

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.

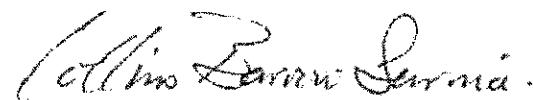
**Independent
Auditor's Report cont'd....**

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.



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	2013
			Surplus (Deficit)	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>

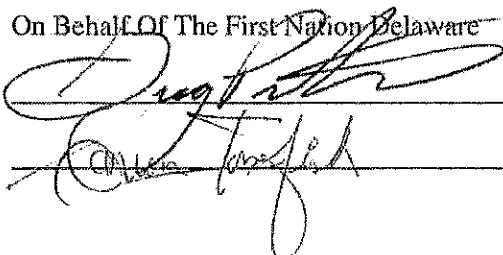
**Moravian Of The Thames Indian Band
Statement Of Changes In Net Financial Assets
For The Year Ended March 31, 2014**

	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)	<u>(955,471)</u>	<u>(948,209)</u>
Total Financial Assets	<u>9,301,208</u>	<u>9,022,929</u>
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)	<u>1,613,895</u>	<u>1,434,146</u>
Total Liabilities	<u>2,150,583</u>	<u>2,068,730</u>
Net Financial Assets	<u>7,150,625</u>	<u>6,954,199</u>
Non-Financial Assets		
Tangible capital assets (note 14)	7,244,340	6,760,659
Prepaid expenses	<u>30,900</u>	-
Total Non-Financial Assets	<u>7,275,240</u>	<u>6,760,659</u>
Accumulated Surplus	<u>\$ 14,425,865</u>	<u>\$ 13,714,858</u>

Contingent Liability (note 15)

On Behalf Of The First Nation Delaware


 Brian Tomash

**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>
	<u>1,131,670</u>	<u>444,474</u>
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	2,506,310	2,334,952
Cash Position, Ending	\$ 2,617,765	\$ 2,506,310

**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)
	556,029	33,700	563,850	597,550	507,877
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	-
	540,368	33,700	883,875	917,575	847,029
Deficiency Of Revenue Over Expenditures	15,661	\$ -	\$ (320,025)	\$ (320,025)	\$ (339,152)

**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	<u>11,340</u>	<u>-</u>	<u>-</u>
E.L.	<u>300</u>	<u>-</u>	<u>-</u>
WSIB	<u>260</u>	<u>-</u>	<u>-</u>
Roller rental	<u>400</u>	<u>-</u>	<u>-</u>
Supplies	<u>12,700</u>	<u>-</u>	<u>-</u>
	<u><u>25,000</u></u>	<u><u>-</u></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>
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**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><u>9,200</u></u>	<u><u>9,200</u></u>	<u><u>8,900</u></u>
Expenditure			
Salaries	<u>9,200</u>	<u>9,200</u>	<u>8,900</u>
Excess Of Revenue Over Expenditure	\$ -	\$ -	\$ -

**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	<u>479,058</u>	<u>479,058</u>	<u>(197,894)</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	<u>21,957</u>	<u>15,861</u>	<u>1,389</u>
	<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	<u>\$ -</u>	<u>\$ (42,126)</u>	<u>\$ (20,507)</u>

**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	65	65	-
	<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	-	-	10,604
	<u>77,117</u>	<u>77,420</u>	<u>72,526</u>
Deficiency Of Revenue Over Expenditures	\$ -	\$ (303)	\$ (6,803)

**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	<u>5,000</u>	<u>8,149</u>	<u>24,387</u>
Coordinator	<u>4,000</u>	<u>4,066</u>	<u>-</u>
Admin Fees	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Task Force	<u>2,000</u>	<u>2,425</u>	<u>3,550</u>
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	\$ -	\$ -	\$ -

