

Moravian Of The Thames Indian Band

**Financial Statements
March 31, 2014**

Independent Auditor's Report

To The Members Of Moravian Of The Thames Indian Band

We have audited the accompanying financial statements of Moravian of the Thames Indian Band, which comprise the statement of financial position as at March 31, 2014 and the statements of operations, changes in net 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 financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

**Independent
Auditor's Report cont'd....**

Basis for Qualified Opinion

Under Section 3150 of the Public Sector Accounting Handbook, the Band is required to capitalize tangible capital assets and record the appropriate amortization on those assets. Tangible capital assets acquired prior to 1998 have not been capitalized, and as a result, no amortization has been recorded on these assets. Accordingly, we are unable to determine whether any adjustments might be necessary to tangible capital assets, net assets, expenses and revenue over expenditures.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion Paragraph, the financial statements present fairly, in all material respects, the financial position of Moravian of the Thames Indian Band as at March 31, 2014, and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Collins Barrow Sarnia

Sarnia, Ontario
June 20, 2014

**Chartered Accountants
Licensed Public Accountants**

Moravian Of The Thames Indian Band
Summarized Statement Of Operations
For The Year Ended March 31, 2014

| | Revenue | Expenditures | 2014 Surplus (Deficit) | 2013 Surplus (Deficit) |
|--------------------------------|------------|--------------|---------------------------|---------------------------|
| Administration | \$ 597,550 | \$ 917,575 | \$ (320,025) | \$ (339,152) |
| Riverside Trail Project | 25,000 | - | 25,000 | - |
| Membership | 9,200 | 9,200 | - | - |
| Infrastructure Investment Plan | 479,058 | 40,158 | 438,900 | 98,129 |
| Community Betterment | 86,082 | 128,208 | (42,126) | (20,507) |
| Band Buildings | 77,117 | 77,420 | (303) | (6,803) |
| Pow Wow | 51,652 | 50,818 | 834 | (13,684) |
| Economic Strategic Plan | 74,569 | 74,569 | - | - |
| SFNS Building | 102,224 | 15,334 | 86,890 | 86,891 |
| Governance Capacity Dev | 31,706 | 31,706 | - | - |
| Chiefs Budget | 80,517 | 80,517 | - | 3 |
| Council's Budget | 95,260 | 95,259 | 1 | (13,695) |
| Post Secondary | 597,348 | 597,348 | - | - |
| Communications - Huff Media | - | - | - | 4 |
| Community Infrastructure | 196,494 | 37,353 | 159,141 | - |
| Community Health | | | | |
| Representative | 93,963 | 93,963 | - | (35) |
| Health Centre Facility | 23,684 | 23,684 | - | (8) |
| Federal Diabetes | 37,256 | 37,256 | - | (141) |
| NNADAP | 50,277 | 50,277 | - | - |
| Prenatal Nutrition | 9,196 | 9,196 | - | 25 |
| Healthy Communities | 68,425 | 68,425 | - | 10,008 |
| Medical Transportation | 47,364 | 47,364 | - | - |
| Drinking Water | - | - | - | 1 |
| Head Start | 316,851 | 296,917 | 19,934 | 2,599 |
| Maternal Child Health | 26,533 | 26,533 | - | 2,005 |
| Health Governance | 92,547 | 59,299 | 33,248 | 120 |
| Pandemic Planning | 2,000 | 2,000 | - | - |
| Brighter Futures | 97,419 | 97,419 | - | 4,942 |
| Home & Community Care | 77,063 | 77,063 | - | (64) |
| Early Childhood Development | 10,950 | 10,950 | - | - |
| Health Consultation | 2,250 | 2,250 | - | - |
| Family Violence | 12,430 | 12,430 | - | (6) |
| Health Promotion | 3,000 | 3,000 | - | - |
| Community Support | 108,838 | 108,838 | - | 12,630 |
| Federal Disability | 2,752 | 2,752 | - | (1) |
| Mental Health | 21,451 | 21,451 | - | (6) |
| Fetal Alcohol | 20,363 | 20,363 | - | - |
| Healthy Babies | 29,860 | 29,860 | - | 2 |
| Health & Social Advisory Board | 2,000 | 2,000 | - | - |
| HIV/AIDS | 3,298 | 3,299 | (1) | 8 |
| Aboriginal Diabetes | 9,563 | 9,563 | - | - |
| Homemakers | 222,513 | 222,513 | - | - |
| Recreation | 4,078 | 4,078 | - | - |
| Community Centre | 19,366 | 38,490 | (19,124) | (6,695) |
| Early Years | 18,859 | 18,859 | - | - |
| Little NHL | 1,000 | 1,000 | - | - |
| Drop-In Centre | 32,229 | 32,229 | - | - |
| Education | 533,183 | 527,754 | 5,429 | 15,934 |
| Public Works | 97,254 | 150,415 | (53,161) | (10,400) |
| Water System Operations | 96,193 | 134,275 | (38,082) | (49,926) |
| Land Management | 24,318 | 24,318 | - | (1) |
| Residential Rentals | 39,607 | 39,607 | - | 57 |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| | Revenue | Expenditures | 2014 Surplus (Deficit) | 2013 Surplus (Deficit) |
|--|---------------------|---------------------|---------------------------|---------------------------|
| Housing Loan Repayments | 23,296 | 23,296 | - | - |
| Senior's Complex | 97,931 | 49,727 | 48,204 | 43,482 |
| Duplex | 33,401 | 20,925 | 12,476 | 10,770 |
| Rowhouse | 46,453 | 22,953 | 23,500 | 17,554 |
| Rental Homes | - | 530 | (530) | - |
| New Relationship | 92,496 | 92,496 | - | 9,042 |
| Economic Development | 83,748 | 83,748 | - | - |
| Summer Youth Careers | 11,400 | 11,400 | - | - |
| CRF Funding | 145,858 | 145,858 | - | - |
| EI Funding | 62,202 | 62,202 | - | - |
| CRF Childcare | 72,134 | 62,914 | 9,220 | 366 |
| Social Services | 602,962 | 602,954 | 8 | (209) |
| National Child Benefit | 42,226 | 42,226 | - | - |
| Day Nursery | 284,091 | 284,859 | (768) | 3,716 |
| Land Claims | 25,000 | 25,002 | (2) | (3) |
| Library | 15,477 | 29,731 | (14,254) | (12,041) |
| Cultural Centre | 106,728 | 106,728 | - | - |
| Gaming Revenue | <u>751,540</u> | <u>435,215</u> | <u>316,325</u> | <u>241,536</u> |
| Operating Fund | 7,258,653 | 6,567,919 | 690,734 | 86,446 |
| Revenue Trust Fund | 5,771 | - | 5,771 | 2,934 |
| Replacement Reserve | <u>14,502</u> | <u>-</u> | <u>14,502</u> | <u>13,037</u> |
| Excess of Revenue Over Expenditures | <u>\$ 7,278,926</u> | <u>\$ 6,567,919</u> | <u>\$ 711,007</u> | <u>\$ 102,417</u> |

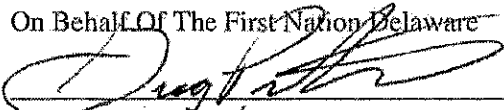
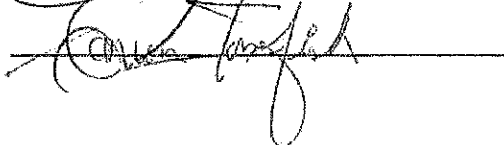
**Moravian Of The Thames Indian Band
Statement Of Changes In Net Financial Assets
For The Year Ended March 31, 2014**

| | 2014 | 2013 |
|--|----------------------------|----------------------------|
| Annual surplus | \$ 711,007 | \$ 102,417 |
| Tangible capital assets: | | |
| Acquisition of tangible capital assets | (904,345) | (186,014) |
| Amortization of tangible capital assets | <u>420,664</u> | <u>342,057</u> |
| | 227,326 | 258,460 |
| Use of prepaid expenses | <u>(30,900)</u> | <u>1,177</u> |
| Change in net financial assets | 196,426 | 259,637 |
| Net financial assets at beginning of year | <u>6,954,199</u> | <u>6,694,562</u> |
| Net financial assets at end of year | <u>\$ 7,150,625</u> | <u>\$ 6,954,199</u> |

Moravian Of The Thames Indian Band
Statement Of Financial Position
March 31, 2014

| | 2014 | 2013 |
|--|----------------------|----------------------|
| Financial Assets | | |
| Cash (note 2) | \$ 2,617,765 | \$ 2,506,310 |
| Trust Funds in Ottawa (note 3) | 209,662 | 203,891 |
| Short-term investments (note 4) | 1,159,077 | 1,146,147 |
| Accounts receivable (note 5) | 554,492 | 421,750 |
| Investments (note 6) | 3,332,261 | 3,363,100 |
| Investment in Enterprises (note 8) | 1,359,675 | 1,359,675 |
| Due from related company (note 7) | 68,276 | 22,056 |
| Loans receivable (note 9) | 955,471 | 948,209 |
| Less allowance for doubtful accounts (note 9) | (955,471) | (948,209) |
| Total Financial Assets | 9,301,208 | 9,022,929 |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 10) | 293,900 | 151,259 |
| Payable to funding source (note 11) | 12,239 | 26,455 |
| Due to related company (note 7) | 2,723 | 8,211 |
| Deferred revenue (note 12) | 126,361 | 349,703 |
| Deposits on hand | 19,748 | 25,709 |
| Current portion of long-term debt (note 13) | 81,717 | 73,247 |
| Long-term debt (note 13) | 1,613,895 | 1,434,146 |
| Total Liabilities | 2,150,583 | 2,068,730 |
| Net Financial Assets | 7,150,625 | 6,954,199 |
| Non-Financial Assets | | |
| Tangible capital assets (note 14) | 7,244,340 | 6,760,659 |
| Prepaid expenses | 30,900 | - |
| Total Non-Financial Assets | 7,275,240 | 6,760,659 |
| Accumulated Surplus | \$ 14,425,865 | \$ 13,714,858 |

Contingent Liability (note 15)

On Behalf Of The First Nation Delaware



Moravian Of The Thames Indian Band
Statement Of Cash Flows
For The Year Ended March 31, 2014

