

N'QUATQUA FIRST NATION
SCHEDULES OF INDIVIDUAL
PROGRAM OPERATIONS

March 31, 2017

SEIGNEURET & COMPANY
Chartered Professional Accountants



SEIGNEUR & COMPANY*
CHARTERED PROFESSIONAL ACCOUNTANTS

NOTICE TO READER

On the basis of information provided by management, we have compiled the Schedules of Individual Program Operations of N'Quatqua First Nation, for the year ending March 31, 2017.

We have not performed an audit or a review engagement in respect of these schedules and accordingly, we express no assurance thereon.

Readers are cautioned that these schedules may not be appropriate for their purposes.

Seigneur & Compagnie
CHARTERED PROFESSIONAL ACCOUNTANTS

July 27, 2017

*denotes professional corporation

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N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

INDIAN REGISTRY ADMINISTRATORS (DEPT. 7)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NPG7	\$ 2,584	\$ 2,584	\$ 2,552
Miscellaneous income	150	130	10
	<u>2,734</u>	<u>2,714</u>	<u>2,562</u>
EXPENDITURES			
Admin fees	258	258	209
Materials and supplies	500	244	851
Travel	-	494	-
Wages and benefits	<u>1,976</u>	<u>1,718</u>	<u>1,502</u>
	<u>2,734</u>	<u>2,714</u>	<u>2,562</u>
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

OWN SOURCE REVENUE/CHIEF & COUNCIL (DEPT. 8)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Province of B.C.	\$ 34,322	\$ 34,322	\$ 6,396
New Relations Trust	16,700	16,700	-
B.C. Hydro	5,393	5,393	5,393
St'at'imc (PC) 2011 Trust	-	50,000	-
Rental income	7,000	6,902	6,975
Miscellaneous	<u>8,000</u>	<u>3,023</u>	<u>11,697</u>
	<u>71,415</u>	<u>116,340</u>	<u>30,461</u>
EXPENDITURES			
Amortization	-	1,442	1,441
Audit fees	1,000	885	860
Catering services	500	3,057	1,456
Consultant fees	7,000	8,350	1,650
Contract services	10,000	3,747	6,284
Honorarium	30,000	44,700	30,350
Insurance	500	500	500
Legal fees	6,000	19,702	11,380
Purchase of capital assets	2,000	-	-
Rent	-	889	-
Special events and donations	8,000	8,443	8,462
Telephone	1,500	1,492	-
Training costs	16,700	8,447	-
Travel	5,000	12,907	13,572
Workshops	<u>-</u>	<u>1,254</u>	<u>50</u>
	<u>88,200</u>	<u>115,815</u>	<u>76,005</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>(16,785)</u>	<u>525</u>	<u>(45,544)</u>
SURPLUS (DEFICIT), beginning of year	<u>(906)</u>	<u>(253)</u>	<u>1,791</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 17 - Elders' Conference	(3,000)	(3,000)	-
Transfer from Department 104 - NLRC - Forestry Contracts	50,000	50,000	43,500
Transfer from Department 58 - BC Hydro Properties	<u>-</u>	<u>12,981</u>	<u>-</u>
	<u>47,000</u>	<u>59,981</u>	<u>43,500</u>
SURPLUS (DEFICIT), end of year	<u>\$ 29,309</u>	<u>\$ 60,253</u>	<u>\$ (253)</u>

In addition to the program expenses listed above, the Band made expenditures for the purchase of land in the amount of \$40,000 which has been capitalized on the Statement of Financial Position.

N'QUATQUA FIRST NATION
SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader

BAND EMPLOYEE PENSIONS (DEPT. 9)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NGOM	\$ 10,821	\$ 20,480	\$ 15,459
EXPENDITURES			
Administration fees	500	500	500
C.P.P. employer share	7,959	11,762	13,843
Private pension and benefit plan	<u>7,000</u>	<u>8,218</u>	<u>9,962</u>
	<u>15,459</u>	<u>20,480</u>	<u>24,305</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(4,638)	-	(8,846)
DEFICIT, beginning of year	<u>(15,073)</u>	<u>(15,072)</u>	<u>(6,226)</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 10 Band Administration	<u>-</u>	<u>15,072</u>	<u>-</u>
SURPLUS (DEFICIT), end of year	<u>\$ (19,711)</u>	<u>\$ -</u>	<u>\$ (15,072)</u>

N'QUATQUA FIRST NATION
SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader

BAND ADMINISTRATION & PROGRAM SUPPORT (DEPT. 10)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NGOF	\$ 178,000	\$ 182,941	\$ 178,572
Interest income	100	-	1,081
Administration fees	70,000	83,091	86,765
Jacket sales	6,000	4,050	4,640
Miscellaneous	<u>5,000</u>	<u>1,600</u>	<u>5,712</u>
	<u>259,100</u>	<u>271,682</u>	<u>276,770</u>
EXPENDITURES			
Advertising	300	147	-
Amortization	-	5,921	6,757
Audit fees	26,000	27,664	28,849
Bank charges	10,100	11,644	8,217
Catering services	2,300	2,156	5,140
Consultant fees	500	315	16,645
Contract services	3,950	4,923	843
Contribution to SHI	-	-	6,470
Emergency preparedness	1,500	1,450	1,260
Equipment rentals & repairs	600	600	-
Freight charges	1,200	714	3,048
GST adjustment	-	8,370	(14,367)
Heat, light and power	-	6,503	-
Honorarium	500	200	150
Insurance	6,500	2,015	1,098
Interest and penalties	300	830	10,495
Jackets	-	-	22,709
Lease - photocopier	2,200	1,803	1,965
Legal fees	4,500	7,604	1,039
Materials and supplies	13,000	18,624	14,193
Miscellaneous	-	70	498
Provision for uncollectible band member arrears	-	26,443	76,414
Rent	6,000	6,600	6,100
Repair and maintenance	300	388	115
Special events and donations	1,000	13,511	-
Telephone	10,000	9,814	12,221
Training costs	3,000	12,677	3,074
Travel	12,500	13,068	17,304
Wages and benefits	158,178	143,532	144,139
Workshops	<u>4,000</u>	<u>3,944</u>	<u>13,627</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

BAND ADMINISTRATION & PROGRAM SUPPORT (DEPT. 10) (Cont'd)

	<u>268,428</u>	<u>331,530</u>	<u>388,003</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>(9,328)</u>	<u>(59,848)</u>	<u>(111,233)</u>
SURPLUS, beginning of year	<u>446,063</u>	<u>431,009</u>	<u>644,713</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 9 - Band Employee Benefits	-	(15,073)	-
Transfer from/(to) Department 11 - Education (Non-Post Secondary)	-	(4,282)	(9,490)
Transfer from/(to) Department 12 - Post Secondary Education	-	-	(2,981)
Transfer from/(to) Department 13 - Social Development - Basic Assistance	-	(40,328)	-
Transfer from/(to) Department 19 - Operations and Maintenance	-	(101,572)	-
Transfer from/(to) Department 24 - S/A Ntl' Child Benefit Fund	-	(37,514)	-
Transfer from/(to) Department 35 - Education & Training	-	(51,818)	-
Transfer from/(to) Department 40.1 - Operations - Health Station	-	(15,000)	-
Transfer from/(to) Department 52 - MCFD - Family Preservation R(FPR)	-	33,359	-
Transfer from/(to) Department 54 - MCFD - Family Support Services (FSS)	-	58,693	-
Transfer from/(to) Department 59 - First Nation Target Fund	-	(5,150)	-
Transfer from/(to) Department 74 - Gas Station Construction	-	(13,212)	(50,000)
Transfer from/(to) Department 95 - Capacity Initiative Fund	<u>-</u>	<u>-</u>	<u>(40,000)</u>
	<u>-</u>	<u>(191,897)</u>	<u>(102,471)</u>
SURPLUS, end of year	<u>\$ 436,735</u>	<u>\$ 179,264</u>	<u>\$ 431,009</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

Education (Non-Post Secondary) (DEPT. 11)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NP0S/NP12/NP13/NP18	\$ -	\$ 30,455	\$ 20,537
Administration fees	-	-	2,741
Miscellaneous	-	-	1,556
	<u>-</u>	<u>30,455</u>	<u>24,834</u>
EXPENDITURES			
Administration fee	-	3,606	2,054
Amortization	-	828	460
Bursaries	-	-	500
Contract services	-	60	-
Freight charges	-	32	-
Grad clothing allowance	-	1,250	-
Rent	-	-	25
Special events	-	-	500
Student fees	-	350	725
Supplies, books and materials	-	1,793	2,510
Training costs	-	490	1,475
Travel	-	2,005	5,639
Wages and benefits	-	28,151	20,252
Workshops	-	728	184
	<u>-</u>	<u>39,293</u>	<u>34,324</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(8,838)	(9,490)
SURPLUS (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 10 Band Administration & Program Support	-	4,282	9,490
Transfer to Department 37 - SASET - Summer Employment	-	(1,322)	-
Transfer from Department 35 - Education & Training	-	1,860	-
Transfer from Department 36 - CRF - Youth Funds	-	3,300	-
	<u>-</u>	<u>8,120</u>	<u>9,490</u>
SURPLUS (DEFICIT), end of year	<u>\$ -</u>	<u>\$ (718)</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

