       | 12                       | 42,575   | 4,036                               | 24,029  | -                                       | 70,640  | 55,546                                | (15,094)                     |
| LAB member #4                       | 550                       | 12                       | 18,700   | 2,086                               | 743   | -                                       | 21,529  | 41,664                                | 20,135                       |
| LAB member #5                       | 550                       | 12                       | 15,125   | 2,016                               | 2,409   | -                                       | 19,550  | 64,097                                | 44,547                       |
| LAB member #6                       | 550                       | 12                       | 14,300   | -                                   | 2,636   | -                                       | 16,936  | 26,592                                | 9,656                        |
| LAB member #7                       | 550                       | 12                       | 40,700   | 2,715                               | 25,606  | -                                       | 69,021  | 27,846                                | (41,175)                     |
| LAB member #8                       | 550                       | 12                       | 20,694   | 3,018                               | 4,196   | -                                       | 27,908  | 24,036                                | (3,872)                      |
| LAB member #9                       | 550                       | 12                       | 34,925   | 4,036                               | 6,983   | -                                       | 45,944  | 33,787                                | (12,157)                     |
| LAB member #10                      | 550                       | 12                       | 11,550   | 2,016                               | 2,732   | -                                       | 16,298  | 24,036                                | 7,738                        |
| LAB member #11                      | 550                       | 12                       | 11,275   | 2,016                               | 1,384   | -                                       | 14,675  | 24,036                                | 9,361                        |
| LAB member #12                      | 550                       | 12                       | 22,550   | -                                   | 10,444  | -                                       | 32,994  | 26,746                                | (6,248)                      |
| LAB member #13                      | 550                       | 12                       | 16,500   | 1,876                               | 10,699  | -                                       | 29,075  | 30,799                                | 1,724                        |
| LAB member #14                      | 550                       | 12                       | 18,700   | 2,016                               | 11,182  | -                                       | 31,898  | -                                     | (31,898)                     |
| LAB elder                           | 550                       | 12                       | 13,750   | -                                   | 5,042   | -                                       | 18,792  | 11,110                                | (7,682)                      |
|                                     |                           |                          | 462,719  | 35,195                              | 177,429   | -                                       | 675,343   | 622,334                               | (53,009)                     |
| <b>First Nations</b>                |                           |                          | -  | -                                   | 232,220   | -                                       | 232,220   | 223,293                               | (8,927)                      |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**  
**Part D-3(a,b) Schedule by Recipient**  
**Year Ended March 31, 2017**  
**(Unaudited)**

| Continued                                       | Salary<br>Range   | No. of<br>Months | Salary<br>Contracts<br>Svcs and<br>Hons. | Other Fees<br>or<br>Remun. | Travel<br>Expenses<br>Costs and<br>Reimb. | Other<br>Costs and<br>Expenses | Total<br>Expended<br>Yr to Date<br>(Note 2) | Annual<br>Budget<br>(Note 1) | Balance<br>Remaining |
|---|-------------------|------------------|--|----------------------------|---|--------------------------------|---|------------------------------|----------------------|
| <b>RC Staff and Contract Positions</b>          |                   |                  |  |                            |   |                                |   |                              |                      |
| Executive director                              | 135,909 - 159,863 | 12               |  | \$ 18,208                  | \$ 23,964                                 | \$ -                           |   |                              |                      |
| Assistant executive director                    | 108,504 - 127,586 | 8                |  | -                          | -   | -                              |   |                              |                      |
| Director strategic planning,<br>& communication | 111,919 - 127,919 | 12               |  | 10,524                     | 38,296                                    | -                              |   |                              |                      |
| Special advisor                                 | 126,690 - 159,396 | 9                |  |                            |   |                                |   |                              |                      |
| Advisor planning & comm                         | 93,182 - 106,546  | 6                |  |                            |   |                                |   |                              |                      |
| Online knowledge dissem                         | 93,182 - 106,546  | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Mgr (BC)                            | 91,108 - 105,664  | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (BC)                           | 80,641 - 92,818   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (BC)                           | 80,641 - 92,818   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (BC)                           | 80,641 - 92,818   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (BC)                           | 67,452 - 78,057   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Mgr (FValley)                       | 91,108 - 105,664  | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (FValley)                      | 80,641 - 92,818   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (FValley)                      | 67,452 - 78,057   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Mgr (Prairies)                      | 91,108 - 105,664  | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (SK/MB)                        | 91,108 - 105,664  | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (MB)                           | 80,641 - 92,818   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (SK/MB)                        | 80,641 - 92,818   | 2                |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Mgr (East)                          | 91,108 - 105,664  | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (ON)                           | 67,452 - 78,057   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (ON)                           | 62,485 - 70,702   | 12               |  |                            |   |                                |   |                              |                      |
| Op & Dev FN Tech (East)                         | 62,485 - 70,702   | 2                |  |                            |   |                                |   |                              |                      |
| Director of fin & admin svcs                    | 94,518 - 122,043  | 12               |  | 10,589                     | 12,384                                    | -                              |   |                              |                      |
| Manager admin & info svcs                       | 93,182 - 106,546  | 7                |  |                            |   |                                |   |                              |                      |
| Human Resources/Data analyst                    | 93,182 - 106,546  | 12               |  |                            |   |                                |   |                              |                      |
| Administrative assistant (ON)                   | 42,649 - 46,003   | 12               |  |                            |   |                                |   |                              |                      |
| Administrative assistant (BC)                   | 42,649 - 46,003   | 12               |  |                            |   |                                |   |                              |                      |
| Executive assistant (SK)                        | 56,858 - 61,262   | 12               |  |                            |   |                                |   |                              |                      |
| Executive assistant (BC)                        | 56,858 - 61,262   | 6                |  |                            |   |                                |   |                              |                      |
| Health benefits                                 | 85,170            |                  |  |                            |   |                                |   |                              |                      |
| Training and other                              | 73,119            |                  |  |                            |   |                                |   |                              |                      |
| Payroll costs                                   | 48,825            |                  |  |                            |   |                                |   |                              |                      |
|   |                   |                  | 2,445,800                                | 204,955                    | 379,883                                   | -                              | 3,030,638                                   | 3,366,565                    | 335,927              |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3(a,b) Schedule by Recipient  
Year Ended March 31, 2017  
(Unaudited)**