**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**

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

**Moravian Of The Thames Indian Band
Statement Of Operations
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Post Secondary	Budget	2014	2013
Revenue			
SFNS	\$ 567,476	\$ 567,480	\$ -
SFNS Administration	<u>29,867</u>	<u>29,868</u>	<u>-</u>
	<u><u>597,343</u></u>	<u><u>597,348</u></u>	<u><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	-	2,331	-
	<u><u>575,943</u></u>	<u><u>597,348</u></u>	<u><u>-</u></u>
Excess Of Revenue Over Expenditures	\$ <u><u>21,400</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**Moravian Of The Thames Indian Band
Statement Of Operations
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<u>Governance Capacity</u>	Budget	2014	2013
Revenue			
AIAI	\$ _____ -	\$ _____ -	\$ <u>25,000</u>
Expenditure			
Governance	_____ -	_____ -	<u>24,996</u>
Excess Of Revenue Over Expenditure	\$ _____ -	\$ _____ -	\$ <u>4</u>

**Moravian Of The Thames Indian Band
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Community Infrastructure Improvement	Budget	2014	2013
Revenue			
CIIF	80,000	\$ 52,774	\$ -
Gaming Support	<u>\$ 143,720</u>	<u>\$ 143,720</u>	<u>\$ -</u>
	<u><u>223,720</u></u>	<u><u>196,494</u></u>	<u><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><u>223,720</u></u>	<u><u>37,353</u></u>	<u><u>-</u></u>
Deficiency Of Revenue Over Expenditures	\$ -	\$ 159,141	\$ -

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><u>\$ 106,367</u></u>	<u><u>\$ -</u></u>

**Moravian Of The Thames Indian Band
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Community Health Representative	Budget	2014	2013
Revenue			
Health Canada	\$ 93,963	\$ 93,963	\$ 91,226
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	3,800	3,800	2,000
	<u>93,963</u>	<u>93,963</u>	<u>91,261</u>
Deficiency Of Revenue Over Expenditures	\$ -	\$ -	\$ (35)

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

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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	<u>15,618</u>	<u>19,818</u>	<u>19,685</u>
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	\$ -	\$ -	\$ (141)

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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><u>50,277</u></u>	<u><u>50,277</u></u>	<u><u>48,813</u></u>
Excess Of Revenue Over Expenditures	\$ -	\$ -	\$ -

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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><u>9,196</u></u>	<u><u>9,196</u></u>	<u><u>8,903</u></u>
Excess Of Revenue Over Expenditures	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u>25</u>

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Healthy Communities	Budget	2014	2013
Revenue			
Health Canada	\$ 68,425	\$ 68,425	\$ 66,432
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	3,000	3,000	1,750
	68,425	68,425	56,424
Excess Of Revenue Over Expenditures	\$ -	\$ -	\$ 10,008

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

Fitness Equipment \$ _____ - \$ 10,000

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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	\$ -	\$ -	\$ -

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

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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	\$ (22,117)	\$ 19,934	\$ 2,599

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

Equipment - Furnace \$ 19,934 \$ 2,600

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Maternal Child Health	Budget	2014	2013
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 \$ \$ 2,000

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

Building Renovations **33,248**

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

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

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

Fitness Equipment \$ \$ \$ 5,000

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

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Early Childhood Development	Budget	2014	2013
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>

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Health Consultation	Budget	2014	2013
Revenue			
AIAI	\$ 2,250	\$ 2,250	\$ -
Expenditure			
Health Consultation expenses	2,250	2,250	-
Excess Of Revenue Over Expenditure	\$ -	\$ -	\$ -

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Family Violence	Budget	2014	2013
Revenue			
AIAI	\$ <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><u>12,430</u></u>	<u><u>12,430</u></u>	<u><u>12,406</u></u>
Deficiency Of Revenue Over Expenditures	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(6)</u></u>

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Health Promotion	Budget	2014	2013
Revenue			
AIAI-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>

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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	\$ -	\$ -	\$ 12,630