| | 2014 | 2013 |
|--|----------------------------|----------------------------|
| Cash Provided By (Used For) | | |
| Operating Activities | | |
| Excess of revenue over expenditures | \$ 711,007 | \$ 102,417 |
| Items not requiring cash: | | |
| Amortization | <u>420,663</u> | <u>342,057</u> |
| | 1,131,670 | 444,474 |
| Change in non-cash working capital items affecting operations: | | |
| Accounts receivable | (132,741) | (119,636) |
| Due from related company | (46,220) | (22,056) |
| Prepaid expenses | (30,900) | 1,177 |
| Accounts payable and accrued liabilities | 142,641 | (30,966) |
| Due to related company | (5,488) | 8,211 |
| Deposits on hand | (5,961) | 3,517 |
| Deferred revenue | (223,342) | 244,648 |
| Payable to funding source | <u>(14,216)</u> | <u>2,292</u> |
| | <u>815,443</u> | <u>531,661</u> |
| Investing Activities | | |
| Trust funds in Ottawa | (5,771) | (2,934) |
| Short-term investments | (12,930) | (58,337) |
| Investments | 30,839 | (41,342) |
| Purchase of tangible capital assets | <u>(904,345)</u> | <u>(186,014)</u> |
| | <u>(892,207)</u> | <u>(288,627)</u> |
| Financing Activities | | |
| Long-term debt | <u>188,219</u> | <u>(71,676)</u> |
| Increase In Cash Position | 111,455 | 171,358 |
| Cash Position, Beginning | <u>2,506,310</u> | <u>2,334,952</u> |
| Cash Position, Ending | <u>\$ 2,617,765</u> | <u>\$ 2,506,310</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Administration | Budget | Set | Fixed | 2014 | 2013 |
|---------------------------------|----------------|---------------|---------------------|---------------------|---------------------|
| Revenue | | | | | |
| Deferred from prior years | 1,788 | \$ - | \$ 1,788 | \$ 1,788 | \$ 1,000 |
| AANDC - Set | 33,700 | 33,700 | - | 33,700 | 41,600 |
| AANDC - Fixed | 17,500 | - | 17,500 | 17,500 | 16,500 |
| AANDC - Grant | 138,041 | - | 148,944 | 148,944 | 140,170 |
| Policing Public Relations | - | - | - | - | 6,000 |
| Administration revenue programs | 330,000 | - | 333,893 | 333,893 | 280,602 |
| Interest income | 11,000 | - | 3,940 | 3,940 | 10,261 |
| Miscellaneous | 24,000 | - | 59,196 | 59,196 | 13,532 |
| Deferred at end of year | - | - | (1,411) | (1,411) | (1,788) |
| | <u>556,029</u> | <u>33,700</u> | <u>563,850</u> | <u>597,550</u> | <u>507,877</u> |
| Expenditures | | | | | |
| Salaries and benefits | 260,000 | 33,700 | 226,542 | 260,242 | 255,775 |
| Insurance benefits | 8,112 | - | 9,832 | 9,832 | 8,730 |
| E.I. | 4,946 | - | 5,657 | 5,657 | 6,036 |
| CPP | - | - | - | - | 1,043 |
| Pension | 11,000 | - | 11,940 | 11,940 | 10,594 |
| WSIB costs | 5,200 | - | 6,005 | 6,005 | 6,056 |
| Training/meetings | 2,000 | - | 1,206 | 1,206 | 1,035 |
| Computer services | 9,500 | - | 10,051 | 10,051 | 13,581 |
| Travel - administration | 15,300 | - | 11,426 | 11,426 | 14,072 |
| Lenape Justice | 2,000 | - | 1,395 | 1,395 | 2,770 |
| Office supplies | 17,200 | - | 18,073 | 18,073 | 13,830 |
| Memberships and dues | 1,000 | - | 378 | 378 | 351 |
| Photocopying | 8,800 | - | 11,171 | 11,171 | 10,270 |
| Postage | 5,400 | - | 4,886 | 4,886 | 6,978 |
| Security costs | - | - | - | - | 5,212 |
| Telephone | 22,500 | - | 22,190 | 22,190 | 24,275 |
| Janitorial supplies | - | - | - | - | 1,761 |
| Youth Council | 810 | - | - | - | 2,690 |
| Professional fees | 27,000 | - | 21,943 | 21,943 | 24,971 |
| Interest and bank charges | 1,300 | - | 778 | 778 | 87 |
| Utilities | - | - | - | - | 7,981 |
| Insurance | 78,000 | - | 67,952 | 67,952 | 60,288 |
| Miscellaneous | 25,000 | - | 22,108 | 22,108 | 19,909 |
| Audit | 25,000 | - | 4,856 | 4,856 | 891 |
| Relationship building | 6,000 | - | 2,397 | 2,397 | 4,156 |
| Social responsibility | - | - | - | - | 245 |
| Equipment | - | - | - | - | 1,385 |
| Amortization | - | - | 420,663 | 420,663 | 342,057 |
| Policing | 4,300 | - | 2,426 | 2,426 | - |
| | <u>540,368</u> | <u>33,700</u> | <u>883,875</u> | <u>917,575</u> | <u>847,029</u> |
| Deficiency Of | | | | | |
| Revenue Over Expenditures | <u>15,661</u> | <u>\$ -</u> | <u>\$ (320,025)</u> | <u>\$ (320,025)</u> | <u>\$ (339,152)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Riverside Trail Project | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|-------------|
| Revenue | | | |
| Ministry of Environment | \$ <u>25,000</u> | \$ <u>25,000</u> | \$ <u>-</u> |
| Expenditures | | | |
| Salaries | 11,340 | - | - |
| E.I. | 300 | - | - |
| WSIB | 260 | - | - |
| Roller rental | 400 | - | - |
| Supplies | <u>12,700</u> | <u>-</u> | <u>-</u> |
| | <u>25,000</u> | <u>-</u> | <u>-</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>25,000</u> | \$ <u>-</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-------------------------------------|------------------|-------------|
| Land Improvements - Riverside Trail | \$ <u>25,009</u> | \$ <u>-</u> |
|-------------------------------------|------------------|-------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Membership | Budget | 2014 | 2013 |
|------------------------------------|---------------|--------------|--------------|
| Revenue | | | |
| AANDC - Set | \$ 400 | \$ 400 | \$ 400 |
| AANDC - Fixed | <u>8,800</u> | <u>8,800</u> | <u>8,500</u> |
| | <u>9,200</u> | <u>9,200</u> | <u>8,900</u> |
| Expenditure | | | |
| Salaries | <u>9,200</u> | <u>9,200</u> | <u>8,900</u> |
| Excess Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Infrastructure Investment Plan | Budget | 2014 | 2013 |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | | | |
| Deferred from prior years | \$ 197,894 | \$ 197,894 | \$ - |
| AANDC - Fixed | 281,164 | 281,164 | 283,205 |
| Transfer from Gaming | - | - | 18,465 |
| Deferred at end of year | - | - | (197,894) |
| | <u>479,058</u> | <u>479,058</u> | <u>103,776</u> |
| Expenditures | | | |
| Renovation loan | - | - | 468 |
| Furniture and equipment | 8,918 | 24,297 | 2,242 |
| Water system | - | - | 6,957 |
| Water system repairs | 448,183 | - | (5,409) |
| Band buildings | 21,957 | 15,861 | 1,389 |
| | <u>479,058</u> | <u>40,158</u> | <u>5,647</u> |
| Excess Of Revenue Over Expenditures | \$ - | \$ 438,900 | \$ 98,129 |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|--------------------------------|-------------------|------------------|
| Vehicle - water and tank truck | \$ 186,780 | \$ - |
| Daycare renovations | - | 21,078 |
| Computers | - | 15,558 |
| Water system upgrade | 232,394 | 32,950 |
| Internet tower | - | 10,078 |
| Building renovations | <u>20,063</u> | <u>-</u> |
| | <u>\$ 439,237</u> | <u>\$ 79,664</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Community Betterment | Budget | 2014 | 2013 |
|--|---------------|----------------|----------------|
| Revenue | | | |
| Rental | \$ 60,125 | \$ 64,125 | \$ 70,300 |
| Interest | 1,000 | 957 | 1,376 |
| Miscellaneous | 24,125 | 21,000 | 34,905 |
| HST refund | - | - | - |
| | <u>85,250</u> | <u>86,082</u> | <u>106,581</u> |
| Expenditures | | | |
| Community events | - | 2,455 | 5,251 |
| Donation project support | 20,000 | 14,914 | 19,975 |
| Election costs | 5,000 | 5,000 | - |
| Natural resource worker | 800 | 726 | 13,589 |
| Recreation support | - | - | 250 |
| Rekindling Tecumseh | 15,250 | 20,187 | - |
| Miscellaneous | 21,300 | 29,016 | 21,270 |
| Public relations | 3,000 | 9,990 | 14,895 |
| Turkey package | 12,200 | 12,075 | 12,137 |
| Community Centre rental | 1,700 | - | 1,713 |
| Policy development | 6,000 | 2,652 | 6,008 |
| Land Purchases | - | 1,500 | - |
| Bad debt | - | 29,693 | 32,000 |
| | <u>85,250</u> | <u>128,208</u> | <u>127,088</u> |
| Excess (Deficiency) Of Revenue Over Expenditures | \$ - | \$ (42,126) | \$ (20,507) |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Band Buildings | Budget | 2014 | 2013 |
|---|---------------|-----------------|-------------------|
| Revenue | | | |
| Rental - Band buildings | \$ 55,810 | \$ 55,810 | \$ 34,950 |
| AANDC - Fixed | 21,242 | 21,242 | 20,773 |
| Stepping Stones | - | - | 10,000 |
| Miscellaneous | <u>65</u> | <u>65</u> | <u>-</u> |
| | <u>77,117</u> | <u>77,117</u> | <u>65,723</u> |
| Expenditures | | | |
| Janitor salaries | 24,000 | 23,359 | 23,264 |
| Employee benefits | 550 | 561 | 581 |
| Pension | 700 | 702 | 1,151 |
| Insurance | 800 | 884 | 941 |
| WSIB | 550 | 520 | 509 |
| Utilities | 17,167 | 17,581 | 7,495 |
| Property taxes | 5,000 | 5,476 | 4,260 |
| Maintenance | 2,000 | 1,969 | 7,670 |
| Health Centre expense | 24,550 | 24,507 | (14,195) |
| Miscellaneous | 1,800 | 1,861 | 1,587 |
| Alarm system | - | - | 269 |
| Stepping Stones | <u>-</u> | <u>-</u> | <u>10,604</u> |
| | <u>77,117</u> | <u>77,420</u> | <u>72,526</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>(303)</u> | \$ <u>(6,803)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Pow Wow | Budget | 2014 | 2013 |
|---|------------------|------------------|------------------|
| Revenue | \$ <u>52,000</u> | \$ <u>51,652</u> | \$ <u>56,424</u> |
| Expenditures | | | |
| Miscellaneous | 5,000 | 8,149 | 24,387 |
| Coordinator | 4,000 | 4,066 | - |
| Admin Fees | 6,000 | 6,000 | - |
| Task Force | 2,000 | 2,425 | 3,550 |
| Prizes / Honorarium | <u>35,000</u> | <u>30,178</u> | <u>42,171</u> |
| | <u>52,000</u> | <u>50,818</u> | <u>70,108</u> |
| Excess (Deficiency) Of Revenue Over Expenditures \$ | <u>-</u> | <u>834</u> | <u>(13,684)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Economic Strategic Plan | Budget | 2014 | 2013 |
|---|---------------|---------------|-------------|
| Revenue | | | |
| Community Support | \$ 15,000 | \$ 15,000 | \$ - |
| AANDC - Fixed | 60,000 | 60,000 | - |
| Deferred at end of year | <u>-</u> | <u>(431)</u> | <u>-</u> |
| | <u>75,000</u> | <u>74,569</u> | <u>-</u> |
| Expenditures | | | |
| Technical services | 53,500 | 53,399 | - |
| Administration fee | 7,500 | 7,500 | - |
| Communications | 400 | 344 | - |
| Workshops | 6,400 | 6,400 | - |
| Overhead/Office supplies | 600 | 188 | - |
| Machine and equipment | <u>6,600</u> | <u>6,738</u> | <u>-</u> |
| | <u>75,000</u> | <u>74,569</u> | <u>-</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| SFNS Building | Budget | 2014 | 2013 |
|-------------------------------------|-------------------|-------------------|-------------------|
| Revenue | | | |
| Rental income | \$ <u>102,224</u> | \$ <u>102,224</u> | \$ <u>102,224</u> |
| Expenditures | | | |
| Administration | <u>15,334</u> | <u>15,334</u> | <u>15,333</u> |
| Excess Of Revenue Over Expenditures | \$ <u>86,890</u> | \$ <u>86,890</u> | \$ <u>86,891</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Government Capacity Development</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|---|---------------|----------------|-------------|
| Revenue | | | |
| AANDC - Set funding | \$ 35,000 | \$ 35,000 | \$ - |
| Deferred at end of year | <u>-</u> | <u>(3,294)</u> | <u>-</u> |
| | <u>35,000</u> | <u>31,706</u> | <u>-</u> |
| Expenditures | | | |
| Government capacity development expense | <u>35,000</u> | <u>31,706</u> | <u>-</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Chief's Budget | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| AANDC - Grant | \$ <u>87,580</u> | \$ <u>80,517</u> | \$ <u>81,530</u> |
| Expenditures | | | |
| Salaries | 54,600 | 54,600 | 54,600 |
| Pension benefits | 2,730 | 2,730 | 2,730 |
| Insurance benefits | 1,900 | 1,901 | 1,075 |
| WSIB | 1,250 | 1,223 | 1,203 |
| Travel | 21,700 | 14,908 | 17,894 |
| Discretionary | <u>5,400</u> | <u>5,155</u> | <u>4,025</u> |
| | <u>87,580</u> | <u>80,517</u> | <u>81,527</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>3</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Council's Budget | Budget | 2014 | 2013 |
|---|------------------|------------------|--------------------|
| Revenue | | | |
| AANDC - Grant | \$ <u>99,100</u> | \$ <u>95,260</u> | \$ <u>99,100</u> |
| Expenditures | | | |
| Honorarium | 50,000 | 51,694 | 64,236 |
| Insurance benefits | 5,000 | 7,554 | 7,802 |
| Travel | 40,000 | 9,982 | 30,007 |
| Office supplies | - | - | 38 |
| Meeting costs | 1,300 | 8,040 | 4,830 |
| Meals | 1,300 | 1,092 | 99 |
| Community Meetings/ Communications | <u>1,500</u> | <u>16,897</u> | <u>5,783</u> |
| | <u>99,100</u> | <u>95,259</u> | <u>112,795</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>1</u> | \$ <u>(13,695)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Post Secondary | Budget | 2014 | 2013 |
|-------------------------------------|------------------|----------------|-------------|
| Revenue | | | |
| SFNS | \$ 567,476 | \$ 567,480 | \$ - |
| SFNS Administration | <u>29,867</u> | <u>29,868</u> | <u>-</u> |
| | <u>597,343</u> | <u>597,348</u> | <u>-</u> |
| Expenditures | | | |
| Allowance | 305,328 | 313,423 | - |
| Books | 24,000 | 32,244 | - |
| Tuition | 160,000 | 172,365 | - |
| Administration | 86,615 | 76,985 | - |
| Admin fee | <u>-</u> | <u>2,331</u> | <u>-</u> |
| | <u>575,943</u> | <u>597,348</u> | <u>-</u> |
| Excess Of Revenue Over Expenditures | \$ <u>21,400</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Governance Capacity</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|------------------------------------|-----------------------|-----------------------|------------------|
| Revenue | | | |
| AIAT | \$ <u> -</u> | \$ <u> -</u> | \$ <u>25,000</u> |
| Expenditure | | | |
| Governance | <u> -</u> | <u> -</u> | <u>24,996</u> |
| Excess Of Revenue Over Expenditure | \$ <u> -</u> | \$ <u> -</u> | \$ <u>4</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Community Infrastructure Improvement | Budget | 2014 | 2013 |
|---|----------------|-------------------|-------------|
| Revenue | | | |
| CIIF | 80,000 | \$ 52,774 | \$ - |
| Gaming Support | \$ 143,720 | \$ 143,720 | \$ - |
| | <u>223,720</u> | <u>196,494</u> | <u>-</u> |
| Expenditures | | | |
| Community centre painting | 13,562 | 25,650 | - |
| Fitness centre gym | 19,133 | - | - |
| Playground | 35,117 | - | - |
| Pavillions | 17,437 | - | - |
| Ice rink | 90,203 | 283 | - |
| Booth | 7,266 | - | - |
| Ball diamonds | 13,562 | - | - |
| Track | 9,687 | - | - |
| Lighting | 5,371 | 797 | - |
| Gravel | 4,335 | 7,500 | - |
| Basketball court | 2,422 | - | - |
| Plumbing | 2,422 | 1,123 | - |
| Fencing | 3,003 | 2,000 | - |
| Pits | 200 | - | - |
| | <u>223,720</u> | <u>37,353</u> | <u>-</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>159,141</u> | \$ <u>-</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|----------------------|-------------------|-------------|
| Pavillions | \$ 15,617 | \$ - |
| Playground equipment | 69,170 | - |
| WIP - Fitness Centre | <u>21,580</u> | <u>-</u> |
| | <u>\$ 106,367</u> | <u>\$ -</u> |

**Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014**

| Community Health Representative | Budget | 2014 | 2013 |
|---|------------------|------------------|------------------|
| Revenue | | | |
| Health Canada | \$ <u>93,963</u> | \$ <u>93,963</u> | \$ <u>91,226</u> |
| Expenditures | | | |
| Salaries | 44,500 | 44,856 | 39,253 |
| Employee benefits | 1,700 | 1,487 | 1,236 |
| Pension benefits | 3,000 | 2,749 | 2,823 |
| Insurance benefits | 3,000 | 2,687 | 2,565 |
| WSIB | 1,500 | 1,435 | 1,244 |
| Travel | 3,500 | 3,268 | 5,049 |
| Supplies | 1,000 | 1,014 | 1,000 |
| Audit and accounting | 1,879 | 1,879 | 1,825 |
| Professional fees | 2,900 | 2,819 | 2,737 |
| Administration | 9,396 | 9,396 | 9,123 |
| Program expenses | 16,288 | 17,073 | 20,906 |
| Telephone | 1,500 | 1,500 | 1,500 |
| Rent | <u>3,800</u> | <u>3,800</u> | <u>2,000</u> |
| | <u>93,963</u> | <u>93,963</u> | <u>91,261</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(35)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Health Centre Facility | Budget | 2014 | 2013 |
|---|------------------|------------------|------------------|
| Revenue | | | |
| Health Canada | \$ <u>23,684</u> | \$ <u>23,684</u> | \$ <u>22,994</u> |
| Expenditures | | | |
| Salaries | 18,000 | 17,580 | 17,770 |
| Employee benefits | 400 | 401 | 391 |
| Pension benefits | 800 | 882 | 894 |
| Insurance | 900 | 873 | 789 |
| WSIB | 400 | 395 | 394 |
| Supplies | - | - | (700) |
| Propane | - | - | 15 |
| Professional fees | 700 | 711 | 690 |
| Administration fee | 2,368 | 2,368 | 2,299 |
| Audit and accounting | <u>116</u> | <u>474</u> | <u>460</u> |
| | <u>23,684</u> | <u>23,684</u> | <u>23,002</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(8)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Federal Diabetes | Budget | 2014 | 2013 |
|---|---------------|---------------|-----------------|
| Revenue | | | |
| Miscellaneous | \$ - | \$ 3,000 | \$ - |
| Health Canada | <u>34,256</u> | <u>34,256</u> | <u>35,097</u> |
| | <u>34,256</u> | <u>37,256</u> | <u>35,097</u> |
| Expenditures | | | |
| Salaries | 10,000 | 8,000 | 6,188 |
| Travel | 1,000 | 1,000 | - |
| Office Supplies | 800 | 800 | 700 |
| Telephone | 500 | 500 | 1,000 |
| Professional Fees | 1,028 | 1,027 | 1,053 |
| Services | 15,618 | 19,818 | 19,685 |
| Physical Activities Fund | - | 800 | 600 |
| Food Security | - | - | - |
| Audit/Accounting | 685 | 685 | 702 |
| Rent | 1,200 | 1,200 | 1,800 |
| Administration Fee | <u>3,425</u> | <u>3,426</u> | <u>3,510</u> |
| | <u>34,256</u> | <u>37,256</u> | <u>35,238</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(141)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| NNADAP | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| Health Canada | \$ <u>50,277</u> | \$ <u>50,277</u> | \$ <u>48,813</u> |
| Expenditures | | | |
| Salaries | 26,000 | 25,822 | 24,193 |
| Employee benefits | 600 | 592 | 577 |
| Pension benefits | 1,525 | 468 | 596 |
| Insurance benefits | 1,127 | 374 | 479 |
| WSIB | 655 | 576 | 534 |
| Travel | 1,000 | 1,284 | 3,675 |
| Supplies | 3,100 | 3,100 | 832 |
| Telephone | 1,500 | 1,539 | 850 |
| Administration fees | 5,028 | 5,028 | 4,881 |
| Program support | 2,600 | 4,495 | 6,530 |
| Professional services | 1,508 | 1,508 | 1,465 |
| Miscellaneous | 2,928 | 2,785 | 2,725 |
| Audit and accounting | 1,006 | 1,006 | 976 |
| Rent | <u>1,700</u> | <u>1,700</u> | <u>500</u> |
| | <u>50,277</u> | <u>50,277</u> | <u>48,813</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Prenatal Nutrition | Budget | 2014 | 2013 |
|-------------------------------------|-----------------|-----------------|-----------------|
| Revenue | | | |
| Health Canada | \$ <u>9,196</u> | \$ <u>9,196</u> | \$ <u>8,928</u> |
| Expenditures | | | |
| Prenatal Nutrition expenses | 8,276 | 8,276 | 8,010 |
| Administration Fee | <u>920</u> | <u>920</u> | <u>893</u> |
| | <u>9,196</u> | <u>9,196</u> | <u>8,903</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>25</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Healthy Communities | Budget | 2014 | 2013 |
|---|------------------|------------------|------------------|
| Revenue | | | |
| Health Canada | \$ <u>68,425</u> | \$ <u>68,425</u> | \$ <u>66,432</u> |
| Expenditures | | | |
| Administration | 6,179 | 6,179 | 5,999 |
| Solvent abuse committee/crisis intervention | 6,631 | 5,250 | 6,482 |
| Supplies | 1,000 | 1,000 | 1,000 |
| Audit and accounting | 1,200 | 1,236 | 1,200 |
| Telephone | 1,500 | 1,500 | 1,000 |
| Professional services | 2,000 | 1,855 | 1,800 |
| Programs | 18,515 | 20,546 | 13,284 |
| Training | - | - | 5,378 |
| Travel | 4,000 | 3,860 | 4,066 |
| Salary | 20,000 | 19,789 | 9,427 |
| Benefits | 200 | 204 | 185 |
| WSIB | 200 | 164 | 157 |
| Client assistance | 4,000 | 3,842 | 4,696 |
| Rent | <u>3,000</u> | <u>3,000</u> | <u>1,750</u> |
| | <u>68,425</u> | <u>68,425</u> | <u>56,424</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>10,008</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-------------------|-------------|------------------|
| Fitness Equipment | \$ <u>-</u> | \$ <u>10,000</u> |
|-------------------|-------------|------------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Medical Transportation | Budget | 2014 | 2013 |
|-------------------------------------|---------------|----------------|----------------|
| Revenue | | | |
| Health Canada | \$ 49,668 | \$ 49,668 | \$ 49,668 |
| Repayable to Health Canada | <u>-</u> | <u>(2,304)</u> | <u>(5,460)</u> |
| | <u>49,668</u> | <u>47,364</u> | <u>44,208</u> |
| Expenditures | | | |
| Salaries | 17,500 | 19,004 | 17,500 |
| Transportation | 29,244 | 25,436 | 23,784 |
| Administrative fees | <u>2,924</u> | <u>2,924</u> | <u>2,924</u> |
| | <u>49,668</u> | <u>47,364</u> | <u>44,208</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Drinking Water</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|------------------------------------|-------------------------------|-------------------------------|---------------------------|
| Revenue | | | |
| Health Canada | \$ <u> -</u> | \$ <u> -</u> | \$ <u> 7,500</u> |
| Expenditure | | | |
| Drinking water expenses | <u> -</u> | <u> -</u> | <u> 7,499</u> |
| Excess Of Revenue Over Expenditure | \$ <u> -</u> | \$ <u> -</u> | \$ <u> 1</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Head Start | Budget | 2014 | 2013 |
|--|--------------------|------------------|-----------------|
| Revenue | | | |
| One time funding | \$ 22,117 | \$ 22,117 | \$ - |
| Health Canada | <u>294,734</u> | <u>294,734</u> | <u>294,734</u> |
| | <u>316,851</u> | <u>316,851</u> | <u>294,734</u> |
| Expenditures | | | |
| Salaries | 170,716 | 155,756 | 165,131 |
| Honoraria | 2,000 | 1,700 | 2,000 |
| Employee benefits | 23,808 | 3,551 | 5,248 |
| Pension | - | 8,801 | 8,071 |
| Insurance | - | 8,027 | 7,635 |
| WSIB | - | 3,472 | 3,621 |
| Travel | 2,000 | 1,130 | 1,298 |
| Capacity building | 5,000 | 4,232 | 1,980 |
| Rent and utilities | 8,000 | 7,589 | - |
| Telephone | 5,000 | 4,611 | 4,488 |
| Maintenance | 12,000 | 20,172 | - |
| Professional fees | 8,842 | 8,842 | 8,842 |
| Rent / Insurance | - | - | 6,056 |
| Program supplies | 15,000 | 24,903 | 23,537 |
| Van expenses | - | - | 10,907 |
| Furnace and cement pads | 22,117 | 2,183 | - |
| Administration fees | 29,473 | 29,473 | 29,473 |
| Audit and accounting | 5,895 | 5,895 | 5,895 |
| Food | <u>7,000</u> | <u>6,580</u> | <u>7,953</u> |
| | <u>316,851</u> | <u>296,917</u> | <u>292,135</u> |
| Excess (Deficiency) Of Revenue Over Expenditures | \$ <u>(22,117)</u> | \$ <u>19,934</u> | \$ <u>2,599</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|---------------------|------------------|-----------------|
| Equipment - Furnace | \$ <u>19,934</u> | \$ <u>2,600</u> |
|---------------------|------------------|-----------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Maternal Child Health</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|-------------------------------------|---------------|----------------|-----------------|
| Revenue | | | |
| Health Canada | \$ 27,674 | \$ 27,674 | \$ 27,674 |
| Deferred at end of year | <u>-</u> | <u>(1,141)</u> | <u>-</u> |
| | <u>27,674</u> | <u>26,533</u> | <u>27,674</u> |
| Expenditures | | | |
| Office supplies | 2,000 | 2,000 | 1,000 |
| Professional fees | 800 | 830 | 830 |
| Programs | 12,707 | 12,319 | 17,019 |
| Audit and accounting | 600 | 553 | 553 |
| Rent | 2,000 | 2,000 | 2,000 |
| Administration fees | 2,767 | 2,767 | 2,767 |
| Telephone | 1,800 | 1,800 | 1,500 |
| Wages | <u>5,000</u> | <u>4,264</u> | <u>-</u> |
| | <u>27,674</u> | <u>26,533</u> | <u>25,669</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>2,005</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-------------------|-------------|-----------------|
| Fitness Equipment | \$ <u>-</u> | \$ <u>2,000</u> |
|-------------------|-------------|-----------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Health Governance | Budget | 2014 | 2013 |
|-------------------------------------|---------------|---------------|---------------|
| Revenue | | | |
| Health Canada | \$ 92,961 | \$ 92,961 | \$ 57,167 |
| Deferred at end of year | - | (414) | - |
| | <u>92,961</u> | <u>92,547</u> | <u>57,167</u> |
| Expenditures | | | |
| Salaries | 42,000 | 41,741 | 40,061 |
| Employee benefits | 950 | 920 | 914 |
| Pension benefits | 2,000 | 2,018 | 2,088 |
| Insurance benefits | 2,600 | 2,608 | 2,533 |
| WSIB | 944 | 904 | 920 |
| Professional fees | 1,800 | 1,766 | 1,715 |
| Audit and accounting | 1,200 | 1,178 | 1,143 |
| Miscellaneous expenses | 1,500 | 1,445 | 1,956 |
| Roof repairs | 34,079 | 831 | - |
| Administration fees | 5,888 | 5,888 | 5,717 |
| | <u>92,961</u> | <u>59,299</u> | <u>57,047</u> |
| Excess Of Revenue Over Expenditures | \$ - | \$ 33,248 | \$ 120 |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|----------------------|-----------|------|
| Building Renovations | \$ 33,248 | \$ - |
|----------------------|-----------|------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Pandemic Planning | Budget | 2014 | 2013 |
|-------------------------------------|-----------------|-----------------|-----------------|
| Revenue | | | |
| Health Canada | \$ <u>2,000</u> | \$ <u>2,000</u> | \$ <u>2,000</u> |
| Expenditures | | | |
| Pandemic preparation | <u>1,800</u> | <u>1,800</u> | <u>1,800</u> |
| Administration fees | <u>200</u> | <u>200</u> | <u>200</u> |
| | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Brighter Futures | | 2014 | 2013 |
|-------------------------------------|---------------|---------------|---------------|
| Revenue | | | |
| Health Canada | \$ 98,048 | \$ 98,048 | \$ 95,192 |
| Deferred at end of year | - | (629) | - |
| | <u>98,048</u> | <u>97,419</u> | <u>95,192</u> |
| Expenditures | | | |
| Salaries | 30,000 | 27,663 | 27,814 |
| Employee benefits | 600 | 594 | 566 |
| Pension | 1,300 | 1,293 | 1,293 |
| Insurance | 800 | 754 | 1,537 |
| WSIB | 600 | 585 | 570 |
| Travel | 7,000 | 7,362 | 3,164 |
| Office supplies | 1,200 | 1,200 | 1,000 |
| Telephone | 1,200 | 1,200 | 1,780 |
| Administration | 9,805 | 9,805 | 9,519 |
| Professional fees | 2,882 | 2,941 | 2,856 |
| Auditing and accounting | 1,961 | 1,961 | 1,904 |
| Rent | 3,000 | 3,000 | 2,500 |
| Program expense | 37,500 | 38,268 | 32,908 |
| Tech support | 200 | 793 | 1,399 |
| Training | - | - | 1,440 |
| | <u>98,048</u> | <u>97,419</u> | <u>90,250</u> |
| Excess Of Revenue Over Expenditures | \$ - | \$ - | \$ 4,942 |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-------------------|------|----------|
| Fitness Equipment | \$ - | \$ 5,000 |
|-------------------|------|----------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Home & Community Care | Budget | 2014 | 2013 |
|---|------------------|------------------|------------------|
| Revenue | | | |
| Health Canada | \$ <u>77,063</u> | \$ <u>77,063</u> | \$ <u>74,818</u> |
| Expenditures | | | |
| Salaries | 28,000 | 28,621 | 28,111 |
| Employee benefits | 600 | 639 | 612 |
| Pension benefits | 1,400 | 1,407 | 1,398 |
| Insurance benefits | 1,600 | 1,600 | 1,761 |
| WSIB | 600 | 630 | 616 |
| Travel | 2,500 | 2,278 | 1,316 |
| Supplies | 1,000 | 1,000 | 1,500 |
| Equipment rental | 2,700 | 2,597 | 6,809 |
| Telephone | 500 | 500 | 2,500 |
| Professional services | 2,500 | 2,312 | 2,245 |
| Needs assessment | 500 | 500 | 3,216 |
| Program supplies | 16,000 | 16,294 | 6,457 |
| Audit / Accounting | 1,500 | 1,541 | 1,496 |
| Rent | 4,000 | 4,000 | 2,000 |
| Administration fees | 7,706 | 7,706 | 7,482 |
| Training | <u>5,957</u> | <u>5,438</u> | <u>7,363</u> |
| | <u>77,063</u> | <u>77,063</u> | <u>74,882</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(64)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Early Childhood Development</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|-------------------------------------|---------------|---------------|---------------|
| Revenue | | | |
| Health Canada | \$ 10,950 | \$ 10,950 | \$ 10,950 |
| One time funding | <u>-</u> | <u>-</u> | <u>11,996</u> |
| | <u>10,950</u> | <u>10,950</u> | <u>22,946</u> |
| Expenditures | | | |
| Administration fees | 1,095 | 1,095 | 1,095 |
| Supplies | <u>9,855</u> | <u>9,855</u> | <u>21,851</u> |
| | <u>10,950</u> | <u>10,950</u> | <u>22,946</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Health Consultation</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|------------------------------------|-----------------|-----------------|-------------|
| Revenue | | | |
| AIAI | \$ <u>2,250</u> | \$ <u>2,250</u> | \$ <u>-</u> |
| Expenditure | | | |
| Health Consultation expenses | <u>2,250</u> | <u>2,250</u> | <u>-</u> |
| Excess Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Family Violence | Budget | 2014 | 2013 |
|---|------------------|------------------|------------------|
| Revenue | | | |
| AIAT | \$ <u>12,430</u> | \$ <u>12,430</u> | \$ <u>12,400</u> |
| Expenditures | | | |
| Miscellaneous expenses | 11,187 | 11,187 | 10,546 |
| Administration fee | <u>1,243</u> | <u>1,243</u> | <u>1,860</u> |
| | <u>12,430</u> | <u>12,430</u> | <u>12,406</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(6)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Health Promotion | Budget | 2014 | 2013 |
|-------------------------------------|-----------------|-----------------|-----------------|
| Revenue | | | |
| AIAT-Careers Revenue | \$ <u>3,000</u> | \$ <u>3,000</u> | \$ <u>3,000</u> |
| Expenditures | | | |
| Health Promotion expenses | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

**Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014**

| Community Support | Budget | 2014 | 2013 |
|-------------------------------------|----------------|----------------|------------------|
| Revenue | | | |
| Miscellaneous | \$ - | \$ - | \$ 500 |
| AIAI | <u>108,838</u> | <u>108,838</u> | <u>118,832</u> |
| | <u>108,838</u> | <u>108,838</u> | <u>119,332</u> |
| Expenditures | | | |
| Salaries | 59,819 | 59,819 | 43,634 |
| Employee benefits | 1,517 | 1,523 | 1,661 |
| Pension benefits | 1,733 | 1,549 | 653 |
| Insurance benefits | 779 | 779 | 508 |
| WSIB | 1,364 | 1,352 | 967 |
| Travel | 3,200 | 3,068 | 2,551 |
| Supplies | | - | 1,127 |
| One time funding | 2,290 | 2,290 | - |
| Repairs | | - | 10,754 |
| Workshops | 27,481 | 27,803 | 32,061 |
| Purchased services | <u>10,655</u> | <u>10,655</u> | <u>12,786</u> |
| | <u>108,838</u> | <u>108,838</u> | <u>106,702</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>12,630</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-------------------|-------------|------------------|
| Fitness Equipment | \$ <u>-</u> | \$ <u>12,630</u> |
|-------------------|-------------|------------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Disabled In The Community</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|--|-----------------|-----------------|-----------------|
| Revenue | | | |
| AIAI | \$ <u>2,752</u> | \$ <u>2,752</u> | \$ <u>2,752</u> |
| Expenditure | <u>2,752</u> | <u>2,752</u> | <u>2,753</u> |
| Deficiency Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(1)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| AHWS Mental Health | Budget | 2014 | 2013 |
|--|------------------|------------------|------------------|
| Revenue | | | |
| AIAI | \$ <u>21,451</u> | \$ <u>21,451</u> | \$ <u>18,418</u> |
| Expenditure | | | |
| Mental Health expenses | 19,609 | 19,609 | 15,661 |
| Administration fee | <u>1,842</u> | <u>1,842</u> | <u>2,763</u> |
| | <u>21,451</u> | <u>21,451</u> | <u>18,424</u> |
| Deficiency Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(6)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Fetal Alcohol | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| AIAl | \$ <u>20,363</u> | \$ <u>20,363</u> | \$ <u>20,963</u> |
| Expenditures | | | |
| Salaries | - | - | 10,681 |
| Travel | 200 | 200 | - |
| Program expenses | 18,307 | 18,307 | 8,426 |
| Administration fee | <u>1,856</u> | <u>1,856</u> | <u>1,856</u> |
| | <u>20,363</u> | <u>20,363</u> | <u>20,963</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Healthy Babies | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| AIAI | \$ <u>29,860</u> | \$ <u>29,860</u> | \$ <u>29,860</u> |
| Expenditures | | | |
| Salaries | 14,500 | 2,022 | 16,445 |
| Employee benefits | 1,015 | - | 752 |
| Pension benefits | - | - | 1,731 |
| Insurance benefits | - | - | 702 |
| WSIB | - | - | 758 |
| Travel | 2,500 | 2,639 | 3,768 |
| Supplies | 641 | 641 | 500 |
| Utilities | - | 70 | - |
| Telephone | - | - | 996 |
| Administration fee | 2,986 | 2,986 | - |
| Program expense | <u>8,218</u> | <u>21,502</u> | <u>4,206</u> |
| | <u>29,860</u> | <u>29,860</u> | <u>29,858</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>2</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Health & Social Advisory Board | Budget | 2014 | 2013 |
|---|-----------------|-----------------|-----------------|
| Revenue | | | |
| AIAI | \$ <u>2,000</u> | \$ <u>2,000</u> | \$ <u>2,000</u> |
| Expenditure | | | |
| HSAB Expenses | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| Excess Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| HIV/AIDS | Budget | 2014 | 2013 |
|---|-----------------|-----------------|-----------------|
| Revenue | | | |
| AIAT | \$ <u>3,298</u> | \$ <u>3,298</u> | \$ <u>3,298</u> |
| Expenditure | | | |
| HIV/AIDS expense | <u>3,298</u> | <u>3,299</u> | <u>3,290</u> |
| Excess (Deficiency) Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>(1)</u> | \$ <u>8</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Aboriginal Diabetes</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|-------------------------------------|-----------------|-----------------|-----------------|
| Revenue | | | |
| ALAI | \$ <u>9,563</u> | \$ <u>9,563</u> | \$ <u>9,563</u> |
| Expenditures | | | |
| Professional services | - | 478 | 478 |
| Programs | 8,607 | 8,128 | 8,128 |
| Administration fee | <u>956</u> | <u>957</u> | <u>957</u> |
| | <u>9,563</u> | <u>9,563</u> | <u>9,563</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Homemakers | Budget | Set | Provincial-MCSS | 2014 | 2013 |
|--|----------------|---------------|------------------------|----------------|----------------|
| Revenue | | | | | |
| AANDC - Set | \$ 40,000 | \$ 44,503 | \$ - | \$ 44,503 | \$ 40,000 |
| Provincial - MCSS | 160,000 | - | 178,010 | 178,010 | 143,210 |
| HMK Repayable to MCSS | - | - | - | - | (4,112) |
| Prior year adjustment | - | - | - | - | (85) |
| | <u>200,000</u> | <u>44,503</u> | <u>178,010</u> | <u>222,513</u> | <u>179,013</u> |
| Expenditures | | | | | |
| Salaries | 180,500 | 44,503 | 154,617 | 199,120 | 158,449 |
| Employee benefits | 4,000 | - | 4,792 | 4,792 | 3,754 |
| CPP | 1,000 | - | 1,160 | 1,160 | 885 |
| Pension benefits | 4,500 | - | 5,760 | 5,760 | 5,704 |
| Insurance benefits | 6,500 | - | 7,234 | 7,234 | 6,751 |
| WSIB | 3,500 | - | 4,447 | 4,447 | 3,470 |
| | <u>200,000</u> | <u>44,503</u> | <u>178,010</u> | <u>222,513</u> | <u>179,013</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Recreation | Budget | 2014 | 2013 |
|-------------------------------------|---------------|--------------|--------------|
| Revenue | | | |
| Deferred from prior years | 4,662 | \$ 4,662 | \$ - |
| Interest income | \$ 30 | 29 | 48 |
| Recreation revenue | - | - | 8,291 |
| Deferred at end of year | - | (613) | (4,662) |
| | <u>4,692</u> | <u>4,078</u> | <u>3,677</u> |
| Expenditures | | | |
| Recreation expense | <u>4,692</u> | <u>4,078</u> | <u>3,677</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Community Centre</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|---|---------------|--------------------|-------------------|
| Revenue | | | |
| Community centre revenue | \$ - | \$ 2,825 | \$ 7,693 |
| Other revenue | <u>23,000</u> | <u>16,541</u> | <u>13,734</u> |
| | <u>23,000</u> | <u>19,366</u> | <u>21,427</u> |
| Expenditures | | | |
| Propane | 9,000 | 16,729 | 8,588 |
| Water fees | 200 | 240 | 144 |
| Miscellaneous | 500 | 1,424 | 1,163 |
| Utilities | 9,000 | 13,284 | 9,847 |
| Telephone | 2,000 | 2,036 | 2,344 |
| Maintenance | 2,300 | 4,777 | 5,772 |
| Alarm system | - | - | 264 |
| | <u>23,000</u> | <u>38,490</u> | <u>28,122</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>(19,124)</u> | \$ <u>(6,695)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Early Years | Budget | 2014 | 2013 |
|-------------------------------------|------------------|---------------|---------------|
| Revenue | | | |
| Deferred from prior year | \$ 29,395 | \$ 29,395 | \$ 29,931 |
| Fundraising | 2,400 | 2,400 | 5,104 |
| Other funding | 14,000 | 14,309 | 10,000 |
| Deferred at end of year | - | (27,245) | (29,395) |
| | <u>45,795</u> | <u>18,859</u> | <u>15,640</u> |
| Expenditures | | | |
| Cultural/ Language | 1,200 | 1,200 | 1,480 |
| Program expenses | - | 6,162 | 5,714 |
| Educational material | - | - | 1,329 |
| Early childhood education expense | - | 4,929 | 3,917 |
| Fundraising money | - | 6,568 | 3,200 |
| | <u>1,200</u> | <u>18,859</u> | <u>15,640</u> |
| Excess Of Revenue Over Expenditures | \$ <u>44,595</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Little NHL</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|------------------------------------|-----------------|-----------------|-----------------|
| Revenue | | | |
| Fundraising | \$ <u>1,000</u> | \$ <u>1,000</u> | \$ <u>5,185</u> |
| Expenditure | | | |
| Little NHL expenses | <u>1,000</u> | <u>1,000</u> | <u>5,185</u> |
| Excess Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Drop-In Centre | Budget | 2014 | 2013 |
|------------------------------------|---------------|---------------|---------------|
| Revenue | | | |
| Deferred from prior year | \$ 8,932 | \$ 8,932 | \$ 17,798 |
| Community support | 1,400 | 1,430 | 22,843 |
| Fundraising | 30,000 | 33,890 | - |
| Other | - | - | 3,742 |
| Deferred at end of year | - | (12,023) | (8,932) |
| | <u>40,332</u> | <u>32,229</u> | <u>35,451</u> |
| Expenditure | | | |
| Salaries | 15,000 | 8,677 | 9,602 |
| Employee benefits | 700 | 690 | 510 |
| Pension benefits | - | - | 368 |
| Insurance benefits | - | - | 270 |
| WSIB | 600 | 588 | 462 |
| Van | 400 | 350 | 83 |
| Materials | 382 | 19 | - |
| Miscellaneous | - | - | 8,543 |
| Program expenses | - | - | 1,786 |
| Telephone | 1,200 | 1,180 | 1,179 |
| Community Fund expenses | 1,850 | 1,838 | 4,019 |
| Travel | 200 | 164 | 69 |
| Maintenance/ Repairs | - | - | 100 |
| Program expenses | <u>20,000</u> | <u>18,723</u> | <u>8,460</u> |
| | <u>40,332</u> | <u>32,229</u> | <u>35,451</u> |
| Excess Of Revenue Over Expenditure | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Education | Budget | Fixed | Set | 2014 | 2013 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Revenue | | | | | |
| AANDC - Set | \$ 121,141 | \$ - | \$ 121,141 | \$ 121,141 | \$ 129,752 |
| AANDC- Fixed | 377,922 | 377,922 | - | 377,922 | 378,749 |
| Other income | 14,120 | 14,120 | - | 14,120 | 15,445 |
| First Nation Student Success Program | 20,000 | 20,000 | - | 20,000 | - |
| | <u>533,183</u> | <u>412,042</u> | <u>121,141</u> | <u>533,183</u> | <u>523,946</u> |
| Expenditures | | | | | |
| Salaries | 104,894 | 94,352 | 3,700 | 98,052 | 114,453 |
| Teachers salary enhancement | - | - | - | - | 1,522 |
| Educational casual | 4,533 | 220 | - | 220 | - |
| Student Success Program | 20,000 | 20,194 | - | 20,194 | 12,484 |
| Alarm system | 840 | 814 | - | 814 | 1,830 |
| Employee benefits | 2,282 | 3,678 | - | 3,678 | 5,413 |
| Pension benefits | 7,629 | 8,348 | - | 8,348 | 4,937 |
| Insurance benefits | 5,967 | 5,377 | - | 5,377 | 5,623 |
| WSIB | 2,686 | 2,276 | - | 2,276 | 2,592 |
| Travel | 2,237 | 2,921 | - | 2,921 | 552 |
| Supplies | 1,200 | 1,301 | - | 1,301 | 827 |
| Utilities | 4,784 | 5,881 | - | 5,881 | 4,677 |
| Telephone | 3,120 | 5,356 | - | 5,356 | 6,681 |
| Maintenance/Repairs | 3,000 | 3,373 | - | 3,373 | 2,726 |
| Snacks | 10,000 | 3,268 | - | 3,268 | 2,498 |
| Student allowance - elementary | 7,650 | 9,380 | - | 9,380 | 1,406 |
| Student allowance - high school | - | - | - | - | 6,035 |
| Transportation | 182,600 | 182,638 | - | 182,638 | 182,385 |
| Field trips | 2,421 | 2,273 | - | 2,273 | 232 |
| Education committee | 3,000 | 9,336 | - | 9,336 | 1,550 |
| Training | 5,130 | 768 | - | 768 | 417 |
| Administration | 34,518 | 43,229 | - | 43,229 | 30,570 |
| Education awards | 4,000 | 4,050 | - | 4,050 | 1,020 |
| Parental Engagement Strategy | 651 | - | - | - | 650 |
| Tutoring | 2,000 | 2,000 | - | 2,000 | - |
| Native advisory board | 600 | 593 | - | 593 | - |
| Miscellaneous | - | - | - | - | 485 |
| Special Education expense | 101,141 | - | 95,712 | 95,712 | 89,850 |
| New Paths | 16,300 | - | 16,716 | 16,716 | 26,597 |
| | <u>533,183</u> | <u>411,626</u> | <u>116,128</u> | <u>527,754</u> | <u>508,012</u> |
| Excess (Deficiency) Of | | | | | |
| Revenue Over Expenditures | \$ - | \$ 416 | \$ 5,013 | \$ 5,429 | \$ 15,934 |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|---------------------------------|-----------------|------------------|
| Computers | \$ - | \$ 4,680 |
| Renovations- Education building | - | 5,822 |
| Cabinets | <u>5,429</u> | <u>5,429</u> |
| | <u>\$ 5,429</u> | <u>\$ 15,931</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Public Works | Budget | 2014 | 2013 |
|---|--------------------|--------------------|--------------------|
| Revenue | | | |
| AANDC- Fixed | \$ 77,772 | \$ 77,772 | \$ 76,367 |
| Provincial grants | 19,482 | 19,482 | 19,482 |
| Other recoveries | - | - | 844 |
| | <u>97,254</u> | <u>97,254</u> | <u>96,693</u> |
| Expenditures | | | |
| Safety Devices | - | 805 | 102 |
| Salaries | 36,735 | - | 940 |
| Pension benefits | 2,104 | 2,913 | 1,145 |
| Insurance benefits | 1,413 | 1,219 | 795 |
| WSIB | 823 | 1,140 | 876 |
| Roads - sand, gravel, salt | 11,340 | 21,589 | 10,388 |
| Garbage collection | 2,160 | 5,286 | 2,747 |
| Property maintenance | 1,920 | 96 | 1,760 |
| Equipment repairs | 7,637 | 12,607 | 7,537 |
| Equipment fuel | 10,260 | 12,875 | 11,096 |
| Hardtop resurfacing | 3,659 | 3,310 | 3,354 |
| Bridges and culverts | 2,177 | 2,055 | 1,995 |
| Fire | 3,336 | 14,470 | 3,059 |
| Administration | 14,588 | 14,588 | 14,377 |
| Insurance | - | 388 | - |
| Roadside grass | 14,781 | 17,933 | 13,643 |
| Winter control | - | 7,227 | 2,888 |
| Roads - miscellaneous | 9,927 | 27,610 | 26,524 |
| Loose top maintenance and grading | 2,766 | 501 | 2,535 |
| Custom work | - | 2,976 | - |
| Roads Training | 1,500 | 827 | 1,332 |
| | <u>127,126</u> | <u>150,415</u> | <u>107,093</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>(29,872)</u> | \$ <u>(53,161)</u> | \$ <u>(10,400)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Water System Operations | Budget | 2014 | 2013 |
|---|--------------------|--------------------|--------------------|
| Revenue | | | |
| Deferred from prior years | \$ - | \$ - | \$ 8,000 |
| AANDC - Fixed | 78,720 | 78,720 | 76,923 |
| User fees | 14,324 | 17,473 | 18,248 |
| Source Water Protection | - | - | 8,000 |
| Repayable to AANDC | - | - | (13,725) |
| | <u>93,044</u> | <u>96,193</u> | <u>97,446</u> |
| Expenditures | | | |
| Salaries | 64,919 | 74,779 | 51,665 |
| Employee benefits | 1,220 | 1,812 | 1,186 |
| Pension benefits | 3,246 | 2,072 | 1,783 |
| Insurance benefits | 3,246 | 1,800 | 1,628 |
| WSIB | 1,454 | 1,670 | 1,133 |
| Travel | 3,060 | 4,911 | 2,947 |
| Supplies | 2,028 | 492 | 1,761 |
| Utilities | 7,800 | 11,621 | 9,294 |
| Telephone | 3,000 | 6,849 | 7,978 |
| System maintenance | 8,500 | 9,102 | 17,014 |
| Miscellaneous | - | - | 937 |
| Testing | 1,420 | 2,885 | 143 |
| Vehicle expense | 3,480 | 7,425 | 4,063 |
| Training | 2,320 | 2,164 | 1,043 |
| Source protection plan | - | - | 2,274 |
| Bad debt- User fees | - | (5,115) | 31,137 |
| Administration fees | 11,808 | 11,808 | 11,386 |
| | <u>117,501</u> | <u>134,275</u> | <u>147,372</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>(24,457)</u> | \$ <u>(38,082)</u> | \$ <u>(49,926)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Land Management | Budget | 2014 | 2013 |
|---|---------------|---------------|---------------|
| Revenue | | | |
| AANDC - Fixed | \$ 24,318 | \$ 24,318 | \$ 27,082 |
| CMHC Administration fees | <u>-</u> | <u>-</u> | <u>352</u> |
| | <u>24,318</u> | <u>24,318</u> | <u>27,434</u> |
| Expenditures | | | |
| Salaries | 16,100 | 16,081 | 18,179 |
| Employee benefits | 600 | 575 | 554 |
| Pension | 1,200 | 1,265 | 1,265 |
| Insurance | 1,500 | 1,528 | 1,370 |
| WSIB | 600 | 567 | 558 |
| Travel | 300 | 261 | 636 |
| Supplies | 70 | 27 | 146 |
| Telephone expense | 300 | 366 | 665 |
| Administration fee | <u>3,648</u> | <u>3,648</u> | <u>4,062</u> |
| | <u>24,318</u> | <u>24,318</u> | <u>27,435</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>(1)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Residential Rentals | Budget | 2014 | 2013 |
|---|------------------|---------------|---------------|
| Revenue | | | |
| Deferred from prior year | \$ 18,102 | \$ 18,102 | \$ - |
| Fourplex | 34,000 | 39,471 | 28,880 |
| Duplex/Houses | 15,100 | 18,599 | 15,090 |
| Defer at end of year to Rental Properties | - | (36,565) | (18,102) |
| | <u>67,202</u> | <u>39,607</u> | <u>25,868</u> |
| Expenditures | | | |
| Salaries | 15,000 | 14,650 | 7,280 |
| Utilities - Fourplex | 500 | 268 | 944 |
| Utilities - duplex | 500 | 200 | 138 |
