

**DZAWADA'ENUXW FIRST NATION
UNAUDITED PROGRAM SCHEDULES
MARCH 31, 2015**

DZAWADA'ENUXW FIRST NATION
UNAUDITED PROGRAM SCHEDULES
MARCH 31, 2015

Notice to Reader	1
 Schedules of Revenue, Expenditures and Equity by Program	
Summary Schedule of Revenue, Expenditures and Equity by Program	2 - 4
Finance & Administration - 101 - Schedule #1	5
Pension Plan - 102 - Schedule #2	6
Policy Development Project - 111 - Schedule #3	7
Governance #2 - 140 - Schedule #4	8
Governance - 150 - Schedule #5	9
Membership Clerk - 151 - Schedule #6	10
BC Capacity Initiative - 540 - Schedule #7	11
Comprehensive Community Plan - 860 - Schedule #8	12
Band School - 300 - Schedule #9	13
Aboriginal Head Start Program - 305 - Schedule #10	14
Early Childhood Education - 315 - Schedule #11	15
Boarding Home Program - 320 - Schedule #12	16
Post Secondary Education Program - 330 - Schedule #13	17
Adult Education - 340 - Schedule #14	18
Home Schooling Program - 350 - Schedule #15	19
School Building Project - 830 - Schedule #16	20
Health Administration - 400 - Schedule #17	21
Nursing Program - 405 - Schedule #18	22
Health Small Business Program - 415 - Schedule #19	23
Home and Community Care Program - 430 - Schedule #20	24
Economic Development Service Delivery - 103 - Schedule #21	25
Band Operated Gas Station - 200 - Schedule #22	26
Land and Resources - 520 - Schedule #23	27
Gwa Yee Timber - 610 - Schedule #24	28
Operations and Maintenance - Community - 700 - Schedule #25	29
Operations and Maintenance - School - 710 - Schedule #26	30
Operations and Maintenance - Teacherage - 720 - Schedule #27	31
Hydro Operations - 730 - Schedule #28	32
Church Renovations - 770 - Schedule #29	33

DZAWADA'ENUXW FIRST NATION
UNAUDITED PROGRAM SCHEDULES
MARCH 31, 2015

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

Energy Audit CPMS#11018 - 780 - Schedule #30	34
Solar Hot Water Project - 790 - Schedule #31	35
Hydro Recommissioning - 800 - Schedule #32	36
Generator Replacement CPMS#10545 - 805 - Schedule #33	37
Access Road Hydro CPMS#11168 - 815 - Schedule #34	38
Access Road - 840 - Schedule #35	39
Rock Removal Reservoir CPMS#11217- 845 - Schedule #36	40
Sewer Capital - 850 - Schedule #37	41
Hydrology - 870 - Schedule #38	42
AANDC Piling Project - 745 - Schedule #39	43
Clean Energy Plan - 755 - Schedule #40	44
Fire Hose Cabinet Design - 760 - Schedule #41	45
Bridge to Well Project- 765 - Schedule #42	46
School Building Sprinkler Repair - 785 - Schedule #43	47
Summer Student Employment Program - 106 - Schedule #44	48
Recreation - 108 - Schedule #45	49
Emergency Response Program - 120 - Schedule #46	50
Youth Initiatives - 125 - Schedule #47	51
Heritage 2008 - 130 - Schedule #48	52
Elders Program - 440 - Schedule #49	53
Social Development Administration - 460 - Schedule #50	54
Social Development - 470 - Schedule #51	55
Kingcome Watershed - 500 - Schedule #52	56
Safe Refuge - 873 - Schedule #53	57
Recovery Team - 874 - Schedule #54	58
Flood Main - 875 - Schedule #55	59
Flood Non-Funded - 876 - Schedule #56	60
Flood Donations - 877 - Schedule #57	61
Emergency Flood Relief CPMS#10393 - 878 - Schedule #58	62
AANDC Roofing Project - 750 - Schedule #59	63
Housing Capital - 810 - Schedule #60	64
Housing Administration - 811 - Schedule #61	65
Social Housing Capital - 820 - Schedule #62	66

DZAWADA'ENUXW FIRST NATION
UNAUDITED PROGRAM SCHEDULES
MARCH 31, 2015

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

Housing Elevation CPMS#10354 - 872 - Schedule #63	67
Flood and Erosion Hazard CPMS#10355 - 880 - Schedule #64	68
Social Housing - 900 - Schedule #65	69

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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, 2015, and for the year then ended, and reported on the financial statements on July 24, 2015.

