



GrantThornton

Consolidated Financial Statements

Shawanaga First Nation

March 31, 2014

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Independent Auditor's Report

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To the Members of
Shawanaga First Nation

We have audited the accompanying consolidated financial statements of Shawanaga First Nation which comprise the consolidated statement of financial position as at March 31, 2014 and the consolidated statements of operations, accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

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

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 Shawanaga First Nation as at March 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

As part of our audit of the 2014 consolidated financial statements, we also audited the adjustments described in Note 23 that were applied to amend the 2013 consolidated financial statements. In our opinion, such adjustments are appropriate and have been properly applied.

Other matter

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The program schedules of revenue and expenditure on pages 27 to 127 is presented for purposes of additional information and is not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.



North Bay, Canada
July 28, 2014

Chartered Accountants
Licensed Public Accountants

Shawanaga First Nation

Consolidated Statements of Operations and Accumulated Surplus

Year Ended March 31

	2014 Actual	2013 Actual (Restated - see Note 23)
Revenue		
Government funding (Note 21)	\$ 5,305,323	\$ 5,432,324
Sales	3,616,388	3,753,987
Rental and other	249,223	228,530
Recovery of allowance for uncollectible loans	600	1,286
Interest	34,148	30,259
Add: Prior year deferred contributions	391,460	22,426
Less: Current year deferred contributions	(446,803)	(391,460)
	<u>9,150,339</u>	<u>9,077,352</u>
Expenses		
Amortization	245,372	242,034
Administration	772	2,590
Advertising and promotion	1,863	4,711
Bad debts	-	15,429
Community services	217,557	171,922
Cost of sales	3,207,515	3,317,449
Employee benefits	284,185	277,245
Equipment leasing	7,765	14,708
Food	28,414	19,760
Honorariums	69,318	59,173
Insurance	53,932	46,151
Interest and bank charges	61,188	66,706
Interest on long term debt	18,845	19,576
Meetings and travel	259,438	219,111
Miscellaneous and other	132,394	221,245
Office	79,679	71,164
Program costs and supplies	1,004,345	1,163,010
Professional fees and contract services	367,801	339,516
Repairs and maintenance	258,857	111,049
Salaries	1,866,754	1,816,870
Social assistance payments	231,272	222,045
Telephone and utilities	195,330	161,106
Training and workshops	36,299	68,954
Tuition and living allowance	472,383	474,378
Unresolved dispute	69,083	163,456
Vehicle operating and transportation	74,464	47,802
Wage settlements	86,538	-
Write off HST/GST recovery	3,548	12,045
	<u>9,334,911</u>	<u>9,349,205</u>
Annual surplus (deficit) before current and prior year subsidy settlements	(184,572)	(271,853)
Current year subsidy settlements	(324,591)	(181,159)
Prior year subsidy settlements	(41,816)	(12,718)
Annual deficit	(550,979)	(465,730)
Accumulated surplus, beginning of year (Note 23)	4,351,243	4,816,973
Accumulated surplus, end of year	<u>\$ 3,800,264</u>	<u>\$ 4,351,243</u>

Shawanaga First Nation

Consolidated Statement of Financial Position

March 31

2014

2013

(Restated -
see Note 23)

Financial assets

Cash and cash equivalents	\$ 1,195,247	\$ 1,073,755
Restricted cash (Note 3)	1,315,128	1,760,509
Receivables	841,091	1,086,915
Investments (Note 4)	5	5
Mortgages receivable (Note 6)	822,318	849,890
	<u>4,173,789</u>	<u>4,771,074</u>

Liabilities

Payables and accruals	1,352,102	1,419,508
Funding repayable (Note 10)	496,477	257,157
Deferred contributions (Note 9)	486,603	391,460
Long term debt (Note 11)	911,635	957,008
Obligations under capital lease (Note 12)	24,785	35,261
	<u>3,271,602</u>	<u>3,060,394</u>

Net financial assets

	<u>902,187</u>	<u>1,710,680</u>
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Non-financial assets

Inventories	86,562	93,780
Prepaid and deposits	19,928	21,689
Tangible capital assets (Note 7)	2,791,587	2,525,094
	<u>2,898,077</u>	<u>2,640,563</u>

Accumulated surplus (Notes 17 and 23)

	<u>\$ 3,800,264</u>	<u>\$ 4,351,243</u>
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Contingencies (Note 14)

On behalf of Council



Councillor



Councillor

Shawanaga First Nation

Consolidated Statement of Changes in Net Financial Assets

Year Ended March 31

	2014 Actual	2013 Actual	(Restated - see Note 23)
Annual deficit	\$ (550,979)	\$ (465,730)	
Amortization of capital assets	245,372	242,034	
Acquisition of tangible capital assets	(511,865)	(249,543)	
Change in inventories	7,218	(5,593)	
Change in prepaids and deposits	<u>1,761</u>	<u>376</u>	
Decrease in net financial assets	(808,493)	(478,456)	
Net financial assets,			
Beginning of year	<u>1,710,680</u>	<u>2,189,136</u>	
End of year	<u>\$ 902,187</u>	<u>\$ 1,710,680</u>	

Shawanaga First Nation

Consolidated Statement of Cash Flows

Year Ended March 31

2014

2013

(Restated -
see Note 23)

Cash and cash equivalents derived from (applied to)

Operating transactions

Annual deficit	\$ (550,979)	\$ (465,730)
Non-cash changes to operations:		
Amortization	245,372	242,034
Recovery of allowance for uncollectible loans	(600)	(1,286)
Changes in non-cash items:		
Decrease (increase) in receivables	245,824	(92,757)
Decreases (increase) in inventories	7,218	(5,593)
Decrease in prepaids and deposits	1,761	376
Decrease in payables and accruals	(67,406)	(160,437)
Increase in funding repayable	239,320	94,097
Increase in deferred contributions	95,143	369,034
	<u>215,653</u>	<u>(20,262)</u>

Financing transactions

Repayment of long term debt	(45,373)	(36,237)
Repayment of obligation under capital lease	(10,476)	(8,217)
	<u>(55,849)</u>	<u>(44,454)</u>

Capital and investing transactions

Decrease in restricted cash	445,381	74,391
Payments received on mortgages receivable	27,572	29,657
Payments received on loan to TMT Sports	600	1,286
Purchase of property and equipment	(511,865)	(249,543)
	<u>(38,312)</u>	<u>(144,209)</u>

Net increase (decrease) in cash and cash equivalents

121,492

(208,925)

Cash and cash equivalents

Beginning of year	<u>1,073,755</u>	<u>1,282,680</u>
End of Year	<u>\$ 1,195,247</u>	<u>1,073,755</u>

Supplemental cash flow information

Interest paid	\$ 18,921	\$ 19,648
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Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

1. Nature of operations

The Shawanaga First Nation ("the First Nation") is a local government entity whose principal purpose is to provide for the well-being of its band members. The First Nation operates under the Indian Act.

2. Summary of significant accounting policies

Management responsibility

The consolidated financial statements of the First Nation are the representations of management. They have been prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Basis of consolidation

These consolidated financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the reporting entity. The reporting entity is comprised of all programs administered by the First Nation and all organizations controlled by the First Nation. These consolidated financial statements include the following organizations:

Shawanaga Retail GP Inc.
Shawanaga Retail LP.

Inter-organizational transactions and balances between these organizations are eliminated.

Revenue recognition

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

Restaurant sales are recognized when services are rendered. Gas and variety store sales are recognized when goods are sold. Interest and other income are recognized when earned.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, balances with banks and short term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

2. Summary of significant accounting policies (continued)

Inventories

Inventories are measured at the lower of cost and net realizable value, with cost being determined on the first-in, first-out basis. Cost includes all acquisition costs incurred in bringing inventory to its present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less any applicable selling expenses.

Portfolio investments

Portfolio investments are recorded at cost.

Investments

The investment in the government business enterprise is accounted for using the modified equity method.

Amortization

Tangible capital assets acquired after March 31, 1996 are capitalized at acquisition cost and are amortized over their expected useful life using the straight line method at the following rates:

Buildings	25 years
Water supply/distribution system	40 years
Equipment	5 years
Machinery and vehicles	5 years
Roads	20 years
School bus	5 years
Solar system	12 years

Impairment of long lived assets

Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the carrying value of the asset may not be recoverable, as measured by comparing their net book value to the estimated undiscounted future cash flows generated by their use. Impaired assets, if any, are recorded at fair value, determined principally using discounted future cash flows expected from their use and eventual disposition.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the First Nation may undertake in the future. Significant accounting estimates include allowance for doubtful accounts and uncollectible loans, current year subsidy settlements payable and estimated useful lives of tangible capital assets. Actual results could differ from those estimates.

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

3. Restricted cash

Restricted cash of the Trust Fund relates to funds on deposit with Aboriginal Affairs and Northern Development Canada generated from land that is leased to non-native parties and interest earned on the related lease rentals.

Restricted cash of the Casino Rama Fund consists of cash and term deposits and relates to funds received from the Ontario First Nations Limited Partnership that are unspent at year end.

Restricted cash of the Replacement Reserve consists of term deposits and is required to be maintained under the terms of an agreement with Canada Mortgage and Housing Corporation for the purpose of replacing items of a capital nature.

	2014	2013
Trust Fund	\$ 74,977	\$ 73,126
Casino Rama Fund	1,186,216	1,641,451
Replacement Reserve	53,935	45,932
	<hr/> <u>\$ 1,315,128</u>	<hr/> <u>\$ 1,760,509</u>

Restricted cash includes a guaranteed investment certificate of \$1,129,899 (2013 - \$1,413,847) with an interest rate of 1.38% (2013 – 1.41%) and maturity date of November 2014.

4. Investments

In 2004, the First Nation invested \$100,000 to acquire a 30% ownership interest in the common shares of TMT Sports, a portfolio investment. Although no formal legal documents have been prepared, management asserts that a 30% ownership interest in the common shares of TMT Sports has been acquired. This investment has no quoted market value and it is not practicable to estimate the fair value of this investment. Information relating to changes in the financial position of TMT Sports is not available and therefore cannot be disclosed. Management indicates that this investment has no value and therefore, a valuation allowance in the amount of \$100,000 has been provided for in these financial statements.

The First Nation owns 100% of the common shares of 1582787 Ontario Ltd., a government business enterprise, at a cost of \$5. This enterprise was inactive during the year and will be wound up since it has no assets or liabilities.

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

5. Loan receivable

In prior years, the First Nation advanced \$125,000 to TMT Sports, a company in which management asserts that the First Nation has a 30% ownership interest. Although no formal legal documents have been prepared, management asserts that the loan is non-interest bearing, has no specified terms of repayment and is unsecured. No financial information for TMT Sports is available and management indicates that ultimate collection of this loan is unlikely. Therefore, the entire loan receivable has been included in the allowance for uncollectible loans.

	2014	2013
Loan receivable from TMT Sports	\$ 107,414	\$ 108,014
Allowance for uncollectible loans	<u>(107,414)</u>	<u>(108,014)</u>

6. Mortgages receivable

	2014	2013
Mortgage, non-interest bearing, receivable in monthly payments of \$335, maturing in 2035. As security, the mortgagee has pledged the building to which the mortgage relates.	\$ 88,108	\$ 88,453
Mortgage, non-interest bearing, receivable in monthly payments of \$335, maturing in 2035. As security, the mortgagee has pledged the building to which the mortgage relates.	86,987	89,493
Mortgage, non-interest bearing, receivable in monthly payments of \$338, maturing in 2035. As security, the mortgagee has pledged the building to which the mortgage relates.	82,325	87,015
Mortgage, non-interest bearing, receivable in monthly payments of \$400, maturing in 2035. As security, the mortgagee has pledged the building to which the mortgage relates.	91,001	92,201
Mortgage, non-interest bearing, receivable in monthly payments of \$400, maturing in 2032. As security, the mortgagee has pledged the building to which the mortgage relates (Note 18).	76,243	76,643

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

6. Mortgages receivable (continued)	2014	2013
Mortgage, non-interest bearing, receivable in monthly payments of \$400, maturing in 2032. Should the borrower make all payments on time, the final 24 monthly payments shall be forgiven. During the year, the borrower did not make all required monthly payments on time. As security, the mortgagee has pledged the building to which the mortgage relates.	90,200	90,200
Mortgage, non-interest bearing, receivable in monthly payments of \$400, maturing in 2032. As security, the mortgagee has pledged the building to which the mortgage relates.	84,030	84,430
Mortgage, non-interest bearing, receivable in monthly payments of \$400, maturing in 2032. As security, the mortgagee has pledged the building to which the mortgage relates.	70,400	74,000
Mortgage, non-interest bearing, receivable in monthly payments of \$335, maturing in 2032. As security, the mortgagee has pledged the building to which the mortgage relates.	61,210	65,230
Mortgage, non-interest bearing, receivable in monthly payments of \$347, maturing in 2029. Should the borrower make all payments on time, the final 24 monthly payments shall be forgiven. During the year, the borrower did not make all required monthly payments on time. As security, the mortgagee has pledged the building to which the mortgage relates.	66,994	67,689
Mortgage, non-interest bearing, receivable in monthly payments of \$694, maturing in 2016. Should the borrower make all payments on time, the final 12 monthly payments shall be forgiven. As security, the mortgagee has pledged the building to which the mortgage relates.	24,820	34,536
	\$ 822,318	\$ 849,890

Shawanaga First Nation
Notes to the Consolidated Financial Statements
 March 31, 2014

7. Tangible Capital Assets

	General				Infrastructure			
	Land and land improvements	Machinery and vehicles	Equipment and furniture	Leased equipment	Buildings	Roads	Water and distribution systems	
Cost								
Balance, beginning of year	\$ 5,000	\$ 717,724	\$ 486,586	\$ 54,710	\$ 1,633,086	\$ 71,517	\$ 1,991,297	\$ 4,989,920
Add: additions during year	-	-	15,560	-	30,926	14,372	451,007	511,865
Less: disposals during year	-	-	-	-	-	-	-	-
Transfer between classes	-	-	-	-	-	-	-	(7,500)
Balance, end of year	<u>\$ 5,000</u>	<u>717,724</u>	<u>502,146</u>	<u>54,710</u>	<u>1,664,012</u>	<u>85,889</u>	<u>2,472,304</u>	<u>4,989,920</u>
<hr/>								
Accumulated amortization								
Balance, beginning of year	-	513,947	400,702	21,884	783,252	3,576	741,465	2,464,826
Add: amortization during the year	-	79,250	22,517	10,942	66,560	4,284	61,809	245,372
Less: accumulated amortization on disposals	-	-	-	-	-	-	-	(7,500)
Balance, end of year	<u>-</u>	<u>593,197</u>	<u>423,219</u>	<u>32,826</u>	<u>849,812</u>	<u>7,870</u>	<u>803,274</u>	<u>2,710,198</u>
<hr/>								
Net book value of tangible capital assets	<u>\$ 5,000</u>	<u>\$ 124,527</u>	<u>\$ 78,927</u>	<u>\$ 21,884</u>	<u>\$ 814,200</u>	<u>\$ 78,019</u>	<u>\$ 1,869,030</u>	<u>\$ 2,791,587</u>
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Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

8. Bank indebtedness

The First Nation has an operating line of credit with CIBC of \$110,000 (2013 - \$110,000), which is unused at March 31, 2014 (2013 - unused). As security, the First Nation has provided a general security agreement covering all assets of the First Nation. The line of credit bears interest at CIBC prime plus 1.5% per annum.

