

DZAWADA'ENUXW FIRST NATION

UNAUDITED PROGRAM SCHEDULES

MARCH 31, 2017

DZAWADA'ENUXW FIRST NATION
UNAUDITED PROGRAM SCHEDULES
MARCH 31, 2017

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**DZAWADA'ENUXW FIRST NATION
UNAUDITED PROGRAM SCHEDULES
MARCH 31, 2017**

Schedules of Revenue, Expenditures and Equity by Program (continued)

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Notice to Reader

To the Members of Dzawada'enuxw First Nation

We have audited the consolidated financial statements of Dzawada'enuxw First Nation as at March 31, 2017, and for the year then ended, and reported on the financial statements on July 27, 2017.

Pursuant to a funding agreement with Indigenous and Northern Affairs Canada (INAC) a separate Schedule of Revenue and Expenses is required for each program area. These schedules have been prepared from the financial records and information provided by management. These schedules are unaudited and no procedures have been carried out on these schedules in addition to those necessary to form an opinion on the consolidated financial statements.

Consequently, since we have not performed an audit or a review engagement in respect of these schedules we are unable to attest to the accuracy or completeness of these schedules and express no assurance thereon.

The reader is cautioned that these schedules may not be appropriate for their purposes.

Campbell River, British Columbia
July 27, 2017

MOELLER MATTHEWS
Chartered Professional Accountants

DZAWADA'ENUXW FIRST NATION
SUMMARY SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY BY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Accumulated surplus (Deficit)	Transfers	Closing Accumulated surplus (Deficit)
	\$	\$	\$	\$	\$	\$	\$	\$
Band Government								
Finance & Administration - 101	125,956	367,713	493,669	500,342	(6,673)	1,311,043	-	1,304,370
Pension Plan - 102	26,931	8,270	35,201	32,629	2,572	(53,598)	-	(51,026)
Policy Development Project - 111	-	-	-	-	-	750	-	750
Governance #2 - 140	-	-	-	-	-	509	-	509
Governance - 150	126,249	-	126,249	156,551	(30,302)	(60,646)	-	(90,948)
Membership Clerk - 151	4,509	19	4,528	4,528	-	(921)	-	(921)
BC Capacity Initiative - 540	75,000	14,937	89,937	90,586	(649)	(3,112)	-	(3,761)
Comprehensive Community Plan - 860	-	-	-	-	-	(9,802)	-	(9,802)
	358,645	390,939	749,584	784,636	(35,052)	1,184,223	-	1,149,171
Education								
Band School - 300	406,295	71,680	477,975	547,584	(69,609)	1,269,827	(83,000)	1,117,218
Aboriginal Head Start Program - 305	-	92,289	92,289	92,289	-	27,249	-	27,249
Early Childhood Education - 315	-	-	-	-	-	43,500	-	43,500
Boarding Home Program - 320	18,848	-	18,848	18,732	116	291,017	-	291,133
Post Secondary Education Program - 330	172,181	-	172,181	172,172	9	63,992	-	64,001
Adult Education - 340	74,708	-	74,708	74,472	236	57,213	-	57,449
Home Schooling Program - 350	(9,085)	-	(9,085)	-	(9,085)	14,052	-	4,967
School Building Project - 830	-	-	-	-	-	(38,105)	-	(38,105)
	662,947	163,969	826,916	905,249	(78,333)	1,728,745	(83,000)	1,567,412
Health								
Health Administration - 400	-	495,960	495,960	541,995	(46,035)	591,649	-	545,614
Nursing Program - 405	-	88,472	88,472	88,435	37	18,864	-	18,901
Health Small Business Program - 415	-	14,359	14,359	10,559	3,800	13,077	-	16,877
Home and Community Care Program - 430	-	68,970	68,970	51,584	17,386	68,361	-	85,747
	-	667,761	667,761	692,573	(24,812)	691,951	-	667,139
Economic Development								
Economic Development Service Delivery - 103	-	55,153	55,153	55,142	11	54,402	-	54,413
Band Operated Gas Station - 200	-	13,125	13,125	16,544	(3,419)	(80,995)	-	(84,414)
Land and Resources - 520	-	10,924	10,924	10,748	176	(26,094)	-	(25,918)
Gwa Yee Timber - 610	-	-	-	-	-	(167,971)	-	(167,971)
	-	79,202	79,202	82,434	(3,232)	(220,658)	-	(223,890)