Pursuant to a funding agreement with Aboriginal Affairs and Northern Development Canada (AANDC) 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 24, 2015

Chartered Professional Accountants

DZAWADA'ENUXW FIRST NATION
SUMMARY SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY BY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	AANDC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Accumulated surplus (Deficit)	Transfers	Closing Accumulated surplus (Deficit)
	\$	\$	\$	\$	\$	\$	\$	\$
Band Government								
Finance & Administration - 101	159,496	376,729	536,225	459,624	76,601	1,237,139	-	1,313,740
Pension Plan - 102	26,888	9,568	36,456	39,892	(3,436)	(51,275)	-	(54,711)
Policy Development Project - 111	-	-	-	-	-	750	-	750
Governance #2 - 140	-	-	-	-	-	509	-	509
Governance - 150	59,150	1,371	60,521	64,425	(3,904)	(35,065)	-	(38,969)
Membership Clerk - 151	3,992	90	4,082	4,082	-	(769)	-	(769)
BC Capacity Initiative - 540	-	-	-	-	-	47	-	47
Comprehensive Community Plan - 860	-	-	-	-	-	(9,802)	-	(9,802)
	249,526	387,758	637,284	568,023	69,261	1,141,534	-	1,210,795
Education								
Band School - 300	370,263	71,950	442,213	567,765	(125,552)	1,685,255	(90,000)	1,469,703
Aboriginal Head Start Program - 305	-	93,941	93,941	93,265	676	24,923	-	25,599
Early Childhood Education - 315	-	-	-	-	-	43,500	-	43,500
Boarding Home Program - 320	23,225	-	23,225	19,582	3,643	293,312	-	296,955
Post Secondary Education Program - 330	201,524	-	201,524	201,524	-	65,558	-	65,558
Adult Education - 340	9,241	-	9,241	4,735	4,506	52,708	-	57,214
Home Schooling Program - 350	11,132	-	11,132	2,047	9,085	51,823	-	60,908
School Building Project - 830	-	-	-	-	-	(38,105)	-	(38,105)
	615,385	165,891	781,276	888,918	(107,642)	2,178,974	(90,000)	1,981,332
Health								
Health Administration - 400	-	378,027	378,027	423,165	(45,138)	682,421	-	637,283
Nursing Program - 405	-	107,234	107,234	104,381	2,853	14,331	-	17,184
Health Small Business Program - 415	-	17,247	17,247	16,002	1,245	11,142	-	12,387
Home and Community Care Program - 430	-	47,161	47,161	46,032	1,129	67,206	-	68,335
	-	549,669	549,669	589,580	(39,911)	775,100	-	735,189
Economic Development								
Economic Development Service Delivery - 103	-	22,893	22,893	22,562	331	54,192	-	54,523
Band Operated Gas Station - 200	-	10,211	10,211	11,675	(1,464)	(81,023)	-	(82,487)
Land and Resources - 520	-	15,009	15,009	20,325	(5,316)	(23,979)	-	(29,295)
Gwa Yee Timber - 610	-	2,580	2,580	2,915	(335)	(167,635)	-	(167,970)
	-	50,693	50,693	57,477	(6,784)	(218,445)	-	(225,229)

DZAWADA'ENUXW FIRST NATION
SUMMARY SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY BY PROGRAM, continued
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	AANDC 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	186,309	21,618	207,927	362,203	(154,276)	2,060,935	-	1,906,659
Operations and Maintenance - School - 710	-	3,120	3,120	82,730	(79,610)	76,102	90,000	86,492
Operations and Maintenance - Teacherage - 720	22,278	13,500	35,778	23,084	12,694	192,258	-	204,952
Hydro Operations - 730	440,021	427,999	868,020	612,676	255,344	(1,781,297)	-	(1,525,953)
Church Renovations - 770	-	-	-	-	-	(12,055)	-	(12,055)
Energy Audit CPMS#11018 - 780	-	574	574	15	559	(602)	-	(43)
Solar Hot Water Project - 790	-	-	-	-	-	2,846	-	2,846
Hydro Recommissioning - 800	-	-	-	-	-	(35,315)	-	(35,315)
Generator Replacement CPMS#10545 - 805	-	-	-	-	-	28,189	-	28,189
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	21,606	-	21,606	21,606	-	-	-	-
Clean Energy Plan - 755	28,900	-	28,900	28,900	-	-	-	-
Fire Hose Cabinet Design - 760	32,360	-	32,360	32,360	-	-	-	-
Bridge to Well Project- 765	10,935	-	10,935	10,935	-	-	-	-
School Building Sprinkler Repair - 785	36,858	-	36,858	36,858	-	-	-	-
	779,267	466,811	1,246,078	1,211,367	34,711	735,193	90,000	859,904
Community and Social Services								
Summer Student Employment Program - 106	-	28,382	28,382	28,203	179	11,993	-	12,172
Recreation - 108	-	15,664	15,664	15,367	297	(6,346)	-	(6,049)
Emergency Response Program - 120	-	-	-	-	-	(200)	-	(200)
Youth Initiatives - 125	-	13,525	13,525	13,532	(7)	220	-	213
Heritage 2008 - 130	-	-	-	-	-	880	-	880
Elders Program - 440	-	2,680	2,680	2,618	62	4,025	-	4,087
Social Development Administration - 460	36,598	7,200	43,798	42,595	1,203	112,107	-	113,310
Social Development - 470	213,883	-	213,883	191,437	22,446	(208,237)	-	(185,791)
Kingcome Watershed - 500	-	315	315	611	(296)	(4,053)	-	(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
Emergency Flood Relief CPMS#10393 - 878	2,592	-	2,592	2,592	-	-	-	-
	253,073	67,766	320,839	296,955	23,884	(120,929)	-	(97,045)