9. Deferred contributions

Deferred contributions represent government transfers for which the stipulations have not yet been met (i.e. relate to expense of future periods):

	<u>2014</u>	<u>2013</u>
CMHC - RRAP programs	\$ 39,800	\$ -
Trillium Grant	<u>149,900</u>	-
Aboriginal Affairs and Northern Development Canada (water capital)	-	265,455
Aboriginal Affairs and Northern Development Canada (water systems)	266,231	126,005
Aboriginal Affairs and Northern Development Canada (land management)	<u>30,672</u>	-
	<u>\$ 486,603</u>	<u>\$ 391,460</u>

10. Funding repayable

(Restated - see
Note 23)

	<u>2014</u>	<u>2013</u>
Aboriginal Affairs and Northern Development Canada	\$ 239,675	\$ 98,892
Aboriginal Wellness and Healing	75,873	32,257
Health Canada	93,836	18,960
Independent First Nation	8,720	-
Ministry of Health	16,464	12,727
Ministry of Aboriginal Affairs	979	74,381
Ministry of Children and Youth Services	<u>60,930</u>	<u>19,940</u>
	<u>\$ 496,477</u>	<u>\$ 257,157</u>

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

11. Long term debt

	2014	2013
CMHC mortgage, bearing interest at 2.51% per annum, repayable in blended monthly instalments of \$1,890, maturing March 2015. As security, Aboriginal Affairs and Northern Development Canada has provided a loan guarantee.	\$ 372,048	\$ 387,272
CMHC mortgage, bearing interest at 1.81% per annum, repayable in blended monthly instalments of \$1,236, maturing April 2014. As security, Aboriginal Affairs and Northern Development Canada has provided a loan guarantee. Subsequent to year end, the mortgage was renewed for a term of 5 years at 1.98%.	204,193	216,464
CMHC mortgage, bearing interest at 1.64% per annum, repayable in blended monthly instalments of \$1,808, maturing February 2017. As security, Aboriginal Affairs and Northern Development Canada has provided a loan guarantee.	335,394	353,272
	<hr/> <u>\$ 911,635</u>	<hr/> <u>\$ 957,008</u>

Principal repayments in each of the next five years are estimated as follows:

2015	\$ 41,738
2016	42,671
2017	43,542
2018	44,432
2019	45,340

12. Obligations under capital lease

The First Nation leases equipment under long term capital leases. Future minimum lease payments under lease obligations are as follows:

	2014	2013
2014	\$ -	\$ 12,987
2015	11,988	11,988
2016	11,988	11,988
2017	3,066	3,066
Total minimum lease payments	<hr/> 27,042	<hr/> 40,029
Less: imputed interest at 6.79%	2,257	4,768
	<hr/> <u>\$ 24,785</u>	<hr/> <u>\$ 35,261</u>

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

13. Economic dependence

The First Nation receives a significant portion of its funding from Aboriginal Affairs and Northern Development Canada ("AANDC").

14. Contingencies

- a) Where differences exist between the First Nation's net approved expenses and their actual net expenses, the resolution of these variances will be negotiated between the funding agency and the First Nation. Any resulting adjustment will be recognized in the year in which the changes are confirmed by the funding agency and will be recorded as a prior year settlement (recovery) on the Consolidated Statement of Operations.
- b) The First Nation has provided a guarantee to Deposit Insurance Corporation of Ontario for the mortgage of one of its members, the balance of which was \$26,636 at March 31, 2014.
- c) The First Nation has forgivable loans with Canada Mortgage and Housing Corporation related to Canada Mortgage and Housing Corporation's Residential Rehabilitation Assistance Program. At March 31, 2014, the total unforgiven loan balances amount to \$22,438.
- d) During the year, the First Nation was served with a wrongful dismissal claim for damages in the amount of \$105,000. The First Nation is defending the claim and has recorded a liability of \$26,538 relating to the counter offer made. The likelihood and extent of loss above the \$26,538 provision, if any, is not yet determinable and no further provision has been made in the accompanying consolidated financial statements.

15. Defined contribution pension plan

The First Nation maintains a defined contribution pension plan for its employees. The assets of the plan are held separately from those of the First Nation in an independently administered fund. Contributions paid and expensed by the First Nation amounted to \$62,928 (2013 - \$41,255).

16. Segment reporting

The First Nation provides a wide range of services to its members. For management reporting purposes, the First Nation's operations and activities are organized and reported by Fund. The First Nation's services are provided through various programs and their activities are reported in these funds. The various programs are outlined on pages 24 to 26 and related revenue and expenditure details by program are disclosed on pages 27 to 127.

Shawanaga First Nation Notes to the Consolidated Financial Statements

March 31, 2014

17. Accumulated surplus

The First Nation uses fund accounting to account for activity related to the following funds:

- (a) The Band Operating Fund reports the accountable program activities of the First Nation administration, as well as the activities of the First Nation administration for which no external funding is received.
- (b) The Trust Fund reports trust funds owned by the First Nation that are held in trust by third parties.
- (c) The Capital Fund reports capital assets owned by the First Nation and financing related thereto.
- (d) The Casino Rama Fund reports the distributions received from Ontario First Nations Limited Partnership as a result of gaming revenues received by the Province of Ontario and expenditure of those distributions.
- (e) The Infrastructure Project Fund reports funds internally restricted by Council related to future projects to be undertaken by the First Nation.

Accumulated surplus consists of individual surplus (deficit) as follows:

	(Restated - see Note 23)	
	2014	2013
Band operating fund	\$ (2,618,379)	\$ (1,482,931)
Capital fund	2,765,308	2,488,340
Casino Rama fund	3,373,102	3,066,770
CMHC reserves	79,134	79,243
Trust fund	76,099	74,821
Infrastructure project fund	125,000	125,000
	<hr/> \$ 3,800,264	<hr/> \$ 4,351,243

18. Related party transactions

At year end, there is a mortgage receivable of \$76,243 due from one Council member.

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

19. Budget figures

The First Nation does not formally budget for all of its programs and as such, the scope of the financial activity reported in the First Nation's fiscal plan is not the same as that reported in the consolidated financial statements.

The comparison of budget and actual results in those programs that the First Nation includes in its fiscal plan is summarized as follows:

Statements of Operations and Accumulated Surplus	Budget	Actual
Revenue		
Government funding	\$ 3,723,059	\$ 3,701,296
Rental and other	120,307	73,951
Recovery of allowance for uncollectible loans	7,000	600
Interest	7,500	14,100
	<u>3,857,866</u>	<u>3,789,947</u>
Expenses		
Amortization	242,000	245,372
Administration	37,371	-
Advertising and promotion	500	-
Bad debts	-	(52,573)
Community services	17,613	21,736
Employee benefits	201,149	244,232
Equipment leasing	(936)	251
Food	25,485	26,007
Honorariums	62,512	67,318
Insurance	19,075	45,773
Interest and bank charges	5,115	10,895
Meetings and travel	213,579	222,134
Miscellaneous and other	59,395	68,492
Office	50,415	72,145
Program costs and supplies	643,492	659,537
Professional fees and contract services	232,836	(81,102)
Repairs and maintenance	164,519	1,786
Salaries	1,503,978	1,481,275
Telephone and utilities	59,041	143,054
Training and workshops	41,686	35,139
Tuition and living allowance	516,000	472,383
Unresolved dispute	-	69,083
Vehicle operating and transportation	28,500	49,366
Write off HST/GST Recovery	-	3,548
	<u>4,123,325</u>	<u>3,805,851</u>
Annual deficit before current and prior year subsidy settlements	(265,459)	(15,904)
Current year subsidy settlements	-	(215,914)
Prior year subsidy settlements	-	(41,816)
Annual deficit	(265,459)	(273,634)
Accumulated surplus, beginning of year	4,351,243	4,351,243
Accumulated surplus, end of year	<u>\$ 4,085,784</u>	<u>\$ 4,077,609</u>

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

19. Budget Figures (continued)

Statement of Change in Net Financial Assets	Budget	Actual
Annual deficit	\$ (265,459)	\$ (273,634)
Amortization of tangible capital assets	(242,000)	245,372
Acquisition of tangible capital assets	54,945	-
Change in prepaids and deposits	-	1,761
Decrease in net financial assets	(452,514)	(26,501)
Net financial assets,		
Beginning of year	1,736,811	1,736,811
End of year	<u>\$ 1,284,297</u>	<u>\$ 1,710,310</u>

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. A reconciliation of the adopted and reported budgets is presented below.

Adopted budget:

Decrease in band operating fund deficiency	\$ (42,380)
Decrease in Casino Rama Fund surplus	(46,500)

Adjustments:

Acquisition of tangible capital assets	54,945
Amortization of tangible capital assets	(242,000)
Debt repayments	10,476
	<u>\$ (265,459)</u>

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

20. AANDC funding reconciliation details

For the year ended March 31, 2014:

AANDC Funding Description	Schedule page number	AANDC funding amount	Amount reported
Band support funding	29	\$ 218,225	\$ 218,225
Band employee benefit plan (admin)	29	15,000	15,000
Indian registry administrators	29	4,300	4,300
Leading governance capacity development	29	35,000	35,000
Instructional services formula		166,200	
Low cost special education		4,900	
Ancillary support		6,500	
Student transportation		76,410	
Financial assistance allowance		5,650	
Guidance and counselling		23,800	
Schools O&M	59	63,873	
		<u>347,333</u>	347,333
Post secondary student support program	62	257,763	257,763
Service delivery	116	32,400	32,400
Wastewater systems		393	
Solid waste	40	6,600	
		<u>6,993</u>	6,993
' Safe water operations	39	109,878	109,878
Water systems	42	196,353	196,353
Special services	30	89,627	89,627
Fire protection		31,697	
Training - fire protections	36	4,278	
		<u>35,975</u>	35,975
Roads and bridges	38	76,587	76,587
Electrical systems		5,694	
Community buildings	35	29,830	
		<u>35,524</u>	35,524
Planning design and construction - education	30	4,123	4,123
Planning design and construction	30	65,631	-
Community economic development program	53	42,000	42,000
Band employee benefits plans (pension)	27	41,900	41,900
Registry events	29	200	200
Enhanced teachers salaries	58	7,300	7,300
Tuition agreements	65	307,100	307,100
Teachers recruitment and retention	64	10,000	10,000

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

20. AANDC funding reconciliation details (continued)

AANDC Funding Description	Schedule page number	AANDC funding amount	Amount reported
Parental and community engagement strategy	61	5,000	5,000
New paths - capacity development		5,600	
New paths - improving school effectiveness	60	8,000	
		<u>13,600</u>	13,600
First Nation & Inuit - summer work experience	55	6,300	6,300
Band operated school - direct services	63	128,436	128,436
Basic needs	116	26,600	26,600
Special needs	116	400	400
Disabled	120	2,800	2,800
National child benefit re-investments	125	21,300	21,300
Water O&M	33	2,123	2,123
Water under \$1.5M	41	100,000	100,000
FNLP development funding	46	75,000	75,000
Environmental site assessment	46	56,000	56,000

Shawanaga First Nation

Notes to the Consolidated Financial Statements

March 31, 2014

21. Government transfers	2014	2013
Transferor		
AANDC	\$ 2,376,771	\$ 2,631,260
Aboriginal Healing and Wellness Strategy	549,249	525,900
AHHRI-IHCP	3,600	-
Canada Housing and Mortgage Corporation	76,540	46,436
Chiefs of Ontario	53,000	-
Gezhtoojig Employment and Training	58,072	450
Health Canada	432,249	350,039
Independent First Nations	70,630	88,285
Ministry of Aboriginal Affairs	80,000	80,000
Ministry of Attorney General	-	240,000
Ministry of Community and Social Services	232,640	215,516
Ministry of Children and Youth Services	325,757	264,785
Ministry of Health & Long Term Care	230,969	232,195
Ministry of Natural Resources	14,053	50,000
Ministry of Transportation of Ontario	17,811	21,142
Ontario Clean Water Agency	-	87,408
Ontario Library Service	14,338	13,846
Ontario First Nations (2008) Limited Partnership	533,785	535,725
Ontario Federation of Indian Friendship Centres	49,999	23,685
Ontario Graphite Limited	35,960	25,652
Ontario Trillium Foundation	149,900	-
	<u>\$ 5,305,323</u>	<u>\$ 5,432,324</u>

22. Comparative figures

Certain prior year figures presented for comparative purposes have been reclassified to conform with the presentation adopted for the current year.