| Utilities - rental houses | 500 | 176 | 171 |
| Repairs and maintenance - Fourplex | 25,000 | 23,588 | 15,492 |
| Repairs and maintenance - duplex | 500 | (177) | 836 |
| Repairs and maintenance - rental houses | 600 | 551 | 950 |
| Telephone | 100 | 10 | - |
| Travel | 500 | 341 | - |
| | <u>43,200</u> | <u>39,607</u> | <u>25,811</u> |
| Excess Of Revenue Over Expenditures | \$ <u>24,002</u> | \$ <u>-</u> | \$ <u>57</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Housing Loan Repayments | Budget | 2014 | 2013 |
|-------------------------------------|---------------|---------------|---------------|
| Revenue | | | |
| Housing loan repayment | \$ 23,000 | \$ 23,296 | \$ 32,052 |
| Other revenue | - | - | 9,140 |
| Deferred at end of year | - | - | (9,295) |
| | <u>23,000</u> | <u>23,296</u> | <u>31,897</u> |
| Expenditures | | | |
| Housing repayment/renovation | 14,800 | 14,898 | 15,828 |
| E.I. expense | 300 | 283 | 305 |
| WSIB | 300 | 279 | 306 |
| Pension | 600 | 624 | 682 |
| Insurance benefits | 700 | 732 | 401 |
| Salary | 6,000 | 6,124 | 13,747 |
| Telephone | 300 | 356 | 628 |
| | <u>23,000</u> | <u>23,296</u> | <u>31,897</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Building Construction | Budget | 2014 | 2013 |
|-------------------------------------|----------------|-------------|-------------|
| Revenue | | | |
| Rental Income | \$ - | \$ - | \$ - |
| CMHC Funding | <u>262,000</u> | <u>-</u> | <u>-</u> |
| | <u>262,000</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| Construction | <u>262,000</u> | <u>-</u> | <u>-</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | |
|------------------------|-------------------|
| Buildings | \$ 261,592 |
| Furniture and Fixtures | <u>4,308</u> |
| | <u>\$ 265,900</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Senior's Complex | Budget | 2014 | 2013 |
|-------------------------------------|---------------|------------------|------------------|
| Revenue | | | |
| Rental Income | \$ 26,160 | \$ 29,750 | \$ 27,926 |
| CMHC Subsidy | <u>68,181</u> | <u>68,181</u> | <u>68,181</u> |
| | <u>94,341</u> | <u>97,931</u> | <u>96,107</u> |
| Expenditures | | | |
| Utilities | 16,240 | 16,602 | 13,977 |
| Mortgage interest | 62,041 | 17,439 | 18,559 |
| Replacement Reserve | 3,850 | 3,850 | 3,850 |
| Contingency | 1,010 | - | - |
| Insurance | 3,600 | 3,600 | 3,600 |
| Audit | 900 | 900 | 900 |
| Administration | 1,500 | 1,500 | 1,500 |
| Repairs and maintenance | <u>5,200</u> | <u>5,836</u> | <u>10,239</u> |
| | <u>94,341</u> | <u>49,727</u> | <u>52,625</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>48,204</u> | \$ <u>43,482</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Duplex | Budget | 2014 | 2013 |
|-------------------------------------|---------------|------------------|------------------|
| Revenue | | | |
| Rental Income | \$ 18,600 | \$ 18,684 | \$ 15,401 |
| CMHC Subsidy | <u>14,717</u> | <u>14,717</u> | <u>14,717</u> |
| | <u>33,317</u> | <u>33,401</u> | <u>30,118</u> |
| Expenditures | | | |
| Salaries | 600 | 600 | - |
| Utilities | 1,000 | 3,247 | 1,304 |
| Mortgage interest | 17,717 | 6,726 | 6,947 |
| Replacement Reserve | 4,000 | 4,000 | 4,000 |
| Contingency | 900 | - | - |
| Insurance | 1,800 | 1,800 | 1,800 |
| Audit | 700 | 700 | 700 |
| Administration | 2,200 | 2,200 | 2,200 |
| Repairs and maintenance | <u>4,400</u> | <u>1,652</u> | <u>2,397</u> |
| | <u>33,317</u> | <u>20,925</u> | <u>19,348</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>12,476</u> | \$ <u>10,770</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Rowhouse | Budget | 2014 | 2013 |
|-------------------------------------|---------------|------------------|------------------|
| Revenue | | | |
| Rental Income | \$ 25,500 | \$ 25,530 | \$ 20,668 |
| CMHC Subsidy | <u>20,923</u> | <u>20,923</u> | <u>20,923</u> |
| | <u>46,423</u> | <u>46,453</u> | <u>41,591</u> |
| Expenditures | | | |
| Salaries | 550 | 550 | - |
| Utilities | 1,075 | 139 | - |
| Mortgage Interest | 25,153 | 7,352 | 7,599 |
| Replacement Reserve | 5,070 | 6,338 | 5,070 |
| Contingency | 1,575 | - | - |
| Insurance | 3,000 | 3,000 | 3,000 |
| Audit | 1,000 | 1,000 | 1,000 |
| Administration | 3,000 | 3,000 | 3,000 |
| Repairs and Maintenance | <u>6,000</u> | <u>1,574</u> | <u>4,368</u> |
| | <u>46,423</u> | <u>22,953</u> | <u>24,037</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>23,500</u> | \$ <u>17,554</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| SEC 95 Rental Homes | Budget | 2014 | 2013 |
|---|---------------|-----------------|-------------|
| Revenue | | | |
| Rental Income | | \$ - | \$ - |
| CMHC Subsidy | | <u>-</u> | <u>-</u> |
| | | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| Mortgage Interest | | <u>530</u> | <u>-</u> |
| (Deficiency) Of Revenue Over Expenditures | | \$ <u>(530)</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| New Relationships | Budget | 2014 | 2013 |
|---|-----------------|-----------------|-----------------|
| Revenue | | | |
| Provincial Funding | \$ 80,000 | \$ 80,000 | \$ 80,000 |
| Defer from Prior Year | 24,356 | 24,356 | 10,397 |
| Council Support | - | - | 29,208 |
| Board Room rental income | 1,000 | 1,000 | 441 |
| Fundraising | 1,000 | 1,000 | 1,017 |
| Deferred at end of year | <u>(13,860)</u> | <u>(13,860)</u> | <u>(24,356)</u> |
| | <u>92,496</u> | <u>92,496</u> | <u>96,707</u> |
| Expenditures | | | |
| Salaries | 42,306 | 47,306 | 64,061 |
| Employee benefits | 962 | 1,068 | 1,471 |
| Pension benefits | 2,115 | 2,350 | 2,224 |
| Group Insurance | 1,766 | 1,911 | 1,414 |
| WSIB | 948 | 1,053 | 1,405 |
| Travel | 4,903 | 4,903 | 273 |
| Community Outreach | - | - | 9,152 |
| Workshop/Training Costs | 14,000 | 14,000 | - |
| Consultation Project Community Meetings | 2,199 | 2,313 | 3,714 |
| New Relationships Professional Fee | 3,000 | 3,000 | - |
| New Relationships Comm. Outreach | 10,000 | 10,000 | - |
| Research Team Expenses | 4,625 | 317 | 300 |
| Cemetery Fencing and Signage | - | - | 167 |
| Shund Elders Advisory Group | 4,655 | 5,012 | 3,485 |
| Youth Stewardship Expenses | <u>1,017</u> | <u>(737)</u> | <u>-</u> |
| | <u>92,496</u> | <u>92,496</u> | <u>87,666</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>9,041</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|---------|-------------|---------------|
| Fencing | \$ <u>-</u> | \$ <u>366</u> |
|---------|-------------|---------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Economic Development | Budget | 2014 | 2013 |
|-------------------------------------|-----------------|---------------|---------------|
| Revenue | | | |
| Deferred from prior years | \$ 16,694 | \$ 16,694 | \$ - |
| AANDC - Fixed | 63,700 | 63,700 | 63,700 |
| Other income | 3,354 | 3,354 | - |
| Deferred at end of year | - | - | (16,694) |
| | <u>83,748</u> | <u>83,748</u> | <u>47,006</u> |
| Expenditures | | | |
| Salaries | 34,999 | 31,169 | 11,827 |
| Employee benefits | 1,050 | 812 | 254 |
| Pension benefits | - | - | 583 |
| Insurance benefits | 591 | 661 | 881 |
| WSIB | 544 | 691 | 256 |
| Travel | 15,000 | 17,579 | 243 |
| Office supplies | - | - | 120 |
| Overhead Supplies | 3,841 | 5,437 | - |
| Administration | 9,555 | 9,555 | 9,555 |
| Telephone | 815 | 1,470 | 1,016 |
| Project support | 14,000 | 16,374 | 22,248 |
| Miscellaneous | - | - | 23 |
| | <u>80,395</u> | <u>83,748</u> | <u>47,006</u> |
| Excess Of Revenue Over Expenditures | \$ <u>3,353</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| DIA Summer Youth Careers | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| AANDC - Set Funding | \$ <u>11,400</u> | \$ <u>11,400</u> | \$ <u>11,400</u> |
| Expenditures | | | |
| Wages | 10,850 | 10,850 | 10,888 |
| Program expenses | 300 | 297 | 276 |
| WSIB | <u>250</u> | <u>253</u> | <u>236</u> |
| | <u>11,400</u> | <u>11,400</u> | <u>11,400</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Summer Youth</u> | <u>2014</u> | <u>2013</u> |
|-------------------------------------|-------------------|-------------------|
| Revenue | | |
| Canada Summer Jobs | \$ _____ - | \$ <u>2,395</u> |
| Expenditures | | |
| Wages | - | 2,282 |
| EI | - | 61 |
| WSIB | <u>-</u> | <u>52</u> |
| | <u>-</u> | <u>2,395</u> |
| Excess Of Revenue Over Expenditures | \$ <u>_____ -</u> | \$ <u>_____ -</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| CRF Funding | Budget | 2014 | 2013 |
|--|----------------|----------------|----------------|
| Revenue | | | |
| Deferred from prior years | \$ 12,495 | \$ 12,495 | \$ 17,846 |
| Southern First Nations Secretariat | 145,469 | 145,469 | 145,469 |
| Deferred at end of year | - | (12,106) | (12,495) |
| | <u>157,964</u> | <u>145,858</u> | <u>150,820</u> |
| Expenditures | | | |
| Employee benefits | - | - | 1 |
| WSIB | - | - | 1 |
| Aboriginal Youth Initiatives | 10,260 | 10,260 | 455 |
| Labour force promotion | 80,210 | 80,000 | 109,536 |
| Aboriginal New Start | 10,000 | 4,914 | 3,670 |
| CRF Core costs | 7,359 | 4,265 | - |
| Aboriginal Skills Training | 18,735 | 18,922 | 8,866 |
| Business incentive | 9,000 | 5,000 | 2,000 |
| Casual Help | - | - | 58 |
| Partnership Activities | 700 | 700 | - |
| Communication and Marketing Activities | - | - | 3,070 |
| Service Delivery Improvement | - | - | 253 |
| Capacity building | 1,500 | 500 | 1,685 |
| Administration costs | 20,200 | 21,297 | 20,508 |
| Community Development | - | - | 717 |
| | <u>157,964</u> | <u>145,858</u> | <u>150,820</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| EI Funding | Budget | 2014 | 2013 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Deferred Revenue from Prior Year | \$ - | \$ - | \$ 8,540 |
| Southern First Nations Secretariat | 64,546 | 64,546 | 64,546 |
| Deferred at end of year | - | (2,344) | - |
| | <u>64,546</u> | <u>62,202</u> | <u>73,086</u> |
| Expenditures | | | |
| Employment assistance | 9,905 | 8,169 | - |
| Employee benefits | - | 385 | 698 |
| Pension benefits | - | 905 | 1,569 |
| Insurance benefits | - | 932 | 1,752 |
| Internal Capacity Improvement Act | - | - | 815 |
| Administration costs | 10,412 | 9,912 | 7,057 |
| Program Activities | 8,793 | 10,102 | 18,105 |
| Internal Capacity Improvement Activities | - | - | 1,260 |
| Core Services | <u>35,436</u> | <u>31,797</u> | <u>41,830</u> |
| | <u>64,546</u> | <u>62,202</u> | <u>73,086</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| CRF Childcare | Budgets | 2014 | 2013 |
|-------------------------------------|----------------|-----------------|------------------|
| Revenue | | | |
| Deferred from prior year | \$ 6,324 | \$ 6,324 | \$ 3,020 |
| Other revenue | 66,064 | 66,064 | 76,387 |
| Deferred at end of year | <u>-</u> | <u>(254)</u> | <u>(6,324)</u> |
| | <u>72,388</u> | <u>72,134</u> | <u>73,083</u> |
| Expenditures | | | |
| Wages | 14,175 | 14,175 | 26,212 |
| Safety renovations | 15,354 | 6,132 | 19,015 |
| Maintenance | 11,324 | 11,338 | 5,237 |
| Teacher resource | 2,000 | 2,038 | 1,395 |
| Field trips | 6,048 | 6,060 | 3,306 |
| Child Care material | 4,500 | 4,548 | 4,159 |
| Training | 5,500 | 5,530 | 1,935 |
| Administration fees | 9,910 | 9,910 | 11,458 |
| Supplies | <u>3,577</u> | <u>3,183</u> | <u>-</u> |
| | <u>72,388</u> | <u>62,914</u> | <u>\$ 72,717</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>9,220</u> | \$ <u>366</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|------------------------|-----------------|---------------|
| Furniture and Fixtures | \$ <u>9,220</u> | |
| Fitness Equipment | | \$ <u>366</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Social Services | Budget | 2014 | 2013 |
|--|----------------|----------------|----------------|
| Revenue | | | |
| Stepping Stones- Transitional Funding | \$ - | \$ 75,998 | \$ 2,700 |
| Stepping Stones- Informal Child Care | - | 7,432 | 7,432 |
| Stepping Stones - Ontario works benefits | 228,000 | 326,314 | 299,941 |
| Stepping Stones - administration | 113,606 | 113,606 | 99,696 |
| Stepping Stones - employee assistance | 78,176 | 78,176 | 83,116 |
| Stepping Stones - Formal Child Care | - | 1,436 | 2,035 |
| | <u>419,782</u> | <u>602,962</u> | <u>494,920</u> |
| Expenditures | | | |
| Salaries | 87,000 | 87,064 | 74,144 |
| Employee benefits | 2,000 | 1,979 | 1,574 |
| Pension benefits | 4,200 | 4,143 | 2,860 |
| Insurance benefits | 3,100 | 3,075 | 1,621 |
| WSIB | 1,900 | 1,885 | 1,628 |
| Travel | 3,500 | 3,434 | 3,117 |
| Office supplies | 12,000 | 11,922 | 12,049 |
| Technology | 1,682 | 1,660 | 7,805 |
| Training | 8,500 | 8,490 | 8,124 |
| CPP | - | - | 7 |
| General assistance | 160,000 | 223,739 | 204,237 |
| General assistance - non-members | 5,000 | 8,400 | 480 |
| Sole support - general | 58,500 | 86,290 | 83,421 |
| Special assistance - regular | 2,000 | 5,275 | 8,762 |
| Special assistance - non members | 500 | 60 | 100 |
| Special assistance - sole support | 1,000 | 2,240 | 2,516 |
| Transitional child benefit regular | 500 | 222 | - |
| Transition child benefit - sole support | - | (426) | 426 |
| Sole support general - Non-member | 500 | 506 | - |
| Employment support | 67,900 | 68,130 | 70,092 |
| Transitional Support Fund | - | 75,998 | 2,700 |
| Childcare | - | 7,432 | 7,288 |
| Childcare - formal | - | 1,436 | 2,178 |
| | <u>419,782</u> | <u>602,954</u> | <u>495,129</u> |
| Excess (Deficiency) Of Revenue Over Expenditures | \$ - | \$ 8 | \$ (209) |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| National Child Benefit | Budget | 2014 | 2013 |
|-------------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| Stepping Stones NCB Funding | \$ <u>42,226</u> | \$ <u>42,226</u> | \$ <u>42,226</u> |
| Expenditures | | | |
| Home and Work Transition | 8,000 | 1,348 | 8,094 |
| Child Nutrition Program | 7,900 | 7,280 | 3,984 |
| Emergency Support Program | 6,500 | 5,105 | 4,960 |
| Child Care Program | 1,500 | 1,359 | 1,500 |
| Support for Parents | 8,000 | 9,424 | 10,894 |
| Program Enhancements | 4,326 | 6,408 | 3,778 |
| Cultural Enrichment | 6,000 | 11,302 | 5,041 |
| Spring Break Activities | - | - | 2,862 |
| Christmas | - | - | 1,113 |
| | <u>42,226</u> | <u>42,226</u> | <u>42,226</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Day Nursery</u> | <u>Budget</u> | <u>2014</u> | <u>2013</u> |
|--|----------------|-----------------|-----------------|
| Revenue | | | |
| Deferred from prior years | \$ - | \$ - | \$ 868 |
| AANDC - Fixed | 27,200 | 27,200 | 27,200 |
| MEDU - Province of Ontario | 153,613 | 153,613 | 142,413 |
| MEDU - Daycare Wage Subsidy | 45,742 | 45,742 | 45,742 |
| MEDU Funding - one time capacity | 5,884 | 5,884 | 22,984 |
| User service fees | 6,000 | 7,197 | 13,899 |
| MEDU Funding - transformation Funding | 23,700 | 23,700 | - |
| MEDU funding - day care repairs | <u>21,525</u> | <u>20,755</u> | <u>9,337</u> |
| | <u>283,664</u> | <u>284,091</u> | <u>262,443</u> |
| Expenditures | | | |
| Salaries | 132,429 | 129,449 | 142,720 |
| CPP | - | 1,469 | 1,130 |
| Employee benefits | 20,742 | 3,105 | 3,112 |
| Pension benefits benefits | - | 5,587 | 6,077 |
| Insurance benefits | - | 6,971 | 7,295 |
| WSIB | - | 3,048 | 3,128 |
| Travel | 500 | 596 | - |
| Utilities | 4,200 | 5,034 | 4,171 |
| Telephone | 2,100 | 2,057 | 2,114 |
| Administration | 22,684 | 27,248 | 22,684 |
| Day Care special needs | 44,900 | 44,900 | 30,039 |
| Food | 3,300 | 2,949 | 2,221 |
| Propane | 1,700 | 2,101 | 1,510 |
| Health and Safety | 21,525 | 20,761 | 9,336 |
| Capacity building | 5,884 | 5,884 | 5,884 |
| Transformation | <u>23,700</u> | <u>23,700</u> | <u>17,306</u> |
| | <u>283,664</u> | <u>284,859</u> | <u>258,727</u> |
| Excess (Deficiency) Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>(768)</u> | \$ <u>3,716</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-------------------|-------------|-----------------|
| Fitness Equipment | \$ <u>-</u> | \$ <u>3,716</u> |
|-------------------|-------------|-----------------|