DZAWADA'ENUXW FIRST NATION
SUMMARY SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY BY PROGRAM, continued
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Accumulated surplus (Deficit)	Transfers	Closing Accumulated surplus (Deficit)
	\$	\$	\$	\$	\$	\$	\$	\$
Public Works								
Operations and Maintenance - Community - 700	189,085	1,456	190,541	331,850	(141,309)	1,754,177	-	1,612,868
Operations and Maintenance - School - 710	-	3,046	3,046	87,490	(84,444)	80,317	83,000	78,873
Operations and Maintenance - Teacherage - 720	13,652	-	13,652	9,901	3,751	225,684	-	229,435
Hydro Operations - 730	360,495	94,558	455,053	613,358	(158,305)	(1,584,905)	-	(1,743,210)
Church Renovations - 770	-	-	-	-	-	(12,055)	-	(12,055)
Energy Audit CPMS#11018 - 780	-	-	-	-	-	(42)	-	(42)
Solar Hot Water Project - 790	-	-	-	-	-	2,846	-	2,846
Hydro Recommissioning - 800	-	-	-	-	-	(43,549)	-	(43,549)
Generator Replacement CPMS#10545 - 805	-	-	-	-	-	2,688	-	2,688
Access Road Hydro CPMS#11168 - 815	-	-	-	-	-	-	-	-
Access Road - 840	-	-	-	-	-	222,626	-	222,626
Rock Removal Reservoir CPMS#11217- 845	-	-	-	-	-	-	-	-
Sewer Capital - 850	-	-	-	-	-	(3,440)	-	(3,440)
Hydrology - 870	-	-	-	-	-	(15,054)	-	(15,054)
AANDC Piling Project - 745	165,714	-	165,714	165,714	-	-	-	-
Fire Hose Cabinet Design - 760	5,129	-	5,129	5,129	-	-	-	-
Bridge to Well Project- 765	-	-	-	-	-	-	-	-
Vogel Creek Hydro Project CPMS #11246 - 825	189,236	25,736	214,972	214,972	-	-	-	-
	923,311	124,796	1,048,107	1,428,414	(380,307)	629,293	83,000	331,986
Community and Social Services								
Summer Student Employment Program - 106	-	23,256	23,256	23,256	-	12,933	-	12,933
Recreation - 108	-	5,448	5,448	5,327	121	(5,160)	-	(5,039)
Emergency Response Program - 120	30,610	30,071	60,681	60,438	243	(1,427)	-	(1,184)
Youth Initiatives - 125	-	13,477	13,477	13,346	131	(46)	-	85
Heritage 2008 - 130	-	-	-	-	-	880	-	880
Elders Program - 440	-	6,839	6,839	6,835	4	4,655	-	4,659
Social Development Administration - 460	24,789	-	24,789	24,938	(149)	112,653	-	112,504
Social Development - 470	147,508	-	147,508	134,156	13,352	(162,729)	-	(149,377)
Kingcome Watershed - 500	-	-	-	-	-	(4,349)	-	(4,349)
Safe Refuge - 873	-	-	-	-	-	571	-	571
Recovery Team - 874	-	-	-	-	-	(2,609)	-	(2,609)
Flood Main - 875	-	-	-	-	-	30,964	-	30,964
Flood Non-Funded - 876	-	-	-	-	-	(60,448)	-	(60,448)
Flood Donations - 877	-	-	-	-	-	204	-	204
NVIATS Recycling Project - 740	-	-	-	-	-	(1,178)	-	(1,178)
	202,907	79,091	281,998	268,296	13,702	(75,086)	-	(61,384)

DZAWADA'ENUXW FIRST NATION
SUMMARY SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY BY PROGRAM, continued
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Accumulated surplus (Deficit)	Transfers	Closing Accumulated surplus (Deficit)
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Lelawagila School Improvements - 750	895,259	-	895,259	895,259	-	-	-	-
Housing Capital - 810	-	78,074	78,074	78,074	-	(60,365)	-	(60,365)
Housing Administration - 811	17,853	22,452	40,305	40,305	-	3,447	-	3,447
Social Housing Capital - 820	-	-	-	-	-	(16,240)	-	(16,240)
Housing Elevation CPMS#10354 - 872	-	-	-	-	-	(89,292)	-	(89,292)
Flood and Erosion Hazard CPMS#10355 - 880	-	-	-	-	-	(24,793)	-	(24,793)
Social Housing - 900	-	99,030	99,030	87,130	11,900	(691,489)	-	(679,589)
	913,112	199,556	1,112,668	1,100,768	11,900	(878,732)	-	(866,832)
Totals	3,060,922	1,705,314	4,766,236	5,262,370	(496,134)	3,059,736	-	2,563,602

Approved on behalf of the Dzawada'enuxw First Nation

 , Council Chair

 , Band Manager

DZAWADA'ENUXW FIRST NATION
FINANCE & ADMINISTRATION - 101
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Set Contribution	7,450	7,450	-
INAC - Grant	118,507	118,506	159,685
INAC - Recoveries	-	-	(16,137)
Ottawa Trust	-	2,013	2,045
North Vancouver Island Aboriginal Training Society	12,246	-	-
Administration fee	373,583	358,937	324,385
Interest income	866	2,681	1,072
Other revenue	2,412	4,082	12,860
	515,064	493,669	483,910
Expenditures			
Amortization	-	20,278	17,801
Bad debts	-	11,557	18,838
Consultants	26,716	28,349	22,489
Contractors	7,450	6,450	-
Donations	1,500	800	500
Freight	3,622	5,376	4,569
Insurance	4,456	4,456	2,300
Interest and bank charges	4,200	8,861	5,591
Materials and supplies	5,875	4,293	4,297
Office expenses	18,705	23,598	5,839
Professional fees	23,800	25,171	25,556
Programs	35,997	22,452	35,997
Rent	12,282	11,472	11,226
Repairs and maintenance	981	2,125	8,794
Training	10,000	100	10,570
Travel	10,807	11,437	18,655
Utilities and telephone	30,406	22,173	32,572
Wages and benefits	287,629	291,394	261,014
	484,426	500,342	486,608
Annual deficit	30,638	(6,673)	(2,698)
Accumulated surplus at beginning of year	1,311,043	1,311,043	1,313,741
Accumulated surplus at end of year	1,341,681	1,304,370	1,311,043