Shawanaga First Nation Notes to the Consolidated Financial Statements

March 31, 2014

23. Correction of prior periods

- a) During 2012, the First Nation accrued tuition invoices and balances owing per vendor statements, resulting in a duplication of amounts owing of \$49,180 in error.
- b) During 2012, the First Nation did not accrue safe water operating charges of \$43,003 in error.
- c) During 2013, the First Nation did not accrue safe water operating charges of \$97,472 in error. As a result, the First Nation also recorded funding repayable of \$90,652 in error.
- d) During 2013, the First Nation did not accrue legal invoices of \$25,488 in error.

These errors were discovered in the current year and have been corrected retroactively. As a result, the March 31, 2013 figures, presented for comparative purposes, have been restated from those previously reported as follows:

	As previously reported	As Restated	Increase (Decrease)
Program costs and supplies expense	\$ 1,065,538	\$ 1,163,010	\$ 97,472
Professional fees and contract services expense	314,028	339,516	25,488
Current year settlements	271,811	181,159	(90,652)
Annual deficit	433,422	465,730	32,308
Accumulated surplus, beginning of year	4,810,796	4,816,973	6,177
Accumulated surplus, end of year	4,377,374	4,351,243	(26,131)
Payables and accruals	1,302,725	1,419,508	116,783
Funding repayable	347,809	257,157	(90,652)
Net financial assets, beginning of year	2,182,959	2,189,136	6,177
Net financial assets, end of year	1,736,811	1,710,680	(26,131)

Shawanaga First Nation

Notes to the Supplementary Information

March 31, 2014

1. Basis of presentation

The supplementary information included in the following schedules is presented for the benefit of certain users, at the request of management, for purposes of additional analysis and does not form a part of the basic consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the statutory audit of the basic consolidated financial statements, taken as a whole.

The supplementary schedules of revenue and expenditure have been extracted from the basic consolidated financial statements, which were prepared in accordance with Canadian public sector accounting standards ("PSAB").

The information in the schedules complies with PSAB except that:

- a) Tangible capital assets purchased from program funds are charged to the program in the year the expenditure is incurred rather than being capitalized and amortized over their estimated useful lives.
- b) Amortization of tangible capital assets is not to be charged to the programs and so has been removed from the schedules of revenue and expenditure.
- c) Payments on capital debt relating to the acquisition of tangible capital assets are charged to the applicable program and reported as an expenditure of that program rather than being reported as a reduction of the related debt.

Shawanaga First Nation

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**Shawanaga First Nation
Band Employee Benefit Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 13,600	\$ 41,900	\$ 35,400
Expenditure			
Employer pension contribution			
Band Government			
Band Manager	-	3,697	5,625
Executive Assistant	-	883	281
Receptionist	-	957	1,140
Finance Clerks	-	4,479	3,635
Band Manager's Assistant	-	731	-
Custodian	-	518	-
Education			
Education Director	-	3,200	3,138
Teachers	-	3,586	3,359
Education Assistant	-	2,388	1,768
Special Education Teacher	-	2,120	2,654
Special Education Assistants	-	1,953	1,899
School Custodian	-	788	825
Early Years		1,740	
Water Truck Driver	-	1,958	2,044
Roads	-	2,700	2,340
Fire Department	-	661	1,057
Economic Development Officer	-	606	-
Land Management	-	1,596	-
Social Services Administrator	-	1,237	861
Healing Centre			
Director	-	-	2,340
Traditional Coordinator	-	-	1,268
Service Administrator	-	-	462
Receptionist	-	-	1,546
Community Health	-	1,134	1,600
Maintenance	-	467	1,397
NNADAP	-	738	731
FASD	-	-	587
Native Child Welfare	-	-	703
Healthy Baby	-	-	401
Early Childhood Education	-	465	3,807
Community Support Program	-	-	1,326
Home and Community Care	-	45	143
Medical transportion	-	161	-
Building Health Community	-	2,823	-

Social Assistance Program
Band Employee Benefit Program (continued)
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Employer Canada Pension Plan contribution			
Band Government			
Band Manager	-	986	2,518
Finance Clerks	-	1,689	1,351
Education			
Teacher	-	2,390	760
Education Assistant	-	1,689	1,652
Special Education Teacher	-	2,356	2,359
Early years	-	1,565	-
Roads	-	2,188	2,143
Land Management	-	1,420	-
Health Canada			
Executive Director	-	-	736
Administrative Assistance	-	-	816
FASD	-	-	455
Early Childhood Education	-	-	1,376
Employer Health and Dental contributions			
Band Government			
Band Manager	-	2,473	-
Executive Assistant	-	1,581	-
Receptionist	-	1,416	-
Finance Clerks	-	5,260	-
Band Manager's Assistant	-	1,277	-
Custodian	-	1,082	-
Education			
Education Director	-	2,094	-
Teachers	-	4,417	-
Education Assistant	-	4,446	-
Special Education Teacher	-	-	-
Special Education Assistants	-	2,943	-
School Custodian	-	1,440	-
Water Truck Driver	-	2,571	-
Roads	-	468	-
Fire Department	-	426	-
Economic Development Officer	-	678	-
Land Management	-	1,703	-
Social Services Administrator	-	2,255	-
Healing Centre			
Community Health	-	912	-
Native Child Welfare	-	881	-
Early Childhood Education	-	409	-
Home and Community Care	-	3,507	-
Medical transporation	-	928	-
Building Health Community	-	1,741	-
Building maintenance	-	473	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue over expenditure	<hr/> \$ 13,600	<hr/> \$ (59,395)	<hr/> \$ (25,702)

**Shawanaga First Nation
Band Support Program
Schedule of Revenue and Expenditure**

Year Ended March 31

2014 Budget	2014 Actual	2013 Actual (Restated - see Note 23)
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Revenue	\$	148,077	\$	208,750	\$	231,875
Administration						
Aboriginal Affairs and Northern Development Canada						
Band Support	212,157		218,225		212,157	
Indian registry administrators	4,300		4,300		4,100	
Registry events	200		200		300	
Band employee benefits	35,400		15,000		13,600	
Leadership governance	35,000		35,000		-	
Interest	7,500		14,100		14,735	
Other	37,875		15,039		8,634	
Recovery of allowance for uncollectible loans	7,000		600		1,286	
Rental	20,700		2,700		3,150	
Transfer from Casino Rama (Page 31)	33,500		-		130,100	
Transfer from Trust Fund (Page 127)	-		-		34,700	
	541,709		513,914		654,637	
Expenditure						
Advertising and promotion	500		-		123	
Chief's special projects	-		1,236		-	
Community services	12,000		14,973		23,488	
Community outreach - PDIP	2,000		-		-	
Employee benefits	30,800		32,967		30,699	
Equipment purchases and leases	9,500		13,047		10,989	
Honorariums (Council members)	36,000		50,120		41,571	
Insurance	6,000		12,721		31,987	
Interest and bank charges	4,300		9,816		8,771	
Meetings and travel	57,169		91,581		82,570	
Office	21,500		35,048		30,354	
Professional fees	64,000		185,429		197,258	
Professional fees - IPDP	41,500		36,500		127	
Repairs and maintenance	1,500		552		(591)	
Salaries	233,600		266,442		256,321	
Telephone and utilities	30,500		49,590		35,458	
Training	-		-		2,676	
Unresolved dispute	-		69,083		163,456	
Vehicle	1,500		2,391		2,856	
Wage settlements	-		86,538		-	
Write off of unrecoverable sales tax credits	-		3,548		12,045	
	552,369		961,582		930,158	
Deficiency of revenue over expenditure	\$	(10,660)	\$	(447,668)	\$	(275,521)

**Shawanaga First Nation
Capital Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada			
Planning design and construction			
Education	\$ 4,123	\$ 4,123	\$ 4,123
Housing	-	-	65,662
Capital Plan Project Infrastructure	65,631	65,631	-
Special Services	89,627	89,627	89,641
	<u>159,381</u>	<u>159,381</u>	<u>159,426</u>
Expenditure			
Administration charges	-	11,250	19,131
Construction costs and repairs - housing	-	-	10,665
Employee benefits	-	-	62
Repairs and maintenance	160,000	55,433	206,401
Salaries	-	-	806
	<u>160,000</u>	<u>66,683</u>	<u>237,065</u>
(Deficiency) excess of revenue over expenditure before current year settlement	(619)	92,698	(77,639)
Current year settlement	-	(92,698)	-
Deficiency of revenue over expenditure	\$ (619)	\$ -	\$ (77,639)

**Shawanaga First Nation
Casino Rama Fund
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ontario First Nations Limited Partnership	\$ -	\$ 533,785	\$ 535,725
Wabetek grant	-	3,285	-
Interest	-	17,993	12,468
	<hr/>	<hr/>	<hr/>
		555,063	548,193
Expenditure			
Community Development	-	195,821	137,741
Community Development - transfer to programs			
Band support (Page 29)	-	-	130,100
Road maintenance (Page 38)	-	-	10,000
Cultural	-	3,019	4,900
Cultural - transfers to programs			
Annual Pow Wow (Page 118)	-	10,500	23,535
Economic Development	-	9,582	24,016
Economic Development - transfer to programs			
Restaurant (Page 115)	-	-	5,000
Education	-	2,851	-
Education - transfer to programs			
Library (Page 124)	-	13,000	13,000
Health	-	13,958	16,447
Professional fees	-	-	4,390
	<hr/>	<hr/>	<hr/>
		248,731	369,129
Excess of revenue over expenditure	\$ -	\$ 306,332	\$ 179,064

**Shawanaga First Nation
Community Operations Programs
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Bulk water (Page 33)	\$ -	\$ 2,123	\$ 238,572
CMHC housing (Page 34)	-	46,639	46,558
Community building and electrical (Page 35)	58,293	61,129	62,841
Fire protection and training (Page 36)	38,975	38,960	35,835
Housing operation and maintenance (Page 37)	-	132,939	53,660
Road maintenance (Page 38)	78,011	77,287	87,511
Safe water operations (Page 39)	-	109,878	91,002
Sanitation and solid waste management (Page 40)	6,993	6,993	6,984
Water capital and operation and maintenance (Page 41)	-	422,605	140,795
Water systems (Page 42)	-	56,127	26,276
	182,272	954,680	790,034
Expenditure (by program)			
Bulk water (Page 33)	-	162,472	227,437
CMHC housing (Page 34)	-	44,165	35,247
Community building and electrical (Page 35)	58,293	96,219	84,617
Fire protection and training (Page 36)	38,975	37,397	52,957
Housing operation and maintenance (Page 37)	-	205,801	39,286
Road maintenance (Page 38)	83,011	144,904	128,160
Safe water operations (Page 39)	-	96,699	97,823
Sanitation and solid waste management (Page 40)	-	20,127	32,780
Water capital and operation and maintenance (Page 41)	-	456,060	140,795
Water systems (Page 42)	-	56,127	26,276
	180,279	1,319,971	865,378
Excess (deficiency) of revenue over expenditure before current year and prior year settlements	1,993	(365,291)	(75,344)
Current year settlements			
Fire protection and training (Page 36)	-	(1,563)	-
Safe water operations (Page 39)	-	(13,179)	-
Prior year settlements			
Safe water operations (Page 39)	-	-	(12,903)
Excess (deficiency) of revenue over expenditure	\$ 1,993	\$ (380,033)	\$ (88,247)

**Shawanaga First Nation
Bulk Water Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 2,123	\$ 238,572
Expenditure			
Benefits	-	1,097	16,907
Equipment rental	-	-	75
Office	-	58	3,810
Salaries	-	29,848	26,618
Supplies	-	106,758	167,474
Training	-	-	375
Travel	-	(387)	427
Vehicle fuel and repairs	<hr/> - <hr/>	<hr/> 25,098 <hr/> 162,472	<hr/> 11,751 <hr/> 227,437
(Deficiency) excess of revenue over expenditure	\$ -	\$ (160,349)	\$ 11,135

**Shawanaga First Nation
CMHC Housing Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Canada Mortgage and Housing Corporation	\$ -	\$ 46,436	\$ 46,436
Interest	<u>-</u>	<u>203</u>	<u>122</u>
	<u>-</u>	<u>46,639</u>	<u>46,558</u>
Expenditure			
Administration charges	-	5,572	5,572
Garbage	-	1,320	1,320
Insurance	-	3,409	3,245
Interest on long term debt	-	18,845	19,576
Postage	-	34	-
Professional fees	-	3,360	3,300
Repairs and maintenance	-	9,649	-
Travel	-	513	475
Utilities	<u>-</u>	<u>1,463</u>	<u>1,759</u>
	<u>-</u>	<u>44,165</u>	<u>35,247</u>
Excess of revenue over expenditure	\$ -	\$ 2,474	\$ 11,311