Post Secondary Education (DEPT.12)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NP5A	\$ 60,260	\$ 60,260	\$ 125,632
Prior year recovery, INAC 2013/14	-	-	(49,138)
	<u>60,260</u>	<u>60,260</u>	<u>76,494</u>
EXPENDITURES			
Contract Services	-	100	-
Guidance and counselling	3,509	3,509	4,040
Living allowance	30,000	31,994	42,705
Student fee	4,760	-	-
School supplies allowance	2,000	1,800	4,200
Travel	500	100	1,365
Tuition fees	17,000	17,060	19,235
Wages and benefits	6,000	6,224	8,418
	<u>63,769</u>	<u>60,787</u>	<u>79,963</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(3,509)	(527)	(3,469)
SURPLUS, beginning of year	<u>117,932</u>	<u>117,933</u>	<u>118,421</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) department 10 - Band Administration & Program Support	-	-	2,981
SURPLUS, end of year	<u>\$ 114,423</u>	<u>\$ 117,406</u>	<u>\$ 117,933</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

SOCIAL DEVELOPMENT - BASIC ASSISTANCE (DEPT. 13)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NP85	\$ 151,818	\$ 151,818	\$ 160,735
Prior year recovery, INAC 2014/15	-	-	(35,893)
Prior year recovery, INAC 2015/16	<u>-</u>	<u>(8,917)</u>	<u>-</u>
	<u>151,818</u>	<u>142,901</u>	<u>124,842</u>
EXPENDITURES			
Basic needs	99,480	107,130	103,528
Shelter	<u>52,338</u>	<u>56,545</u>	<u>48,290</u>
	<u>151,818</u>	<u>163,675</u>	<u>151,818</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(20,774)	(26,976)
DEFICIT, beginning of year	<u>(40,328)</u>	<u>(40,329)</u>	<u>(13,353)</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 10 - Band Administration & Program Support	<u>-</u>	<u>40,329</u>	<u>-</u>
DEFICIT, end of year	<u>\$ (40,328)</u>	<u>\$ (20,774)</u>	<u>\$ (40,329)</u>

N'QUATQUA FIRST NATION
SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader

CHILD OUT OF PARENTAL HOME ALLOWANCE (DEPT. 14)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
SURPLUS (DEFICIT), beginning of year	-	-	(3,303)
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 16 - S.D. - Administration	-	-	3,303
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader

SOCIAL DEVELOPMENT - SPECIAL NEEDS (DEPT. 15)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NP8L	\$ 8,162	\$ 8,162	\$ 8,011
Prior year recovery, INAC 2014/15	-	-	(1,515)
INAC recoverable	-	(5,783)	-
	<u>8,162</u>	<u>2,379</u>	<u>6,496</u>
EXPENDITURES			
Special Needs payments	<u>8,162</u>	<u>7,820</u>	<u>2,228</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(5,441)	4,268
SURPLUS (DEFICIT), beginning of year	-	-	(4,863)
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 16 - S.D. Administration	-	-	595
SURPLUS (DEFICIT), end of year	<u>\$ -</u>	<u>\$ (5,441)</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

SOCIAL DEVELOPMENT - ADMINISTRATION (DEPT. 16)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NP8R/NPC7	\$ 41,948	\$ 41,948	\$ 41,905
Prior year recovery, INAC 2014/15	-	(7,688)	-
Prior year recovery, INAC 2013/14	-	-	(1,059)
	<u>41,948</u>	<u>34,260</u>	<u>40,846</u>
EXPENDITURES			
Administration fees	4,191	4,191	4,191
Amortization	-	234	130
Consultant	-	1,500	-
Honorarium	-	-	100
Materials & supplies	-	655	29
Office program support	-	7,861	-
Rent	3,000	3,000	3,000
Training	-	-	301
Travel	2,226	444	266
Wages and benefits	<u>32,531</u>	<u>15,030</u>	<u>25,295</u>
	<u>41,948</u>	<u>32,915</u>	<u>33,312</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	1,345	7,534
SURPLUS (DEFICIT), beginning of year	<u>(1,170)</u>	-	<u>9,931</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 14 - Child out of parental home allowance	-	-	(3,303)
Transfer to Department 15 - S.D. Special Needs	-	-	(595)
Transfer to Department 18 - S.D. Adult Care	-	-	(6,452)
Transfer to Department 24 - S/A Nat'l Child Benefit Fund	-	-	(7,115)
	<u>-</u>	<u>-</u>	<u>(17,465)</u>
SURPLUS, end of year	<u>\$ (1,170)</u>	<u>\$ 1,345</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader

ELDERS' CONFERENCE (DEPT. 17)

	2017		2016
	Budget	Actual	Actual
REVENUE			
Contribution, LSTC	\$ -	\$ 2,280	\$ -
Miscellaneous	-	-	4,002
	<u>-</u>	<u>2,280</u>	<u>4,002</u>
EXPENDITURES			
Special events	-	2,376	2,300
Travel	-	516	-
	<u>-</u>	<u>2,892</u>	<u>2,300</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(612)	1,702
SURPLUS (DEFICIT), beginning of year	<u>80</u>	<u>80</u>	<u>(1,622)</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 8 - Own Source Revenue/Chief & Council	-	3,000	-
SURPLUS, end of year	<u>\$ 80</u>	<u>\$ 2,468</u>	<u>\$ 80</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader

SOCIAL DEVELOPMENT - ADULT CARE (DEPT. 18)

	2017		2016
	Budget	Actual	Actual
REVENUE			
Contribution, INAC - NPC5	\$ 25,257	\$ 25,257	\$ 25,013
Prior year recovery, INAC 2014/15	-	-	(1,551)
	<u>25,257</u>	<u>25,257</u>	<u>23,462</u>
EXPENDITURES			
Amortization	-	58	64
Contract services	500	-	9,996
Materials and supplies	100	-	260
Special events	-	-	3,915
Travel	600	1,686	3,176
Wages and benefits	24,057	25,363	9,668
	<u>25,257</u>	<u>27,107</u>	<u>27,079</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(1,850)	(3,617)
SURPLUS (DEFICIT), beginning of year	-	-	(2,835)
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from(to) Department 16 - S.D. Administration	-	-	6,452
SURPLUS (DEFICIT), end of year	<u>\$ -</u>	<u>\$ (1,850)</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

OPERATIONS AND MAINTENANCE (DEPT. 19)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NTFF/NTFG/NTMS/NTMT/NTMV/NTMW/NTMZ	\$ 117,407	\$ 128,005	\$ 116,558
Vehicle rental income	3,500	1,725	2,561
Miscellaneous	<u>2,500</u>	<u>300</u>	<u>1,400</u>
	<u>123,407</u>	<u>130,030</u>	<u>120,519</u>
EXPENDITURES			
Amortization	-	2,725	1,423
Capital asset purchases	1,500	-	-
Community facilities utilities	16,300	14,425	22,049
Contract services	12,500	6,857	12,703
Equipment rentals and repairs	1,800	3,914	4,924
Fire protection	27,800	17,460	38,074
Insurance	5,000	30,967	16,774
Maintenance - roads	13,800	4,759	16,660
Materials and supplies	1,000	3,158	1,949
Miscellaneous	300	-	-
Rent	2,400	600	1,800
Repairs and maintenance	16,500	9,403	24,835
Training	1,000	701	-
Travel	3,200	2,862	1,973
Wages and benefits	30,817	41,899	40,098
Waste management	25,800	26,770	25,685
Waterline access	-	279	-
Waterline repairs	<u>5,000</u>	<u>5,775</u>	<u>4,520</u>
	<u>164,717</u>	<u>172,554</u>	<u>213,467</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(41,310)	(42,524)	(92,948)
SURPLUS (DEFICIT), beginning of year	<u>(103,751)</u>	<u>(59,048)</u>	<u>33,900</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 10 - Band Administration & Program Support	<u>-</u>	<u>101,572</u>	<u>-</u>
SURPLUS (DEFICIT), end of year	<u>\$ (145,061)</u>	<u>\$ -</u>	<u>\$ (59,048)</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

