



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) | <u>4,351,243</u> | <u>4,816,973</u> |
| Accumulated surplus, end of year | <u>\$ 3,800,264</u> | <u>\$ 4,351,243</u> |

See accompanying notes to the consolidated financial statements.

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> |
|--|----------------|------------------|

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> |
|--|---------------------|---------------------|

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 | \$ | <u>18,921</u> | \$ | <u>19,648</u> |
|---------------|----|---------------|----|---------------|

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.

| | <u>2014</u> | <u>2013</u> |
|---------------------|---------------------|---------------------|
| Trust Fund | \$ 74,977 | \$ 73,126 |
| Casino Rama Fund | 1,186,216 | 1,641,451 |
| Replacement Reserve | 53,935 | 45,932 |
| | <u>\$ 1,315,128</u> | <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 | (107,414) | (108,014) |
| | \$ - | \$ - |

6. Mortgages receivable

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 | | | 2014 | 2013 |
|--|----------------------------|------------------------|-------------------------|------------------|----------------|-----------|--------------------------------|--------------------------|--------------|
| | Land and land improvements | Machinery and vehicles | Equipment and furniture | Leased equipment | Buildings | Roads | Water and distribution systems | Construction in progress | |
| Cost | | | | | | | | | |
| Balance, beginning of year | \$ 5,000 | \$ 717,724 | \$ 486,586 | \$ 54,710 | \$ 1,633,086 | \$ 71,517 | \$ 1,991,297 | \$ 30,000 | \$ 4,747,878 |
| Add: additions during year | - | - | 15,560 | - | 30,926 | 14,372 | 451,007 | - | 249,542 |
| Less: disposals during year | - | - | - | - | - | - | - | - | (7,500) |
| Transfer between classes | - | - | - | - | - | - | 30,000 | (30,000) | - |
| Balance, end of year | 5,000 | 717,724 | 502,146 | 54,710 | 1,664,012 | 85,889 | 2,472,304 | - | 4,989,920 |
| Accumulated amortization | | | | | | | | | |
| Balance, beginning of year | - | 513,947 | 400,702 | 21,884 | 783,252 | 3,576 | 741,465 | - | 2,230,292 |
| Add: amortization during the year | - | 79,250 | 22,517 | 10,942 | 66,560 | 4,294 | 61,809 | - | 242,034 |
| Less: accumulated amortization on disposals | - | - | - | - | - | - | - | - | (7,500) |
| Balance, end of year | - | 593,197 | 423,219 | 32,826 | 849,812 | 7,870 | 803,274 | - | 2,464,826 |
| Net book value of tangible capital assets | \$ 5,000 | \$ 124,527 | \$ 78,927 | \$ 21,884 | \$ 814,200 | \$ 78,019 | \$ 1,669,030 | \$ - | \$ 2,525,094 |

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):

| | 2014 | 2013 |
|---|-------------------|-------------------|
| CMHC - RRAP programs | \$ 39,800 | \$ - |
| Trillium Grant | 149,900 | - |
| 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) | 30,672 | - |
| | <u>\$ 486,603</u> | <u>\$ 391,460</u> |

10. Funding repayable

| | 2014 | (Restated - see Note 23) 2013 |
|--|-------------------|-------------------------------------|
| 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 | 60,930 | 19,940 |
| | <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 |
| | <u>\$ 911,635</u> | <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 | 27,042 | 40,029 |
| Less: imputed interest at 6.79% | 2,257 | 4,768 |
| | <u>\$ 24,785</u> | <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:

| | 2014 | (Restated - see Note 23) 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 |
| | \$ 3,800,264 | \$ 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 | <u>4,351,243</u> | <u>4,351,243</u> |
| 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 | \$ 1,284,297 | \$ 1,710,310 |