**Shawanaga First Nation
Community Building and Electrical Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and			
Northern Development Canada	\$ 34,293	\$ 35,524	\$ 34,741
Other	24,000	25,605	28,100
	<u>58,293</u>	<u>61,129</u>	<u>62,841</u>
Expenditure			
Administration charges	6,638	4,263	4,169
Employee benefits	6,728	2,273	1,866
Program supplies	-	2,898	946
Repairs and maintenance	-	5,063	6,656
Salaries	44,927	49,698	47,514
Telephone	-	675	1,093
Utilities	-	31,349	22,373
	<u>58,293</u>	<u>96,219</u>	<u>84,617</u>
Deficiency of revenue over expenditure	\$ -	\$ (35,090)	\$ (21,776)

**Shawanaga First Nation
Fire Protection and Training Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and			
Northern Development Canada	\$ 35,975	\$ 35,975	\$ 35,185
Other	3,000	2,985	650
	<hr/> 38,975	<hr/> 38,960	<hr/> 35,835
Expenditure			
Administration charges	1,367	4,317	4,222
Emergency services	-	-	10,546
Employee benefits	3,217	438	325
Equipment purchases	-	-	5,942
Honorariums	21,450	11,138	13,132
Insurance	2,000	6,182	-
Program supplies and expenses	-	368	712
Repairs	500	2,262	9,679
Telephone	500	341	488
Travel	-	180	53
Utilities	9,941	12,171	7,858
	<hr/> 38,975	<hr/> 37,397	<hr/> 52,957
Excess (deficiency) of revenue over expenditure before current year settlement	-	1,563	(17,122)
Current year settlement	<hr/> -	<hr/> (1,563)	<hr/> -
Deficiency of revenue over expenditure	\$ -	\$ -	\$ (17,122)

**Shawanaga First Nation
Housing Operation and Maintenance Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Canada Mortgage and Housing Corporation	\$ -	\$ 30,104	\$ -
Gezhtoojig Employment and Training	-	56,485	-
Rental	-	46,350	53,660
	<hr/>	<hr/>	<hr/>
		132,939	53,660
Expenditure			
Administration charges	-	-	6,439
Employee benefits	-	5,291	41
Garbage removal	-	530	2,300
Honorariums	-	2,000	150
Insurance	-	2,348	-
RRAP repairs, maintenance and labour	-	167,489	-
Repairs and maintenance	-	8,359	15,540
Salaries	-	5,850	6,916
Travel and meetings	-	1,890	180
Utilities	-	12,044	7,720
	<hr/>	<hr/>	<hr/>
(Deficiency) excess of revenue over expenditure	\$ -	\$ (72,862)	\$ 14,374

**Shawanaga First Nation
Road Maintenance Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and			
Northern Development Canada	\$ 74,911	\$ 76,587	\$ 74,911
Other	3,100	700	2,600
Transfer from Casino Rama Fund (Page 31)	-	-	10,000
	<u>78,011</u>	<u>77,287</u>	<u>87,511</u>
Expenditure			
Administration charges	8,856	9,190	8,989
Employee benefits	6,408	3,888	5,645
Insurance	-	5,095	-
Program supplies	3,034	7,611	20,383
Repairs and maintenance	1,134	8,071	3,156
Salaries	45,479	73,224	65,432
Telephone	100	1,511	1,063
Utilities	6,000	9,856	6,919
Vehicle operating	12,000	26,458	16,573
	<u>83,011</u>	<u>144,904</u>	<u>128,160</u>
Deficiency of revenue over expenditure	\$ (5,000)	\$ (67,617)	\$ (40,649)

**Shawanaga First Nation
Safe Water Operations Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual (Restated - see Note 23)
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 109,878	\$ 91,002
Expenditure			
Program supplies and expenses	-	96,699	97,823
Excess (deficiency) of revenue over expenditure before current and prior year settlements	-	13,179	(6,821)
Current year settlement	-	(13,179)	-
Prior year settlement	-	-	(12,903)
Deficiency of revenue over expenditure	\$ -	\$ -	\$ (19,724)

Shawanaga First Nation
Sanitation and Solid Waste Management Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 6,993	\$ 6,993	\$ 6,984
Expenditure			
Administration charges	-	839	838
Program supplies and expenses	-	19,288	31,942
	<hr/>	<hr/>	<hr/>
		20,127	32,780
Excess (deficiency) of revenue over expenditure	\$ 6,993	\$ (13,134)	\$ (25,796)

Shawanaga First Nation
Water Capital and Operation and Maintenance Program
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 100,000	\$ 406,250
Health Canada	-	57,150	-
Less: Current year deferred contributions	-	-	(265,455)
Plus: Prior year deferred contributions	-	265,455	-
	<hr/>	<hr/>	<hr/>
	-	422,605	140,795
Expenditure			
Administration	-	-	48,750
Travel	-	-	37
Meetings	-	-	1,050
Salaries	-	25,242	-
Special projects	-	385,990	350
Professional services	-	44,765	80,000
Office	-	63	39
Emergency services	-	-	10,569
	<hr/>	<hr/>	<hr/>
	-	456,060	140,795
Deficiency of revenue over expenditure	<hr/>	<hr/>	<hr/>
	\$ -	\$ (33,455)	\$ -

**Shawanaga First Nation
Water Systems Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and			
Northern Development Canada	\$ -	\$ 196,353	\$ 64,873
Ontario Clean Water Agency	-	-	87,408
Less: Current year deferred contributions	-	(266,231)	(126,005)
Plus: Prior year deferred contributions	-	126,005	-
	<hr/>	<hr/>	<hr/>
		56,127	26,276
Expenditure			
Administration charges	-	23,562	7,785
Employee benefits	-	5,163	743
Insurance	-	1,625	-
Program supplies and expenses	-	5,663	4,840
Repairs and maintenance	-	-	2,726
Salaries	-	2,933	508
Telephone and utilities	-	16,949	8,639
Travel	-	232	1,035
	<hr/>	<hr/>	<hr/>
Excess of revenue over expenditure	\$ -	\$ -	\$ -

Shawanaga First Nation
Core Consultation
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Core consultation (Page 44)	\$ 80,000	\$ 115,960	\$ 105,652
Enhanced capacity building (Page 45)	-	-	50,000
Land Management (Page 46)	131,000	100,328	-
Ministry of Transportation of Ontario (Page 47)	-	17,811	21,142
Species at risk (Page 48)	-	-	-
	<u>211,000</u>	<u>234,099</u>	<u>176,794</u>
Expenditure (by program)			
Core consultation (Page 44)	80,000	105,631	96,195
Enhanced capacity building (Page 45)	-	8,592	52,643
Land Management (Page 46)	120,580	100,328	-
Ministry of Transportation of Ontario (Page 47)	-	24,236	86,153
Species at risk (Page 48)	-	16,130	31,311
	<u>200,580</u>	<u>254,917</u>	<u>266,302</u>
Excess (deficiency) of revenue over expenditure	<u>\$ 10,420</u>	<u>\$ (20,818)</u>	<u>\$ (89,508)</u>

**Shawanaga First Nation
Core Consultation Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Aboriginal Affairs	\$ 80,000	\$ 80,000	\$ 80,000
Ontario Graphite Limited	-	35,960	25,652
	<u>80,000</u>	<u>115,960</u>	<u>105,652</u>
Expenditure			
Community outreach	5,613	6,763	8,548
Office supplies	-	3,411	1,152
Employee benefits	7,550	8,442	7,810
Kearney graphite mine	-	236	7,506
Meetings	-	912	-
Professional fees	5,613	5,598	2,164
Program supplies	-	5	4,938
Salaries	50,000	72,040	54,834
Training	5,613	2,018	3,525
Travel	5,611	6,206	5,718
	<u>80,000</u>	<u>105,631</u>	<u>96,195</u>
Excess of revenue over expenditure	\$ -	\$ 10,329	\$ 9,457

**Shawanaga First Nation
Enhanced Capacity Building
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Aboriginal Affairs	\$ -	\$ -	\$ 50,000
Expenditure			
Community outreach	-	-	2,145
Conferences and workshops	-	-	2,025
Employee benefits	-	1,100	6,903
Program supplies	-	23	-
Salaries	-	7,689	35,277
Travel	-	-	3,685
Training	-	(220)	2,608
	<hr/>	<hr/>	<hr/>
Deficiency of revenue over expenditure	\$ -	\$ (8,592)	\$ (2,643)

**Shawanaga First Nation
Land Management
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada			
Developmental	\$ 75,000	\$ 75,000	\$ -
Environmental site assessment	56,000	56,000	-
Less: current year deferred contributions	-	(30,672)	-
	<u>131,000</u>	<u>100,328</u>	<u>-</u>
Expenditure			
Development committee	14,300	10,604	-
Communications	5,000	1,996	-
Community meetings	1,000	2,290	-
Employee benefits	4,200	456	-
General administration	4,080	3,723	-
Professional fees	56,000	56,000	-
Salaries	36,000	25,259	-
	<u>120,580</u>	<u>100,328</u>	<u>-</u>
Excess of revenue over expenditure	<u>\$ 10,420</u>	<u>\$ -</u>	<u>\$ -</u>

Shawanaga First Nation
Ministry of Transportation of Ontario
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Transportation of Ontario	\$ -	\$ 17,811	\$ 21,142
Expenditure			
Administration charges	-	2,672	3,171
Bad debts	-	-	15,000
Environmental	-	-	320
Meetings and travel	-	17,089	29,997
Office supplies	-	1,005	1,323
Professional fees	-	-	36,342
Program supplies	-	2,333	-
Salaries	-	1,137	-
	<hr/>	<hr/>	<hr/>
	-	24,236	86,153
Deficiency of revenue over expenditure	\$ -	\$ (6,425)	\$ (65,011)

Shawanaga First Nation
Species at Risk
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Environment Canada	\$ -	\$ -	\$ -
Ministry of Natural Resources	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure			
Employee benefits	-	335	791
Program supplies	-	425	5,341
Salaries	<u>-</u>	<u>15,370</u>	<u>25,179</u>
	<u>-</u>	<u>16,130</u>	<u>31,311</u>
Deficiency of revenue over expenditure	<u>\$ -</u>	<u>\$ (16,130)</u>	<u>\$ (31,311)</u>

Shawanaga First Nation
Shawanaga Retail LP
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Sales	\$ -	\$ 3,611,892	\$ 3,690,517
Cost of sales	-	3,206,593	3,281,656
Gross margin	-	405,299	408,861
Other income			
Employee wage subsidies	-	1,587	-
	-	406,886	408,861
Operating expenditure			
Advertising and promotion	-	455	4,074
Bad debts	-	-	429
Bank and credit charges	-	50,236	54,731
Cash shortages	-	60,175	58,425
Employee benefits	-	25,588	28,486
Equipment	-	3,234	5,525
Estimated sales tax assessment (recovery)	-	(12,588)	8,097
Insurance	-	777	740
Membership	-	-	8,100
Office	-	6,374	3,745
Professional and contract services	-	2,878	6,010
Repairs and maintenance	-	14,291	20,964
Salaries	-	190,851	198,791
Telephone	-	4,654	3,287
Travel	-	1,680	1,120
Utilities	-	16,204	10,827
	-	364,809	413,351
Excess (deficiency) of revenue over expenditure	\$ -	\$ 42,077	\$ (4,490)

Shawanaga First Nation
Economic Development and Training Programs
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Bush clearing (Page 51)	\$ 1,740	\$ 2,325	\$ 13,085
Corda (Page 52)	28,106	14,053	8,736
Economic development (Page 53)	42,000	47,000	64,623
Youth employment (Page 55)	-	6,300	6,300
	<u>71,846</u>	<u>69,678</u>	<u>92,744</u>
Expenditure (by program)			
Bush clearing (Page 51)	89,046	66,567	42,095
Corda (Page 52)	35,000	40,671	-
Economic development (Page 53)	60,750	76,406	64,388
Fish harvesting (Page 54)	-	10,867	13,480
Youth employment (Page 55)	-	18,256	6,936
	<u>184,796</u>	<u>212,767</u>	<u>126,899</u>
Deficiency of revenue over expenditure	<u>\$ (112,950)</u>	<u>\$ (143,089)</u>	<u>\$ (34,155)</u>

**Shawanaga First Nation
Bush Clearing Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Bell Canada	\$ 1,740	\$ 2,325	\$ 3,220
Plus: prior year deferred contributions	<u>-</u>	<u>-</u>	<u>9,865</u>
	<u>1,740</u>	<u>2,325</u>	<u>13,085</u>
Expenditure			
Employee benefits	3,386	960	-
Professional services	11,800	9,560	-
Program supplies	23,688	13,168	4,193
Salaries	48,172	41,201	37,902
Training	2,000	1,678	-
	<u>89,046</u>	<u>66,567</u>	<u>42,095</u>
Deficiency of revenue over expenditure	<u>\$ (87,306)</u>	<u>\$ (64,242)</u>	<u>\$ (29,010)</u>

**Shawanaga First Nation
Corda
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Chippewas of Nawash Band	\$ -	\$ -	\$ 8,736
Ministry of Natural Resources	<u>28,106</u>	<u>14,053</u>	<u>-</u>
	<u>28,106</u>	<u>14,053</u>	<u>8,736</u>
Expenses			
Administration	-	5,562	-
Equipment purchases	1,000	2,920	-
Program supplies	4,000	5,159	-
Salaries	<u>30,000</u>	<u>27,030</u>	<u>-</u>
	<u>35,000</u>	<u>40,671</u>	<u>-</u>
(Deficiency) excess of revenue over expenditure	<u>\$ (6,894)</u>	<u>\$ (26,618)</u>	<u>\$ 8,736</u>