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Land Claims | Budget | 2014 | 2013 |
|---|---------------|---------------|----------------|
| Revenue | | | |
| AANDC - Set | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Repayable to AANDC | <u>-</u> | <u>-</u> | <u>(1,139)</u> |
| | <u>25,000</u> | <u>25,000</u> | <u>23,861</u> |
| Expenditures | | | |
| Travel | 1,600 | 1,619 | 480 |
| Administration | 1,464 | 1,464 | 1,464 |
| Translation Service | 8,900 | 8,883 | 8,900 |
| Research | <u>13,036</u> | <u>13,036</u> | <u>13,020</u> |
| | <u>25,000</u> | <u>25,002</u> | <u>23,864</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>(2)</u> | \$ <u>(3)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Library | Budget | 2014 | 2013 |
|---|-------------------|--------------------|--------------------|
| Revenue | | | |
| Province of Ontario | \$ 14,412 | \$ 15,455 | \$ 16,048 |
| Other | <u>1,065</u> | <u>22</u> | <u>82</u> |
| | <u>15,477</u> | <u>15,477</u> | <u>16,130</u> |
| Expenditures | | | |
| Salaries | 13,600 | 13,600 | 13,675 |
| Employee benefits | 300 | 307 | 296 |
| Pension benefits | 600 | 676 | 676 |
| Insurance benefits | 1,200 | 1,202 | 973 |
| WSIB | 300 | 303 | 298 |
| Travel | 200 | 187 | - |
| Library expenses | 3,000 | 6,559 | 6,476 |
| Utilities | - | 4,954 | 4,532 |
| Telephone | <u>-</u> | <u>1,943</u> | <u>1,245</u> |
| | <u>19,200</u> | <u>29,731</u> | <u>28,171</u> |
| Deficiency Of Revenue Over Expenditures | \$ <u>(3,723)</u> | \$ <u>(14,254)</u> | \$ <u>(12,041)</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| <u>Language</u> | <u>2014</u> | <u>2013</u> |
|-------------------------------------|-------------|---------------|
| Revenue | | |
| Trillium Foundation | \$ - | \$ 50,000 |
| Royalties and sales | <u>-</u> | <u>88</u> |
| | <u>-</u> | <u>50,088</u> |
| Expenditures | | |
| Salaries | - | 29,245 |
| Employee benefits | - | 685 |
| Pension benefits | - | 1,625 |
| Insurance benefits | - | 1,431 |
| WSIB | - | 702 |
| Language consultant | <u>-</u> | <u>16,400</u> |
| | <u>-</u> | <u>50,088</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Cultural Centre | Budget | 2014 | 2013 |
|-------------------------------------|----------------|----------------|---------------|
| Revenue | | | |
| Deferred from prior year | \$ 19,766 | \$ 19,766 | \$ 7,655 |
| Other revenue | 50,000 | 50,000 | 77,212 |
| AANDC - Fixed | 21,640 | 21,640 | 21,640 |
| Donation | 20,000 | 20,000 | - |
| Miscellaneous | 59 | 59 | 26 |
| Deferred at end of year | - | (4,737) | (19,766) |
| | <u>111,465</u> | <u>106,728</u> | <u>86,767</u> |
| Expenditures | | | |
| Salaries | 38,659 | 35,058 | 40,689 |
| Employee benefits | 838 | 795 | 885 |
| Pension | 1,542 | 1,366 | 1,987 |
| Group Insurance | 1,122 | 1,085 | 1,661 |
| Program expenses | - | - | 21,667 |
| Maintenance | - | 479 | - |
| WSIB | 806 | 765 | 888 |
| Travel | 580 | 580 | 1,292 |
| Supplies | 674 | 163 | - |
| Telephone | 5,174 | 5,327 | 3,720 |
| Utilities | 2,803 | 2,908 | 1,393 |
| Language Trainee wages | - | - | 8,968 |
| Culture centre expenses | 42,556 | 41,491 | - |
| Language Trainee res. development | - | - | 371 |
| Administration fees | 16,711 | 16,711 | 3,246 |
| | <u>111,465</u> | <u>106,728</u> | <u>86,767</u> |
| Excess Of Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

