

DZAWADA'ENUXW FIRST NATION

FINANCIAL STATEMENTS

MARCH 31, 2015

DZAWADA'ENUXW FIRST NATION
FINANCIAL STATEMENTS
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DZAWADA'ENUXW FIRST NATION
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING
MARCH 31, 2015

The accompanying financial statements are the responsibility of management. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and necessarily include estimates which are based on management's best judgments.

Management is also responsible for implementing and maintaining a system of internal controls designed to give reasonable assurance that transactions are appropriately authorized, assets are safeguarded from loss and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Band Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The financial statements have been reviewed and approved by the Band Council.

The Band Council review the Nation's financial statements and recommend their approval. The Band Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditor's report. The Band Council take this information into consideration when approving the financial statements for issuance to the Members. The Band Council also consider the engagement of the external auditors.

Moeller & Company, an independent firm of Chartered Professional Accountants, has been engaged to examine the financial statements in accordance with Canadian generally accepted auditing standards. Their report stating the scope of their examination and opinion on the financial statements, follows. Moeller & Company have full and free access to the council for information purposes.

Willie Moer
Council Chair

July 24/15
Date

Bill
Band Manager

July 24/15
Date

MOELLER & COMPANY

CHARTERED ACCOUNTANTS

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Independent Auditors' Report

To the Members of Dzawada'enuxw First Nation

We have audited the accompanying financial statements of Dzawada'enuxw First Nation, which comprise the statement of financial position as at March 31, 2015, and the statements of revenue, expenditures and accumulated surplus, change in net debt 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 First Nation'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 First Nation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dzawada'enuxw First Nation as at March 31, 2015, and the results of its operations, the changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Campbell River, British Columbia
July 24, 2015

Moeller & Company
Chartered Professional Accountants

**DZAWADA'ENUXW FIRST NATION
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2015**

	2015	2014
	\$	\$
Financial Assets		
Cash (Note 2)	988,407	812,647
Accounts receivable (Note 3)	224,127	315,630
Trust funds held by Federal Government (Note 4)	37,662	35,507
	1,250,196	1,163,784
Liabilities		
Accounts payable (Note 5)	297,219	450,877
Deferred revenue (Note 6)	1,239,132	1,205,629
Long-term debt (Note 7)	327,921	453,880
	1,864,272	2,110,386
Net debt	(614,076)	(946,602)
Non-financial Assets		
Tangible capital assets (Note 8)	4,051,709	4,457,341
Prepaid expenses (Note 9)	147,441	174,815
	4,199,150	4,632,156
Accumulated Surplus (Note 10)	3,585,074	3,685,554

Approved on behalf of the Dzawada'enuxw First Nation

Willie Moon, Council Chair

Beth, Band Manager

The accompanying notes are an integral part of these financial statements.

DZAWADA'ENUXW FIRST NATION
STATEMENT OF REVENUE, EXPENDITURES AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2015

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Federal Government:			
Aboriginal Affairs and Northern Development Canada	2,015,635	1,903,751	2,138,218
Health Canada	-	-	36,102
Canada Mortgage and Housing Corporation	50,640	50,640	88,248
Ottawa Trust	-	2,155	2,242
Intertribal Health Authority	544,066	491,449	465,074
Province of British Columbia	-	352,580	155,621
First Nation Health Authority	76,230	76,230	36,103
North Vancouver Island Aboriginal Training Society	40,288	42,530	22,432
First Nations Education Steering Committee	57,458	51,870	43,287
Rental Income	97,306	90,388	93,832
Interest income	5,395	4,124	2,997
Other	405,193	387,912	349,260
	<hr/>	<hr/>	<hr/>
	3,292,211	3,453,629	3,433,416
Expenditures			
Band Government	582,697	556,127	541,624
Education	608,497	795,616	756,873
Health	528,265	524,725	509,413
Economic Development	37,393	50,904	54,338
Public Works	1,155,600	1,108,463	1,221,050
Community and Social Services	301,925	287,553	314,598
Housing	172,209	230,721	336,833
	<hr/>	<hr/>	<hr/>
	3,386,586	3,554,109	3,734,729
Annual deficit	(94,375)	(100,480)	(301,313)
Accumulated surplus at beginning of year	3,685,554	3,685,554	3,986,867
Accumulated surplus at end of year	3,591,179	3,585,074	3,685,554

The accompanying notes are an integral part of these financial statements.

