

**Dzawada'enuxw First Nation
Schedules of Revenue and Expenses**

*March 31, 2019
(Unaudited)*

Notice To Reader

On the basis of information provided by management, we have compiled the schedules of revenue and expenses of Dzawada'enuxw First Nation for the year ended March 31, 2019. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Nanaimo, British Columbia

August 7, 2019

MNP LLP

Chartered Professional Accountants

Dzawada'enuxw First Nation
Schedule 1 - Reconciliation of Audited Consolidated
Surplus to Surplus per Departmental Schedules

For the year ended March 31, 2019

(Unaudited - see Notice to Reader)

	2019	2018
Annual surplus per audited consolidated financial statements	4,893	1,065,232
Expense capital items	(438,362)	(76,124)
Reverse amortization	457,006	459,491
Annual surplus per departmental schedules	23,537	1,448,599

Dzawada'enuxw First Nation
Schedule 2 - Schedule of Revenue and Expenses

For the year ended March 31, 2019

	Schedule #	Budget (unaudited)	ISC Revenue	Other Revenue	Total Revenue	Total Expenses	Transfers and Other Adjustments From (To)	Annual Surplus (Deficit)
Band Government								
101 - Finance & Administration	3	(34,782)	241,595	38,205	279,800	161,775	(113,807)	4,218
102 - Payroll Pension Plan	4	2,231	18,546	7,351	25,897	26,131	-	(234)
150 - Governance	6	(7,731)	71,148	272,159	343,307	447,976	108,501	3,832
151 - Membership Clerk	7	1,600	5,766	640	6,406	6,406	-	-
1000 - Capital Assets	10	-	-	-	-	407,992	407,992	-
		(38,682)	337,055	318,355	655,410	1,050,280	402,686	7,816
Economic Development								
103 - Ec. Dev-Service Delivery Fund	11	-	24,703	61,037	85,740	85,740	-	-
200 - Band Operated Gas Station	13	(32)	-	11,100	11,100	9,495	-	1,605
520 - Land & Resources Program	14	-	-	28,000	28,000	28,875	875	-
530 - DFN Cleansing Our Waters	15	-	-	5,398	5,398	5,398	-	-
950 - MDFG (MD Fisheries Group)	17	-	-	23,603	23,603	-	-	23,603
		(32)	24,703	129,138	153,841	129,508	875	25,208
Community and Social Services								
106 - Summer Student Employment Program	18	-	-	27,054	27,054	27,054	-	-
108 - Recreation	20	-	-	4,082	4,082	7,287	2,300	(905)
120 - Emergency Response Program	21	-	55,398	6,700	62,098	14,888	(47,210)	-
125 - Youth Initiatives	22	-	-	6,174	6,174	6,174	-	-
130 - Heritage Event	23	-	-	83,168	83,168	83,168	-	-
410 - Indigenous Persp. Soc.-Cultural Planning	24	-	-	9,160	9,160	9,160	-	-
440 - Elders Program	26	-	-	11,585	11,585	11,585	-	-
460 -Social Development - Admin	27	-	67,553	150	67,703	65,701	(2,402)	(400)
470 - Social Development- Assistance	28	-	156,432	-	156,432	134,114	-	22,318
877 - Flood Recovery Donations	35	-	-	56	56	-	-	56
		-	279,383	148,129	427,512	359,131	(47,312)	21,069
Education								
300 - Band School	36	-	384,690	181,896	566,586	465,166	(101,420)	-
305 - Aboriginal Head Start Program	37	-	-	85,635	85,635	84,251	(1,384)	-
320 - Boarding Home Program	39	(5,434)	20,341	-	20,341	20,341	-	-
330 - Post Secondary School Program	40	(8,792)	135,987	1	135,988	135,988	-	-
340 - Adult ED/Grade 8-12	41	349	16,291	-	16,291	8,401	(7,890)	-
		(13,877)	557,309	267,532	824,841	714,147	(110,694)	-
Health								