Moravian Of The Thames Indian Band
Statement Of Operations
For The Year Ended March 31, 2014

| Gaming Revenue | Budget | 2014 | 2013 |
|-------------------------------------|-------------------|-------------------|-------------------|
| Revenue | | | |
| Interest income | \$ 20,000 | \$ 7,634 | \$ 120,918 |
| Loan repayments | 17,000 | 18,365 | 21,016 |
| Regular | 680,000 | 686,159 | 692,832 |
| Revenue Other | - | 3,268 | - |
| Future generations | <u>33,000</u> | <u>36,114</u> | <u>36,465</u> |
| | <u>750,000</u> | <u>751,540</u> | <u>871,231</u> |
| Expenditures | | | |
| Canine Control | - | 9,597 | 11,388 |
| Contingencies | - | 106,643 | 85,083 |
| Pow Wow Support | 35,000 | 35,000 | 40,000 |
| Education Year End Trip | 15,000 | 15,000 | 12,401 |
| Small Business Centre | 10,317 | 10,317 | 120,333 |
| Cemetery Upgrades | - | - | 9,208 |
| Capital Assets Purchased | - | - | 18,465 |
| Lunch Program | 10,000 | 10,000 | - |
| Recreation Grounds Upgrades | 143,720 | 143,720 | 37,815 |
| Children's Participation Fund | - | - | 4,523 |
| Extra Curricular sports | - | 100 | 1,200 |
| Washington Comm Trip | - | - | 50,000 |
| Investment Fees | - | 1,275 | - |
| Culture/Language/Heritage | 50,000 | 50,000 | 50,000 |
| Community Centre Generator | - | - | 43,000 |
| Paralegal Position | 60,000 | 14,267 | - |
| Hockey Fund for youth | 17,000 | 14,900 | - |
| Radio Station | - | 18,396 | (4,278) |
| Shundahkw Elders Advisory Group | - | - | 20,000 |
| Indigenous Education | - | - | 100,000 |
| Housing Project Recover Homes | <u>19,443</u> | <u>6,000</u> | <u>30,557</u> |
| | <u>360,480</u> | <u>435,215</u> | <u>629,695</u> |
| Excess Of Revenue Over Expenditures | \$ <u>389,520</u> | \$ <u>316,325</u> | \$ <u>241,536</u> |

Tangible Assets Acquired From The Above Funding Source Are As Follows:

| | | |
|-----------------------|-------------|------------------|
| Equipment and Fencing | \$ <u>-</u> | \$ <u>18,465</u> |
|-----------------------|-------------|------------------|

1. Significant Accounting Policies

Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Reporting Entity

The Moravian of the Thames First Nation reporting entity includes the Moravian of the Thames First Nation government and all related entities that are controlled by the First Nation.

Principles of Consolidation

These consolidated financial statements have been prepared in accordance with general accepted accounting principles for local government entities, as defined in the CICA Public Sector Accounting and Auditing Handbook, as well as the Year-End Reporting Handbook for First Nations, except for the fact that the First Nation has not accounted for tangible capital assets acquired prior to 1998 or amortization thereon.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, balances with banks net of bank overdrafts and term deposits having a maturity of three months or less at acquisition which are held for the purpose of meeting short-term cash commitments.

Loans Receivable

Loans receivable are recorded at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt as assessed by management. Loans are reviewed on an annual basis by management.

Investments

Investments are recorded at cost plus accrued interest.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Amortization of tangible capital assets is calculated by the diminishing balance method using the following rates:

| | |
|------------------------|----------|
| Computers | 30% |
| Equipment | 20% |
| Furniture and fixtures | 20% |
| Roads | 8% |
| Fencing | 10% |
| Band buildings | 4% |
| Land improvements | 20 years |
| Water system | 4% |
| Infrastructure | 4% |
| Vehicles | 30% |
| Restaurant equipment | 20% |
| Internet towers | 10% |

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1. Significant Accounting Policies cont'd...