**Shawanaga First Nation
Economic Development Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Golder Associates	\$ -	\$ -	\$ 22,173
Aboriginal Affairs and			
Northern Development Canada	42,000	42,000	42,000
Muskoka Community Development	-	5,000	-
Ontario Trillium Foundation	-	149,900	450
Less: Current year deferred contributions	-	(149,900)	-
	<u>42,000</u>	<u>47,000</u>	<u>64,623</u>
Expenditure			
Administration charges	5,040	5,040	5,040
Employee benefits	10,710	2,925	1,926
Memberships	-	900	3,700
Professional services	-	9,318	-
Program costs	-	11,342	-
Program supplies - youth council	-	-	350
Salaries	45,000	39,588	49,094
Supplies	-	(119)	1,770
Telephone	-	3,928	144
Training	-	-	695
Travel	-	3,484	1,669
	<u>60,750</u>	<u>76,406</u>	<u>64,388</u>
(Deficiency) excess of revenue over expenditure	<u>\$ (18,750)</u>	<u>\$ (29,406)</u>	<u>\$ 235</u>

Shawanaga First Nation
Fish Harvesting Program
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue	\$ -	\$ -	\$ -
Expenditure			
Program supplies	-	(4,226)	1,700
Salaries	-	15,093	11,602
Travel	-	-	178
	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
Deficiency of revenue over expenditure	\$ -	\$ (10,867)	\$ (13,480)

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**Shawanaga First Nation
Youth Employment Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 6,300	\$ 6,300
Expenditure			
Administration charges	-	756	756
Employee benefits	-	347	586
Honorariums	-	-	(125)
Program supplies	-	144	-
Salaries	<hr/> - <hr/>	<hr/> 17,009 <hr/> 18,256	<hr/> 5,719 <hr/> 6,936
Deficiency of revenue over expenditure	\$ -	\$ (11,956)	\$ (636)

**Shawanaga First Nation
Education Programs
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Early childhood education (Page 57)	\$ -	\$ 78,595	\$ 77,440
Enhanced teacher salaries (Page 58)	7,300	7,300	7,300
General education (Page 59)	346,459	376,963	342,783
New paths (Page 60)	13,000	13,600	13,310
Parental and community engagement (Page 61)	5,000	5,000	5,000
Post secondary education (Page 62)	240,425	257,763	241,425
Special education (Page 63)	128,436	128,436	128,427
Teacher retention (Page 64)	10,000	10,000	10,400
Tuition - elementary/secondary (Page 65)	323,000	307,100	326,900
	<u>1,073,620</u>	<u>1,184,757</u>	<u>1,152,985</u>
Expenditure (by program)			
Early childhood education (Page 57)	-	68,673	72,587
Enhanced teacher salaries (Page 58)	-	7,300	7,300
General education (Page 59)	358,352	420,562	371,605
New paths (Page 60)	-	10,659	10,196
Parental and community engagement (Page 61)	-	4,308	4,601
Post secondary education (Page 62)	240,425	228,402	221,738
Special education (Page 63)	127,054	97,534	109,379
Teacher retention (Page 64)	-	6,315	11,259
Tuition - elementary/secondary (Page 65)	323,000	291,235	300,625
	<u>1,048,831</u>	<u>1,134,988</u>	<u>1,109,290</u>
Excess of revenue over expenditure before current and prior year settlements	<u>24,789</u>	<u>49,769</u>	<u>43,695</u>
Current year settlements			
Early childhood education (Page 57)	-	(9,922)	-
New paths (Page 60)	-	(2,941)	(3,114)
Parental and community engagement (Page 61)	-	(692)	(399)
Post secondary education (Page 62)	-	(29,361)	-
Special education (Page 63)	-	(30,902)	(19,048)
Teacher retention (Page 64)	-	(3,685)	-
Tuition - elementary/secondary (Page 65)	-	(15,865)	(26,275)
	<u>-</u>	<u>(93,368)</u>	<u>(48,836)</u>
Prior year settlement			
Early childhood education (Page 57)	<u>-</u>	<u>(4,853)</u>	<u>-</u>
Excess (deficiency) of revenue over expenditure	<u>\$ 24,789</u>	<u>\$ (48,452)</u>	<u>\$ (5,141)</u>

Shawanaga First Nation
Early Childhood Education Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ -	\$ 78,595	\$ 77,440
Expenditure			
Administration charges	-	-	9,293
Employee benefits	-	6,700	5,374
Program supplies	-	14,105	4,875
Salaries	-	47,868	53,045
	<hr/>	<hr/>	<hr/>
	-	68,673	72,587
Excess of revenue over expenditure before current and prior year settlements			
	-	9,922	4,853
Current year settlement	-	(9,922)	-
Prior year settlement	<hr/>	<hr/>	<hr/>
(Deficiency) excess of revenue over expenditure	\$ -	\$ (4,853)	\$ 4,853

**Shawanaga First Nation
Enhanced Teacher Salaries Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 7,300	\$ 7,300	\$ 7,300
Expenditure			
Salaries	-	7,300	7,300
Excess of revenue over expenditure	\$ 7,300	\$ -	\$ -

**Shawanaga First Nation
General Education Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 325,035	\$ 347,333	\$ 324,141
Kenjgewin Teg Educational Institute	12,688	17,160	17,389
Other	8,736	12,470	1,253
	<u>346,459</u>	<u>376,963</u>	<u>342,783</u>
Expenditure			
Administration charges	39,004	41,680	38,897
Employee benefits	35,562	12,713	18,638
Honorariums	-	100	(200)
Insurance	5,075	5,552	-
Office supplies	-	1,084	3,712
Other	-	8,513	9,355
Program fees	12,688	23,540	17,402
Program supplies and expenses	3,207	9,569	7,139
Repairs and maintenance	-	8,185	9,215
Salaries	245,816	258,045	229,942
Telephone	2,000	15,473	11,491
Transportation	15,000	20,593	12,718
Travel	-	1,320	1,492
Utilities	-	14,195	11,804
	<u>358,352</u>	<u>420,562</u>	<u>371,605</u>
Deficiency of revenue over expenditure	\$ (11,893)	\$ (43,599)	\$ (28,822)

**Shawanaga First Nation
New Paths Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development			
Canada	\$ 13,000	\$ 13,600	\$ 13,310
Expenditure			
Meetings	-	2,951	2,510
Supplies	-	7,708	7,686
	<hr/>	<hr/>	<hr/>
		10,659	10,196
Excess of revenue over expenditure			
before current year settlement	13,000	2,941	3,114
Current year settlement	<hr/>	<hr/>	<hr/>
	-	(2,941)	(3,114)
Excess of revenue over expenditure	\$ 13,000	\$ -	\$ -

**Shawanaga First Nation
Parental and Community Engagement Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 5,000	\$ 5,000	\$ 5,000
Expenditure			
Supplies	-\$	4,308	4,601
Excess of revenue over expenditure before current year settlement	5,000	692	399
Current year settlement	-\$	(692)	(399)
Excess of revenue over expenditure	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>

**Shawanaga First Nation
Post Secondary Education Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 240,425	\$ 257,763	\$ 241,425
Expenditure			
Administration charges	29,000	30,932	28,971
Books and supplies	10,425	10,622	10,464
Completion bonus	2,000	2,500	3,950
Living allowances	113,000	105,500	110,709
Travel	6,000	3,200	4,600
Tuition	80,000	75,648	63,044
	<u>240,425</u>	<u>228,402</u>	<u>221,738</u>
Excess of revenue over expenditure	-	29,361	19,687
Current year settlement	<u>-</u>	<u>(29,361)</u>	<u>-</u>
Excess of revenue over expenditure	\$ -	\$ -	\$ 19,687

**Shawanaga First Nation
Special Education Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada Band-operated school - direct services	\$ 128,436	\$ 128,436	\$ 128,427
Expenditure			
Employee benefits	15,140	3,302	9,460
Program supplies	10,980	10,464	5,690
Salaries	100,934	83,768	94,229
	<u>127,054</u>	<u>97,534</u>	<u>109,379</u>
Excess of revenue over expenditure before current year settlement	1,382	30,902	19,048
Current year settlement	<u>-</u>	<u>(30,902)</u>	<u>(19,048)</u>
Excess of revenue over expenditure	<u>\$ 1,382</u>	<u>\$ -</u>	<u>\$ -</u>

**Shawanaga First Nation
Teacher Retention Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 10,000	\$ 10,000	\$ 10,400
Expenditure			
Professional development	-	4,387	4,654
Travel	-	-	778
Workshops	-	1,928	5,827
	<hr/>	<hr/>	<hr/>
Excess of revenue over expenditure before current year settlement	10,000	3,685	(859)
Current year settlement	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue over expenditure	\$ 10,000	\$ -	\$ (859)

Shawanaga First Nation
Tuition - Elementary/Secondary Program
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 323,000	\$ 307,100	\$ 326,900
Expenditure			
Tuition	<u>323,000</u>	<u>291,235</u>	<u>300,625</u>
Excess of revenue over expenditure before current year settlement	-	15,865	26,275
Current year settlement	<u>-</u>	<u>(15,865)</u>	<u>(26,275)</u>
Excess of revenue over expenditure	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Shawanaga First Nation
Healing Centre - Health Services Programs
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Aboriginal diabetes - Health Canada (Page 69)	\$ 14,599	\$ 17,499	\$ 14,599
Aboriginal diabetes - Independent First Nations (Page 70)	6,736	6,736	6,736
Aboriginal gambling initiative (Page 71)	9,199	8,884	9,199
AHHRI - IHCP (Page 72)	3,600	3,600	-
Brighter futures coordinator (Page 73)	45,720	47,092	45,720
Building healthy communities (Page 74)	32,111	33,074	32,111
Canada prenatal nutrition (Page 75)	2,992	-	2,992
Community health representative (Page 76)	26,652	27,452	26,652
Community support (Page 77)	26,108	26,109	26,109
Early childhood development (Page 78)	99,437	30,244	9,299
FAS/FAE child nutrition (Page 79)	53,350	53,350	53,350
Facilities operations management (Page 80)	41,164	21,199	23,194
Family violence (Page 81)	6,000	-	6,000
HIV/AIDS - Federal (Page 82)	3,633	3,633	3,633
HIV/AIDS - Provincial (Page 83)	7,286	6,060	7,286
Healthy babies, healthy children (Page 84)	17,943	17,943	17,943
Home and community care (Page 85)	45,381	46,742	45,381
Maternal child health (Page 86)	-	-	14,399
Mental health (Page 87)	23,388	23,387	-
Health miscellaneous (Page 88)	12,408	563	7,269
National native alcohol and drug addiction worker (Page 89)	22,133	25,322	22,133
Native child welfare prevention worker (Page 90)	25,952	25,952	25,952
Native youth suicide prevention (Page 91)	7,000	7,000	2,175
Ongoing training (Page 92)	12,354	12,354	12,354
One time funding (Page 93)	-	1,660	-
Patient transportation (Page 94)	35,597	35,597	35,597
Patient pandemic evaluation (Page 95)	2,000	2,000	2,000
Program implementation (Page 96)	308,730	318,980	308,730
Vicim Support Services (Page 97)	15,000	-	10,000
	906,473	802,432	770,813
Expenditure (by program)			
Aboriginal diabetes - Health Canada (Page 69)	13,886	13,111	14,599
Aboriginal diabetes - Independent First Nations (Page 70)	6,736	6,647	5,910
Aboriginal gambling initiative (Page 71)	7,899	6,967	2,396
AHHRI - IHCP (Page 72)	3,240	1,415	1,056
Brighter futures coordinator (Page 73)	45,720	33,122	45,613
Building healthy communities (Page 74)	32,111	27,976	32,901
Canada prenatal nutrition (Page 75)	5,983	2,992	3,020
Community health representative (Page 76)	26,852	23,538	26,216

**Shawanaga First Nation
Healing Centre - Health Services Programs
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Expenditure (by program) (continued)			
Community support (Page 77)	26,108	23,662	24,037
Early childhood development (Page 78)	96,445	25,244	24,181
FAS/FAE child nutrition (Page 79)	53,350	54,171	54,009
Facilities operations management (Page 80)	50,813	24,859	25,300
Family violence (Page 81)	720	-	5,975
HIV/AIDS - Federal (Page 82)	3,133	2,998	-
HIV/AIDS - Provincial (Page 83)	4,113	6,534	6,060
Healthy babies, healthy children (Page 84)	17,943	16,680	20,165
Home and community care (Page 85)	45,381	50,269	45,432
Maternal child health (Page 86)	-	-	-
Mental health (Page 87)	18,938	22,011	-
Health miscellaneous (Page 88)	2,000	1,379	(689)
National native alcohol and drug addiction worker (Page 89)	22,232	26,699	18,133
Native child welfare prevention worker (Page 90)	25,952	27,875	25,010
Native youth suicide prevention (Page 91)	6,300	6,190	684
Ongoing training (Page 92)	12,354	8,632	12,363
Patient transportation (Page 94)	35,597	37,692	41,270
Patient pandemic evaluation (Page 95)	1,300	1,819	1,599
Program implementation (Page 96)	308,730	343,472	301,475
	873,836	795,954	736,715
Excess of revenue over expenditure before current year and prior year settlements	32,637	6,478	34,098
Current year settlements			
Aboriginal diabetes - Health Canada (Page 69)	-	(4,388)	-
Aboriginal gambling initiative (Page 71)	-	(1,917)	(6,803)
AHHRI - IHCP (Page 72)	-	(2,185)	-
Brighter futures coordinator (Page 73)	-	(13,970)	(107)
Building healthy communities (Page 74)	-	(5,098)	-
Community health representative (Page 76)	-	(3,914)	-
Community support (Page 77)	-	(2,447)	(2,072)
Early childhood development (Page 78)	-	(5,000)	-
Community health representative (Page 76)	-	(1,263)	-
Home and community care (Page 85)	-	-	(4,487)
Mental health (Page 87)	-	(1,376)	-
National native alcohol and drug addiction worker (Page 89)	-	-	(4,000)
Native youth suicide prevention (Page 91)	-	(810)	(1,491)
Ongoing training (Page 92)	-	(3,722)	-
Patient pandemic evaluation (Page 95)	-	(181)	-
	-	(46,271)	(18,960)