FAMILY VIOLENCE (DEPT. 22)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NPE0	\$ 3,443	\$ 3,443	\$ 3,919
EXPENDITURES			
Administration fees	344	344	-
Materials & supplies	2,800	2,716	800
Miscellaneous	-	50	-
Travel	50	333	192
Workshops	249	-	2,927
	<u>3,443</u>	<u>3,443</u>	<u>3,919</u>
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DAYCARE PROGRAMS (DEPT. 23)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
SURPLUS, beginning of year	<u>72,252</u>	<u>72,253</u>	<u>-</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 26 - Headstart/Daycare	-	(381)	8,767
Transfer from Department 26.2 - ECD - MFCD	-	-	8,537
Transfer from Department 26.3 - SCD - MFCD	-	-	430
Transfer from Department 108 - INAC New Approach Education	-	-	54,519
	<u>-</u>	<u>(381)</u>	<u>72,253</u>
SURPLUS, end of year	<u>\$ 72,252</u>	<u>\$ 71,872</u>	<u>\$ 72,253</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

S/A NT'L CHILD BENEFIT FUND (DEPT. 24)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NPBO	\$ 33,175	\$ -	\$ 33,715
Miscellaneous income	<u>-</u>	<u>-</u>	<u>34</u>
	<u>33,175</u>	<u>-</u>	<u>33,749</u>
EXPENDITURES			
Community and cultural events	31,700	10,000	34,338
Program expenses	1,000	-	-
Wages & benefits	<u>475</u>	<u>-</u>	<u>-</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(10,000)	(589)
DEFICIT, beginning of year	<u>(27,514)</u>	<u>(27,514)</u>	<u>(34,039)</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 10 - Band Administration	-	37,514	-
Transfer from/(to) Department 16 - SD Administration	<u>-</u>	<u>-</u>	<u>7,115</u>
	<u>-</u>	<u>37,514</u>	<u>7,115</u>
SURPLUS (DEFICIT), end of year	<u>\$ (27,514)</u>	<u>\$ -</u>	<u>\$ (27,514)</u>

N'QUATQUA FIRST NATION

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017
Unaudited - See Notice to Reader**

FNESC - DAYCARE (DEPT. 25)

	2017		2016
	Budget	Actual	Actual
REVENUE			
Contribution, FNESC (SEP)	\$ 31,128	\$ 31,128	\$ 21,648
Contribution, FNESC (PCG)	-	1,000	-
	31,128	32,128	21,648
EXPENDITURES			
Administration fees	3,113	3,113	3,000
Contract services	1,000	390	-
Materials & supplies	1,500	3,000	995
Miscellaneous	106	135	106
Repairs and maintenance	-	-	531
Training	-	-	1,980
Travel	3,000	2,534	2,233
Wages & benefits	22,409	17,171	18,961
	31,128	26,343	27,806
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	5,785	(6,158)
SURPLUS (DEFICIT), beginning of year	(6,158)	(6,158)	-
DEFICIT, end of year	\$ (6,158)	\$ (373)	\$ (6,158)

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

HEADSTART PROGRAM (DEPT. 26)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, First Nations Health Authority	\$ 70,315	\$ 83,528	\$ 70,315
Prior year recovery, Health Canada	-	(10,522)	-
Contribution, Province of B.C.	6,860	9,451	8,264
Childcare subsidies	5,100	4,288	3,050
Fees	3,200	2,469	1,560
Miscellaneous	-	24	150
	<u>85,475</u>	<u>89,238</u>	<u>83,339</u>
EXPENDITURES			
Administration fees	6,310	6,310	6,310
Building rental	500	1,050	1,650
Contract services	5,656	270	8,080
Daycare equipment	2,758	2,077	1,758
Freight charges	235	-	404
Honorarium	-	-	410
Hydro and heat	2,424	2,340	6,903
Insurance	3,800	3,544	2,929
Materials and supplies	11,056	10,697	22,783
Miscellaneous	300	272	50
Repairs and maintenance	4,000	3,984	1,623
Special events	500	428	991
Telephone	1,493	1,373	2,541
Training costs	1,700	1,610	1,260
Travel	10,445	8,720	10,262
Wages and benefits	34,298	26,420	36,838
	<u>85,475</u>	<u>69,095</u>	<u>104,792</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>20,143</u>	<u>(21,453)</u>
SURPLUS, beginning of year	<u>(381)</u>	<u>-</u>	<u>30,319</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 23 - Daycare Programs	-	381	(8,767)
Transfer from/(to) Department 36 - CRF - Youth Funds	-	-	(99)
	<u>-</u>	<u>381</u>	<u>(8,866)</u>
SURPLUS, end of year	<u>\$ (381)</u>	<u>\$ 20,524</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