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 |
| | \$ (265,459) |

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 | | 63,873 | |
| | 59 | <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 | | 6,600 | |
| | 40 | <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 | | 4,278 | |
| | 36 | <u>35,975</u> | 35,975 |
| Roads and bridges | 38 | 76,587 | 76,587 |
| Electrical systems | | 5,694 | |
| Community buildings | | 29,830 | |
| | 35 | <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)

| <u>AANDC Funding Description</u> | <u>Schedule page number</u> | <u>AANDC funding amount</u> | <u>Amount reported</u> |
|---|---------------------------------|---------------------------------|----------------------------|
| Parental and community engagement strategy | 61 | 5,000 | 5,000 |
| New paths - capacity development | | 5,600 | |
| New paths - improving school effectiveness | | 8,000 | |
| | 60 | <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 | - |
| | \$ 5,305,323 | \$ 5,432,324 |

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 transportation | - | 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 transportation | - | 928 | - |
| Building Health Community | - | 1,741 | - |
| Building maintenance | - | 473 | - |
| | - | 101,295 | 61,102 |
| Excess (deficiency) of revenue over expenditure | \$ 13,600 | \$ (59,395) | \$ (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) |
|--|--------------------|---------------------|---|
| Revenue | | | |
| Administration | \$ 148,077 | \$ 208,750 | \$ 231,875 |
| 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 |
| | <u>541,709</u> | <u>513,914</u> | <u>654,637</u> |
| 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 |
| | <u>552,369</u> | <u>961,582</u> | <u>930,158</u> |
| Deficiency of revenue over expenditure | <u>\$ (10,660)</u> | <u>\$ (447,668)</u> | <u>\$ (275,521)</u> |

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 | <u>-</u> | <u>(92,698)</u> | <u>-</u> |
| Deficiency of revenue over expenditure | <u>\$ (619)</u> | <u>\$ -</u> | <u>\$ (77,639)</u> |

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 |
| | <u>-</u> | <u>555,063</u> | <u>548,193</u> |
| 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 |
| | <u>-</u> | <u>248,731</u> | <u>369,129</u> |
| Excess of revenue over expenditure | <u>\$ -</u> | <u>\$ 306,332</u> | <u>\$ 179,064</u> |

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 |
| | <u>182,272</u> | <u>954,680</u> | <u>790,034</u> |
| 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 |
| | <u>180,279</u> | <u>1,319,971</u> | <u>865,378</u> |
| 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 | <u>\$ 1,993</u> | <u>\$ (380,033)</u> | <u>\$ (88,247)</u> |

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 | - | 25,098 | 11,751 |
| | - | 162,472 | 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 | - | 203 | 122 |
| | <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 | - | 1,463 | 1,759 |
| | <u>-</u> | <u>44,165</u> | <u>35,247</u> |
| Excess of revenue over expenditure | <u>\$ -</u> | <u>\$ 2,474</u> | <u>\$ 11,311</u> |

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 |
| | <u>38,975</u> | <u>38,960</u> | <u>35,835</u> |
| 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 |
| | <u>38,975</u> | <u>37,397</u> | <u>52,957</u> |
| Excess (deficiency) of revenue over expenditure before current year settlement | - | 1,563 | (17,122) |
| Current year settlement | - | (1,563) | - |
| Deficiency of revenue over expenditure | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (17,122)</u> |

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 |
| | <u>-</u> | <u>132,939</u> | <u>53,660</u> |
| 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 |
| | <u>-</u> | <u>205,801</u> | <u>39,286</u> |
| (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 | <u>\$ (5,000)</u> | <u>\$ (67,617)</u> | <u>\$ (40,649)</u> |

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 |
| | - | 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 | - |
| | <u>-</u> | <u>422,605</u> | <u>140,795</u> |
| 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 |
| | <u>-</u> | <u>456,060</u> | <u>140,795</u> |
| Deficiency of revenue over expenditure | <u>\$ -</u> | <u>\$ (33,455)</u> | <u>\$ -</u> |

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 | - |
| | <u>-</u> | <u>56,127</u> | <u>26,276</u> |
| 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 |
| | <u>-</u> | <u>56,127</u> | <u>26,276</u> |
| Excess of revenue over expenditure | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | <u>\$ -</u> | <u>\$ 10,329</u> | <u>\$ 9,457</u> |