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

Fitness Equipment \$ _____ - \$ 12,630

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

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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><u>21,451</u></u>	<u><u>21,451</u></u>	<u><u>18,424</u></u>
Deficiency Of Revenue Over Expenditure	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(6)</u></u>

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

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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><u>29,860</u></u>	<u><u>29,860</u></u>	<u><u>29,858</u></u>
Excess Of Revenue Over Expenditures	\$ -	\$ -	\$ 2

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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>

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

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Aboriginal Diabetes	Budget	2014	2013
Revenue			
AIAI	<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><u>9,563</u></u>	<u><u>9,563</u></u>	<u><u>9,563</u></u>
Excess Of Revenue Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Moravian Of The Thames Indian Band
Statement Of Operations
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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)
	200,000	44,503	178,010	222,513	179,013
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
	200,000	44,503	178,010	222,513	179,013
Excess Of Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**Moravian Of The Thames Indian Band
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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	\$ -	\$ -	\$ -

**Moravian Of The Thames Indian Band
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Community Centre	Budget	2014	2013
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	\$ -	\$ (19,124)	\$ (6,695)

**Moravian Of The Thames Indian Band
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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	<u>-</u>	<u>(27,245)</u>	<u>(29,395)</u>
	<u>45,795</u>	<u>18,859</u>	<u>15,640</u>
Expenditures			
Cultural/ Language	1,200	1,200	1,480
Program expenses	<u>-</u>	<u>6,162</u>	<u>5,714</u>
Educational material	<u>-</u>	<u>-</u>	<u>1,329</u>
Early childhood education expense	<u>-</u>	<u>4,929</u>	<u>3,917</u>
Fundraising money	<u>-</u>	<u>6,568</u>	<u>3,200</u>
	<u>1,200</u>	<u>18,859</u>	<u>15,640</u>
Excess Of Revenue Over Expenditures	\$ 44,595	\$ -	\$ -

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

**Moravian Of The Thames Indian Band
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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	\$ -	\$ -	\$ -

**Moravian Of The Thames Indian Band
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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	-
	533,183	412,042	121,141	533,183	523,946
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
	533,183	411,626	116,128	527,754	508,012
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	5,429	5,429
	\$ 5,429	\$ 15,931

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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	<u>1,500</u>	<u>827</u>	<u>1,332</u>
	<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>

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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	<u>11,808</u>	<u>11,808</u>	<u>11,386</u>
	<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>

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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>

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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	<u>-</u>	<u>(36,565)</u>	<u>(18,102)</u>
	<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	\$ 24,002	\$ -	\$ 57

**Moravian Of The Thames Indian Band
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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	\$ -	\$ -	\$ -

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

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

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

Moravian Of The Thames Indian Band
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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><u>94,341</u></u>	<u><u>97,931</u></u>	<u><u>96,107</u></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><u>94,341</u></u>	<u><u>49,727</u></u>	<u><u>52,625</u></u>
Excess Of Revenue Over Expenditures	\$ <u><u>-</u></u>	\$ <u><u>48,204</u></u>	\$ <u><u>43,482</u></u>

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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><u>33,317</u></u>	<u><u>33,401</u></u>	<u><u>30,118</u></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><u>33,317</u></u>	<u><u>20,925</u></u>	<u><u>19,348</u></u>
Excess Of Revenue Over Expenditures	\$ -	\$ 12,476	\$ 10,770

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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	\$ -	\$ 23,500	\$ 17,554

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

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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	(13,860)	(13,860)	(24,356)
	<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	1,017	(737)	-
	<u>92,496</u>	<u>92,496</u>	<u>87,666</u>
Excess Of Revenue Over Expenditures	\$ _____	\$ _____	\$ <u>9,041</u>

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

Fencing \$ _____ \$ 366

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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	<u>-</u>	<u>-</u>	<u>(16,694)</u>
	<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	<u>-</u>	<u>-</u>	<u>23</u>
	<u>80,395</u>	<u>83,748</u>	<u>47,006</u>
Excess Of Revenue Over Expenditures	\$ 3,353	\$ -	\$ -