Dzawada'enuxw First Nation
Schedule 2 - Schedule of Revenue and Expenses

For the year ended March 31, 2019

	<i>Schedule #</i>	<i>Budget (unaudited)</i>	<i>ISC Revenue</i>	<i>Other Revenue</i>	<i>Total Revenue</i>	<i>Total Expenses</i>	<i>Transfers and Other Adjustments From (To)</i>	<i>Annual Surplus (Deficit)</i>
400 - Health Administration	42	-	-	413,816	413,816	412,182	(32,246)	(30,612)
405 - Nursing Program	43	-	-	30,435	30,435	30,435	-	-
415 - Health Small Business Program	44	30,000	-	3,053	3,053	33,053	30,000	-
430 - Home and Community Care Program	45	-	-	43,168	43,168	39,588	(3,580)	-
		30,000	-	490,472	490,472	515,258	(5,826)	(30,612)
Public Works								
700 - O&M Community	46	12,300	162,078	20,309	182,387	194,887	12,500	-
705 - DFN Operations & Maintenance	47	(4,670)	-	-	-	-	-	-
710 - O&M School Building	48	83,010	6,334	8,695	15,029	93,029	78,000	-
720 - O&M Teacherage Building	49	-	33,341	10,387	43,728	36,380	(7,348)	-
730 - Hydro Operations	50	(135,363)	1,083,722	(496,832)	586,890	621,996	(5,000)	(40,106)
765 - Water System Upgrade-CPMS11939	52	-	80,423	9,513	89,936	96,351	-	(6,415)
825 - Vogel (Padakus) Creek Hydro Project	54	-	161,946	111,365	273,311	273,311	-	-
		(44,723)	1,527,844	(336,563)	1,191,281	1,315,954	78,152	(46,521)
Housing								
750 -AANDC Lelawagila School Improvement	56	-	115,683	197,563	313,246	(30,376)	(348,250)	(4,628)
900 - Social Housing Operating	59	-	-	93,230	93,230	91,038	49,013	51,205
		-	115,683	290,793	406,476	60,662	(299,237)	46,577
		(67,314)	2,841,977	1,307,856	4,149,833	4,144,940	18,644	23,537

Dzawada'enuxw First Nation
101 - Finance & Administration
Schedule 3 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>	2018 <i>(Unaudited)</i>
Revenue			
Indigenous Services Canada			
Deferred revenue recognized	-	130,000	-
NG0F-001 - Band support funding	164,828	111,762	116,609
Program recovery	-	(167)	-
Province of British Columbia	-	2,799	-
Ottawa Trust	-	1,713	2,170
Other revenue	2,100	12,643	18,578
Interest income	5,640	21,050	6,147
	172,568	279,800	143,504
Expenses			
Administrative overhead (recovery)	(300,000)	(327,895)	(345,751)
Bad debts	-	84,595	20,007
Bank charges and interest	9,486	6,464	9,341
Community donations	2,940	1,103	1,000
Consultants	14,400	12,583	14,598
Freight	4,500	2,293	4,559
Insurance	2,640	2,640	3,721
Office	25,104	20,403	28,173
Office rent	8,400	15,597	14,911
Professional fees	50,600	32,947	23,936
Program expense	-	-	450
Repairs and maintenance	600	755	777
Salaries and benefits	347,289	264,211	280,224
Supplies	2,220	951	1,474
Telephone and utilities	25,800	25,168	26,627
Training	6,000	14,282	3,467
Travel	9,000	5,678	11,421
	208,979	161,775	98,935
Annual surplus (deficit) before transfers and other adjustments	(36,411)	118,025	44,569
Transfers and other adjustments			
Transfer from (to) Governance, Lands & Resources, and Recreation	1,629	(111,675)	(238,038)
Capital asset purchases	-	(2,132)	(56,994)
Annual surplus (deficit)	(34,782)	4,218	(250,463)

Dzawada'enuxw First Nation
102 - Payroll Pension Plan
Schedule 4 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>	2018 <i>(Unaudited)</i>
Revenue			
Indigenous Services Canada			
NG0M-001 - CPP/QPP& Pension - FN Emplry	16,812	18,546	24,017
Program recovery	-	-	(813)
Other revenue	5,171	7,351	6,349
	21,983	25,897	29,553
Expenses			
Administrative overhead	2,786	2,986	1,627
Salaries and benefits	16,966	23,145	21,982
	19,752	26,131	23,609
Annual surplus (deficit)	2,231	(234)	5,944

Dzawada'enuxw First Nation
140 - Community Cable Vision
Schedule 5 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer to Governance	-	-	(509)
Annual deficit	-	-	(509)

Dzawada'enuxw First Nation
150 - Governance
Schedule 6 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Province of British Columbia	65,000	265,000	7,457
Indigenous Services Canada			
NG0F-001 - Band support funding	71,148	71,148	71,150
Other revenue	-	7,159	18,585
	136,148	343,307	97,192
Expenses			
Administrative overhead	17,699	932	-
Capital purchases	-	692	-
Chief and council	-	3,432	-
Consultants	-	10,000	-
Election expense	20,000	37,209	-
Honoraria	39,600	39,975	34,350
Meeting	2,800	4,863	2,710
Office	400	400	-
Professional fees	50,000	252,701	16,415
Program expense	-	9,353	-
Supplies	-	917	129
Travel	13,380	87,502	43,588
	143,879	447,976	97,192
Annual deficit before transfers	(7,731)	(104,669)	-
Transfers between programs			
Transfer from Finance and Administration	-	108,501	509
Annual surplus (deficit)	(7,731)	3,832	509

Dzawada'enuxw First Nation
151 - Membership Clerk
Schedule 7 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
Deferred revenue recognized	10,000	5,766	149
Other revenue	-	640	-
	10,000	6,406	149
Expenses			
Administrative overhead	1,300	737	19
Election expense	2,600	280	-
Office	500	26	130
Training	4,000	5,363	-
	8,400	6,406	149
Annual surplus	1,600	-	-