DZAWADA'ENUXW FIRST NATION
SUMMARY SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY BY PROGRAM, continued
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	AANDC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Accumulated surplus (Deficit)	Transfers	Closing Accumulated surplus (Deficit)
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
AANDC Roofing Project - 750	-	-	-	-	-	-	-	-
Housing Capital - 810	-	-	-	-	-	(60,365)	-	(60,365)
Housing Administration - 811	6,500	28,639	35,139	35,139	-	3,446	-	3,446
Social Housing Capital - 820	-	-	-	-	-	(16,240)	-	(16,240)
Housing Elevation CPMS#10354 - 872	-	-	-	-	-	(89,292)	-	(89,292)
Flood and Erosion Hazard CPMS#10355 - 880	-	-	-	5,986	(5,986)	(56,011)	-	(61,997)
Social Housing - 900	-	131,198	131,198	199,211	(68,013)	(587,411)	-	(655,424)
	6,500	159,837	166,337	240,336	(73,999)	(805,873)	-	(879,872)
Totals	1,903,751	1,848,425	3,752,176	3,852,656	(100,480)	3,685,554	-	3,585,074

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Grant	159,496	159,496	173,063
Ottawa Trust	-	2,155	2,242
North Vancouver Island Aboriginal Training Society	13,992	16,470	-
Administration fee	346,638	298,548	334,792
Interest income	4,433	4,124	2,997
Other revenue	47,530	55,432	18,658
	572,089	536,225	531,752
Expenditures			
Amortization	-	14,051	15,960
Bad debts (recovery)	-	912	(10,493)
Consultants	15,000	20,666	16,445
Donations	1,850	850	269
Freight	4,000	3,994	2,579
Insurance	2,348	2,348	2,369
Interest and bank charges	2,858	4,054	3,772
Materials and supplies	4,500	4,852	2,793
Office expenses	20,908	10,881	15,191
Professional fees	41,497	39,000	25,623
Programs	31,499	31,499	6,449
Rent	11,244	11,122	11,223
Repairs and maintenance	9,732	3,215	1,348
Training	31,536	9,227	5,029
Travel	4,914	11,478	2,201
Utilities and telephone	18,027	17,665	21,164
Wages and benefits	287,296	273,810	265,967
	487,209	459,624	387,889
Annual surplus	84,880	76,601	143,863
Accumulated surplus at beginning of year	1,237,139	1,237,139	1,093,276
Transfers			
Accumulated surplus at end of year	1,322,019	1,313,740	1,237,139

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
PENSION PLAN - 102
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	26,888	26,888	34,224
Other revenue	9,366	9,568	10,152
	36,254	36,456	44,376
Expenditures			
Administration fees	3,895	4,095	5,083
Wages and benefits	32,329	35,797	40,472
	36,224	39,892	45,555
Annual deficit	30	(3,436)	(1,179)
Deficit at beginning of year	(51,275)	(51,275)	(50,096)
Deficit at end of year	(51,245)	(54,711)	(51,275)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
POLICY DEVELOPMENT PROJECT - 111
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	-	-	22,826
Expenditures			
Consultants	-	-	18,500
Materials and supplies	-	-	1,576
Meeting expenses	-	-	2,000
	-	-	22,076
Annual surplus	-	-	750
Accumulated surplus at beginning of year	750	750	-
Accumulated surplus at end of year	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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	-	-	12,000
Expenditures			
Administration fees	-	-	1,560
Contractors	-	-	9,931
	-	-	11,491
Annual surplus	-	-	509
Accumulated surplus at beginning of year	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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Grant	71,150	59,150	58,488
Other revenue	1,140	1,371	50
	72,290	60,521	58,538
Expenditures			
Administration fees	9,398	7,868	6,350
Election	9,094	9,060	-
Honorarium	22,800	21,850	30,950
Office expenses	500	999	500
Professional fees	19,365	11,788	27,310
Travel	11,000	12,860	18,317
	72,157	64,425	83,427
Annual deficit	133	(3,904)	(24,889)
Deficit at beginning of year	(35,065)	(35,065)	(10,176)
Deficit at end of year	(34,932)	(38,969)	(35,065)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
MEMBERSHIP CLERK - 151
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	3,992	3,890
Other revenue	-	90	200
	-	4,082	4,090
Expenditures			
Administration fees	-	531	532
Contractors	-	1,216	-
Other expense	-	71	122
Wages and benefits	-	2,264	3,436
	-	4,082	4,090
Annual surplus	-	-	-
Deficit at beginning of year	(769)	(769)	(769)
Deficit at end of year	(769)	(769)	(769)

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Recoveries	-	-	(567)
Expenditures	-	-	-
Annual deficit	-	-	(567)
Accumulated surplus at beginning of year	47	47	614
Accumulated surplus at end of year	47	47	47