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
PENSION PLAN - 102
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Set Contribution	26,931	26,931	30,533
Other revenue	11,041	8,270	11,195
	37,972	35,201	41,728
Expenditures			
Administration fees	4,001	3,951	5,831
Wages and benefits	32,398	28,678	34,784
	36,399	32,629	40,615
Annual surplus	1,573	2,572	1,113
Deficit at beginning of year	(53,598)	(53,598)	(54,711)
Deficit at end of year	(52,025)	(51,026)	(53,598)

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DZAWADA'ENUXW FIRST NATION
POLICY DEVELOPMENT PROJECT - 111
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
<u>Expenditures</u>	-	-	-
Annual surplus	-	-	-
<u>Accumulated surplus at beginning of year</u>	750	750	750
<u>Accumulated surplus at end of year</u>	750	750	750

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
GOVERNANCE #2 - 140
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	509	509	509
Accumulated surplus at end of year	509	509	509

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
GOVERNANCE - 150
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Set Contribution	15,100	15,100	19,521
INAC - Grant	111,149	111,149	71,150
INAC - Deferred	-	-	12,000
	126,249	126,249	102,671
Expenditures			
Administration fees	16,412	14,827	10,038
Contractors	-	15,100	24,852
Election	-	-	5,401
Honorarium	29,100	30,800	29,150
Materials and supplies	-	-	6,548
Office expenses	500	500	-
Policy development	15,100	-	-
Professional fees	52,735	64,397	18,248
Travel	11,133	30,927	30,111
	124,980	156,551	124,348
Annual deficit	1,269	(30,302)	(21,677)
Deficit at beginning of year	(60,646)	(60,646)	(38,969)
Deficit at end of year	(59,377)	(90,948)	(60,646)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
MEMBERSHIP CLERK - 151
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	3,807	926	305
INAC - Deferred	3,583	3,583	-
Other revenue	10	19	20
	7,400	4,528	325
Expenditures			
Administration fees	991	589	42
Contractors	2,793	322	288
Office expenses	3,616	3,617	147
	7,400	4,528	477
Annual deficit	-	-	(152)
Deficit at beginning of year	(921)	(921)	(769)
Deficit at end of year	(921)	(921)	(921)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
BC CAPACITY INITIATIVE - 540
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Set Contribution	75,000	75,000	75,000
Province of British Columbia	-	9,937	-
Other revenue	5,000	5,000	-
	80,000	89,937	75,000
Expenditures			
Administration fees	2,400	4,192	2,250
Consultants	17,500	17,400	-
Honorarium	8,000	7,735	7,976
Materials and supplies	4,850	7,180	847
Meeting expenses	6,000	8,151	4,993
Travel	17,000	21,849	10,464
Wages and benefits	24,250	24,079	51,629
	80,000	90,586	78,159
Annual deficit	-	(649)	(3,159)
Accumulated surplus (deficit) at beginning of year	(3,112)	(3,112)	47
Deficit at end of year	(3,112)	(3,761)	(3,112)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
COMPREHENSIVE COMMUNITY PLAN - 860
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
<u>Expenditures</u>	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(9,802)	(9,802)	(9,802)
Deficit at end of year	(9,802)	(9,802)	(9,802)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
BAND SCHOOL - 300
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	388,156	406,295	352,122
First Nations Education Steering Committee	74,720	59,781	51,884
North Vancouver Island Aboriginal Training Society	1,577	1,577	4,591
Other revenue	18,133	10,322	7,581
	482,586	477,975	416,178
Expenditures			
Administration fees	62,042	61,443	52,802
Amortization	-	168,013	175,567
Contractors	-	376	-
Freight	5,000	6,021	3,403
Materials and supplies	5,000	9,417	3,313
Office expenses	10,579	11,912	10,963
Other expense	7,112	674	689
Programs	27,909	21,948	18,489
Training	10,000	5,854	10,068
Travel	7,657	457	11,415
Utilities and telephone	6,978	6,515	6,908
Wages and benefits	256,614	254,954	239,611
	398,891	547,584	533,228
Annual deficit	83,695	(69,609)	(117,050)
Accumulated surplus at beginning of year	1,269,827	1,269,827	1,469,703
Transfers			
Transfer to Operations & Maintenance - School	-	(83,000)	(82,826)
Accumulated surplus at end of year	1,353,522	1,117,218	1,269,827