Revenue Recognition

Revenues are recognized in the period in which the transaction or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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 revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Measurement uncertainty

In preparing the consolidated financial statements for Moravian of the Thames First Nation, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of significant estimates include those related to useful lives of assets, allowance for doubtful accounts, accrued accounts payable and the fair value of financial instruments. Actual results could differ from these estimates.

2. Cash and Cash Equivalents

2014

2013

Under the terms of an agreement with Canada Mortgage and Housing Corporation, Moravian of the Thames First Nation must set aside funds annually for the repair, maintenance and replacement of worn out assets. These funds are to be held in a separate bank account and invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as otherwise approved by the Canada Mortgage and Housing Corporation with any interest earned to be credited as revenue to the Apartment Replacement and Subsidy Fund. Cash and cash equivalents is comprised of the following:

| | | |
|---------------------------------|---------------------|---------------------|
| Externally Restricted | | |
| Apartment Replacement Reserve | \$ 37,108 | \$ 22,606 |
| Internally Restricted | | |
| Economic Development | 5,889 | 52,441 |
| Unrestricted | | |
| Operating | <u>2,574,768</u> | <u>2,431,263</u> |
| Total Cash and Cash Equivalents | <u>\$ 2,617,765</u> | <u>\$ 2,506,310</u> |

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Moravian Of The Thames Indian Band
Notes To Financial Statements
March 31, 2014

3. Trust Funds

| | March 31, 2013 | Additions 2014 | March 31, 2014 |
|---------|-------------------|-------------------|-------------------|
| Revenue | \$ 93,877 | \$ 5,771 | \$ 99,648 |
| Capital | <u>110,014</u> | <u>-</u> | <u>110,014</u> |
| | <u>203,891</u> | <u>5,771</u> | <u>209,662</u> |

The trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

4. Short-Term Investments

| | 2014 | 2013 |
|---|---------------------|---------------------|
| Casino Rama Future Generations Investment | \$ 704,199 | \$ 696,344 |
| Regular Investment | <u>454,878</u> | <u>449,803</u> |
| Total Investments | <u>\$ 1,159,077</u> | <u>\$ 1,146,147</u> |

Casino Rama money and other Band funds have been invested in several interest bearing vehicles that will become due at various times within the next 12 months.

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Moravian Of The Thames Indian Band
Notes To Financial Statements
March 31, 2014

| 5. Accounts Receivable | 2014 | 2013 |
|--|-------------------|-------------------|
| Federal Funding | | |
| INAC Transfer Payments | \$ 229,948 | \$ 136,716 |
| Economic Development Agency | 52,774 | - |
| Aboriginal Affairs - New Relationship Fund | <u>40,000</u> | <u>-</u> |
| | <u>322,722</u> | <u>136,716</u> |
| Provincial Funding | | |
| Homemakers | 48,046 | 24,515 |
| Other grants | <u>39,623</u> | <u>16,048</u> |
| | <u>87,669</u> | <u>40,563</u> |
| Other Programs | | |
| AIAI | <u>3,269</u> | <u>13,268</u> |
| CMHC Receivable | <u>17,517</u> | <u>5,998</u> |
| Other Receivables | | |
| SFNS employment and training | 27,608 | 174,000 |
| Miscellaneous | 153,948 | 124,568 |
| Stepping Stones | <u>49,847</u> | <u>5,032</u> |
| | <u>231,403</u> | <u>303,600</u> |
| Water Fees | <u>26,022</u> | <u>31,137</u> |
| | 688,602 | 531,282 |
| Allowance for Doubtful Accounts | <u>134,110</u> | <u>109,532</u> |
| | <u>\$ 554,492</u> | <u>\$ 421,750</u> |

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Moravian Of The Thames Indian Band
Notes To Financial Statements
March 31, 2014

| 6. Investments | 2014 | 2013 |
|-------------------------------------|---------------------|---------------------|
| OFNLP Future Generations Investment | \$ 3,217,222 | \$ 2,564,349 |
| Other Investments | <u>115,039</u> | <u>798,751</u> |
| Total Investments | <u>\$ 3,332,261</u> | <u>\$ 3,363,100</u> |

Gaming revenue and other Band funds have been invested in several interest bearing vehicles that will become due at various times.

| 7. Related Parties Transactions | 2014 | 2013 |
|--|-------------|-------------|
|--|-------------|-------------|

The First Nation's advance and the amounts due from related companies are interest-free with no set terms of repayment. As of March 31, 2014, the balance owing (to)/from are as follows:

| | | |
|---------------------------|-------------------|-------------------|
| Naahii Eatery Inc. | \$ <u>(2,723)</u> | \$ <u>(8,211)</u> |
| Naahii Grocery Store Inc. | 3,877 | 6,903 |
| Naahii Inc. | <u>64,399</u> | <u>15,153</u> |
| | <u>\$ 68,276</u> | <u>\$ 22,056</u> |

| 8. Investment in Enterprises | | | | 2014 | 2013 |
|---------------------------------------|---------------------|--------------------|---------------------------|---------------------|---------------------|
| | Naahii Inc. | Naahii Eatery Inc. | Naahii Grocery Store Inc. | Total | Total |
| Investment Account Activity | | | | | |
| Revenue | \$ 61,781 | \$ 142,896 | \$ 404,902 | \$ 609,579 | \$ 943,921 |
| Expenses | <u>95,989</u> | <u>243,280</u> | <u>534,920</u> | <u>874,189</u> | <u>966,535</u> |
| Net increase (decrease) in investment | (34,208) | (100,384) | (130,018) | (264,610) | (22,614) |
| Investment, beginning | <u>1,140,648</u> | <u>36,589</u> | <u>124,352</u> | <u>1,301,589</u> | <u>1,324,203</u> |
| Investment, ending | <u>1,106,440</u> | <u>(63,795)</u> | <u>(5,666)</u> | <u>1,036,979</u> | <u>1,301,589</u> |
| Common shares | <u>100</u> | <u>100</u> | <u>100</u> | <u>300</u> | <u>300</u> |
| Balance of investment | <u>\$ 1,106,540</u> | <u>\$ (63,695)</u> | <u>\$ (5,566)</u> | <u>\$ 1,037,279</u> | <u>\$ 1,301,889</u> |

The initial investment with Naahii Inc, Naahii Eatery Inc. and Naahii Grocery Store Inc. is \$1,359,675.

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Moravian Of The Thames Indian Band
Notes To Financial Statements
March 31, 2014

| 11. Payable to Funding Source | 2014 | 2013 |
|--------------------------------------|-------------------------|-------------------------|
| Federal government | \$ 6,416 | \$ 20,995 |
| Provincial government | 5,725 | 5,460 |
| Other | <u>98</u> | <u>-</u> |
| | \$ <u>12,239</u> | \$ <u>26,455</u> |

| 12. Deferred Revenue | 2014 | 2013 |
|---------------------------------|--------------------------|--------------------------|
| Administration | \$ 1,411 | \$ 1,788 |
| Brighter futures | 629 | - |
| Economic strategic plan | 431 | - |
| Economic development | - | 16,694 |
| Headstart fundraising | 27,245 | - |
| Governance Capacity Development | 3,294 | - |
| Minor capital | - | 197,894 |
| Health facilities | 414 | - |
| Recreation | 613 | 4,662 |
| Land Consultation | 13,860 | - |
| Maternal child health | 1,141 | - |
| Rental properties | 36,565 | 18,102 |
| Housing - operating surplus | - | 9,295 |
| CRF funding | 12,106 | 12,495 |
| Childcare funding | 254 | 6,324 |
| Ontario Early Years | - | 29,395 |
| EI Funding | 2,344 | - |
| New Relationships | - | 24,356 |
| Cultural Centre | 4,736 | 19,766 |
| Youth drop-in centre | 12,023 | 8,932 |
| CMHC | <u>9,295</u> | <u>-</u> |
| | \$ <u>126,361</u> | \$ <u>349,703</u> |

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Moravian Of The Thames Indian Band
Notes To Financial Statements
March 31, 2014

| 13. Long-Term Debt | 2014 | 2013 |
|--|---------------------|---------------------|
| Mortgage payable at 1.92%, repayable in monthly instalments of \$1,099 principal and interest. The mortgage is due April 1, 2019. | \$ 261,470 | \$ - |
| Mortgage payable at 2.17%, repayable in monthly instalments of \$1,476 principal and interest. The mortgage is due November, 2015. | 306,295 | 317,266 |
| Mortgage payable at 2.65%, repayable in monthly instalments of \$5,170 principal and interest. The mortgage is due March, 2016. | 641,084 | 685,586 |
| Mortgage payable at 1.49%, repayable in monthly instalments of \$2,096 principal and interest. The mortgage is due January, 2017. | <u>486,763</u> | <u>504,541</u> |
| | 1,695,612 | 1,507,393 |
| Current portion | <u>81,717</u> | <u>73,247</u> |
| | <u>\$ 1,613,895</u> | <u>\$ 1,434,146</u> |

The principal reduction required over the next five years are as follows:

| | |
|------|---------------------|
| 2015 | \$ 81,717 |
| 2016 | 368,603 |
| 2017 | 1,007,597 |
| 2018 | 8,705 |
| 2019 | <u>228,990</u> |
| | <u>\$ 1,695,612</u> |

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Moravian Of The Thames Indian Band
Notes To Financial Statements
March 31, 2014

14. Tangible Capital Assets

| | Cost | | Accumulated Amortization | | Net Book Value | | | |
|----------------------------------|----------------------|-------------------|--------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| | Opening Balance | Additions | Closing Balance | Opening Balance | Amortization | Closing Balance | Total 2014 | Total 2013 |
| Tangible Capital Assets | | | | | | | | |
| Computers | \$ 174,948 | \$ - | \$ 174,948 | \$ 156,946 | \$ 5,401 | \$ 162,347 | \$ 12,601 | \$ 18,002 |
| Equipment | 433,859 | 89,104 | 522,963 | 349,634 | 34,666 | 384,300 | 138,663 | 84,225 |
| Furniture and fixtures | 46,926 | 40,003 | 86,929 | 23,609 | 12,664 | 36,273 | 50,656 | 23,317 |
| Land improvements | - | 25,009 | 25,009 | - | 1,250 | 1,250 | 23,759 | - |
| Roads | 276,628 | - | 276,628 | 180,410 | 7,697 | 188,107 | 88,521 | 96,218 |
| Fencing | 19,006 | - | 19,006 | 1,901 | 1,711 | 3,612 | 15,394 | 17,105 |
| Band buildings | 5,195,731 | 314,903 | 5,510,634 | 1,308,165 | 168,099 | 1,476,264 | 4,034,370 | 3,887,566 |
| Water system | 4,468,271 | 265,344 | 4,733,615 | 2,125,816 | 104,312 | 2,230,128 | 2,503,487 | 2,342,455 |
| Infrastructure | 251,981 | - | 251,981 | 97,590 | 6,176 | 103,766 | 148,215 | 154,391 |
| Vehicles | 330,621 | 186,780 | 517,401 | 268,675 | 74,618 | 343,293 | 174,108 | 61,946 |
| Restaurant equipment | 28,479 | - | 28,479 | 24,837 | 728 | 25,565 | 2,914 | 3,642 |
| Internet towers | 40,129 | - | 40,129 | 6,717 | 3,341 | 10,058 | 30,071 | 33,412 |
| Prior to March 31, 1998 | 1 | - | 1 | - | - | - | 1 | 1 |
| | <u>11,266,580</u> | <u>921,143</u> | <u>12,187,723</u> | <u>4,544,300</u> | <u>420,663</u> | <u>4,964,963</u> | <u>7,222,760</u> | <u>6,722,280</u> |
| Assets Under Construction | | | | | | | | |
| Water System Upgrades | - | - | - | - | - | - | - | 32,950 |
| Fitness Centre | - | 21,580 | 21,580 | - | - | - | 21,580 | 5,429 |
| | - | 21,580 | 21,580 | - | - | - | 21,580 | 38,379 |
| Total | <u>\$ 11,266,580</u> | <u>\$ 942,723</u> | <u>\$ 12,209,303</u> | <u>\$ 4,544,300</u> | <u>\$ 420,663</u> | <u>\$ 4,964,963</u> | <u>\$ 7,244,340</u> | <u>\$ 6,760,659</u> |

Assets under construction having a value of \$21,580 have not been amortized. Amortization of these assets will commence when the asset is put into service.

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15. Contingent Liability

Moravian of the Thames First Nation has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the First Nation fails to comply with the terms and conditions of the agreements.

The First Nation has guaranteed housing loans, to a third party financial institution, for members living on the reserve. Total value for this program is \$500,000. As of the end of the year, no loans were in default. Any potential amounts required to be paid under this guarantee have not been reflected in the financial statements and will be charged to operations in the year incurred.

16. Risk Assessment

Credit Risk

The organization is exposed, to credit risk from its member organizations and pledge contributors not meeting their obligations.

Interest and Currency

The organization manages its cash according to its operational needs. The company is exposed to interest rate cash flow risk to the extent that the credit facility has a floating rate of interest.

There have been no changes to the risk exposures from the prior year.

17. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.