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	389,028	370,263	367,557
First Nations Education Steering Committee	54,168	48,580	43,287
North Vancouver Island Aboriginal Training Society	8,044	8,391	-
Other revenue	21,199	14,979	27,263
	472,439	442,213	438,107
Expenditures			
Administration fees	59,932	56,514	56,465
Amortization	-	184,693	187,002
Consultants	-	5,990	-
Contractors	2,958	1,479	1,198
Freight	3,000	2,161	115
Materials and supplies	5,500	2,141	1,709
Office expenses	15,376	16,928	9,922
Other expense	3,383	5,985	2,543
Other student costs	1,500	5,268	-
Programs	37,886	20,430	25,085
Training	10,000	5,590	5,706
Travel	10,000	10,162	5,079
Utilities and telephone	5,136	6,844	5,452
Wages and benefits	227,768	243,580	219,919
	382,439	567,765	520,195
Annual deficit	90,000	(125,552)	(82,088)
Accumulated surplus at beginning of year	1,685,255	1,685,255	1,857,343
Transfers			
Transfer to Operations & Maintenance - School	(90,000)	(90,000)	(90,000)
Accumulated surplus at end of year	1,685,255	1,469,703	1,685,255

DZAWADA'ENUXW FIRST NATION
ABORIGINAL HEAD START PROGRAM - 305
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Health Canada	-	-	36,102
First Nation Health Authority	76,230	76,230	36,103
Other revenue	9,651	17,711	7,800
	85,881	93,941	80,005
Expenditures			
Administration fees	10,610	10,522	9,387
Freight	2,646	1,690	1,256
Honorarium	800	-	440
Materials and supplies	1,593	12,662	4,401
Programs	14,127	9,407	7,651
Rent	2,400	2,400	2,400
Training	600	652	3,310
Wages and benefits	53,105	55,932	51,280
	85,881	93,265	80,125
Annual surplus (deficit)	-	676	(120)
Accumulated surplus at beginning of year	24,923	24,923	25,043
Accumulated surplus at end of year	24,923	25,599	24,923

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
EARLY CHILDHOOD EDUCATION - 315
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	19,822	23,225	30,528
AANDC - Set Contribution	-	-	(8,296)
	19,822	23,225	22,232
Expenditures			
Administration fees	3,777	4,219	4,090
Materials and supplies	200	550	500
Programs	-	-	200
Student accommodation and travel	13,440	12,663	20,604
Student allowance	2,525	2,150	3,762
	19,942	19,582	29,156
Annual surplus (deficit)	(120)	3,643	(6,924)
Accumulated surplus at beginning of year	293,312	293,312	300,236
Accumulated surplus at end of year	293,192	296,955	293,312

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
Revenue	\$	\$	\$
AANDC - Fixed Contribution	208,029	151,618	125,746
AANDC - Deferred	-	49,906	88,152
	208,029	201,524	213,898
Expenditures			
Administration fees	21,390	20,599	24,190
Materials and supplies	7,332	6,194	9,647
Office expenses	-	-	59
Student accommodation and travel	126,212	126,724	127,445
Student awards	-	-	3,500
Student tuition	49,979	48,007	48,603
	204,913	201,524	213,444
Annual surplus	3,116	-	454
Accumulated surplus at beginning of year	65,558	65,558	65,104
Accumulated surplus at end of year	68,674	65,558	65,558

DZAWADA'ENUXW FIRST NATION
ADULT EDUCATION - 340
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	462	-	-
AANDC - Deferred	-	9,241	4,895
	462	9,241	4,895
Expenditures			
Administration fees	60	1,201	636
Consultants	1,248	-	-
Materials and supplies	50	-	159
Rent	50	-	285
Utilities and telephone	83	3,534	3,641
	1,491	4,735	4,721
Annual surplus	(1,029)	4,506	174
Accumulated surplus at beginning of year	52,708	52,708	52,534
Accumulated surplus at end of year	51,679	57,214	52,708

DZAWADA'ENUXW FIRST NATION
HOME SCHOOLING PROGRAM - 350
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	11,050	11,132	41,374
AANDC - Fixed Contribution	924	-	4,000
AANDC - Recoveries	-	-	(33,530)
	11,974	11,132	11,844
Expenditures			
Administration fees	1,797	2,047	5,899
Student tuition	7,800	-	-
	9,597	2,047	5,899
Annual surplus	2,377	9,085	5,945
Accumulated surplus at beginning of year	51,823	51,823	45,878
Accumulated surplus at end of year	54,200	60,908	51,823

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Intertribal Health Authority	383,137	365,626	364,769
Other revenue	11,076	12,401	15,350
	394,213	378,027	380,119
Expenditures			
Administration fees	50,369	47,476	48,105
Amortization	-	50,404	61,772
Amortization - MAR	180	180	-
Consultants	900	20,000	-
Contractors	10,854	12,453	9,176
Freight	4,664	7,276	4,570
Insurance	6,942	6,942	6,964
Materials and supplies	7,520	2,470	2,617
Meeting expenses	4,731	3,706	5,156
Office expenses	15,196	13,041	12,142
Programs	55,485	50,433	113,407
Rent	7,446	4,331	3,618
Repairs and maintenance	44,000	12,632	-
Training	-	-	167
Travel	11,902	26,189	14,693
Utilities and telephone	29,122	29,246	29,339
Wages and benefits	144,902	136,386	128,663
	394,213	423,165	440,389
Annual deficit	-	(45,138)	(60,270)
Accumulated surplus at beginning of year	682,421	682,421	742,691
Accumulated surplus at end of year	682,421	637,283	682,421