MCFD - EARLY CHILDHOOD DEVELOPMENT (DEPT. 26.2)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Province of B.C.	\$ 21,509	\$ 24,282	\$ 20,971
EXPENDITURES			
Administration fees	2,151	2,151	2,131
Contract services	3,146	4,869	5,862
Materials and supplies	-	996	48
Wages and benefits	16,212	17,411	16,502
Training (recovery)	-	-	(2,921)
	<u>21,509</u>	<u>25,427</u>	<u>21,622</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>(1,145)</u>	<u>(651)</u>
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>9,188</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 23 - Daycare Programs	<u>-</u>	<u>-</u>	<u>(8,537)</u>
SURPLUS (DEFICIT), end of year	<u>\$ -</u>	<u>\$ (1,145)</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

MCFD - ABORIGINAL SUPPORTED CHILD DEVELOPMENT (DEPT. 26.3)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Province of B.C.	\$ 79,163	\$ 79,164	\$ 43,400
EXPENDITURES			
Administration fees	7,916	7,916	4,606
Honorarium	2,900	3,038	-
Contract services	18,000	15,121	1,906
Materials & supplies	3,000	7,216	20,833
Miscellaneous	2,000	1,522	597
Training costs	2,558	2,748	1,050
Travel	4,000	3,298	1,867
Wages and benefits	38,789	39,328	38,894
	<u>79,163</u>	<u>80,187</u>	<u>69,753</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(1,023)	(26,353)
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>32,042</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 23 - Daycare Programs	-	-	(430)
Transfer to Department 37 - SASET Summer employment	<u>-</u>	<u>-</u>	<u>(5,259)</u>
	<u>-</u>	<u>-</u>	<u>(5,689)</u>
SURPLUS (DEFICIT), end of year	<u><u>\$ -</u></u>	<u><u>\$ (1,023)</u></u>	<u><u>\$ -</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

EDUCATION & TRAINING (DEPT. 35)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES			
Amortization	-	316	-
Training costs	-	9,124	-
Travel	-	584	-
	<u>-</u>	<u>10,024</u>	<u>-</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>(10,024)</u>	<u>-</u>
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 10 Band Administration & Program Support	-	51,818	-
Transfer to Department 11 Education (Non-Post Secondary)	-	(3,000)	-
	<u>-</u>	<u>48,818</u>	<u>-</u>
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 38,794</u>	<u>\$ -</u>

In addition to the program expenses listed above, the Band made expenditures for the purchase of computer equipment in the amount of \$3,156 which have been capitalized on the Statement of Financial Position.

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

YOUTH FUNDS (DEPT. 36)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, FNE SC	\$ 33,004	\$ 33,004	\$ -
EXPENDITURES			
Admin fees	1,650	1,650	-
Honorarium	1,800	1,560	-
Materials and supplies	2,765	2,578	4,975
Program expenses	1,000	1,704	3,731
Rent	-	-	350
Training	2,700	799	1,075
Travel	-	1,760	1,355
Utilities	-	-	2,031
Wages and benefits	23,089	20,793	-
Workshops	-	-	2,999
	<u>33,004</u>	<u>30,844</u>	<u>16,516</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>2,160</u>	<u>(16,516)</u>
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>15,817</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 11 - Education (Non-Post Secondary)	-	(2,160)	-
Transfer from Department 26 - Headstart Program	-	-	99
Transfer from/(to) Department 104 - NLRC - Forestry Contracts	-	-	600
	<u>-</u>	<u>(2,160)</u>	<u>699</u>
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

FNESCS - SWEP (DEPT. 36.1)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, FNESC	\$ -	\$ -	\$ 3,468
EXPENDITURES			
Wages and benefits	-	-	2,098
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	1,370
SURPLUS, beginning of year	-	-	1,406
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 37 - SASET Summer employment	-	-	(2,776)
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

SASET - SUMMER EMPLOYMENT (DEPT. 37)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Sto:lo Nation (SASET)	\$ 57,610	\$ 70,426	\$ 12,401
EXPENDITURES			
Contract services	-	-	500
Materials & supplies	-	49	2,528
Training costs	6,000	1,662	1,612
Travel	-	2,950	39
Tuition	-	1,651	-
Wages and benefits	<u>52,058</u>	<u>59,489</u>	<u>17,078</u>
	<u>58,058</u>	<u>65,801</u>	<u>21,757</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>(448)</u>	<u>4,625</u>	<u>(9,356)</u>
SURPLUS (DEFICIT), beginning of year	<u>(1,321)</u>	<u>(1,321)</u>	<u>-</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 11, Education (Non-Post Secondary)	-	1,321	-
Transfer from Department 26.3, SCD - MFCD	-	-	5,259
Transfer from Department 36.1, FNE SC - SWEP	<u>-</u>	<u>-</u>	<u>2,776</u>
	<u>-</u>	<u>1,321</u>	<u>8,035</u>
SURPLUS (DEFICIT), end of year	<u>\$ (1,769)</u>	<u>\$ 4,625</u>	<u>\$ (1,321)</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