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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	<u>10,850</u>	<u>10,850</u>	10,888
Program expenses	<u>300</u>	<u>297</u>	276
WSIB	<u>250</u>	<u>253</u>	236
	<u><u>11,400</u></u>	<u><u>11,400</u></u>	<u><u>11,400</u></u>
Excess Of Revenue Over Expenditures	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

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Summer Youth	2014	2013
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>

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CRF Funding	Budget	2014	2013
Revenue			
Deferred from prior years	\$ 12,495	\$ 12,495	\$ 17,846
Southern First Nations Secretariat	<u>145,469</u>	<u>145,469</u>	<u>145,469</u>
Deferred at end of year	<u>-</u>	<u>(12,106)</u>	<u>(12,495)</u>
	<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	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -

**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
	419,782	602,962	494,920
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
	419,782	602,954	495,129
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**

Day Nursery	Budget	2014	2013
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	21,525	20,755	9,337
	<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	23,700	23,700	17,306
	<u>283,664</u>	<u>284,859</u>	<u>258,727</u>
Excess (Deficiency) Of Revenue Over Expenditures	\$ -	\$ (768)	\$ 3,716

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

Fitness Equipment \$ - \$ 3,716

**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><u>15,477</u></u>	<u><u>15,477</u></u>	<u><u>16,130</u></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>1,943</u>	<u>1,245</u>
	<u><u>19,200</u></u>	<u><u>29,731</u></u>	<u><u>28,171</u></u>
Deficiency Of Revenue Over Expenditures	\$ (3,723)	\$ (14,254)	\$ (12,041)

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

Language	2014	2013
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	<u>-</u>	<u>(4,737)</u>	<u>(19,766)</u>
	<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	<u>16,711</u>	<u>16,711</u>	<u>3,246</u>
	<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	\$ 389,520	\$ 316,325	\$ 241,536

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

Equipment and Fencing \$ _____ \$ 18,465

Moravian Of The Thames Indian Band

Notes To Financial Statements

March 31, 2014

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

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
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Internally Restricted

Economic Development	5,889	52,441
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Unrestricted

Operating	<u>2,574,768</u>	<u>2,431,263</u>
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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	<u>153,948</u>	<u>124,568</u>
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><u>\$ 3,332,261</u></u>	<u><u>\$ 3,363,100</u></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.	\$ (2,723)	\$ (8,211)
Naahii Grocery Store Inc.	3,877	6,903
Naahii Inc.	<u>64,399</u>	<u>15,153</u>
	<u><u>\$ 68,276</u></u>	<u><u>\$ 22,056</u></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><u>\$ 1,106,540</u></u>	<u><u>\$ (63,695)</u></u>	<u><u>\$ (5,566)</u></u>	<u><u>\$ 1,037,279</u></u>	<u><u>\$ 1,301,889</u></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>
	\$ 12,239	\$ 26,455

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>
	\$ 126,361	\$ 349,703

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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	\$ 89,104	\$ 174,948	\$ 156,946	\$ 5,401	\$ 162,347	\$ 12,601	\$ 18,002
Equipment	433,859	522,963	349,634	34,666	384,300	138,663	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	205,344	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	1	1	1	1
	11,266,580	921,143	12,187,723	4,544,300	420,663	4,964,963	7,222,760	6,722,280
Assets Under Construction								
Water System Upgrades	-	21,580	21,580	-	-	-	21,580	32,950
Fitness Centre	-	21,580	21,580	-	-	-	21,580	5,429
Total	\$ 11,266,580	\$ 942,723	\$ 12,209,303	\$ 4,544,300	\$ 420,663	\$ 4,964,963	\$ 7,244,340	\$ 6,760,659

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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**Moravian Of The Thames Indian Band
Notes To Financial Statements
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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.