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ABORIGINAL HEAD START PROGRAM - 305
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	82,637	84,846	80,423
Other revenue	18,059	7,443	-
	100,696	92,289	80,423
Expenditures			
Administration fees	10,743	11,680	10,455
Consultants	7,076	3,076	-
Freight	3,266	2,996	2,841
Honorarium	1,400	-	-
Materials and supplies	14,679	11,307	5,530
Programs	18,326	16,260	6,316
Rent	2,400	2,400	2,400
Wages and benefits	42,806	44,570	51,232
	100,696	92,289	78,774
Annual surplus	-	-	1,649
Accumulated surplus at beginning of year	27,249	27,249	25,600
Accumulated surplus at end of year	27,249	27,249	27,249

DZAWADA'ENUXW FIRST NATION
EARLY CHILDHOOD EDUCATION - 315
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	43,500	43,500	43,500
Accumulated surplus at end of year	43,500	43,500	43,500

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
BOARDING HOME PROGRAM - 320
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	22,226	18,848	20,595
Expenditures			
Administration fees	3,639	3,050	4,033
Materials and supplies	200	201	300
Programs	1,150	650	-
Student accommodation and travel	13,725	12,806	18,412
Student allowance	2,250	2,025	3,788
	20,964	18,732	26,533
Annual surplus (deficit)	1,262	116	(5,938)
Accumulated surplus at beginning of year	291,017	291,017	296,955
Accumulated surplus at end of year	292,279	291,133	291,017

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
POST SECONDARY EDUCATION PROGRAM - 330
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	193,490	91,099	115,903
INAC - Deferred	-	81,082	56,411
Other revenue	81,082	-	-
	274,572	172,181	172,314
Expenditures			
Administration fees	27,457	17,218	17,231
Materials and supplies	5,336	4,775	3,621
Student accommodation and travel	103,854	103,793	119,604
Student awards	2,500	2,500	1,000
Student tuition	43,881	43,886	32,424
	183,028	172,172	173,880
Annual surplus (deficit)	91,544	9	(1,566)
Accumulated surplus at beginning of year	63,992	63,992	65,558
Accumulated surplus at end of year	155,536	64,001	63,992

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ADULT EDUCATION - 340
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Deferred	107,681	74,708	-
Expenditures			
Administration fees	13,999	9,712	-
Consultants	71,000	57,292	-
Contractors	1,000	-	-
Materials and supplies	1,500	1,349	-
Office expenses	3,500	630	-
Rent	2,700	-	-
Travel	3,183	3,183	-
Utilities and telephone	2,420	2,306	-
	99,302	74,472	-
Annual surplus	8,379	236	-
Accumulated surplus at beginning of year	57,213	57,213	57,213
Accumulated surplus at end of year	65,592	57,449	57,213

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HOME SCHOOLING PROGRAM - 350
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$	\$	\$
INAC - Recoveries	-	(9,085)	(46,356)
Expenditures			
Administration fees	-	-	500
Annual deficit	-	(9,085)	(46,856)
Accumulated surplus at beginning of year	14,052	14,052	60,908
Accumulated surplus at end of year	14,052	4,967	14,052

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SCHOOL BUILDING PROJECT - 830
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(38,105)	(38,105)	(38,105)
Deficit at end of year	(38,105)	(38,105)	(38,105)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HEALTH ADMINISTRATION - 400
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Intertribal Health Authority	464,660	461,757	368,421
First Nation Health Authority	1,000	3,000	28,968
North Vancouver Island Aboriginal Training Society	21,492	18,303	-
Other revenue	6,002	12,900	6,561
	493,154	495,960	403,950
Expenditures			
Administration fees	60,725	63,132	51,881
Amortization	-	60,773	49,141
Amortization - MAR	600	-	-
Consultants	4,800	-	382
Contractors	15,316	18,206	12,618
Freight	5,172	7,936	6,986
Insurance	16,127	10,751	6,806
Materials and supplies	3,498	2,879	2,578
Meeting expenses	3,976	7,550	5,301
Office expenses	9,381	12,548	10,762
Programs	86,133	120,823	60,838
Rent	7,223	3,876	3,788
Repairs and maintenance	47,850	20,928	55,351
Training	-	1,275	-
Travel	22,198	25,303	11,504
Utilities and telephone	28,707	27,438	28,687
Wages and benefits	181,448	158,577	142,961
	493,154	541,995	449,584
Annual deficit	-	(46,035)	(45,634)
Accumulated surplus at beginning of year	591,649	591,649	637,283
Accumulated surplus at end of year	591,649	545,614	591,649

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
NURSING PROGRAM - 405
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Intertribal Health Authority	80,866	88,472	107,780
Other revenue	19,200	-	14,400
	100,066	88,472	122,180
Expenditures			
Administration fees	10,513	11,501	14,011
Materials and supplies	2,534	5,738	26,880
Training	5,400	953	4,441
Travel	16,880	14,411	19,002
Wages and benefits	64,739	55,832	56,165
	100,066	88,435	120,499
Annual surplus	-	37	1,681
Accumulated surplus at beginning of year	18,864	18,864	17,183
Accumulated surplus at end of year	18,864	18,901	18,864

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HEALTH SMALL BUSINESS PROGRAM - 415
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Rental Income	5,340	1,959	1,480
Other revenue	12,400	12,400	2,900
	17,740	14,359	4,380
Expenditures			
Administration fees	1,136	1,117	-
Freight	1,303	288	343
Materials and supplies	2,173	1,800	3,019
Repairs and maintenance	12,929	7,102	69
Wages and benefits	199	252	259
	17,740	10,559	3,690
Annual surplus	-	3,800	690
Accumulated surplus at beginning of year	13,077	13,077	12,387
Accumulated surplus at end of year	13,077	16,877	13,077