Dzawada'enuxw First Nation
540 - Land & Resources BCCI Project
Schedule 8 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	<i>2019 Budget</i>	<i>2019</i>	<i>2018</i>
Revenue			
Indigenous Services Canada			
NG85-002 - Negotiation preparedness (2017/18 BCCI - strengthening governance through)	-	-	77,600
Other revenue	-	-	650
	-	-	78,250
Expenses			
Administrative overhead	-	-	2,464
Consultants	-	-	13,600
Honoraria	-	-	5,211
Meeting	-	-	18,465
Salaries and benefits	-	-	411
Travel	-	-	38,831
	-	-	78,982
Annual deficit	-	-	(732)

Dzawada'enuxw First Nation
860 - Comprehensive Community Plan
Schedule 9 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Finance and Administration	-	-	9,802
Annual surplus	-	-	9,802

Dzawada'enuxw First Nation
1000 - Capital Assets
Schedule 10 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Expenses			
Amortization	-	407,992	410,477
Annual surplus (deficit) before transfers and other adjustments	-	(407,992)	(410,477)
Transfers and other adjustments			
Amortization adjustment	-	407,992	-
Transfer from other programs	-	-	3,069,953
Annual surplus	-	-	2,659,476

Dzawada'enuxw First Nation
103 - Ec. Dev-Service Delivery Fund
Schedule 11 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NT51-001 - CED - Non Block/Core Alloc (2018/19 EcDev Capacity & Readiness - LEDSP Core)	32,731	24,703	9,210
Province of British Columbia	-	14,000	90,000
Other revenue	56,500	47,037	61,725
	89,231	85,740	160,935
Expenses			
Administrative overhead	11,600	9,864	20,922
Capital purchases	-	2,091	-
Consultants	36,000	49,166	52,361
Professional fees	20,531	5,806	6,073
Program expense	6,000	11,134	-
Salaries and benefits	-	-	27,882
Supplies	600	471	22,192
Training	4,000	999	-
Travel	10,500	6,209	21,901
	89,231	85,740	151,331
Annual surplus before transfers	-	-	9,604
Transfers between programs			
Transfer to Capital Assets program	-	-	(3,180)
Annual surplus	-	-	6,424

Dzawada'enuxw First Nation
104 - Economic Development Projects
Schedule 12 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	-	94,100
Expenses			
Administrative overhead	-	-	12,233
Meeting	-	-	3,374
Professional fees	-	-	74,725
Travel	-	-	6,026
	-	-	96,358
Annual deficit	-	-	(2,258)

Dzawada'enuxw First Nation
200 - Band Operated Gas Station
Schedule 13 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	12,600	11,100	7,025
Expenses			
Administrative overhead	1,260	1,248	913
Freight	2,100	1,686	2,050
Supplies	9,272	6,561	8,389
	12,632	9,495	11,352
Annual surplus (deficit)	(32)	1,605	(4,327)

Dzawada'enuxw First Nation
520 - Land & Resources Program
Schedule 14 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Province of British Columbia	10,000	28,000	30,000
Expenses			
Administrative overhead	1,300	3,322	3,900
Consultants	3,600	17,885	2,296
Honoraria	60	350	60
Office rent	2,700	2,580	2,580
Supplies	-	-	120
Telephone and utilities	2,340	3,922	4,908
Travel	-	816	-
	10,000	28,875	13,864
Annual surplus (deficit) before transfers	-	(875)	16,136
Transfers between programs			
Transfer from Finance and Administration	-	875	(424)
Annual surplus	-	-	15,712

Dzawada'enuxw First Nation
530 - DFN Cleansing Our Waters
Schedule 15 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	5,398	894
Expenses			
Administrative overhead	-	621	115
Supplies	-	-	779
Travel	-	4,777	-
	-	5,398	894
Annual surplus	-	-	-

Dzawada'enuxw First Nation
610 - GwaYee Timber
Schedule 16 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Finance and Administration	-	-	167,971
Annual surplus	-	-	167,971

Dzawada'enuxw First Nation
950 - MDFG (MD Fisheries Group)
Schedule 17 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Income from government business partnership	-	23,603	115,448
Annual surplus	-	23,603	115,448

Dzawada'enuxw First Nation
106 - Summer Student Employment Program
Schedule 18 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
North Vancouver Island Aboriginal Training Society	19,481	18,874	14,164
First Nations Education Steering Committee	3,345	4,520	1,842
Other revenue	10,742	3,660	2,145
	33,568	27,054	18,151
Expenses			
Administrative overhead	4,364	3,334	2,360
Salaries and benefits	27,797	23,720	15,519
Supplies	407	-	-
Training	1,000	-	-
	33,568	27,054	17,879
Annual surplus	-	-	272