DZAWADA'ENUXW FIRST NATION
NURSING PROGRAM - 405
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Intertribal Health Authority	105,988	87,866	65,110
Other revenue	19,367	19,368	19,368
	125,355	107,234	84,478
Expenditures			
Administration fees	13,778	11,423	8,464
Materials and supplies	34,154	12,159	5,626
Training	346	14,772	2,243
Travel	16,410	3,600	13,979
Wages and benefits	60,667	62,427	50,315
	125,355	104,381	80,627
Annual surplus	-	2,853	3,851
Accumulated surplus at beginning of year	14,331	14,331	10,480
Accumulated surplus at end of year	14,331	17,184	14,331

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Rental Income	1,510	1,130	-
Other revenue	15,712	16,117	7,985
	17,222	17,247	7,985
Expenditures			
Administration fees	1,888	1,531	2,208
Freight	1,170	321	27
Materials and supplies	3,845	4,365	4,230
Repairs and maintenance	10,146	9,490	922
Wages and benefits	173	295	406
	17,222	16,002	7,793
Annual surplus	-	1,245	192
Accumulated surplus at beginning of year	11,142	11,142	10,950
Accumulated surplus at end of year	11,142	12,387	11,142

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Intertribal Health Authority	51,041	34,057	34,025
Other revenue	13,104	13,104	12,080
	64,145	47,161	46,105
Expenditures			
Administration fees	6,635	4,427	4,423
Contractors	5,085	1,860	-
Freight	1,030	280	244
Materials and supplies	15,055	16,333	783
Programs	34,492	20,954	36,450
Rent	1,800	2,130	750
Training	-	-	225
Wages and benefits	48	48	929
	64,145	46,032	43,804
Annual surplus	-	1,129	2,301
Accumulated surplus at beginning of year	67,206	67,206	64,905
Accumulated surplus at end of year	67,206	68,335	67,206

DZAWADA'ENUXW FIRST NATION
ECONOMIC DEVELOPMENT SERVICE DELIVERY - 103
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	32,731	22,893	33,268
Expenditures			
Administration fees	4,255	2,976	4,325
Amortization	-	-	407
Contractors	25,869	19,000	10,000
Travel	2,607	586	1,034
Wages and benefits	-	-	17,909
	32,731	22,562	33,675
Annual surplus (deficit)	-	331	(407)
Accumulated surplus at beginning of year	54,192	54,192	54,599
Accumulated surplus at end of year	54,192	54,523	54,192

DZAWADA'ENUXW FIRST NATION
BAND OPERATED GAS STATION - 200
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	10,249	10,211	9,630
Expenditures			
Administration fees	1,332	1,311	1,252
Contractors	427	446	330
Freight	2,618	2,871	2,497
Materials and supplies	5,872	7,047	7,715
	10,249	11,675	11,794
Annual deficit	-	(1,464)	(2,164)
Deficit at beginning of year	(81,023)	(81,023)	(78,859)
Deficit at end of year	(81,023)	(82,487)	(81,023)

DZAWADA'ENUXW FIRST NATION
LAND AND RESOURCES - 520
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Province of British Columbia	-	10,000	5,621
North Vancouver Island Aboriginal Training Society	-	-	10,137
Other revenue	-	5,009	2,309
	-	15,009	18,067
Expenditures			
Administration fees	-	1,951	2,349
Amortization	-	158	562
Consultants	-	11,845	-
Materials and supplies	-	6,371	1,340
Rent	-	-	2,580
Training	-	-	9,964
	-	20,325	16,795
Annual surplus (deficit)	-	(5,316)	1,272
Deficit at beginning of year	(23,979)	(23,979)	(25,251)
Deficit at end of year	(23,979)	(29,295)	(23,979)

DZAWADA'ENUXW FIRST NATION
GWA YEE TIMBER - 610
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Province of British Columbia	-	2,580	-
Expenditures			
Administration fees	-	335	-
Other expense	-	2,580	-
	-	2,915	-
Annual deficit	-	(335)	-
Deficit at beginning of year	(167,635)	(167,635)	(167,635)
Deficit at end of year	(167,635)	(167,970)	(167,635)