DZAWADA'ENUXW FIRST NATION
STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED MARCH 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
	\$	\$	\$
Annual deficit	(94,375)	(100,480)	(301,313)
Acquisition of tangible capital assets	-	(90,304)	(19,899)
Amortization of tangible capital assets	-	480,483	492,749
Loss on disposal of tangible capital assets	-	1,753	1,348
Proceeds on disposal of tangible capital assets	-	13,700	-
	-	405,632	474,198
Acquisition of prepaid asset	-	(147,441)	(174,814)
Use of prepaid asset	-	174,815	163,612
	-	27,374	(11,202)
(Decrease) increase in net financial assets	(94,375)	332,526	161,683
Net debt at beginning of year	(946,602)	(946,602)	(1,108,285)
Net debt at end of year	(1,040,977)	(614,076)	(946,602)

The accompanying notes are an integral part of these financial statements.

DZAWADA'ENUXW FIRST NATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2015

	2015	2014
	\$	\$
Cash flows from		
Operating activities		
Annual deficit	(100,480)	(301,313)
Items not affecting cash		
Amortization of tangible capital assets	480,483	492,749
Loss on disposal of tangible capital assets	1,753	1,348
	381,756	192,784
Change in non-cash operating working capital		
Accounts receivable	91,503	250,577
Prepaid expenses	27,374	(11,203)
Accounts payable	(153,658)	111,692
Deferred revenue	33,503	(21,933)
Trust funds held by Federal Government	(2,155)	(2,242)
	378,323	519,675
Capital activities		
Purchase of tangible capital assets	(90,304)	(19,899)
Proceeds on disposal of tangible capital assets	13,700	-
	(76,604)	(19,899)
Financing activities		
Repayment of long term debt	(125,959)	(117,931)
Increase in cash and cash equivalents	175,760	381,845
Cash and cash equivalents, beginning of year	812,647	430,802
Cash and cash equivalents, end of year	988,407	812,647

The accompanying notes are an integral part of these financial statements.

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

1. Basis of Presentation and Significant Accounting Policies

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

(a) Reporting entity

The Dzawada'enuxw First Nation reporting entity includes the Dzawada'enuxw First Nation government and all related entities that are controlled by the First Nation.

(b) 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.

Tangible capital assets are written down when conditions indicate that they no longer contribute to Dzawada'enuxw First Nation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value.

Certain assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

Amortization is provided for on a straight-line basis over their estimated useful lives as follows:

Buildings	25 years
Automotive equipment	5 years
Computer equipment	3 years
Furniture and equipment	5 years
Infrastructure	25 years

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

1. Basis of Presentation and Significant Accounting Policies (continued)

(c) Revenue recognition

Revenues are recognized in the period in which the transactions 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.

(d) Measurement uncertainty

In preparing the financial statements for the Dzawada'enuxw 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 amortization and the allowance for doubtful accounts. Actual results could differ from these estimates.

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

2. Cash

Under the terms of an agreement with Canada Mortgage and Housing Corporation, Dzawada'enuxw 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 replacement reserve.

Cash and cash equivalents is comprised of the following:

	2015	2014
	\$	\$
Externally restricted		
Replacement reserve	247,457	245,929
Unrestricted		
Operations	647,304	9,485
Capital projects	2,429	2,415
Social housing	91,106	240,531
Flood donations	111	110
	740,950	566,718
	988,407	812,647

3. Accounts receivable

	2015	2014
	\$	\$
Due from members	279,708	263,058
Aboriginal Affairs and Northern Development Canada	-	104,947
Canada Mortgage and Housing Corporation	4,219	7,175
Intertribal Health Authority	1,805	-
North Vancouver Island Aboriginal Training Society	6,704	-
Fist Nations Education Steering Committee	-	506
Other amounts	10,558	18,811
	302,994	394,497
Allowance for doubtful accounts	(78,867)	(78,867)
	224,127	315,630

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

4. Trust funds held by Federal Government

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.