Dzawada'enuxw First Nation
107 - Cultural Program
Schedule 19 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
First Nations Education Steering Committee	-	-	27,100
Health Canada	-	-	9,712
Other revenue	-	-	2,034
	-	-	38,846
Expenses			
Administrative overhead	-	-	3,523
Program expense	-	-	2,703
Salaries and benefits	-	-	28,208
Supplies	-	-	224
Travel	-	-	3,973
	-	-	38,631
Annual surplus	-	-	215

Dzawada'enuxw First Nation
108 - Recreation
Schedule 20 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	4,082	6,037
Expenses			
Administrative overhead	-	220	23
Freight	-	70	-
Meeting	-	4,028	3,815
Supplies	-	2,969	2,400
	-	7,287	6,238
Annual deficit before transfers	-	(3,205)	(201)
Transfers between programs			
Transfer from Finance and Administration	-	2,300	1,500
Annual surplus (deficit)	-	(905)	1,299

Dzawada'enuxw First Nation
120 - Emergency Response Program
Schedule 21 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NTR0-001 Preparedness (2018/19 EMAP - PREP - Tsunami Warning Hardware)	-	55,398	9,896
Other revenue	-	6,700	2,300
	-	62,098	12,196
Expenses			
Administrative overhead	-	-	1,286
Consultants	-	90	-
Program expense	-	2,924	1,649
Repairs and maintenance	-	3,922	-
Training	-	7,952	8,915
	-	14,888	11,850
Annual surplus before other adjustments	-	47,210	346
Schedule adjustments			
Capital asset purchases	-	(47,210)	-
Annual surplus	-	-	346

Dzawada'enuxw First Nation
125 - Youth Initiatives
Schedule 22 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	6,174	13,300
Expenses			
Administrative overhead	-	710	1,014
Honoraria	-	(100)	540
Meeting	-	-	400
Program expense	-	-	400
Supplies	-	-	3,448
Training	-	3,379	450
Travel	-	2,185	7,257
	-	6,174	13,509
Annual deficit	-	-	(209)

Dzawada'enuxw First Nation
130 - Heritage Event
Schedule 23 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
First Nation Health Authority	-	52,444	-
Inter Tribal Health Authority	-	3,940	-
Other revenue	-	26,784	232
	-	83,168	232
Expenses			
Administrative overhead	-	9,568	30
Consultants	-	18,241	-
Honoraria	-	3,550	-
Meeting	-	17,709	-
Repairs and maintenance	-	560	-
Supplies	-	8,414	202
Travel	-	25,126	-
	-	83,168	232
Annual surplus	-	-	-

Dzawada'enuxw First Nation
410 - Indigenous Persp. Soc.-Cultural Planning
Schedule 24 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	13,060	9,160	10,712
Expenses			
Administrative overhead	1,698	1,054	1,372
Consultants	500	795	-
Honoraria	400	-	-
Program expense	2,500	1,894	2,175
Travel	7,962	5,417	7,165
	13,060	9,160	10,712
Annual surplus	-	-	-

Dzawada'enuxw First Nation
435 - Language Revitalization Project
Schedule 25 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	-	18,297
Expenses			
Administrative overhead	-	-	1,250
Consultants	-	-	7,700
Honoraria	-	-	3,750
Meeting	-	-	4,197
Office rent	-	-	1,000
	-	-	17,897
Annual surplus	-	-	400

Dzawada'enuxw First Nation
440 - Elders Program
Schedule 26 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Province of British Columbia	-	1,000	-
Other revenue	13,000	10,585	10,572
	13,000	11,585	10,572
Expenses			
Administrative overhead	195	1,333	1,200
Meeting	5,942	10,252	5,983
Travel	6,863	-	3,540
	13,000	11,585	10,723
Annual deficit	-	-	(151)

Dzawada'enuxw First Nation
460 -Social Development - Admin
Schedule 27 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>	2018 <i>(Unaudited)</i>
Revenue			
Indigenous Services Canada			
NP8R-001 - Service delivery	40,677	40,677	12,802
Deferred revenue recognized	-	24,590	19,966
NPC7-001 - Service delivery	2,286	2,286	2,229
Other revenue	-	150	-
	42,963	67,703	34,997
Expenses			
Administrative overhead	11,845	10,508	7,135
Election expense	-	1,667	-
Office	4,200	4,272	6,000
Program expense	-	17,664	9,477
Salaries and benefits	23,983	615	-
Supplies	-	56	774
Telephone and utilities	-	1,130	1,121
Travel	535	29,789	10,490
	40,563	65,701	34,997
Annual surplus before transfers	2,400	2,002	-
Transfers between programs			
Transfer to Health Administration	(2,400)	(2,402)	(1,230)
Annual deficit	-	(400)	(1,230)