CHILDCARE (DEPT. 38)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, SASET	\$ 13,128	\$ 51,547	\$ 16,340
EXPENDITURES			
Contract services	-	3,012	-
Daycare equipment	-	1,132	-
Hydro and heat	-	1,133	-
Repair and maintenance	-	4,216	-
Training	-	2,724	-
Travel	-	4,792	-
Wages and benefits	13,128	13,380	12,977
Materials and supplies	-	3,678	(202)
	<u>13,128</u>	<u>34,067</u>	<u>12,775</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	17,480	3,565
SURPLUS, beginning of year	<u>3,565</u>	<u>3,565</u>	<u>-</u>
SURPLUS, end of year	<u>\$ 3,565</u>	<u>\$ 21,045</u>	<u>\$ 3,565</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

PATIENT TRAVEL (DEPT. 39)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, First Nations Health Authority	\$ 57,523	\$ 89,852	\$ 66,177
Prior year recovery, Health Canada	<u>-</u>	<u>(28,488)</u>	<u>-</u>
	<u>57,523</u>	<u>61,364</u>	<u>66,177</u>
EXPENDITURES			
Administration fees	7,503	7,503	8,305
Patient travel	<u>50,020</u>	<u>55,901</u>	<u>34,690</u>
	<u>57,523</u>	<u>63,404</u>	<u>42,995</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(2,040)	23,182
SURPLUS, beginning of year	<u>32,984</u>	<u>32,985</u>	<u>9,803</u>
SURPLUS, end of year	<u><u>\$ 32,984</u></u>	<u><u>\$ 30,945</u></u>	<u><u>\$ 32,985</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

COMMUNITY HEALTH REPRESENTATIVE (DEPT. 40)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Health Canada	\$ -	\$ 2,300	\$ -
Contribution, SSHS	50,516	50,520	50,516
Miscellaneous	<u>500</u>	<u>300</u>	<u>-</u>
	<u>51,016</u>	<u>53,120</u>	<u>50,516</u>
EXPENDITURES			
Administration fees	8,235	8,235	8,235
Amortization	-	245	136
Bad debts	-	-	9,612
Consulting fees	-	1,500	-
Honorarium	-	310	-
Materials and supplies	200	1,532	378
Mental health	-	300	1,000
Mental health crisis	18,252	-	10,835
Phone charges	600	-	-
Solvent abuse	3,227	-	250
Special events	-	260	-
Training	300	-	428
Travel	2,000	1,799	3,326
Workshops	-	799	-
Wages and benefits	41,750	37,599	36,600
Capital assets	<u>2,500</u>	<u>-</u>	<u>-</u>
	<u>77,064</u>	<u>52,579</u>	<u>70,800</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(26,048)	541	(20,284)
SURPLUS, beginning of year	<u>(1,223)</u>	<u>-</u>	<u>25,948</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 40.1 - Operations - Health Station	<u>-</u>	<u>-</u>	<u>(5,664)</u>
SURPLUS, end of year	<u><u>\$ (27,271)</u></u>	<u><u>\$ 541</u></u>	<u><u>\$ -</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

OPERATIONS - HEALTH STATION (DEPT. 40.1)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, SSHS	\$ 14,556	\$ 14,556	\$ 14,556
Rental income	25,000	14,725	15,000
Miscellaneous	<u>1,500</u>	<u>-</u>	<u>-</u>
	<u>41,056</u>	<u>29,281</u>	<u>29,556</u>
EXPENDITURES			
Amortization	-	384	480
Bad debts	-	-	16,750
Contract services	1,000	927	1,435
Insurance	2,200	4,907	3,246
Interest	-	-	188
Materials and supplies	-	1,906	1,744
Photocopy expenses	-	164	-
Repairs and maintenance	-	450	-
Telephone and internet	8,500	8,464	9,903
Travel	-	-	171
Wages and benefits	<u>29,356</u>	<u>36,552</u>	<u>28,747</u>
	<u>41,056</u>	<u>53,754</u>	<u>62,664</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(24,473)	(33,108)
SURPLUS, beginning of year	<u>(340)</u>	<u>-</u>	<u>16,362</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 10 - Band Administration & Program Support	-	15,000	-
Transfer from Department 40 - Community Health Representative	-	-	5,664
Transfer from Department 41 - NAADAP Community Wellness Worker	-	9,473	4,431
Transfer from Department 42 - Brighter Futures	<u>-</u>	<u>-</u>	<u>6,651</u>
	<u>-</u>	<u>24,473</u>	<u>16,746</u>
SURPLUS, end of year	<u>\$ (340)</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