	March 31, 2014	Additions, 2015	March 31, 2015
	\$	\$	\$
Revenue	23,991	2,155	26,146
Capital	11,516	-	11,516
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	35,507	2,155	37,662

5. Accounts payable

	2015	2014
	\$	\$
Government remittances payable	16,258	15,366
Wages and benefits payable	38,329	45,590
Amounts owed to members	13,177	12,146
Trade payables	229,455	377,775
	<hr/>	<hr/>
	297,219	450,877

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

6. Deferred revenue

	March 31, 2014	Additions, 2015	Recognized, 2015	March 31, 2015
	\$	\$	\$	\$
AANDC - Capital				
Housing renovation - 10453	5,835	-	-	5,835
ACRS	15,941	-	-	15,941
Other protection - 11217	1,441	-	-	1,441
Roads and bridges - 11168	2,464	-	-	2,464
Roads and bridges - 11392	-	12,326	-	12,326
Fire protection - 10916	-	123,070	-	123,070
Flood and erosion control - 11222	-	98,394	-	98,394
	25,681	233,790	-	259,471
AANDC - Other				
Post secondary education program	49,906	56,411	(49,906)	56,411
Adult education	9,241	52,841	(9,241)	52,841
Service delivery	3,000	3,600	(3,000)	3,600
Band support funding	-	12,000	-	12,000
Fire protection	-	23,142	-	23,142
	62,147	147,994	(62,147)	147,994
Other				
Province of British Columbia	804,172	145,296	(352,580)	596,888
Other amounts	313,629	104,081	(182,931)	234,779
	1,117,801	249,377	(535,511)	831,667
	1,205,629	631,161	(597,658)	1,239,132

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

7. Long-term debt

	2015 \$	2014 \$
Royal Bank of Canada; demand loan repayable at \$3,593 per month including interest at 3.02% per annum, secured by buildings	59,752	100,399
Royal Bank of Canada; demand loan repayable at \$2,709 per month including interest at 3.97% per annum, secured by buildings	119,538	175,446
Royal Bank of Canada; demand loan repayable at \$2,825 per month including interest at 2.74% per annum, secured by buildings	148,631	178,035
	327,921	453,880

Principal portion of long-term debt due within the next five years:

2016	93,748
2017	71,443
2018	55,348
2019	57,181
2020 and thereafter	50,201
	327,921

**DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015**

8. Tangible capital assets

Cost							Accumulated amortization									
Balance, beginning of year			Cost			Balance, beginning of year			Amortization			Balance, end of year				
Buildings	7,943,318	-	7,943,318	5,674,539	297,005	-	5,971,544	1,971,774	Automotive equipment	61,874	54,607	101,028	14,790	-	45,824	55,204
Computer equipment	116,801	15,507	(15,453)	31,034	7,477	(15,105)	102,900	14,303	Furniture and equipment	219,828	20,190	(117,203)	21,236	(3,241)	198,691	38,086
Infrastructure	4,266,108	-	(3,241)	4,266,108	2,153,791	139,975	-	2,293,766	1,972,342							
	12,607,929	90,304	(33,799)	12,664,434	8,150,588	480,483	(18,346)	8,612,725	4,051,709							
Cost							Accumulated amortization									
Balance, beginning of year			Cost			Balance, beginning of year			Amortization			Balance, end of year			2014 Net book value	
Buildings	7,943,318	-	7,943,318	5,377,524	297,015	-	5,674,539	2,268,779	Automotive equipment	43,564	18,310	61,874	20,491	-	31,034	30,840
Computer equipment	129,077	-	(12,276)	116,801	109,649	12,892	(12,013)	110,528	Furniture and equipment	220,247	1,589	(2,008)	149,296	32,323	180,696	39,132
Infrastructure	4,266,108	-	-	4,266,108	2,013,815	139,976	-	2,153,791	2,112,317							
	12,602,314	19,899	(14,284)	12,607,929	7,670,775	492,749	(12,936)	8,150,588	4,457,341							