Dzawada'enuxw First Nation
470 - Social Development- Assistance
Schedule 28 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NP85-002 Basic needs	86,810	82,000	86,810
NPCV-002 - Community based initiatives (2018/19 CFS - community wellbeing initiatives)	-	40,000	-
NPC5-002 - In-home care	12,951	20,520	12,630
NP8L-002 - Special needs	14,565	18,565	14,792
NPE0-001 - Prevention projects (2018/19 FVPP - Gwayi' Family Violence Project)	3,130	3,102	3,130
Program recoveries	-	(7,755)	(34,116)
	117,456	156,432	83,246
Expenses			
Basic Needs	86,810	67,911	67,729
Family Violence	3,130	3,103	6,251
In home care	12,951	11,952	10,956
Program expense	-	40,021	-
Special needs	14,565	11,127	15,374
	117,456	134,114	100,310
Annual surplus (deficit)	-	22,318	(17,064)

Dzawada'enuxw First Nation
500 - Kingcome Watershed
Schedule 29 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Finance and Administration	-	-	4,349
Annual surplus	-	-	4,349

Dzawada'enuxw First Nation
740 - NVIATS Recycling Project
Schedule 30 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Finance and Administration	-	-	1,178
Annual surplus	-	-	1,178

Dzawada'enuxw First Nation
873 - Flood Recovery Safe Refuge
Schedule 31 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer to Flood Main	-	-	(571)
Annual deficit	-	-	(571)

Dzawada'enuxw First Nation
874 - Flood Recovery Team
Schedule 32 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Flood Main	-	-	2,609
Annual surplus	-	-	2,609

Dzawada'enuxw First Nation
875 - Flood Recovery Main
Schedule 33 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer to Recovery Team and Flood Non-funded, net of transfer from Safe Refuge and Flood Donations	-	-	(62,282)
Annual deficit	-	-	(62,282)

Dzawada'enuxw First Nation
876 - Flood Recovery Unfunded
Schedule 34 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Flood Main	-	-	60,448
Annual surplus	-	-	60,448

Dzawada'enuxw First Nation
877 - Flood Recovery Donations
Schedule 35 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	56	-
Transfers between programs			
Transfer to Flood Main	-	-	(204)
Annual surplus (deficit)	-	56	(204)

Dzawada'enuxw First Nation
300 - Band School
Schedule 36 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NP05-001 Instruc Serv Formula (Initial allocation - TEFA)	447,583	343,696	332,870
NP8R-004 - Service delivery (low income family immed needs cultural enrichment)	16,589	16,589	6,309
NP1R-002 - Language and culture (low income family immed needs cultural enrichment)	19,120	14,340	23,090
NP8R-003 - Service delivery (low income family immed needs cultural enrichment)	5,931	5,931	5,931
NP1A-001 - Comp edu supp srv band op	4,862	4,199	4,862
NP8R-002 - Service delivery (low income family immed needs service delivery)	6,724	2,435	2,435
Program recoveries	-	(2,500)	-
First Nations Education Steering Committee	71,428	170,140	24,510
Other revenue	15,300	11,756	4,170
	587,537	566,586	404,177
Expenses			
Administrative overhead	58,753	65,183	40,298
Advertising	-	-	324
Capital purchases	14,000	20,739	70
Freight	2,119	5,994	2,338
Office	14,883	19,330	12,506
Other student expenses	2,000	551	4,000
Program expense	37,704	50,864	19,899
Salaries and benefits	323,564	252,727	213,707
Supplies	3,500	1,592	5,899
Telephone and utilities	7,013	8,739	7,534
Training	6,000	23,054	7,739
Travel	35,000	16,393	7,042
	504,536	465,166	321,356
Annual surplus before transfers and other adjustments	83,001	101,420	82,821
Transfers and other adjustments			
Transfer to O&M School Building	(83,001)	(83,000)	(903,025)
Capital asset purchases	-	(18,420)	-
Annual deficit	-	-	(820,204)

Dzawada'enuxw First Nation
305 - Aboriginal Head Start Program
Schedule 37 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
First Nation Health Authority	84,846	85,635	89,512
Other revenue	2,015	-	12,646
	86,861	85,635	102,158
Expenses			
Administrative overhead	11,030	9,852	13,019
Consultants	1,070	950	1,086
Freight	2,000	2,177	2,622
Honoraria	700	-	-
Office rent	6,000	6,000	6,000
Program expense	13,192	8,773	9,609
Salaries and benefits	49,469	41,944	45,112
Supplies	3,400	9,714	3,735
Training	-	4,841	-
	86,861	84,251	81,183
Annual surplus before transfers and other adjustments	-	1,384	20,975
Transfers and other adjustments			
Transfer to Capital Assets program	-	-	(17,501)
Capital asset purchases	-	(1,384)	-
Annual surplus	-	-	3,474

Dzawada'enuxw First Nation
315 - Early Childhood Education Program
Schedule 38 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer to Band School	-	-	(43,500)
Annual deficit	-	-	(43,500)