DZAWADA'ENUXW FIRST NATION
OPERATIONS AND MAINTENANCE - COMMUNITY - 700
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	186,311	186,309	209,063
North Vancouver Island Aboriginal Training Society	8,780	8,780	-
Other revenue	13,956	12,838	9,295
	209,047	207,927	218,358
Expenditures			
Administration fees	26,925	26,832	28,387
Amortization	-	153,061	150,864
Contractors	51,246	58,412	67,777
Equipment rental	760	1,989	720
Freight	18,781	20,121	2,207
Fuel	629	1,013	140
Insurance	5,039	5,039	5,039
Materials and supplies	9,718	9,295	9,278
Repairs and maintenance	45,990	30,299	27,310
Training	5,000	70	1,486
Travel	861	883	1,338
Utilities and telephone	-	2,017	3,156
Wages and benefits	43,880	53,172	39,350
	208,829	362,203	337,052
Annual deficit	218	(154,276)	(118,694)
Accumulated surplus at beginning of year	2,060,935	2,060,935	2,179,629
Accumulated surplus at end of year	2,061,153	1,906,659	2,060,935

DZAWADA'ENUXW FIRST NATION
OPERATIONS AND MAINTENANCE - SCHOOL - 710
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	-	(2,976)
AANDC - Deferred	-	-	2,976
Other revenue	2,970	3,120	2,680
	2,970	3,120	2,680
Expenditures			
Administration fees	74	94	423
Equipment rental	1,000	-	-
Freight	2,500	2,087	685
Insurance	11,698	11,698	11,720
Materials and supplies	10,000	6,700	1,993
Repairs and maintenance	11,491	9,411	8,012
Utilities and telephone	28,500	27,759	16,098
Wages and benefits	27,707	24,981	23,376
	92,970	82,730	62,307
Annual deficit	(90,000)	(79,610)	(59,627)
Accumulated surplus at beginning of year	76,102	76,102	45,729
Transfers			
Transfer from Band School	90,000	90,000	90,000
Accumulated surplus at end of year	76,102	86,492	76,102

DZAWADA'ENUXW FIRST NATION
OPERATIONS AND MAINTENANCE - TEACHERAGE - 720
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	22,278	22,278	22,066
Rental Income	13,500	13,500	12,600
	35,778	35,778	34,666
Expenditures			
Administration fees	4,651	4,651	4,514
Amortization	-	2,154	2,270
Freight	800	58	681
Insurance	2,282	2,282	2,217
Materials and supplies	4,000	2,693	3,495
Repairs and maintenance	8,395	10,461	6,915
Travel	1,813	785	2,740
	21,941	23,084	22,832
Annual surplus	13,837	12,694	11,834
Accumulated surplus at beginning of year	192,258	192,258	180,424
Accumulated surplus at end of year	206,095	204,952	192,258

DZAWADA'ENUXW FIRST NATION
HYDRO OPERATIONS - 730
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	470,261	440,021	461,007
Province of British Columbia	-	340,000	150,000
Other revenue	89,244	87,999	80,060
	559,505	868,020	691,067
Expenditures			
Administration fees	72,736	68,642	89,839
Amortization	-	2,049	-
Contractors	60,322	57,305	72,846
Equipment rental	25,205	19,912	17,660
Freight	5,134	6,174	5,523
Fuel	518,699	378,521	391,481
Insurance	3,686	3,686	3,686
Materials and supplies	20,760	27,661	29,162
Other expense	-	57	154
Repairs and maintenance	943	2,422	23,351
Travel	698	248	1,412
Utilities and telephone	1,012	1,344	1,008
Wages and benefits	41,043	44,655	52,607
	750,238	612,676	688,729
Annual surplus	(190,733)	255,344	2,338
Deficit at beginning of year	(1,781,297)	(1,781,297)	(1,783,635)
Deficit at end of year	(1,972,030)	(1,525,953)	(1,781,297)

DZAWADA'ENUXW FIRST NATION
CHURCH RENOVATIONS - 770
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Deficit at beginning of year	(12,055)	(12,055)	(12,055)
Deficit at end of year	(12,055)	(12,055)	(12,055)

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	-	-	46,125
Other revenue	-	574	-
	-	574	46,125
Expenditures			
Administration fees	-	15	1,153
Consultants	-	-	45,306
Freight	-	-	268
	-	15	46,727
Annual surplus (deficit)	-	559	(602)
Deficit at beginning of year	(602)	(602)	-
Deficit at end of year	(602)	(43)	(602)

DZAWADA'ENUXW FIRST NATION
SOLAR HOT WATER PROJECT - 790
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	-	-	4,148
Expenditures			
Administration fees	-	-	539
Contractors	-	-	763
	-	-	1,302
Annual surplus	-	-	2,846
Accumulated surplus at beginning of year	2,846	2,846	-
Transfers			
Accumulated surplus at end of year	2,846	2,846	2,846

DZAWADA'ENUXW FIRST NATION
HYDRO RECOMMISSIONING - 800
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	-	60,643
Expenditures			
Administration fees	-	-	1,516
Consultants	-	-	59,405
	-	-	60,921
Annual deficit	-	-	(278)
Deficit at beginning of year	(35,315)	(35,315)	(35,037)
Deficit at end of year	(35,315)	(35,315)	(35,315)

DZAWADA'ENUXW FIRST NATION
GENERATOR REPLACEMENT CPMS#10545 - 805
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	28,189	28,189	28,189
Accumulated surplus at end of year	28,189	28,189	28,189