| Continued   | Per Diem<br>Range | Salary<br>Contracts<br>Svcs and<br>Hons. | Other Fees<br>or<br>Remun. | Travel<br>Expenses<br>Costs and<br>Reimb. | Other<br>Costs and<br>Expenses | Total<br>Expended<br>Yr to Date<br>(Note 2) | Annual<br>Budget<br>(Note 1) | Balance<br>Remaining |
|---|-------------------|--|----------------------------|---|--------------------------------|---|------------------------------|----------------------|
| <b>Legal Advisors</b>                             | to 2,200          | 51,225                                   | -                          | 6,671                                     | -                              | 57,896                                      | 69,205                       | 11,309               |
| <b>Other Professional Services</b>                | Various           | 291,601                                  | -                          | 22,714                                    | -                              | 314,315                                     | 461,347                      | 147,032              |
| <b>Surveys</b>                                    | Various           | 403,436                                  | -                          | 6,260                                     | -                              | 409,696                                     | 1,187,097                    | 777,401              |
| <b>Verifiers</b>                                  | 500 to 1,000      | 247,152                                  | -                          | 40,823                                    | -                              | 287,975                                     | 460,742                      | 172,767              |
| <b>Developmental funding</b>                      |                   | -  | -                          | -   | 1,729,626                      | 1,729,626                                   | 2,567,630                    | 838,004              |
| <b>Administration, Operations and Maintenance</b> |                   | -  | -                          | -   | 394,252                        | 394,252                                     | 495,240                      | 100,988              |
| <b>Total Fixed Transfer Payment Expenditures</b>  |                   | \$ 3,901,933                             | \$ 240,150                 | \$ 866,000                                | \$ 2,123,878                   | \$ 7,131,961                                | \$ 9,453,453                 | \$ 2,321,492         |