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HOME AND COMMUNITY CARE PROGRAM - 430
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Intertribal Health Authority	57,280	57,281	40,149
Other revenue	15,473	11,689	11,940
	72,753	68,970	52,089
Expenditures			
Administration fees	7,446	7,447	5,235
Contractors	6,000	1,830	-
Freight	480	164	-
Materials and supplies	3,120	2,399	9,612
Programs	53,907	37,944	34,490
Rent	1,800	1,800	1,800
Wages and benefits	-	-	927
	72,753	51,584	52,064
Annual surplus	-	17,386	25
Accumulated surplus at beginning of year	68,361	68,361	68,336
Accumulated surplus at end of year	68,361	85,747	68,361

DZAWADA'ENUXW FIRST NATION
ECONOMIC DEVELOPMENT SERVICE DELIVERY - 103
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Coast Opportunity Funds	-	-	6,500
Other revenue	102,475	55,153	1,597
	102,475	55,153	8,097
Expenditures			
Administration fees	4,905	7,170	1,053
Consultants	5,000	5,000	-
Contractors	36,672	35,849	6,998
Materials and supplies	2,070	4,115	-
Professional fees	50	48	-
Travel	2,400	2,957	167
Wages and benefits	-	3	-
	51,097	55,142	8,218
Annual surplus (deficit)	51,378	11	(121)
Accumulated surplus at beginning of year	54,402	54,402	54,523
Accumulated surplus at end of year	105,780	54,413	54,402

DZAWADA'ENUXW FIRST NATION
BAND OPERATED GAS STATION - 200
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Other revenue	10,249	13,125	9,125
Expenditures			
Administration fees	1,332	1,056	1,186
Equipment rental	-	-	55
Freight	1,400	2,768	1,389
Materials and supplies	7,517	12,720	5,003
	10,249	16,544	7,633
Annual surplus (deficit)	-	(3,419)	1,492
Deficit at beginning of year	(80,995)	(80,995)	(82,487)
Deficit at end of year	(80,995)	(84,414)	(80,995)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
LAND AND RESOURCES - 520
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Province of British Columbia	7,500	10,924	15,000
Other revenue	-	-	450
	7,500	10,924	15,450
Expenditures			
Administration fees	975	975	2,009
Amortization	-	282	141
Consultants	-	-	60
Materials and supplies	1,915	1,695	5,365
Meeting expenses	-	3,424	-
Rent	2,700	2,580	2,580
Travel	-	-	450
Utilities and telephone	-	1,709	1,644
Wages and benefits	1,596	83	-
	7,186	10,748	12,249
Annual surplus	314	176	3,201
Deficit at beginning of year	(26,094)	(26,094)	(29,295)
Deficit at end of year	(25,780)	(25,918)	(26,094)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
GWA YEE TIMBER - 610
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(167,971)	(167,971)	(167,971)
Deficit at end of year	(167,971)	(167,971)	(167,971)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
OPERATIONS AND MAINTENANCE - COMMUNITY - 700
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	188,961	189,085	204,888
Other revenue	14,285	1,456	14,760
	203,246	190,541	219,648
Expenditures			
ACRS project	-	-	6,338
Administration fees	27,415	24,770	36,160
Amortization	-	141,473	161,027
Contractors	67,259	63,382	60,016
Equipment rental	1,204	3,444	250
Freight	4,765	6,317	8,442
Fuel	741	241	781
Insurance	7,788	7,788	5,325
Materials and supplies	14,222	12,625	12,580
Repairs and maintenance	27,922	12,518	29,406
Travel	1,000	-	5,343
Utilities and telephone	2,070	3,145	2,846
Wages and benefits	49,753	56,147	43,615
	204,139	331,850	372,129
Annual deficit	(893)	(141,309)	(152,481)
Accumulated surplus at beginning of year	1,754,177	1,754,177	1,906,658
Accumulated surplus at end of year	1,753,284	1,612,868	1,754,177

DZAWADA'ENUXW FIRST NATION
OPERATIONS AND MAINTENANCE - SCHOOL - 710
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	-	-	49,140
Other revenue	85,875	3,046	2,700
	85,875	3,046	51,840
Expenditures			
ACRS project	-	760	49,140
Administration fees	62	84	6,427
Equipment rental	-	1,592	60
Freight	1,000	1,476	1,271
Insurance	17,041	17,481	11,667
Materials and supplies	4,417	4,271	3,330
Repairs and maintenance	9,312	12,243	5,049
Utilities and telephone	27,985	28,046	38,794
Wages and benefits	26,058	21,537	25,104
	85,875	87,490	140,842
Annual deficit	-	(84,444)	(89,002)
Accumulated surplus at beginning of year	80,317	80,317	86,493
Transfers			
Transfer from Band School	-	83,000	82,826
Accumulated surplus at end of year	80,317	78,873	80,317