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

9. Prepaid expenses

	2015	2014
	\$	\$
Hydro diesel fuel	129,849	152,634
Social assistance	17,592	22,181
	<hr/>	<hr/>
	147,441	174,815

10. Accumulated surplus

	2015	2014
	\$	\$
Equity in tangible capital assets - restricted	3,723,788	4,003,461
Equity in Ottawa Trust - restricted	37,662	35,506
Replacement reserve - restricted	34,193	95,871
Operating surplus (deficit) - unrestricted	(210,569)	(449,284)
	<hr/>	<hr/>
	3,585,074	3,685,554

11. Contingent liabilities

Dzawada'enuxw 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.

In addition, in the normal course of its operations, Dzawada'enuxw First Nation becomes involved in legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on Dzawada'enuxw First Nation's financial statements.

12. Contractual obligations

The nature of Dzawada'enuxw First Nation's activities can result in some multi-year contracts whereby it will be obligated to make future payments. Significant contractual obligations that can be reasonably estimated are as follows:

2016	10,751
2017	10,751
2018	4,722
	<hr/>
	26,224

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

13. Economic dependence

Dzawada'enuxw First Nation receives a significant portion of its revenue pursuant to a funding agreement with Aboriginal Affairs and Northern Development Canada. The nature and extent of this revenue is of such significance that the First Nation is economically dependent on this source of revenue.

14. Pension agreement

Dzawada'enuxw First Nation provides a defined contribution plan for eligible members of its staff. Members are required to contribute 5.5% of their salary. Dzawada'enuxw First Nation contributes 5.5% to the members contribution account. The amount of retirement benefit to be received by the employees will be the amount of retirement annuity that could be purchased based on the member's share of the pension plan at the time of the member's withdrawal from the plan. Dzawada'enuxw First Nation contributed \$21,834 (2013 - \$21,231) for its retirement benefits. Dzawada'enuxw First Nation does not have any other obligations with regards to the pension plan as at March 31, 2015.

15. Budgeted figures

Unaudited budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Band Council.

16. Comparative figures

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current period.

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

17. Segmented information

The presentation by segment is based on the same accounting policies as described in the summary of significant accounting policies as detailed in Note 1. The following table presents the revenue generated by major revenue type and expenses incurred by main object. The segment results for the year are as follows:

	Band Government	Education	Health								
	2015 Budget	2015 Actual	2015 Actual	2014 Budget	2015 Budget	2015 Actual	2014 Actual	2015 Budget	2015 Actual	2014 Actual	2014 Actual
Revenues											
Aboriginal Affairs and Northern Development Canada	\$ 257,534	\$ 249,526	\$ 281,098	\$ 629,315	\$ 615,385	\$ 620,426	\$ -	\$ -	\$ -	\$ -	\$ -
Health Canada	-	-	2,155	2,242	-	36,102	-	-	-	-	-
Ottawa Trust	-	-	-	-	-	-	-	-	-	-	-
Intertribal Health Authority	-	-	87,056	54,882	169,292	165,891	114,453	540,166	487,549	463,904	54,783
Other revenue	105,480	338,737	338,222	798,607	781,276	770,981	600,935	60,769	62,121	549,670	518,687
Total revenue	363,014										
Expenses											
Amortization	14,051	15,960	-	184,693	187,002	-	-	50,404	61,772		
Consultants	15,000	20,666	34,945	5,990	-	900	20,000				
Materials and supplies	4,500	4,853	4,490	14,675	21,545	16,418	60,574	35,329	35,329	13,257	
Programs	31,499	31,499	6,449	52,013	29,838	32,936	89,977	71,387	71,387	149,857	
Wages and benefits	319,625	311,871	309,875	280,873	299,512	271,199	205,790	199,157	180,312		
Other expenses	212,073	173,187	169,905	259,688	254,038	249,318	171,024	148,448	104,215		
Total expenses	582,697	556,127	541,624	608,497	795,616	756,873	528,265	524,725	509,413		
Annual surplus (deficit)	\$ (219,683)	\$ (217,390)	\$ (203,402)	\$ 190,110	\$ (14,340)	\$ 14,108	\$ 72,670	\$ 24,945	\$ 9,274		