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	-	102,671
Expenditures			
Administration fees	-	-	2,628
Consultants	-	-	100,043
	-	-	102,671
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ACCESS ROAD - 840
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	-	28,252
Expenditures			
Administration fees	-	-	742
Consultants	-	-	20,956
Wages and benefits	-	-	6,554
	-	-	28,252
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SEWER CAPITAL - 850
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	120,000	21,606	-
Expenditures			
Administration fees	2,900	598	-
Consultants	117,100	21,008	-
	120,000	21,606	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
CLEAN ENERGY PLAN - 755
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	28,900	28,900	-
Expenditures			
Consultants	28,900	28,900	-
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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	17,773	32,360	-
Expenditures			
Administration fees	444	877	-
Consultants	17,329	31,483	-
	17,773	32,360	-
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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	23,261	10,935	-
Expenditures			
Administration fees	582	273	-
Consultants	22,679	10,662	-
	23,261	10,935	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SCHOOL BUILDING SPRINKLER REPAIR - 785
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	36,858	-
Expenditures			
Administration fees	-	921	-
Consultants	-	35,937	-
	-	36,858	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
North Vancouver Island Aboriginal Training Society	9,472	8,890	12,295
First Nations Education Steering Committee	3,290	3,290	-
Other revenue	22,519	16,202	11,876
	35,281	28,382	24,171
Expenditures			
Administration fees	2,542	2,287	1,598
Freight	359	359	126
Materials and supplies	3,402	3,773	2,633
Travel	613	613	-
Wages and benefits	21,171	21,171	18,960
	28,087	28,203	23,317
Annual surplus	7,194	179	854
Accumulated surplus at beginning of year	11,993	11,993	11,139
Accumulated surplus at end of year	19,187	12,172	11,993

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
RECREATION - 108
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	-	15,664	14,847
Expenditures			
Administration fees	-	184	469
Materials and supplies	-	14,984	16,950
Travel	-	199	-
	-	15,367	17,419
Annual surplus (deficit)	-	297	(2,572)
Deficit at beginning of year	(6,346)	(6,346)	(3,774)
Deficit at end of year	(6,346)	(6,049)	(6,346)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
EMERGENCY RESPONSE PROGRAM - 120
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	-	-	10,900
Expenditures			
Administration fees	-	-	1,417
Consultants	-	-	200
Training	-	-	9,483
	-	-	11,100
Annual deficit	-	-	(200)
Deficit at beginning of year	(200)	(200)	-
Deficit at end of year	(200)	(200)	(200)

DZAWADA'ENUXW FIRST NATION
YOUTH INITIATIVES - 125
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	13,978	13,525	11,237
Expenditures			
Administration fees	907	848	681
Freight	885	885	682
Materials and supplies	8,850	8,463	7,613
Training	3,336	3,336	1,300
Travel	-	-	759
	13,978	13,532	11,035
Annual surplus (deficit)	-	(7)	202
Accumulated surplus at beginning of year	220	220	18
Accumulated surplus at end of year	220	213	220

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
HERITAGE 2008 - 130
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	-	-	13,828
Expenditures			
Administration fees	-	-	498
Freight	-	-	1,562
Materials and supplies	-	-	7,562
Wages and benefits	-	-	3,464
	-	-	13,086
Annual surplus	-	-	742
Accumulated surplus at beginning of year	880	880	138
Accumulated surplus at end of year	880	880	880

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
ELDERS PROGRAM - 440
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	2,783	2,680	-
Expenditures			
Administration fees	362	348	-
Travel	2,270	2,270	-
	2,632	2,618	-
Annual surplus	151	62	-
Accumulated surplus at beginning of year	4,025	4,025	4,025
Accumulated surplus at end of year	4,176	4,087	4,025

DZAWADA'ENUXW FIRST NATION
SOCIAL DEVELOPMENT ADMINISTRATION - 460
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	37,198	33,598	34,198
AANDC - Deferred	3,000	3,000	5,000
Intertribal Health Authority	3,900	3,900	1,170
Other revenue	3,300	3,300	1,100
	47,398	43,798	41,468
Expenditures			
Administration fees	10,927	10,457	10,058
Materials and supplies	1,450	4,569	5,754
Office expenses	3,600	3,600	3,600
Programs	-	3,900	2,164
Training	2,453	-	1,298
Travel	8,250	-	-
Utilities and telephone	958	1,053	1,037
Wages and benefits	19,760	19,016	16,465
	47,398	42,595	40,376
Annual surplus	-	1,203	1,092
Accumulated surplus at beginning of year	112,107	112,107	111,015
Accumulated surplus at end of year	112,107	113,310	112,107