Shawanaga First Nation
Healing Centre - Health Services Programs
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Prior year settlements			
Aboriginal diabetes - Health Canada (Page 69)	-	(3,640)	-
Brighter futures coordinator (Page 73)	-	(875)	4,389
Building healthy communities (Page 74)	-	(2,606)	-
Canada prenatal nutrition (Page 75)	-	(2,488)	-
Community health representative (Page 76)	-	(436)	-
Early childhood development (Page 78)	-	(9,851)	-
Facilities operations management (Page 80)	-	-	-
HIV/AIDS - Federal (Page 82)	-	(3,633)	-
Home and community care (Page 85)	-	(300)	-
National native alcohol and drug addiction worker (Page 89)	-	(4,728)	-
Patient pandemic evaluation (Page 95)	-	(1,151)	-
Program implementation (Page 96)	<hr/>	(7,255)	(1,667)
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue over expenditure	<hr/> \$ 32,637	<hr/> \$ (76,756)	<hr/> \$ 17,860

**Shawanaga First Nation
Healing Centre - Aboriginal Diabetes Program - Health Canada
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 14,599	\$ 17,499	\$ 14,599
Expenditure			
Administration charges	1,386	1,386	1,844
Education, outreach and support	6,827	3,569	10,005
Food security	-	1,578	2,750
Professional services	3,673	4,520	-
Program supplies	2,000	2,058	-
	<u>13,886</u>	<u>13,111</u>	<u>14,599</u>
Excess of revenue over expenditure before current and prior year settlements	713	4,388	-
Current year settlement	-	(4,388)	-
Prior year settlement	<u>-</u>	<u>(3,640)</u>	<u>-</u>
Excess (deficiency) of revenue over expenditure	<u>\$ 713</u>	<u>\$ (3,640)</u>	<u>\$ -</u>

**Shawanaga First Nation
Healing Centre - Aboriginal Diabetes Program -
Independent First Nations
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Independent First Nations	\$ 6,736	\$ 6,736	\$ 6,736
Expenditure			
Administration charges	-	-	674
Honorariums (nurse)	5,062	5,960	4,020
Program supplies	1,674	687	897
Travel/transportation costs	-	-	319
	<u>6,736</u>	<u>6,647</u>	<u>5,910</u>
Excess of revenue over expenditure	\$ -	\$ 89	\$ 826

**Shawanaga First Nation
Healing Centre - Aboriginal Gambling Initiative
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Independent First Nations	\$ 9,199	\$ 8,884	\$ 9,199
Expenditure			
Administration charges	600	-	900
Employee benefits	750	211	-
Human resources	-	-	250
Program supplies and expenses	1,549	1,869	1,246
Salaries	5,000	4,887	-
	<hr/> 7,899	<hr/> 6,967	<hr/> 2,396
Excess of revenue over expenditure before current year settlement	1,300	1,917	6,803
Current year settlement	<hr/> -	<hr/> (1,917)	<hr/> (6,803)
Excess of revenue over expenditure	\$ 1,300	\$ -	\$ -

**Shawanaga First Nation
Healing Centre - AHHRI - IHCP
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
AHHRI - IHCP	\$ 3,600	\$ 3,600	\$ -
Expenditure			
Other	1,240	119	-
Travel	500	421	-
Youth Symposium	1,500	875	1,056
	<u>3,240</u>	<u>1,415</u>	<u>1,056</u>
Excess of revenue over expenditure before current year settlement	360	2,185	(1,056)
Current year settlement	<u>-</u>	<u>(2,185)</u>	<u>-</u>
Excess (deficiency) of revenue over expenditure	\$ 360	\$ -	\$ (1,056)

**Shawanaga First Nation
Healing Centre - Brighter Futures Coordinator Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 45,720	\$ 47,092	\$ 45,720
Expenditure			
Administration	3,110	3,110	2,916
Employee benefits	3,600	-	3,016
Program supplies and expenses	4,000	12,552	4,392
Resource staff and materials	4,000	10,068	-
Salaries	27,500	923	34,622
Travel	3,510	6,469	667
	<u>45,720</u>	<u>33,122</u>	<u>45,613</u>
Excess of revenue over expenditure before current year and prior year settlements	-	13,970	107
Current year settlement	-	(13,970)	(107)
Prior year settlement	<u>-</u>	<u>(875)</u>	<u>4,389</u>
(Deficiency) excess of revenue over expenditure	\$ -	\$ (875)	\$ 4,389

Shawanaga First Nation
Healing Centre - Building Healthy Communities Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 32,111	\$ 33,074	\$ 32,111
Expenditure			
Administration	2,185	2,185	2,916
Employee benefits	2,948	(1,266)	-
Program supplies and expenses	4,000	3,668	6,783
Salaries	22,678	23,033	19,000
Team building	-	-	4,202
Travel	300	356	-
	32,111	27,976	32,901
Excess (deficiency) of revenue over expenditure before current and prior year settlements	-	5,098	(790)
Current year settlement	-	(5,098)	-
Prior year settlement	-	(2,606)	-
Deficiency of revenue over expenditure	\$ -	\$ (2,606)	\$ (790)

**Shawanaga First Nation
Healing Centre - Canada Prenatal Nutrition Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 2,992	\$ -	\$ 2,992
Expenditure			
Administration	299	299	-
Education	1,346	-	-
Food	4,338	2,693	3,020
	<u>5,983</u>	<u>2,992</u>	<u>3,020</u>
Deficiency of revenue over expenditure before prior year settlement	(2,991)	(2,992)	(28)
Prior year settlement	<u>-</u>	<u>(2,488)</u>	<u>-</u>
Deficiency of revenue over expenditure	<u>\$ (2,991)</u>	<u>\$ (5,480)</u>	<u>\$ (28)</u>

**Shawanaga First Nation
Healing Centre - Community Health Representative
Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 26,652	\$ 27,452	\$ 26,652
Expenditure			
Administration	600	400	1,930
Employee benefits	3,375	1,093	396
Salaries	22,500	21,279	23,311
Travel	377	766	579
	<u>26,852</u>	<u>23,538</u>	<u>26,216</u>
(Deficiency) excess of revenue over expenditure before current and prior year settlements	(200)	3,914	436
Current year settlement	-	(3,914)	-
Prior year settlement	-	(436)	-
(Deficiency) excess of revenue over expenditure	\$ (200)	\$ (436)	\$ 436

**Shawanaga First Nation
Healing Centre - Community Support Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Health and Long Term Care	\$ 26,108	\$ 26,109	\$ 26,109
Expenditure			
Administration charges	1,200	1,200	1,218
Benefits	1,304	2,554	2,680
Program supplies	-	-	5,023
Salaries	17,629	7,036	15,116
Supplies	5,975	12,872	-
	<u>26,108</u>	<u>23,662</u>	<u>24,037</u>
Excess of revenue over expenditure before current year settlement	-	2,447	2,072
Current year settlement	<u>-</u>	<u>(2,447)</u>	<u>(2,072)</u>
Excess of revenue over expenditure	\$ -	\$ -	\$ -

**Shawanaga First Nation
Healing Centre - Early Childhood Development Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 99,437	\$ 30,244	\$ 9,299
Expenditure			
Admin Fee	7,132	7,132	-
Benefits	9,500	339	-
Professional fees	1,000	-	(240)
Program supplies	5,688	5,851	23,435
Salaries	71,325	10,490	-
Training	-	-	986
Travel	1,800	1,432	-
	<u>96,445</u>	<u>25,244</u>	<u>24,181</u>
Excess of revenue over expenditure before current and prior year settlements	2,992	5,000	(14,882)
Current year settlement	-	(5,000)	-
Prior year settlement	-	(9,851)	-
Excess (deficiency) of revenue over expenditure	\$ 2,992	\$ (9,851)	\$ (14,882)

Shawanaga First Nation
Healing Centre - FAS/FAE Child Nutrition Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Independent First Nations	\$ 53,350	\$ 53,350	\$ 53,350
Expenditure			
Administration charges	2,000	2,000	3,374
Breakfast/lunch	4,340	5,049	6,185
Education	2,000	2,660	1,942
Employee benefits	5,250	5,055	2,403
Office	1,760	302	510
Program supplies	-	-	898
Salaries	35,000	36,037	33,036
Travel	1,000	2,868	2,701
Workshops	2,000	200	2,960
	<u>53,350</u>	<u>54,171</u>	<u>54,009</u>
Deficiency of revenue over expenditure	\$ -	\$ (821)	\$ (659)

Shawanaga First Nation
Healing Centre - Facilities Operations Management
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada			
Facilities operation management	\$ 41,164	\$ 21,199	\$ 20,582
One time funding	<u>-</u>	<u>-</u>	<u>2,612</u>
	<u>41,164</u>	<u>21,199</u>	<u>23,194</u>
Expenditure			
Administration	3,799	1,741	2,258
Benefits	3,830	2,196	-
Insurance	<u>-</u>	<u>2,383</u>	<u>-</u>
Janitorial	28,649	<u>-</u>	10,101
Program supplies and expenses	1,431	1,821	3,322
Repairs and maintenance	<u>-</u>	117	9,587
Salaries	13,104	16,601	-
Utilities	<u>-</u>	<u>-</u>	32
	<u>50,813</u>	<u>24,859</u>	<u>25,300</u>
Deficiency of revenue over expenditure	\$ (9,649)	\$ (3,660)	\$ (2,106)

**Shawanaga First Nation
Healing Centre - Family Violence Program
Schedule of Revenue and Expenditure**

Year Ended March 31

2014
Budget

2014
Actual

2013
Actual

Revenue

Aboriginal Affairs and Northern Development Canada	\$ 6,000	\$ -	\$ 6,000
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Expenditure

Administration charges	720	-	720
Program supplies and expenses	-	-	5,255
	<u>720</u>	<u>-</u>	<u>5,975</u>

Excess of revenue over expenditure	\$ 5,280	\$ -	\$ 25
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**Shawanaga First Nation
Healing Centre - HIV/AIDS - Federal
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 3,633	\$ 3,633	\$ 3,633
Expenditure			
Administration	363	363	-
Education outreach	1,770	2,015	-
Program supplies	1,000	620	-
	<u>3,133</u>	<u>2,998</u>	<u>-</u>
Excess of revenue over expenditure before prior year settlement			
	\$ 500	\$ 635	\$ 3,633
Prior year settlement			
	<u>-</u>	<u>(3,633)</u>	<u>-</u>
Excess (deficiency) of revenue over expenditure			
	<u>\$ 500</u>	<u>\$ (2,998)</u>	<u>\$ 3,633</u>

**Shawanaga First Nation
Healing Centre - HIV/AIDS - Provincial
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Health and Long Term Care	\$ 7,286	\$ 6,060	\$ 7,286
Expenditure			
Administration charges	813	-	729
Education outreach	1,700	1,344	5,331
Employee benefits	-	512	-
Salaries	-	3,678	-
Supplies	1,600	1,000	-
	<hr/> 4,113	<hr/> 6,534	<hr/> 6,060
Excess (deficiency) of revenue over expenditure	\$ 3,173	\$ (474)	\$ 1,226

Shawanaga First Nation
Healing Centre - Healthy Babies, Healthy Children Program
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 17,943	\$ 17,943	\$ 17,943
Expenditure			
Administration	1,794	-	-
Employee benefits	1,875	1,748	1,794
Honorariums	-	-	625
Office	-	231	544
Program supplies and expenses	1,774	2,105	3,500
Salaries	12,500	12,596	13,128
Travel	-	-	574
	<hr/> 17,943	<hr/> 16,680	<hr/> 20,165
Excess of revenue over expenditure before current year settlement	-	1,263	(2,222)
Current year settlement	<hr/> -	<hr/> (1,263)	<hr/> -
Deficiency of revenue over expenditure	\$ -	\$ -	\$ (2,222)

Shawanaga First Nation
Healing Centre - Home and Community Care Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 45,381	\$ 46,742	\$ 45,381
Expenditure			
Administration	4,538	4,538	4,538
Employee benefits	4,055	162	2,588
Program supplies	-	-	1,704
Service delivery - salaries	35,083	42,684	36,602
Travel	1,705	2,885	-
	<u>45,381</u>	<u>50,269</u>	<u>45,432</u>
Deficiency of revenue over expenditure before current and prior year settlements	-	(3,527)	(51)
Current year settlement	-	-	(4,487)
Prior year settlement	-	(300)	-
Deficiency of revenue over expenditure	\$ -	\$ (3,827)	\$ (4,538)

Shawanaga First Nation
Healing Centre - Maternal Child Health Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ -	\$ -	\$ 14,399
Expenditure			
Program supplies	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of revenue over expenditure	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,399</u>