Dzawada'enuxw First Nation
320 - Boarding Home Program
Schedule 39 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
Deferred revenue recognized	10,329	20,341	12,394
Expenses			
Administrative overhead	1,943	2,940	2,188
Program expense	400	165	190
Student accommodations	11,370	14,531	7,230
Students allowance	1,750	2,305	2,275
Supplies	300	400	511
	15,763	20,341	12,394
Annual deficit	(5,434)	-	-

Dzawada'enuxw First Nation
330 - Post Secondary School Program
Schedule 40 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NP5A-001 - Post sec stdnt supp prog	172,172	66,404	104,296
Deferred revenue recognized	-	69,584	102,391
	172,172	135,988	206,687
Expenses			
Administrative overhead	17,217	12,363	20,731
Program expense	3,500	-	-
Student accommodations	84,006	89,591	118,830
Student tuition	68,566	26,448	60,113
Supplies	7,675	7,586	7,013
	180,964	135,988	206,687
Annual deficit	(8,792)	-	-

Dzawada'enuxw First Nation
340 - Adult ED/Grade 8-12
Schedule 41 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
Deferred revenue recognized	-	16,291	321
Other revenue	32,944	-	-
	32,944	16,291	321
Expenses			
Administrative overhead	4,283	1,874	41
Consultants	9,537	270	280
Office	1,000	843	-
Program expense	8,800	-	-
Supplies	6,750	3,655	-
Telephone and utilities	825	1,759	-
Travel	1,400	-	-
	32,595	8,401	321
Annual surplus (deficit) before other adjustments	349	7,890	-
Schedule adjustments			
Capital asset purchases	-	(7,890)	-
Annual surplus	349	-	-

Dzawada'enuxw First Nation
400 - Health Administration
Schedule 42 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Inter Tribal Health Authority	392,948	396,727	428,443
Other revenue	4,572	17,089	6,629
	397,520	413,816	435,072
Expenses			
Administrative overhead	51,080	51,405	56,270
Consultants	13,584	22,030	31,415
Election expense	-	200	-
Freight	6,264	4,270	6,449
Insurance	6,394	6,394	5,876
Meeting	7,000	10,518	9,550
Office	7,964	7,904	10,707
Office rent	3,639	3,358	3,763
Program expense	57,497	90,397	111,112
Repairs and maintenance	-	-	9,190
Salaries and benefits	177,138	171,017	138,400
Supplies	3,060	1,319	2,385
Telephone and utilities	27,000	27,881	27,851
Training	-	-	540
Travel	6,900	15,489	12,018
	367,520	412,182	425,526
Annual surplus before transfers and other adjustments	30,000	1,634	9,546
Transfers and other adjustments			
Transfer to Capital Assets program	(30,000)	(30,100)	(299,465)
Capital asset purchases	-	(2,146)	(9,120)
Annual deficit	-	(30,612)	(299,039)

Dzawada'enuxw First Nation
405 - Nursing Program
Schedule 43 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Inter Tribal Health Authority	90,948	30,435	54,215
Other revenue	19,200	-	-
	110,148	30,435	54,215
Expenses			
Administrative overhead	11,823	3,501	7,048
Consultants	-	8,333	-
Program expense	-	660	-
Salaries and benefits	62,035	8,443	24,099
Supplies	9,600	1,911	9,724
Travel	26,690	7,587	8,024
	110,148	30,435	48,895
Annual surplus before transfers	-	-	5,320
Transfers between programs			
Transfer to Capital Assets program	-	-	(6,131)
Annual deficit	-	-	(811)

Dzawada'enuxw First Nation
415 - Health Small Business Program
Schedule 44 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Rental income	6,600	3,053	3,417
Other revenue	34,200	-	-
	40,800	3,053	3,417
Expenses			
Administrative overhead	5,616	3,803	6
Consultants	14,780	8,110	-
Freight	1,200	1,906	-
Repairs and maintenance	9,246	3,763	2,460
Salaries and benefits	10,858	7,457	26
Supplies	1,500	7,391	538
Training	-	623	-
	43,200	33,053	3,030
Annual surplus (deficit) before transfers	(2,400)	(30,000)	387
Transfers between programs			
Transfer from Health Administration	32,400	30,000	-
Annual surplus	30,000	-	387

Dzawada'enuxw First Nation
430 - Home and Community Care Program
Schedule 45 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Inter Tribal Health Authority	42,276	31,146	41,140
Other revenue	11,950	12,022	10,956
	54,226	43,168	52,096
Expenses			
Administrative overhead	7,820	4,966	5,348
Consultants	1,530	875	1,530
Freight	600	-	50
Office rent	2,400	2,400	1,800
Program expense	41,576	29,280	40,073
Supplies	300	2,067	2,120
	54,226	39,588	50,921
Annual surplus before other adjustments	-	3,580	1,175
Schedule adjustments			
Capital asset purchases	-	(3,580)	-
Annual surplus	-	-	1,175