DZAWADA'ENUXW FIRST NATION
OPERATIONS AND MAINTENANCE - TEACHERAGE - 720
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	22,541	13,652	75,240
Rental Income	14,400	-	13,750
	36,941	13,652	88,990
Expenditures			
ACRS project	-	-	52,955
Administration fees	4,802	1,775	12,080
Freight	1,153	355	-
Insurance	3,519	3,519	2,303
Materials and supplies	5,500	2,394	920
Repairs and maintenance	8,562	1,770	-
Travel	1,000	-	-
Utilities and telephone	-	88	-
	24,536	9,901	68,258
Annual surplus	12,405	3,751	20,732
Accumulated surplus at beginning of year	225,684	225,684	204,952
Accumulated surplus at end of year	238,089	229,435	225,684

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HYDRO OPERATIONS - 730
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	-	360,495	406,404
Other revenue	-	94,558	87,794
	-	455,053	494,198
Expenditures			
Administration fees	-	59,157	56,822
Consultants	-	4,142	-
Contractors	-	67,430	56,298
Equipment rental	-	8,760	9,166
Freight	-	5,795	4,298
Fuel	-	326,319	310,182
Insurance	-	4,255	3,679
Licenses and permits	-	2,864	-
Materials and supplies	-	29,298	26,657
Repairs and maintenance	-	39,043	38,297
Training	-	17,058	-
Travel	-	1,044	522
Utilities and telephone	-	1,849	1,922
Wages and benefits	-	46,344	45,307
	-	613,358	553,150
Annual deficit	-	(158,305)	(58,952)
Deficit at beginning of year	(1,584,905)	(1,584,905)	(1,525,953)
Deficit at end of year	(1,584,905)	(1,743,210)	(1,584,905)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
CHURCH RENOVATIONS - 770
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
<u>Expenditures</u>	-	-	-
Annual surplus	-	-	-
<u>Deficit at beginning of year</u>	<u>(12,055)</u>	<u>(12,055)</u>	<u>(12,055)</u>
<u>Deficit at end of year</u>	<u>(12,055)</u>	<u>(12,055)</u>	<u>(12,055)</u>

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ENERGY AUDIT CPMS#11018 - 780
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(42)	(42)	(42)
Deficit at end of year	(42)	(42)	(42)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SOLAR HOT WATER PROJECT - 790
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	2,846	2,846	2,846
Accumulated surplus at end of year	2,846	2,846	2,846

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HYDRO RECOMMISSIONING - 800
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Recoveries	-	-	(8,234)
Expenditures	-	-	-
Annual deficit	-	-	(8,234)
Deficit at beginning of year	(43,549)	(43,549)	(35,315)
Deficit at end of year	(43,549)	(43,549)	(43,549)

DZAWADA'ENUXW FIRST NATION
GENERATOR REPLACEMENT CPMS#10545 - 805
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Recoveries	-	-	(25,501)
Expenditures	-	-	-
Annual deficit	-	-	(25,501)
Accumulated surplus at beginning of year	2,688	2,688	28,189
Accumulated surplus at end of year	2,688	2,688	2,688

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ACCESS ROAD HYDRO CPMS#11168 - 815
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	-	-	12,022
INAC - Deferred	-	-	393
	-	-	12,415
Expenditures			
Consultants	-	-	12,415
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

DZAWADA'ENUXW FIRST NATION
ACCESS ROAD - 840
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	222,626	222,626	222,626
Accumulated surplus at end of year	222,626	222,626	222,626

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ROCK REMOVAL RESERVOIR CPMS#11217- 845
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Set Contribution	-	-	55,525
INAC - Deferred	-	-	388
	-	-	55,913
Expenditures			
Administration fees	-	-	1,388
Consultants	-	-	54,525
	-	-	55,913
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

DZAWADA'ENUXW FIRST NATION
SEWER CAPITAL - 850
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(3,440)	(3,440)	(3,440)
Deficit at end of year	(3,440)	(3,440)	(3,440)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HYDROLOGY - 870
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(15,054)	(15,054)	(15,054)
Deficit at end of year	(15,054)	(15,054)	(15,054)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
AANDC PILING PROJECT - 745
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$	\$	\$
INAC - Fixed Contribution	16,764	16,764	145,067
INAC - Deferred	150,255	148,950	98,395
	167,019	165,714	243,462
Expenditures			
Administration fees	4,134	2,829	6,054
Consultants	162,885	162,885	237,408
	167,019	165,714	243,462
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
FIRE HOSE CABINET DESIGN - 760
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	-	-	29,572
INAC - Deferred	-	5,129	123,070
	-	5,129	152,642
Expenditures			
Administration fees	-	47	3,808
Consultants	-	5,082	148,834
	-	5,129	152,642
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

DZAWADA'ENUXW FIRST NATION
BRIDGE TO WELL PROJECT- 765
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Deferred	-	-	11,191
Expenditures			
Administration fees	-	-	280
Consultants	-	-	10,911
	-	-	11,191
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

DZAWADA'ENUXW FIRST NATION
VOGEL CREEK HYDRO PROJECT CPMS #11246 - 825
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	333,461	189,236	-
Province of British Columbia	50,000	25,736	-
	383,461	214,972	-
Expenditures			
Administration fees	-	5,846	-
Consultants	179,288	209,126	-
	179,288	214,972	-
Annual surplus	204,173	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	204,173	-	-