**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**D-3(c) Schedule by Developmental First Nations**

**Year Ended March 31, 2017**

**(Unaudited)**

| <b>Province</b> | <b>First Nation</b>      | <b>Annual Budget</b> | <b>Total Expended Year to Date</b> | <b>Balance Remaining</b> |
|-----------------|--------------------------|----------------------|------------------------------------|--------------------------|
| <b>BC</b>       |                          |                      |                                    |                          |
| 1               | ?Akisq'nuk               | \$ 93,750            | \$ 25,750                          | \$ 68,000                |
| 2               | Chawathil                | 37,000               | 37,000                             | -                        |
| 3               | Katzie                   | 18,750               | 18,750                             | -                        |
| 4               | Homalco                  | 93,750               | -                                  | 93,750                   |
| 5               | K'omoks                  | 63,000               | 63,000                             | -                        |
| 6               | Lower Nicola             | 54,750               | 54,750                             | -                        |
| 7               | Metlakatla               | 63,250               | 63,250                             | -                        |
| 8               | Nak'azdli                | 99,500               | 99,500                             | -                        |
| 9               | Penticton                | 100,750              | -                                  | 100,750                  |
| 10              | Tahltan                  | 118,500              | 25,750                             | 92,750                   |
| 11, 12, 13      | Cheam/Skowlitz/Soowahlie | 32,700               | 37,700                             | (5,000)                  |
| 14              | Fort Nelson              | 56,250               | 66,250                             | (10,000)                 |
| 15              | Kitsumkalum              | 56,250               | 37,500                             | 18,750                   |
| 16              | Lake Cowichan            | 56,250               | 150,000                            | (93,750)                 |
| 17              | Namgis                   | 56,250               | 37,000                             | 19,250                   |
| 18              | Okanagan                 | 56,250               | 18,750                             | 37,500                   |
| 19              | Sts'ailes (Chehalis)     | 56,250               | 36,250                             | 20,000                   |
| 20              | Tsartlip                 | 56,250               | 18,750                             | 37,500                   |
| 21              | Iskut                    | -                    | 18,750                             | (18,750)                 |
| 22              | Penelakut                | -                    | 18,750                             | (18,750)                 |
| <b>AB</b>       |                          |                      |                                    |                          |
| 23              | Bigstone Cree            | 56,250               | -                                  | 56,250                   |
| <b>SK</b>       |                          |                      |                                    |                          |
| 24              | English River            | 93,750               | -                                  | 93,750                   |
| 25              | Mistawasis               | 48,750               | 68,750                             | (20,000)                 |
| 26              | Wahpeton Dakota          | 83,250               | 1,250                              | 82,000                   |
| <b>MB</b>       |                          |                      |                                    |                          |
| 27              | Misipawistik             | 75,000               | 123,125                            | (48,125)                 |
| 28              | Norway House             | 114,750              | 52,426                             | 62,324                   |
| 29              | Sagkeeng                 | 114,750              | -                                  | 114,750                  |
| 30              | Nelson House             | 112,500              | 57,375                             | 55,125                   |
| 31              | Fisher River             | 84,250               | 24,750                             | 59,500                   |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**D-3(c) Schedule by Developmental First Nations  
Year Ended March 31, 2017  
(Unaudited)**

continued

| <b>Province</b>                                 | <b>First Nation</b>   | <b>Annual Budget</b> | <b>Total Expended Year to Date</b> | <b>Balance Remaining</b> |
|---|---|----------------------|------------------------------------|--------------------------|
| <b>ON</b>                                       |   |                      |                                    |                          |
| 32  | Chippewas of the Thames   | 64,750               | -                                  | 64,750                   |
| 33  | Fort William  | 112,500              | 9,500                              | 103,000                  |
| 34  | M'Chigeeng  | 63,250               | 8,250                              | 55,000                   |
| 35  | Serpent River   | 112,500              | 21,000                             | 91,500                   |
| 36  | Temagami  | 93,750               | 60,750                             | 33,000                   |
| 37  | Wasauksing  | 88,000               | 88,000                             | -                        |
| 38  | Long Lake #58   | 71,750               | 71,750                             | -                        |
| 39  | Brunswick House   | 56,250               | 46,250                             | 10,000                   |
| 40  | Wiwemikong  | 56,250               | 18,750                             | 37,500                   |
| <b>PQ</b>                                       |   |                      |                                    |                          |
| 41  | Abenakis de Odanak  | 109,250              | 26,500                             | 82,750                   |
| 42  | Abenakis de Wolinak   | 93,750               | 93,750                             | -                        |
| 43  | Listuguj  | -                    | 18,750                             | (18,750)                 |
| <b>NB</b>                                       |   |                      |                                    |                          |
| 44  | Madawaska Maliseet  | 75,000               | 21,250                             | 53,750                   |
| <b>Other Funding Activities</b>                 |   |                      |                                    |                          |
|   | Nelson House ESA  | -                    | 90,000                             | (90,000)                 |
|   | Reallocation to fund Ec Dev Conference and First Nation Workshops | (382,070)            | -                                  | (382,070)                |
| <b>Total Developmental Funding Expenditures</b> |   | <b>\$ 2,567,630</b>  | <b>\$ 1,729,626</b>                | <b>\$ 838,004</b>        |

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Notes to Supplementary Financial Information  
Year Ended March 31, 2017  
(Unaudited)**

**1. Budget information**

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The budget amounts presented for comparison purposes are unaudited and have been calculated as follows:

|  |              |
|--|--------------|
| Annual funding as per Funding Agreement with INAC            | \$ 4,377,918 |
| Amendment as per Funding Agreement dated June 22, 2015       | 641,500      |
| Amendment as per Funding Agreement dated August 10, 2016     | 2,008,958    |
| Surplus carried forward from March 31, 2016 approved by INAC | 2,425,077    |

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|   |              |
|---|--------------|
| Annual Budget as per audited financial statements | \$ 9,453,453 |
|---|--------------|

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**2. Reconciliation of expenditures to audited financial statements**

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|   |              |
|---|--------------|
| Total Fixed Transfer Payment Expenditures per supplementary financial information | \$ 7,131,961 |
| Add: Amortization   | 14,580       |
| Add: Loss on sale of capital assets   | -            |
| Add: Loss on write down of capital assets   | 1,821        |
| Less: Equipment purchases   | (19,524)     |

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|   |              |
|---|--------------|
| Expenditures per audited financial statements | \$ 7,128,838 |
|---|--------------|

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