Dzawada'enuxw First Nation
700 - O&M Community
Schedule 46 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NTMV-001 - Municipal services	58,864	53,406	63,243
NTFG-001 - Water systems	37,793	37,793	36,812
NTFF-001 - Wastewater systems	61,657	35,130	60,046
NTMT-001 - Roads and bridges	20,433	20,433	19,864
NTMW-001 Community buildings	12,437	12,437	12,424
NTMZ-001 - Training - fire protection	2,880	2,880	2,880
NTFR-001 - Program management (2017/18 operator wage enhancement)	-	-	15,600
First Nation Health Authority	-	4,912	-
Province of British Columbia	12,500	256	-
Other revenue	11,183	15,140	36,711
Rental income	3,000	-	-
	220,747	182,387	247,580
Expenses			
Administrative overhead	27,072	22,421	34,230
Capital purchases	765	120	-
Consultants	67,891	64,755	59,989
Equipment Rental	500	526	2,230
Freight	4,000	3,342	2,108
Fuel	1,000	710	-
Insurance	5,319	5,319	5,002
Program expense	-	3,172	8,700
Repairs and maintenance	26,760	8,106	111,218
Salaries and benefits	71,665	68,696	61,684
Supplies	10,000	12,080	10,261
Telephone and utilities	2,846	3,253	2,920
Training	-	1,967	293
Travel	2,000	420	-
	219,818	194,887	298,635
Annual surplus (deficit) before transfers	929	(12,500)	(51,055)
Transfers between programs			
Transfer from Health Administration	11,371	12,500	(1,801,083)
Annual surplus (deficit)	12,300	-	(1,852,138)

Dzawada'enuxw First Nation
705 - DFN Operations & Maintenance
Schedule 47 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Expenses			
Travel	4,670	-	-
Annual deficit	(4,670)	-	-

Dzawada'enuxw First Nation
710 - O&M School Building
Schedule 48 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NP18-001 - Stdnt transp serv-band op	83,000	6,334	17,287
Deferred revenue recognized	-	-	12,717
Province of British Columbia	2,400	2,400	-
Other revenue	3,000	6,295	-
	88,400	15,029	30,004
Expenses			
Administrative overhead	10,790	11,278	3,901
Equipment Rental	-	7,823	1,641
Freight	500	1,171	1,866
Fuel	2,000	-	-
Insurance	8,500	10,631	9,740
Repairs and maintenance	3,900	5,228	2,651
Salaries and benefits	31,120	25,419	19,099
Supplies	1,500	3,277	1,498
Telephone and utilities	25,080	27,579	29,448
Training	-	623	-
	83,390	93,029	69,844
Annual surplus (deficit) before transfers	5,010	(78,000)	(39,840)
Transfers between programs			
Transfer from Band School, net of transfer to O&M Community	78,000	78,000	47,519
Annual surplus	83,010	-	7,679

Dzawada'enuxw First Nation
720 - O&M Teacherage Building
Schedule 49 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NTHM-001 - Teacherage/resid/grp home	23,421	23,421	13,061
Deferred revenue recognized	-	9,920	8,889
Other revenue	19,450	10,387	-
	42,871	43,728	21,950
Expenses			
Administrative overhead	5,574	5,031	2,854
Freight	1,994	1,593	40
Insurance	2,083	2,083	1,969
Repairs and maintenance	16,500	19,417	1,625
Supplies	11,800	4,801	1,949
Telephone and utilities	-	3,455	3,832
Travel	1,920	-	-
	39,871	36,380	12,269
Annual surplus before transfers and other adjustments	3,000	7,348	9,681
Transfers and other adjustments			
Transfer to Capital Assets program	(3,000)	-	-
Capital asset purchases	-	(7,348)	(10,010)
Annual deficit	-	-	(329)

Dzawada'enuxw First Nation
730 - Hydro Operations
Schedule 50 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NTMU-002 Electrical systems (18/19 urgent O&M - PGD for 12/13-17/18 - reimb)	-	510,724	1,085,681
NTMU-001 - Electrical systems	365,215	365,215	349,654
Deferred revenue recognized	-	92,920	-
NTMV-001 - Municipal services	37,980	60,752	329,118
Urgent O&M funding	50,000	54,111	-
Community infrastructure	-	-	7,100
Province of British Columbia (deferred)	-	(590,000)	-
Other revenue	89,740	93,168	92,656
	542,935	586,890	1,864,209
Expenses			
Administrative overhead	87,083	72,133	59,000
Consultants	56,086	73,804	75,702
Equipment Rental	9,000	11,218	10,134
Freight	4,162	6,945	6,529
Fuel	400,000	324,930	348,421
Insurance	2,713	2,713	2,551
License and permits	175	1,124	174
Repairs and maintenance	45,500	57,044	19,824
Salaries and benefits	40,079	46,523	43,557
Supplies	26,000	23,328	35,028
Telephone and utilities	1,900	1,612	1,432
Training	-	622	-
Travel	600	-	-
	673,298	621,996	602,352
Annual surplus (deficit) before transfers	(130,363)	(35,106)	1,261,857
Transfers between programs			
Transfer to O&M Community	(5,000)	(5,000)	-
Annual surplus (deficit)	(135,363)	(40,106)	1,261,857