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SOCIAL DEVELOPMENT - 470
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	2,974	2,974	2,974
AANDC - Set Contribution	216,830	210,909	187,960
AANDC - Recoveries	-	-	(25,204)
	219,804	213,883	165,730
Expenditures			
Basic needs	155,612	129,027	136,532
In home care	13,157	13,104	12,080
Materials and supplies	-	-	1,025
National child benefit	32,537	26,630	27,354
Programs	2,973	8,058	8,374
Special needs	15,525	14,618	16,646
Wages and benefits	-	-	31
	219,804	191,437	202,042
Annual surplus (deficit)	-	22,446	(36,312)
Deficit at beginning of year	(208,237)	(208,237)	(171,925)
Deficit at end of year	(208,237)	(185,791)	(208,237)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
KINGCOME WATERSHED - 500
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Other revenue	-	315	6,901
Expenditures			
Administration fees	-	41	897
Wages and benefits	-	570	6,276
	-	611	7,173
Annual deficit	-	(296)	(272)
Deficit at beginning of year	(4,053)	(4,053)	(3,781)
Deficit at end of year	(4,053)	(4,349)	(4,053)

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SAFE REFUGE - 873
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue	-	-	-
<u>Expenditures</u>	-	-	-
Annual surplus	-	-	-
<u>Accumulated surplus at beginning of year</u>	571	571	571
<u>Accumulated surplus at end of year</u>	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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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
EMERGENCY FLOOD RELIEF CPMS#10393 - 878
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	2,592	-
Expenditures			
Materials and supplies	-	2,592	-
Annual surplus	-	-	-
Accumulated surplus at beginning of year	-	-	-
Accumulated surplus at end of year	-	-	-

DZAWADA'ENUXW FIRST NATION
AANDC ROOFING PROJECT - 750
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Deferred	-	-	20,372
Expenditures			
Administration fees	-	-	524
Contractors	-	-	20,567
Freight	-	-	254
Materials and supplies	-	-	3,129
Travel	-	-	2,001
	-	-	26,475
Annual deficit	-	-	(6,103)
Accumulated surplus at beginning of year	-	-	6,103
Accumulated surplus at end of year	-	-	-

DZAWADA'ENUXW FIRST NATION
HOUSING CAPITAL - 810
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Fixed Contribution	-	6,500	-
Canada Mortgage and Housing Corporation	-	-	11,955
Other revenue	31,499	28,639	6,348
	31,499	35,139	18,303
Expenditures			
Administration fees	4,095	845	2,379
Consultants	-	6,740	-
Freight	-	30	120
Honorarium	900	-	450
Materials and supplies	863	864	122
Repairs and maintenance	100	100	-
Training	-	446	3,349
Travel	1,737	60	1,532
Wages and benefits	23,737	26,054	9,536
	31,432	35,139	17,488
Annual surplus	67	-	815
Accumulated surplus at beginning of year	3,446	3,446	2,631
Transfers			
Accumulated surplus at end of year	3,513	3,446	3,446

Unaudited - See Notice to Reader

DZAWADA'ENUXW FIRST NATION
SOCIAL HOUSING CAPITAL - 820
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures			
Contractors	-	-	211
Annual deficit	-	-	(211)
Deficit at beginning of year	(89,292)	(89,292)	(89,081)
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, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
AANDC - Set Contribution	-	-	70,667
Expenditures			
Administration fees	-	886	1,767
Consultants	-	5,100	83,815
	-	5,986	85,582
Annual deficit	-	(5,986)	(14,915)
Deficit at beginning of year	(56,011)	(56,011)	(41,096)
Deficit at end of year	(56,011)	(61,997)	(56,011)

DZAWADA'ENUXW FIRST NATION
SOCIAL HOUSING - 900
SCHEDULE OF REVENUE, EXPENDITURES AND EQUITY
FOR THE YEAR ENDED MARCH 31, 2015
(Unaudited)

	2015 Budget	2015 Actual	2014 Actual
	\$	\$	\$
Revenue			
Rental Income	82,296	75,758	81,232
Canada Mortgage and Housing Corporation	50,640	50,640	76,293
Administration fee	4,800	4,800	-
Interest income	962	-	-
	138,698	131,198	157,525
Expenditures			
Administration fees	8,322	7,884	8,731
Amortization	-	73,913	73,913
Insurance	18,661	18,661	18,661
Interest and bank charges	109,519	12,832	16,587
Materials and supplies	-	-	61
Repairs and maintenance	1,316	2,041	5,087
Replacement reserve	15,376	83,880	97,438
	153,194	199,211	220,478
Annual deficit	(14,496)	(68,013)	(62,953)
Deficit at beginning of year	(587,411)	(587,411)	(524,458)
Deficit at end of year	(601,907)	(655,424)	(587,411)

Unaudited - See Notice to Reader

MOELLER & COMPANY

CHARTERED ACCOUNTANTS

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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, 2015 prepared in accordance with the provisions of Section 7.3 of the Aboriginal Affairs and Northern Development 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 Aboriginal Affairs and Northern Development Canada Year-End Reporting Handbook for First Nations, Tribal Councils and First Nation Political Organizations.

Campbell River, B.C.
July 24, 2015


Chartered Professional Accountants



DZAWADA'ENUXW FIRST NATION
SCHEDULE OF REMUNERATION AND EXPENSES
UNELECTED SENIOR OFFICIALS
YEAR ENDED MARCH 31, 2015

<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>
			\$	\$	\$
	Band Manager	12	65,470	3,233	3,233