**Shawanaga First Nation
Healing Centre - Mental Health Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 23,388	\$ 23,387	\$ -
Expenditure			
Administration	2,338	-	-
Other	3,000	1,703	-
Program supplies	5,800	9,852	-
Transfer to Program Implementation (Page 96)	5,800	10,250	-
Travel	2,000	206	-
	<u>18,938</u>	<u>22,011</u>	<u>-</u>
Excess of revenue over expenditure before current year settlement	4,450	1,376	-
Current year settlement	-	(1,376)	-
Excess of revenue over expenditure	\$ 4,450	\$ -	\$ -

Shawanaga First Nation
Healing Centre - Health Miscellaneous
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ -	\$ 563	\$ -
Health Canada - other	-	-	(7,286)
Other	12,408	-	1,994
Plus: Prior year deferred contributions	-	-	12,561
	<u>12,408</u>	<u>563</u>	<u>7,269</u>
Expenditure			
Other (recovery)	2,000	1,379	(689)
Salaries	-	-	-
	<u>2,000</u>	<u>1,379</u>	<u>(689)</u>
Excess (deficiency) of revenue over expenditure	<u>\$ 10,408</u>	<u>\$ (816)</u>	<u>\$ 7,958</u>

**Shawanaga First Nation
Healing Centre - National Native Alcohol and Drug
Addiction Worker Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Donations	\$ -	\$ 350	\$ -
Health Canada	22,133	24,972	22,133
	<u>22,133</u>	<u>25,322</u>	<u>22,133</u>
Expenditure			
Administration	1,386	1,386	2,213
Employee benefits	2,524	1,157	146
Salaries	17,322	22,837	8,204
Travel	1,000	1,319	7,570
	<u>22,232</u>	<u>26,699</u>	<u>18,133</u>
(Deficiency) excess of revenue over expenditure before current and prior year settlements	(99)	(1,377)	4,000
Current year settlement	-	-	(4,000)
Prior year settlement	-	(4,728)	-
Deficiency of revenue over expenditure	\$ (99)	\$ (6,105)	\$ -

**Shawanaga First Nation
Healing Centre - Native Child Welfare Prevention Worker
Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Community and Social Services	\$ 25,952	\$ 25,952	\$ 25,952
Expenditure			
Administration charges	1,200	1,200	1,200
Employee benefits	2,625	3,295	2,211
Office	1,760	1,949	102
Salaries	17,500	18,457	17,811
Travel	1,500	1,618	-
Workshop	1,367	1,356	3,686
	<u>25,952</u>	<u>27,875</u>	<u>25,010</u>
(Deficiency) excess of revenue over expenditure	\$ -	\$ (1,923)	\$ 942

**Shawanaga First Nation
Healing Centre - Native Youth Suicide Prevention Program
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 7,000	\$ 7,000	\$ 2,175
Expense			
Administration	1,200	700	-
Office supplies	500	856	684
Program costs	4,600	3,518	-
Training	-	1,116	-
	<hr/> 6,300	<hr/> 6,190	<hr/> 684
Excess of revenue over expenditure before current year settlement	700	810	1,491
Current year settlement	-	(810)	(1,491)
Excess of revenue over expenditure	\$ 700	\$ -	\$ -

**Shawanaga First Nation
Healing Centre - Ongoing Training Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 12,354	\$ 12,354	\$ 12,354
Expenditure			
Administration charges	1,236	1,235	1,477
Job skills	5,559	2,713	4,319
Mandatory training	5,559	4,684	6,567
	<u>12,354</u>	<u>8,632</u>	<u>12,363</u>
Excess (deficiency) of revenue over expenditure before current year settlement	-	3,722	(9)
Current year settlement	<u>-</u>	<u>(3,722)</u>	<u>-</u>
Deficiency of revenue over expenditure	\$ -	\$ -	\$ (9)

**Shawanaga First Nation
Healing Centre - One Time Funding
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Independent First Nation	\$ -	\$ 1,660	\$ -
Expenditure	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over expenditure	<u>\$ -</u>	<u>\$ 1,660</u>	<u>\$ -</u>

**Shawanaga First Nation
Healing Centre - Patient Transportation Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 35,597	\$ 35,597	\$ 35,597
Expenditure			
Administration charges	2,440	-	2,440
Employee benefits	-	1,780	-
Insurance	-	2,760	-
Medical van	-	(76)	3,904
Primary driver	24,407	28,492	28,153
Salary - Coordinator	8,750	4,736	6,773
	<u>35,597</u>	<u>37,692</u>	<u>41,270</u>
Deficiency of revenue over expenditure	\$ -	\$ (2,095)	\$ (5,673)

**Shawanaga First Nation
Healing Centre - Patient Pandemic Evaluation
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Health Canada	\$ 2,000	\$ 2,000	\$ 2,000
Expenditure			
Meetings	500	1,819	-
Program expenses	800	-	1,599
	<u>1,300</u>	<u>1,819</u>	<u>1,599</u>
Excess of revenue over expenditure before current and prior year settlements	700	181	401
Current year settlement	-	(181)	-
Prior year settlement	-	(1,151)	-
Excess (deficiency) of revenue over expenditure	<u>\$ 700</u>	<u>\$ (1,151)</u>	<u>\$ 401</u>

**Shawanaga First Nation
Healing Centre - Program Implementation
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 308,730	\$ 308,730	\$ 308,730
Transfer from Mental Health program (Page 87)	-	10,250	-
	<u>308,730</u>	<u>318,980</u>	<u>308,730</u>
Expenditure			
Administration	30,873	30,873	-
Bank charges	-	599	1,607
Electricity	-	-	12,872
Employee benefits	16,297	31,061	22,048
Food	-	(80)	369
Governance	7,932	500	4,579
Insurance	-	7,666	5,029
Meeting expenses	-	44	601
Office supplies	15,000	24,380	19,033
Professional fees	-	2,285	1,417
Program supplies	5,000	1,393	3,780
Repairs and maintenance	23,756	28,556	5,579
Resources	37,500	27,898	30,478
Salaries - Executive Director	52,304	60,774	53,446
Salaries - Maintenance	-	-	7,492
Salaries - Receptionist	26,364	17,503	27,647
Salaries - Services Administrator	20,000	30,620	37,896
Salaries - Traditional Coordinator	50,750	42,678	34,464
Telephone	5,000	7,882	5,433
Traditional and cultural	16,480	26,517	24,159
Travel - Board	1,474	2,323	1,407
Travel - Program	-	-	736
Travel - Staff	-	-	1,403
	<u>308,730</u>	<u>343,472</u>	<u>301,475</u>
(Deficiency) excess of revenue over expenditure before prior year settlement	-	(24,492)	7,255
Prior year settlement	-	(7,255)	(1,667)
(Deficiency) excess of revenue over expenditure	\$ -	\$ (31,747)	\$ 5,588

**Shawanaga First Nation
Healing Centre - Victim Support Services
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Independent First Nation	\$ 15,000	\$ -	\$ 10,000
Expenditure	-	-	-
Excess of revenue over expenditure	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>

**Shawanaga First Nation
Independent First Nations
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Administration (Page 100)	\$ -	\$ 19,681	\$ 17,681
AHWS training (Page 101)	3,088	3,087	3,088
Community development (Page 102)	71,548	71,548	71,548
Diabetes education (Page 103)	85,000	85,000	85,000
FAS/FAE child nutrition (Page 104)	220,000	220,000	264,785
Responsible gambling strategy (Page 105)	113,800	113,800	113,800
Health policy analyst (Page 106)	80,587	80,587	80,587
IFN health services (Page 107)	-	-	9,000
MCYS youth trama and adults working with youth (Page 108)	84,157	84,157	-
One-time designated priorities renewal (Page 109)	-	-	31,650
One-time food funding (Page 110)	21,600	21,600	-
Program operations support (Page 111)	31,050	31,050	-
Safe and accepting schools (Page 112)	50,000	50,000	-
Victim services (Page 113)	-	-	240,000
Sexual violence action plan (Page 114)	50,000	49,999	23,685
	810,830	830,509	940,824
Expenditure (by program)			
Administration (Page 100)	-	7,120	(200)
AHWS training (Page 101)	3,088	1,060	920
Community development (Page 102)	71,548	69,722	63,363
Diabetes education (Page 103)	85,000	85,000	85,000
FAS/FAE child nutrition (Page 104)	220,000	220,000	244,845
Responsible gambling strategy (Page 105)	113,800	113,620	113,800
Health policy analyst (Page 106)	80,587	76,702	75,042
IFN health services (Page 107)	-	-	9,000
MCYS youth trama and adults working with youth (Page 108)	84,157	49,266	-
One-time designated priorities renewal (Page 109)	-	1,160	15,291
One-time food funding (Page 110)	21,600	15,501	-
Program operations support (Page 111)	31,050	30,914	-
Safe and accepting schools (Page 112)	50,000	24,016	-
Victim services (Page 113)	-	2,774	228,890
Sexual violence action plan (Page 114)	50,000	49,999	23,685
	810,830	746,854	859,636
Excess of revenue over expenditure before current and prior year settlements			
	-	83,655	81,188

**Shawanaga First Nation
Independent First Nations
Schedule of Revenue and Expenditure (continued)**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Current year settlements			
AHWS training (Page 101)	-	(2,027)	(2,168)
Community development (Page 102)	-	(1,826)	(8,185)
FAS/FAE child nutrition (Page 104)	-	-	(19,940)
Health policy analyst (Page 106)	-	(3,885)	(5,545)
MCYS youth trama and adults working with youth (Page 108)	-	(34,891)	-
One-time designated priorities renewal (Page 109)	-	-	(16,359)
One-time food funding (Page 110)	-	(6,099)	-
Safe and accepting schools (Page 112)	-	(25,984)	-
Victim services (Page 113)	-	-	(11,110)
	<hr/>	<hr/>	<hr/>
		(74,712)	(63,307)
Prior year settlements			
Community development (Page 102)	-	-	(356)
Health policy analyst (Page 106)	-	-	(2,181)
	<hr/>	<hr/>	<hr/>
Excess of revenue over expenditure	\$ -	\$ 8,943	\$ 15,344
	<hr/>	<hr/>	<hr/>

Shawanaga First Nation
Independent First Nations - Administration
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Administration charges	\$ -	\$ 16,681	\$ 17,681
Chiefs of Ontario	-	3,000	-
	<hr/>	<hr/>	<hr/>
		19,681	17,681
Expenditures			
Food	-	2,407	-
Meetings	-	4,713	-
Penalties paid to Canada Revenue Agency	-	-	(200)
	<hr/>	<hr/>	<hr/>
		7,120	(200)
Excess of revenue over expenditure	\$ -	\$ 12,561	\$ 17,881

**Shawanaga First Nation
Independent First Nations - AHWS Training
Schedule of Revenue and Expenditure**

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 3,088	\$ 3,087	\$ 3,088
Expenditures			
Training	<u>3,088</u>	<u>1,060</u>	<u>920</u>
Excess of revenue over expenditure before current year settlement	-	2,027	2,168
Current year settlement	<u>-</u>	<u>(2,027)</u>	<u>(2,168)</u>
Excess of revenue over expenditure	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Shawanaga First Nation
Independent First Nations - Community Development Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 71,548	\$ 71,548	\$ 71,548
Expenditure			
Bank charges	403	40	-
Communications	-	-	(283)
Employee benefits	5,025	6,589	5,779
Insurance	3,000	509	3,000
Office supplies	5,750	5,112	5,907.00
Professional fees	1,750	2,505	(435)
Purchased services	3,720	1,715	2,100
Rent	3,000	3,000	2,500
Resource staff/materials	-	-	(330)
Salaries	30,900	32,154	30,969
Travel	8,000	8,000	10,744
Workshop costs	10,000	10,098	3,412
	<u>71,548</u>	<u>69,722</u>	<u>63,363</u>
Excess of revenue over expenditure before current and prior year settlements	-	1,826	8,185
Current year settlement	-	(1,826)	(8,185)
Prior year settlement	-	-	(356)
Deficiency of revenue over expenditure	\$ -	\$ -	\$ (356)

Shawanaga First Nation
Independent First Nations - Diabetes Education Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Health and Long Term Care	\$ 85,000	\$ 85,000	\$ 85,000
Expenditure			
Administration charges	4,167	4,167	4,167
Program costs	80,833	80,833	80,833
	<hr/> 85,000	<hr/> 85,000	<hr/> 85,000
Excess of revenue over expenditure	\$ -	\$ -	\$ -

Shawanaga First Nation
Independent First Nations - FAS/FAE Child Nutrition
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Children and Youth Services			
FASD and child nutrition program	\$ 220,000	\$ 220,000	\$ 220,000
One-time food	-	-	28,800
One-time training	-	-	15,985
	<u>220,000</u>	<u>220,000</u>	<u>264,785</u>
Expenditure			
Administration charges	6,600	6,600	6,600
Program costs	213,400	213,400	213,400
One-time food costs	-	-	8,860
One-time training costs	-	-	15,985
	<u>220,000</u>	<u>220,000</u>	<u>244,845</u>
Excess of revenue over expenditure before current settlement	-	-	19,940
Current year settlement	-	-	(19,940)
Excess of revenue over expenditure	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Shawanaga First Nation
Independent First Nations - Responsible Gambling Strategy
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Health and Long Term Care	\$ 113,800	\$ 113,800	\$ 113,800
Expenditure			
Administration charges	3,414	3,414	3,414
Program costs	110,386	110,206	110,386
	<u>113,800</u>	<u>113,620</u>	<u>113,800</u>
Excess of revenue over expenditure	\$ -	\$ 180	\$ -