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 |
| | - | 8,592 | 52,643 |
| 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 | - |
| | - | 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> |
| Expenditure | | | |
| Employee benefits | - | 335 | 791 |
| Program supplies | - | 425 | 5,341 |
| Salaries | - | 15,370 | 25,179 |
| | <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 | - | - | 9,865 |
| | <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 | 28,106 | 14,053 | - |
| | <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 | 30,000 | 27,030 | - |
| | <u>35,000</u> | <u>40,671</u> | <u>-</u> |
| (Deficiency) excess of revenue over expenditure | \$ (6,894) | \$ (26,618) | \$ 8,736 |

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 |
| | <u>-</u> | <u>10,867</u> | <u>13,480</u> |
| Deficiency of revenue over expenditure | <u>\$ -</u> | <u>\$ (10,867)</u> | <u>\$ (13,480)</u> |

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 | - | 17,009 | 5,719 |
| | - | 18,256 | 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) | - | (4,853) | - |
| 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 |
| | <u>-</u> | <u>68,673</u> | <u>72,587</u> |
| Excess of revenue over expenditure before current and prior year settlements | - | 9,922 | 4,853 |
| Current year settlement | - | (9,922) | - |
| Prior year settlement | - | (4,853) | - |
| (Deficiency) excess of revenue over expenditure | <u>\$ -</u> | <u>\$ (4,853)</u> | <u>\$ 4,853</u> |

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 |
| | - | 10,659 | 10,196 |
| Excess of revenue over expenditure before current year settlement | 13,000 | 2,941 | 3,114 |
| Current year settlement | - | (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 | \$ 5,000 | \$ - | \$ - |

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 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19,687</u> |

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 |
| | <u>-</u> | <u>6,315</u> | <u>11,259</u> |
| Excess of revenue over expenditure before current year settlement | 10,000 | 3,685 | (859) |
| Current year settlement | <u>-</u> | <u>(3,685)</u> | <u>-</u> |
| Excess (deficiency) of revenue over expenditure | <u>\$ 10,000</u> | <u>\$ -</u> | <u>\$ (859)</u> |

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 | <u>\$ 323,000</u> | <u>\$ 307,100</u> | <u>\$ 326,900</u> |
| Expenditure | | | |
| Tuition | <u>323,000</u> | <u>291,235</u> | <u>300,625</u> |
| Excess of revenue over expenditure before current year settlement | <u>-</u> | <u>15,865</u> | <u>26,275</u> |
| 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 |
| | <u>906,473</u> | <u>802,432</u> | <u>770,813</u> |
| 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 |
| | <u>873,836</u> | <u>795,954</u> | <u>736,715</u> |
| Excess of revenue over expenditure before current year and prior year settlements | <u>32,637</u> | <u>6,478</u> | <u>34,098</u> |
| 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) | - |
| | <u>-</u> | <u>(46,271)</u> | <u>(18,960)</u> |

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) | - | (7,255) | (1,667) |
| | <u>-</u> | <u>(36,963)</u> | <u>2,722</u> |
| Excess (deficiency) of revenue over expenditure | <u>\$ 32,637</u> | <u>\$ (76,756)</u> | <u>\$ 17,860</u> |

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 | - | (3,640) | - |
| 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 | - |
| | <u>7,899</u> | <u>6,967</u> | <u>2,396</u> |
| Excess of revenue over expenditure before current year settlement | 1,300 | 1,917 | 6,803 |
| Current year settlement | <u>-</u> | <u>(1,917)</u> | <u>(6,803)</u> |
| Excess of revenue over expenditure | <u>\$ 1,300</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | <u>\$ 360</u> | <u>\$ -</u> | <u>\$ (1,056)</u> |

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 | - | (875) | 4,389 |
| (Deficiency) excess of revenue over expenditure | <u>\$ -</u> | <u>\$ (875)</u> | <u>\$ 4,389</u> |