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SUMMER STUDENT EMPLOYMENT PROGRAM - 106
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
North Vancouver Island Aboriginal Training Society	19,312	17,691	15,447
First Nations Education Steering Committee	2,632	2,632	3,402
Other revenue	8,156	2,933	9,062
	30,100	23,256	27,911
Expenditures			
Administration fees	3,100	2,642	2,450
Freight	300	-	-
Materials and supplies	1,168	470	88
Wages and benefits	24,719	20,144	24,612
	29,287	23,256	27,150
Annual surplus	813	-	761
Accumulated surplus at beginning of year	12,933	12,933	12,172
Accumulated surplus at end of year	13,746	12,933	12,933

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
RECREATION - 108
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Other revenue	-	5,448	10,122
Expenditures			
Administration fees	-	36	195
Materials and supplies	-	5,291	9,038
	-	5,327	9,233
Annual surplus	-	121	889
Deficit at beginning of year	(5,160)	(5,160)	(6,049)
Deficit at end of year	(5,160)	(5,039)	(5,160)

DZAWADA'ENUXW FIRST NATION
EMERGENCY RESPONSE PROGRAM - 120
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Set Contribution	30,610	30,610	9,432
Other revenue	32,189	30,071	-
	62,799	60,681	9,432
Expenditures			
Administration fees	8,164	3,979	1,226
Consultants	10,000	11,000	-
Programs	32,462	45,459	-
Training	12,173	-	9,433
	62,799	60,438	10,659
Annual surplus (deficit)	-	243	(1,227)
Deficit at beginning of year	(1,427)	(1,427)	(200)
Deficit at end of year	(1,427)	(1,184)	(1,427)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
YOUTH INITIATIVES - 125
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Other revenue	7,873	13,477	6,660
Expenditures			
Administration fees	374	1,102	260
Freight	100	1,008	100
Materials and supplies	5,931	6,298	5,876
Training	1,468	4,938	684
	7,873	13,346	6,920
Annual surplus (deficit)	-	131	(260)
Accumulated surplus (deficit) at beginning of year	(46)	(46)	214
Accumulated surplus (deficit) at end of year	(46)	85	(46)

DZAWADA'ENUXW FIRST NATION
HERITAGE 2008 - 130
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	880	880	880
Accumulated surplus at end of year	880	880	880

DZAWADA'ENUXW FIRST NATION
ELDERS PROGRAM - 440
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Other revenue	8,243	6,839	6,947
Expenditures			
Administration fees	1,072	889	253
Materials and supplies	1,082	1,083	5,776
Travel	6,089	4,863	350
	8,243	6,835	6,379
Annual surplus	-	4	568
Accumulated surplus at beginning of year	4,655	4,655	4,087
Accumulated surplus at end of year	4,655	4,659	4,655

DZAWADA'ENUXW FIRST NATION
SOCIAL DEVELOPMENT ADMINISTRATION - 460
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	36,985	17,018	29,191
INAC - Deferred	7,771	7,771	3,600
	44,756	24,789	32,791
Expenditures			
Administration fees	7,929	3,331	6,350
Materials and supplies	1,196	-	340
Office expenses	3,600	3,600	3,600
Programs	2,805	2,181	-
Training	3,782	-	1,870
Travel	3,381	4,005	3,600
Utilities and telephone	1,098	-	1,077
Wages and benefits	20,965	11,821	16,611
	44,756	24,938	33,448
Annual deficit	-	(149)	(657)
Accumulated surplus at beginning of year	112,653	112,653	113,310
Accumulated surplus at end of year	112,653	112,504	112,653

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SOCIAL DEVELOPMENT - 470
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	3,179	3,179	3,766
INAC - Set Contribution	180,968	171,859	192,003
INAC - Recoveries	-	(27,530)	(3,629)
	184,147	147,508	192,140
Expenditures			
Basic needs	129,028	88,442	114,220
Family Violence	3,179	3,179	3,766
In home care	11,950	11,950	11,819
National child benefit	25,037	25,037	28,427
Special needs	14,953	5,548	10,845
	184,147	134,156	169,077
Annual surplus	-	13,352	23,063
Deficit at beginning of year	(162,729)	(162,729)	(185,792)
Deficit at end of year	(162,729)	(149,377)	(162,729)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
KINGCOME WATERSHED - 500
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(4,349)	(4,349)	(4,349)
Deficit at end of year	(4,349)	(4,349)	(4,349)

DZAWADA'ENUXW FIRST NATION
SAFE REFUGE - 873
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	571	571	571
Accumulated surplus at end of year	571	571	571

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
RECOVERY TEAM - 874
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(2,609)	(2,609)	(2,609)
Deficit at end of year	(2,609)	(2,609)	(2,609)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
FLOOD MAIN - 875
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	30,964	30,964	30,964
Accumulated surplus at end of year	30,964	30,964	30,964