Shawanaga First Nation
Independent First Nations - Health Policy Analyst Program
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 80,587	\$ 80,587	\$ 80,587
Expenditure			
Employee benefits	5,025	6,769	9,074
Insurance	3,000	2,905	2,150
Interest and bank charges	412	440	391
Office	5,750	1,377	5,527
Program costs	12,500	11,158	5,815
Rent	3,000	3,000	2,500
Salaries	30,900	31,153	30,475
Travel	20,000	19,900	19,110
	<u>80,587</u>	<u>76,702</u>	<u>75,042</u>
Excess of revenue over expenditure before current and prior year settlements	-	3,885	5,545
Current year settlement	-	(3,885)	(5,545)
Prior year settlement	-	-	(2,181)
Deficiency of revenue over expenditure	\$ -	\$ -	\$ (2,181)

Shawanaga First Nation
Independent First Nations - IFN Health Services
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Temagami First Nation	\$ -	\$ -	\$ 9,000
Expenditure			
Purchased services	_____ -	_____ -	9,000
Excess of revenue over expenditure	\$ -	\$ -	\$ -

Shawanaga First Nation

Independent First Nations - MCYS Trauma and Adults Working with Youth Program

Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
<hr/>			
Revenue			
Ministry of Children and Youth Services	\$ 84,157	\$ 84,157	\$ -
<hr/>			
Expenditure			
Administration	7,650	250	-
Meals	6,007	6,008	-
Meeting	1,400	1,400	-
Program costs	8,000	8,000	-
Training	5,000	2,832	-
Travel	56,100	30,776	-
	<u>84,157</u>	<u>49,266</u>	<u>-</u>
Excess of revenue over expenditure before current year settlement		34,891	-
Current year settlement	-	(34,891)	-
Excess of revenue over expenditure	\$ -	\$ -	\$ -

Shawanaga First Nation
Independent First Nations - One-Time Designated Priorities Renewal
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ -	\$ -	\$ 31,650
Expenditure			
Administration fee	-	-	1,000
Contracted services	-	-	7,250
Collective workshop group	-	-	2,618
Community site visit	-	438	4,423
Travel	-	722	-
	<hr/>	<hr/>	<hr/>
(Deficiency) excess of revenue over expenditure before current year settlement	-	(1,160)	16,359
Current year settlement	<hr/>	<hr/>	<hr/>
Deficiency of revenue over expenditure	\$ -	\$ (1,160)	\$ -

Shawanaga First Nation
Independent First Nations - One-Time Food Funding
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Child and Youth Services	\$ 21,600	\$ 21,600	\$ -
Expenditure			
Program costs	21,600	15,501	-
Excess of revenue over expenditure before current year settlement	-	6,099	-
Current year settlement	-	(6,099)	-
Excess of revenue over expenditure	\$ -	\$ -	\$ -

Shawanaga First Nation
Independent First Nations - Program Operations Support
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Healing and Wellness Strategy	\$ 31,050	\$ 31,050	\$ -
Expenditure			
Salaries	29,050	28,914	-
Travel	2,000	2,000	-
	<u>31,050</u>	<u>30,914</u>	<u>-</u>
Excess of revenue over expenditure	\$ -	\$ 136	\$ -

Shawanaga First Nation
Independent First Nations - Safe and Accepting Schools
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Chiefs of Ontario Indians	\$ 50,000	\$ 50,000	\$ -
Expenditure			
Advertising	20,000	6,000	-
Program costs	10,000	4,372	-
Travel	20,000	13,644	-
	<u>50,000</u>	<u>24,016</u>	<u>-</u>
Excess of revenue over expenditure before current year settlement	-	25,984	-
Current year settlement	<u>-</u>	<u>(25,984)</u>	<u>-</u>
Excess of revenue over expenditure	\$ -	\$ -	\$ -

Shawanaga First Nation
Independent First Nations - Victim Services
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ministry of Attorney General	\$ -	\$ -	\$ 240,000
Expenditure			
Administration fee	-	-	2,350
Capacity building	-	-	30,553
Community project	-	-	119,839
Meeting	-	-	14,600
Resource development	-	175	4,775
Salaries	-	2,599	45,005
Travel	-	-	11,768
	<hr/>	<hr/>	<hr/>
		2,774	228,890
(Deficiency) excess of revenue over expenditure before current year settlement	-	(2,774)	11,110
Current year settlement	<hr/>	<hr/>	<hr/>
Deficiency of revenue over expenditure	\$ -	\$ (2,774)	\$ -

Shawanaga First Nation
Independent First Nations - Sexual Violence Action Plan
Schedule of Revenue and Expenditure

Year Ended March 31	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ontario Federation of Indian Friendship Centres	\$ 50,000	\$ 49,999	\$ 23,685
Expenditures			
Administration	2,500	2,500	2,500
Program costs	47,500	47,499	21,185
	<u>50,000</u>	<u>49,999</u>	<u>23,685</u>
Excess of revenue over expenditure	\$ -	\$ -	\$ -

**Shawanaga First Nation
Shawanaga Restaurant
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Sales	\$ -	\$ -	\$ 60,874
Cost of sales	<u>-</u>	922	<u>35,793</u>
Gross margin	<u>-</u>	(922)	<u>25,081</u>
Other income			
Transfer from Casino Rama Fund (Page 31)	<u>-</u>	<u>-</u>	<u>5,000</u>
Operating expenditure			
Bank charges	<u>-</u>	<u>-</u>	<u>1,358</u>
Bookkeeping	<u>-</u>	2,350	<u>248</u>
Cash short (over)	<u>-</u>	<u>-</u>	<u>(857)</u>
Employee benefits	<u>-</u>	<u>-</u>	<u>17,934</u>
Repairs and maintenance	<u>-</u>	<u>-</u>	<u>994</u>
Salaries	<u>-</u>	1,379	<u>51,538</u>
Telephone	<u>-</u>	<u>-</u>	<u>1,886</u>
Utilities	<u>-</u>	<u>-</u>	<u>10,243</u>
	<u>-</u>	3,729	<u>83,344</u>
Deficiency of revenue over expenditure	<u>\$ -</u>	\$ (4,651)	<u>\$ (53,263)</u>

**Shawanaga First Nation
Social Assistance Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada			
Basic needs	\$ -	\$ 26,600	\$ 34,100
Service delivery	32,400	32,400	32,400
Special needs	-	400	1,900
Ministry of Community and Social Services			
Supplements	-	185,088	185,364
Transitional	-	21,600	-
Training	-	-	4,200
Gezhtoojig Employment and Training	2,483	-	-
	<u>34,883</u>	<u>266,088</u>	<u>257,964</u>
Expenditure			
Administration charges	-	3,888	3,888
Bookkeeping	-	-	830
Employee benefits	3,510	1,519	2,972
Emergency energy fund	-	-	1,869
Furniture and computer equipment	1,360	1,360	394
Other	280	289	288
Salaries	23,400	23,400	23,616
Social assistance - basic needs	-	193,819	202,242
Social assistance - special needs	-	15,068	16,302
Telephone	-	962	-
Training	-	(518)	(1,023)
Transitional funding expenditures	-	22,385	3,501
Travel	6,333	11,574	4,709
	<u>34,883</u>	<u>273,746</u>	<u>259,588</u>
Deficiency of revenue over expenditure	\$ -	\$ (7,658)	\$ (1,624)

**Shawanaga First Nation
Special Projects
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue (by program)			
Annual Pow Wow (Page 118)	\$ -	\$ 28,622	\$ 52,256
Bingo (Page 119)	-	101,636	47,671
Disabled (adult) (Page 120)	2,800	2,800	2,800
Energy project (Page 121)	-	9,491	555
First Nation and Inuit skills link (Page 122)	-	-	20,909
Funerals and burials (Page 123)	-	-	4,147
Library (Page 124)	28,729	27,338	27,109
National child benefit (Page 125)	21,300	21,300	21,300
Response (Page 126)	-	-	25,000
	52,829	191,187	201,747
Expenditure (by program)			
Annual Pow Wow (Page 118)	-	30,623	51,497
Bingo (Page 119)	-	96,693	49,288
Disabled (adult) (Page 120)	2,800	-	2,800
Library (Page 124)	30,319	36,013	31,012
National child benefit (Page 125)	21,300	23,115	23,763
	54,419	186,444	158,360
(Deficiency) excess of revenue over expenditure before current year settlements	(1,590)	4,743	43,387
Current year settlements			
Disabled (adult) (Page 120)	-	(2,800)	-
First Nation and Inuit skills link (Page 122)	-	-	(20,909)
Funerals and burials (Page 123)	-	-	(4,147)
Response (Page 126)	-	-	(25,000)
	-	(2,800)	(50,056)
(Deficiency) excess of revenue over expenditure	\$ (1,590)	\$ 1,943	\$ (6,669)

Shawanaga First Nation
Annual Pow Wow
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Donation	\$ -	\$ 18,122	\$ 28,721
Transfer from Casino Rama Fund (Page 31)	<hr/> -	<hr/> 10,500	<hr/> 23,535
	<hr/> -	<hr/> 28,622	<hr/> 52,256
Expenditure			
Pow Wow	<hr/> -	<hr/> 30,623	<hr/> 51,497
(Deficiency) excess of revenue over expenditure	<hr/> \$ -	<hr/> \$ (2,001)	<hr/> \$ 759

Shawanaga First Nation
Bingo
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Bingo sales	\$ -	\$ 97,140	\$ 45,075
Canteen sales	<u>-</u>	<u>4,496</u>	<u>2,596</u>
	<u>-</u>	<u>101,636</u>	<u>47,671</u>
Expenditure			
Advertising/sponsorship	-	1,408	514
Bank charges	-	57	48
Bingo supplies	-	3,072	2,076
Canteen supplies	-	-	135
Prize payout	-	82,511	44,440
Rent	-	3,500	-
Salaries	<u>-</u>	<u>6,145</u>	<u>2,075</u>
	<u>-</u>	<u>96,693</u>	<u>49,288</u>
Excess (deficiency) of revenue over expenditure	<u>\$ -</u>	<u>\$ 4,943</u>	<u>\$ (1,617)</u>

**Shawanaga First Nation
Disabled (Adult)
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 2,800	\$ 2,800	\$ 2,800
Expenditure			
Program supplies and expenses	2,800	-	2,800
Excess of revenue over expenditure before current year settlement	-	2,800	-
Current year settlement	-	(2,800)	-
Excess of revenue over expenditure	\$ -	\$ -	\$ -

**Shawanaga First Nation
Energy Project
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Hydro One	\$ -	\$ 9,491	\$ 342
Solar panels	<u>-</u>	<u>-</u>	<u>213</u>
	<u>-</u>	<u>9,491</u>	<u>555</u>
Expenditure	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over expenditure	<u>\$ -</u>	<u>\$ 9,491</u>	<u>\$ 555</u>

Shawanaga First Nation
First Nation & Inuit Skills Link Program
Schedule of Revenue and Expenditure

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ _____	\$ _____	\$ 20,909
Excess of revenue over expenditure before current year settlement	_____	_____	20,909
Current year settlement	_____	_____	(20,909)
Excess of revenue over expenditure	\$ _____	\$ _____	\$ _____

**Shawanaga First Nation
Funerals and Burials
Schedule of Revenue and Expenditure**

Year Ended March 31

2014
Budget

2014
Actual

2013
Actual

Revenue

Aboriginal Affairs and Northern Development Canada	\$ -	\$ -	\$ 4,147
Excess of revenue over expenditure before current year settlement	-	-	4,147
Current year settlement	-	-	(4,147)
Excess of revenue over expenditure	\$ -	\$ -	\$ -

**Shawanaga First Nation
Library Program
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Ontario Library Service	\$ 13,669	\$ 14,338	\$ 13,846
Transfer from Casino Rama Fund (Page 31)	13,000	13,000	13,000
Other	2,060	-	263
	<u>28,729</u>	<u>27,338</u>	<u>27,109</u>
Expenditure			
Employee benefits	3,955	1,631	2,890
Program supplies and expenses	-	2,399	339
Salaries	26,364	31,469	27,112
Training	-	514	671
	<u>30,319</u>	<u>36,013</u>	<u>31,012</u>
Deficiency of revenue over expenditure	<u>\$ (1,590)</u>	<u>\$ (8,675)</u>	<u>\$ (3,903)</u>

**Shawanaga First Nation
National Child Benefit
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 21,300	\$ 21,300	\$ 21,300
Expenditure			
After school fitness	1,200	1,198	1,367
Arts and crafts	1,200	1,611	1,498
Breakfast club	-	1,992	1,626
Christmas giving for families	2,000	2,000	2,000
Cultural enrichment	6,100	5,969	9,531
Nutrition	10,800	10,345	7,741
	<hr/> 21,300	<hr/> 23,115	<hr/> 23,763
Deficiency of revenue over expenditure	\$ -	\$ (1,815)	\$ (2,463)

**Shawanaga First Nation
Response
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ -	\$ 25,000
Excess of revenue over expenditure before current year settlement	-	-	25,000
Current year settlement	-	-	(25,000)
Excess of revenue over expenditure	\$ -	\$ -	\$ -

**Shawanaga First Nation
Trust Fund
Schedule of Revenue and Expenditure**

Year Ended March 31

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Government of Canada interest	\$ -	\$ 1,852	\$ 2,934
Expenditure			
Other	-	574	-
Transfer to Band Support (Page 29)	-	-	34,700
	<hr/>	<hr/>	<hr/>
		574	34,700
Excess (deficiency) of revenue over expenditure	\$ -	\$ 1,278	\$ (31,766)