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

17. Segmented information, continued

	Economic Development			Public Works			Community and Social Services		
	2015 Budget	2015 Actual	2014 Actual	2015 Budget	2015 Actual	2014 Actual	2015 Budget	2015 Actual	2014 Actual
Revenues									
Aboriginal Affairs and Northern Development Canada	\$ -	\$ -	\$ -	\$ 868,784	\$ 779,267	\$ 929,827	\$ 260,002	\$ 253,073	\$ 215,828
Province of British Columbia	-	12,580	5,621	-	340,000	150,000	-	-	-
Intertribal Health Authority	-	-	-	-	-	-	3,900	3,900	1,170
Other revenue	42,980	38,113	55,345	128,450	126,810	108,783	55,342	63,866	72,084
Total revenue	42,980	50,693	60,966	997,234	1,246,077	1,188,610	319,244	320,839	289,082
Expenses									
Amortization	-	158	968	-	157,264	153,134	-	-	-
Consultants	-	11,845	-	186,008	127,989	225,709	-	-	200
Materials and supplies	5,872	13,417	9,056	44,478	46,349	43,927	13,702	34,381	41,535
Fuel	-	-	-	519,328	379,535	391,621	-	-	-
Programs	-	-	-	-	-	-	2,973	11,958	10,538
Wages and benefits	-	-	17,909	112,630	122,808	121,888	40,931	40,757	45,197
Other expenses	31,521	25,484	26,405	293,156	274,518	284,771	244,319	200,457	217,128
Total expenses	37,393	50,904	54,338	1,155,600	1,108,463	1,221,050	301,925	287,553	314,598
Annual surplus (deficit)	\$ 5,587	\$ (211)	\$ 6,628	\$ (158,366)	\$ 137,614	\$ (32,440)	\$ 17,319	\$ 33,286	\$ (25,516)

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2015

17. Segmented information, continued

	Housing			Consolidated totals		
	2015 Budget	2015 Actual	2014 Actual	2015 Budget	2015 Actual	2014 Actual
Revenues						
Aboriginal Affairs and Northern Development Canada	\$ -	\$ -	\$ 6,500	\$ 91,039	\$ 2,015,635	\$ 1,903,751
Health Canada	50,640	50,640	-	-	-	2,138,218
Canada Mortgage and Housing Corporation	-	-	88,248	50,640	50,640	36,102
Ottawa Trust	-	-	-	-	2,155	88,248
Province of British Columbia	-	-	-	-	352,580	2,242
Intertribal Health Authority	119,557	109,197	87,581	544,066	491,449	155,621
Other revenue					653,054	465,074
Total revenue	170,197	166,337	266,868	3,292,211	3,453,629	3,433,416
Expenses						
Amortization	-	73,913	73,913	-	480,483	492,749
Consultants	-	11,840	83,816	203,156	198,330	344,670
Materials and supplies	863	863	3,310	144,664	156,737	131,993
Fuel	-	-	-	519,328	379,535	391,621
Programs	-	-	-	176,462	144,682	199,780
Wages and benefits	23,737	26,054	9,536	983,586	1,000,159	955,916
Other expenses	147,609	118,051	166,258	1,359,390	1,194,183	1,218,000
Total expenses	172,209	230,721	336,833	3,386,586	3,554,109	3,734,729
Annual surplus (deficit)	\$ (2,012)\$	(64,384)\$	(69,965)\$	(94,375)\$	(100,480)\$	(301,313)