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 | - |
| | <u>32,111</u> | <u>27,976</u> | <u>32,901</u> |
| 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 | <u>\$ -</u> | <u>\$ (2,606)</u> | <u>\$ (790)</u> |

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 | <u>-</u> | <u>(436)</u> | <u>-</u> |
| (Deficiency) excess of revenue over expenditure | \$ <u>(200)</u> | \$ <u>(436)</u> | \$ <u>436</u> |

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 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | <u>\$ 2,992</u> | <u>\$ (9,851)</u> | <u>\$ (14,882)</u> |

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 | - | - | 2,612 |
| | <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 | - | 2,383 | - |
| Janitorial | 28,649 | - | 10,101 |
| Program supplies and expenses | 1,431 | 1,821 | 3,322 |
| Repairs and maintenance | - | 117 | 9,587 |
| Salaries | 13,104 | 16,601 | - |
| Utilities | - | - | 32 |
| | <u>50,813</u> | <u>24,859</u> | <u>25,300</u> |
| Deficiency of revenue over expenditure | <u>\$ (9,649)</u> | <u>\$ (3,660)</u> | <u>\$ (2,106)</u> |

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

Expenditure

Administration charges

720

-

720

Program supplies and expenses

-

-

5,255

720

-

5,975

Excess of revenue over expenditure

\$ 5,280

\$ -

\$ 25

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 | - |
| | <u>4,113</u> | <u>6,534</u> | <u>6,060</u> |
| 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 |
| | <u>17,943</u> | <u>16,680</u> | <u>20,165</u> |
| Excess of revenue over expenditure before current year settlement | - | 1,263 | (2,222) |
| Current year settlement | <u>-</u> | <u>(1,263)</u> | <u>-</u> |
| Deficiency of revenue over expenditure | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (2,222)</u> |

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 | <u>\$ -</u> | <u>\$ (3,827)</u> | <u>\$ (4,538)</u> |

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 | - | - | - |
| Excess of revenue over expenditure | \$ - | \$ - | \$ 14,399 |

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 | <u>-</u> | <u>(1,376)</u> | <u>-</u> |
| Excess of revenue over expenditure | <u>\$ 4,450</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | \$ 10,408 | \$ (816) | \$ 7,958 |

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 | <u>\$ (99)</u> | <u>\$ (6,105)</u> | <u>\$ -</u> |

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 | - |
| | <u>6,300</u> | <u>6,190</u> | <u>684</u> |
| Excess of revenue over expenditure before current year settlement | 700 | 810 | 1,491 |
| Current year settlement | <u>-</u> | <u>(810)</u> | <u>(1,491)</u> |
| Excess of revenue over expenditure | <u>\$ 700</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (9)</u> |

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 | - | - | - |
| Excess of revenue over expenditure | \$ - | \$ 1,660 | \$ - |

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 | <u>-</u> | <u>(1,151)</u> | <u>-</u> |
| 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 | <u>\$ -</u> | <u>\$ (31,747)</u> | <u>\$ 5,588</u> |

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 tramua 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 |
| | <u>810,830</u> | <u>830,509</u> | <u>940,824</u> |
| 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 tramua 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 |
| | <u>810,830</u> | <u>746,854</u> | <u>859,636</u> |
| Excess of revenue over expenditure before current and prior year settlements | <u>-</u> | <u>83,655</u> | <u>81,188</u> |

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 tramua 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) |
| | <u>-</u> | <u>(74,712)</u> | <u>(63,307)</u> |
| Prior year settlements | | | |
| Community development (Page 102) | - | - | (356) |
| Health policy analyst (Page 106) | - | - | (2,181) |
| | <u>-</u> | <u>-</u> | <u>(2,537)</u> |
| Excess of revenue over expenditure | <u>\$ -</u> | <u>\$ 8,943</u> | <u>\$ 15,344</u> |