Dzawada'enuxw First Nation
745 - ISC Piling Project
Schedule 51 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Expenses			
Consultants	-	-	86
Annual deficit	-	-	(86)

Dzawada'enuxw First Nation
765 - Water System Upgrade-CPMS11939
Schedule 52 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NTF5-001 - A&C Water - >1.5M (CPMS #11939 water systems upgrade (feas))	-	-	73,444
ISC revenue - prior year adjustment	-	80,423	-
Other revenue	-	9,513	-
	-	89,936	73,444
Expenses			
Administrative overhead	-	1,095	3,578
Consultants	-	8,418	69,866
Consultants - prior year adjustment	-	86,838	-
	-	96,351	73,444
Annual deficit	-	(6,415)	-

Dzawada'enuxw First Nation
770 - Church Renovations
Schedule 53 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Transfers between programs			
Transfer from Finance and Administration	-	-	12,055
Annual surplus	-	-	12,055

Dzawada'enuxw First Nation
825 - Vogel (Padakus) Creek Hydro Project
Schedule 54 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
Deferred revenue recognized	-	161,946	134,597
NTM9-001 - Electrical systems (CPMS #11246 Kingcome Village mini-hydro project)	-	-	474,337
Province of British Columbia	-	86,451	-
Other revenue	-	24,914	-
	-	273,311	608,934
Expenses			
Administrative overhead	-	5,359	2,500
Consultants	-	267,952	606,434
	-	273,311	608,934
Annual surplus	-	-	-

Dzawada'enuxw First Nation
840 - Access Road
Schedule 55 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
NTM8-001 Roads and bridges (CPMS #11856 fire truck - new minim-pumper (co/ac))	-	-	26,058
Expenses			
Administrative overhead	-	-	654
Consultants	-	-	25,442
	-	-	26,096
Annual deficit	-	-	(38)

Dzawada'enuxw First Nation
750 -AANDC Lelawagila School Improvement
Schedule 56 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
First Nation Health Authority	-	187,000	-
Indigenous Services Canada			
NTH9-001 - Edu pln dsgn&constru > 1.5M (CPMS#11004 Gwa'yi school roof replace buildg upgrade)	-	140,490	1,655,396
NTH9-002 - Edu pln dsgn&constru > 1.5M (CPMS#11004 Gwa'yi school roof replace buildg upgrade)	-	39,995	-
Deferred revenue recognized	-	-	404,509
ISC revenue - prior year adjustment	-	(64,802)	-
Other revenue	-	10,563	-
	-	313,246	2,059,905
Expenses			
Administrative overhead	-	9,871	29,330
Consultants	-	46,591	2,052,611
Consultants - prior year adjustment	-	(86,838)	-
	-	(30,376)	2,081,941
Annual surplus (deficit) before other adjustments	-	343,622	(22,036)
Schedule adjustments			
Capital asset purchase	-	(348,250)	-
Annual surplus (deficit)	-	(4,628)	(22,036)

Dzawada'enuxw First Nation
810 -Housing Retrofit & Enhancement Project
Schedule 57 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Indigenous Services Canada			
Deferred revenue recognized	-	-	100,000
Canada Mortgage and Housing Corporation	-	-	66,895
	-	-	166,895
Expenses			
Repairs and maintenance	-	-	166,895
Annual surplus	-	-	-

Dzawada'enuxw First Nation
811 -Housing Administration
Schedule 58 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Other revenue	-	-	420
Expenses			
Repairs and maintenance	-	-	420
Annual surplus	-	-	-

Dzawada'enuxw First Nation
900 - Social Housing Operating
Schedule 59 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 (Unaudited)	2018 (Unaudited)
Revenue			
Canada Mortgage and Housing Corporation	29,511	31,792	29,673
Rental income	64,011	54,238	80,440
Other revenue	7,200	7,200	7,200
	100,722	93,230	117,313
Expenses			
Administrative overhead	6,043	4,991	7,039
Amortization	-	49,013	49,013
Bank charges and interest	57,616	2,127	3,061
Insurance	13,277	13,277	12,679
Professional fees	-	4,500	3,000
Repairs and maintenance	2,400	12,124	1,130
Supplies	2,383	1,310	-
Transfer to replacement reserve	19,003	3,696	12,381
	100,722	91,038	88,303
Annual surplus before other adjustments	-	2,192	29,010
Schedule adjustments			
Amortization adjustment	-	49,013	-
Annual surplus	-	51,205	29,010