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
FLOOD NON-FUNDED - 876
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(60,448)	(60,448)	(60,448)
Deficit at end of year	(60,448)	(60,448)	(60,448)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
FLOOD DONATIONS - 877
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	204	204	204
Accumulated surplus at end of year	204	204	204

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
NVIATS RECYCLING PROJECT - 740
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
North Vancouver Island Aboriginal Training Society	-	-	9,904
Other revenue	-	-	3,280
	-	-	13,184
Expenditures			
Administration fees	-	-	1,288
Wages and benefits	-	-	13,074
	-	-	14,362
Annual deficit	-	-	(1,178)
Deficit at beginning of year	(1,178)	(1,178)	-
Deficit at end of year	(1,178)	(1,178)	(1,178)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
LELAWAGILA SCHOOL IMPROVEMENTS - 750
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	1,300,000	895,259	149,114
Expenditures			
Administration fees	21,625	22,150	3,414
Contractors	888,221	873,109	145,700
	909,846	895,259	149,114
Annual surplus	390,154	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	390,154	-	-

DZAWADA'ENUXW FIRST NATION
HOUSING CAPITAL - 810
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Canada Mortgage and Housing Corporation	-	78,074	-
Expenditures			
Administration fees	-	4,653	-
Repairs and maintenance	-	73,421	-
	-	78,074	-
Annual surplus	-	-	-
Deficit at beginning of year	(60,365)	(60,365)	(60,365)
Deficit at end of year	(60,365)	(60,365)	(60,365)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HOUSING ADMINISTRATION - 811
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Fixed Contribution	-	-	29,442
INAC - Deferred	17,853	17,853	-
Other revenue	35,997	22,452	38,857
	53,850	40,305	68,299
Expenditures			
Administration fees	2,321	2,321	4,305
Consultants	17,831	17,285	25,301
Freight	318	401	553
Materials and supplies	1,000	-	122
Repairs and maintenance	1,228	321	301
Training	-	-	11,526
Travel	1,750	-	1,036
Wages and benefits	21,308	19,977	25,155
	45,756	40,305	68,299
Annual surplus	8,094	-	-
Accumulated surplus at beginning of year	3,447	3,447	3,447
Accumulated surplus at end of year	11,541	3,447	3,447

DZAWADA'ENUXW FIRST NATION
SOCIAL HOUSING CAPITAL - 820
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(16,240)	(16,240)	(16,240)
Deficit at end of year	(16,240)	(16,240)	(16,240)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HOUSING ELEVATION CPMS#10354 - 872
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(89,292)	(89,292)	(89,292)
Deficit at end of year	(89,292)	(89,292)	(89,292)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
FLOOD AND EROSION HAZARD CPMS#10355 - 880
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
INAC - Recoveries	-	-	37,205
Expenditures	-	-	-
Annual surplus	-	-	37,205
Deficit at beginning of year	(24,793)	(24,793)	(61,998)
Deficit at end of year	(24,793)	(24,793)	(24,793)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SOCIAL HOUSING - 900
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2017
(Unaudited)

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Rental Income	-	56,378	65,322
Canada Mortgage and Housing Corporation	-	35,927	47,992
Administration fee	-	6,200	4,800
Other revenue	-	525	-
	-	99,030	118,114
Expenditures			
Administration fees	-	6,088	7,360
Amortization	-	49,013	61,463
Insurance	-	12,295	19,569
Interest and bank charges	-	4,480	8,431
Materials and supplies	-	1,344	85
Repairs and maintenance	-	10,872	-
Replacement reserve	-	3,038	57,273
	-	87,130	154,181
Annual surplus (deficit)	-	11,900	(36,067)
Deficit at beginning of year	(691,489)	(691,489)	(655,422)
Deficit at end of year	(691,489)	(679,589)	(691,489)

REVIEW ENGAGEMENT REPORT

To the members of the Dzawada'enuxw First Nation:

At the request of the Dzawada'enuxw First Nation, we have reviewed the Schedule of Remuneration and Expenses of Unelected Senior Officials of the Dzawada'enuxw First Nation for the year ended March 31, 2017 prepared in accordance with the provisions of Section 7.3 of the Indigenous and Northern Affairs Canada Year-End Reporting Handbook for First Nations, Tribal Councils and First Nation Political Organizations. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the First Nation.

A review does not constitute an audit and consequently we do not express an opinion on this Schedule.

Based on our review, nothing has come to our attention that causes us to believe that this Schedule is not, in all material respects, in accordance with the provisions of Section 7.3 of the Indigenous and Northern Affairs Canada Year-End Reporting Handbook for First Nations, Tribal Councils and First Nation Political Organizations.

Campbell River, B.C.
July 27, 2017


Chartered Professional Accountants

DZAWADA'ENUXW FIRST NATION
SCHEDULE OF REMUNERATION AND EXPENSES
UNELECTED SENIOR OFFICIALS
YEAR ENDED MARCH 31, 2017

<u>Name of Individual</u>	<u>Position Title</u>	<u>Number of Months</u>	<u>Actual Salary</u>	<u>Other Remuneration</u>	<u>Expenses</u>
			\$	\$	\$
Roberta Smith	Band Manager	7	76,262	299	299
Farron Soukochoff	Band Manager	5	17,780	36,594	---