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 | - |
| | <u>-</u> | <u>19,681</u> | <u>17,681</u> |
| Expenditures | | | |
| Food | - | 2,407 | - |
| Meetings | - | 4,713 | - |
| Penalties paid to Canada Revenue Agency | - | - | (200) |
| | <u>-</u> | <u>7,120</u> | <u>(200)</u> |
| 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 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (356)</u> |

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 |
| | <u>85,000</u> | <u>85,000</u> | <u>85,000</u> |
| 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 |
| | 113,800 | 113,620 | 113,800 |
| 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 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (2,181)</u> |

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 |
|--|----------------|-----------------|----------------|
| Revenue | | | |
| Ministry of Children and Youth Services | \$ 84,157 | \$ 84,157 | \$ - |
| 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 | <u>-</u> | <u>(34,891)</u> | <u>-</u> |
| Excess of revenue over expenditure | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | - |
| | - | 1,160 | 15,291 |
| (Deficiency) excess of revenue over expenditure before current year settlement | - | (1,160) | 16,359 |
| Current year settlement | - | - | (16,359) |
| 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 | <u>\$ -</u> | <u>\$ 136</u> | <u>\$ -</u> |

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 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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 |
| | - | 2,774 | 228,890 |
| (Deficiency) excess of revenue over expenditure before current year settlement | - | (2,774) | 11,110 |
| Current year settlement | - | - | (11,110) |
| 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 |
| | 50,000 | 49,999 | 23,685 |
| 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 | - | 922 | 35,793 |
| Gross margin | - | (922) | 25,081 |
| Other income | | | |
| Transfer from Casino Rama Fund (Page 31) | - | - | 5,000 |
| Operating expenditure | | | |
| Bank charges | - | - | 1,358 |
| Bookkeeping | - | 2,350 | 248 |
| Cash short (over) | - | - | (857) |
| Employee benefits | - | - | 17,934 |
| Repairs and maintenance | - | - | 994 |
| Salaries | - | 1,379 | 51,538 |
| Telephone | - | - | 1,886 |
| Utilities | - | - | 10,243 |
| | - | 3,729 | 83,344 |
| Deficiency of revenue over expenditure | \$ - | \$ (4,651) | \$ (53,263) |

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 |
| | <u>52,829</u> | <u>191,187</u> | <u>201,747</u> |
| 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 |
| | <u>54,419</u> | <u>186,444</u> | <u>158,360</u> |
| (Deficiency) excess of revenue over expenditure before current year settlements | <u>(1,590)</u> | <u>4,743</u> | <u>43,387</u> |
| 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) |
| | <u>-</u> | <u>(2,800)</u> | <u>(50,056)</u> |
| (Deficiency) excess of revenue over expenditure | <u>\$ (1,590)</u> | <u>\$ 1,943</u> | <u>\$ (6,669)</u> |

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) | - | 10,500 | 23,535 |
| | <u>-</u> | <u>28,622</u> | <u>52,256</u> |
| Expenditure | | | |
| Pow Wow | - | 30,623 | 51,497 |
| | <u>-</u> | <u>30,623</u> | <u>51,497</u> |
| (Deficiency) excess of revenue over expenditure | \$ - | \$ (2,001) | \$ 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 | - | 4,496 | 2,596 |
| | <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 | - | 6,145 | 2,075 |
| | <u>-</u> | <u>96,693</u> | <u>49,288</u> |
| Excess (deficiency) of revenue over expenditure | \$ - | \$ 4,943 | \$ (1,617) |

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 | <u>2,800</u> | <u>-</u> | <u>2,800</u> |
| Excess of revenue over expenditure before current year settlement | - | 2,800 | - |
| Current year settlement | <u>-</u> | <u>(2,800)</u> | <u>-</u> |
| Excess of revenue over expenditure | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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 | - | - | 213 |
| | <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 | \$ (1,590) | \$ (8,675) | \$ (3,903) |

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 |
| | <u>21,300</u> | <u>23,115</u> | <u>23,763</u> |
| 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 |
| | - | 574 | 34,700 |
| Excess (deficiency) of revenue over expenditure | \$ - | \$ 1,278 | \$ (31,766) |