COMMUNITY WELLNESS WORKER (DEPT. 41)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, First Nations Health Authority	\$ 1,000	\$ 1,000	\$ 1,514
Contribution, SSHS	30,000	29,996	30,258
Miscellaneous	<u>500</u>	<u>-</u>	<u>1,360</u>
	<u>31,500</u>	<u>30,996</u>	<u>33,132</u>
EXPENDITURES			
Administration fees	3,000	2,250	2,500
Amortization	-	384	480
Community events	6,000	3,914	3,886
Contract services	18,000	5,659	24,885
Honorarium	2,500	2,030	1,840
Materials and supplies	1,000	495	1,252
Prior year funding recovered	-	-	16,606
Rent	1,800	500	1,800
Solvent abuse	-	-	300
Travel	-	321	846
Workshops	<u>-</u>	<u>5,208</u>	<u>-</u>
	<u>32,300</u>	<u>20,761</u>	<u>54,395</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(800)	10,235	(21,263)
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>25,694</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 40.1 - Operations - Health Station	<u>-</u>	<u>(9,473)</u>	<u>(4,431)</u>
SURPLUS, end of year	<u>\$ (800)</u>	<u>\$ 762</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

BRIGHTER FUTURES (DEPT. 42)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, SSHS	\$ 31,825	\$ 31,825	\$ 31,825
Miscellaneous	-	50	107
Transfer from/(to) deferred contributions (Note 1)	-	357	446
	<u>31,825</u>	<u>32,232</u>	<u>32,378</u>
EXPENDITURES			
Amortization	-	357	446
Bad debts	-	-	5,647
Child development	2,900	3,979	1,950
Contract services	20,000	7,425	13,970
Healthy babies	5,700	3,521	4,777
Honorarium	-	750	-
Injury prevention	5,000	4,595	3,462
Materials and supplies	2,000	2,320	1,882
Mental health	3,200	2,045	1,369
Parenting	5,000	348	-
Special events	3,000	13,286	150
Travel	-	703	133
Workshop	20,000	2,061	3,597
	<u>66,800</u>	<u>41,390</u>	<u>37,383</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(34,975)	(9,158)	(5,005)
SURPLUS, beginning of year	<u>35,736</u>	<u>35,735</u>	<u>47,391</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 40.1 - Operations - Health Station	-	-	(6,651)
SURPLUS, end of year	<u>\$ 761</u>	<u>\$ 26,577</u>	<u>\$ 35,735</u>

1. TRANSFER FROM/(TO) DEFERRED CONTRIBUTIONS:

The funding from SSHS for the outdoor gym is deferred and recognized as revenue on the same basis as the amortization of the outdoor gym.

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

DRINKING WATER SAFETY PROGRAM (DEPT. 45)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, First Nations Health Authority	\$ 7,800	\$ 9,073	\$ 8,600
Prior year recovery, Health Canada	-	(2,140)	-
Miscellaneous	-	-	730
	<u>7,800</u>	<u>6,933</u>	<u>9,330</u>
EXPENDITURES			
Materials and supplies	300	158	33
Training costs	-	70	-
Travel	564	500	1,995
Wages and benefits	<u>7,736</u>	<u>7,476</u>	<u>7,345</u>
	<u>8,600</u>	<u>8,204</u>	<u>9,373</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(800)	(1,271)	(43)
SURPLUS, beginning of year	<u>17,594</u>	<u>17,594</u>	<u>17,637</u>
SURPLUS, end of year	<u>\$ 16,794</u>	<u>\$ 16,323</u>	<u>\$ 17,594</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

HFR CONTRACTS (DEPT. 46)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Interwest Timber Ltd.	\$ -	\$ -	\$ 22,692
LTC Contribution	<u>20,500</u>	<u>-</u>	<u>-</u>
	<u>20,500</u>	<u>-</u>	<u>22,692</u>
EXPENDITURES			
Administration fees	-	-	1,100
Contract services	-	-	19,234
Travel	<u>-</u>	<u>-</u>	<u>2,341</u>
	<u>-</u>	<u>-</u>	<u>22,675</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	20,500	-	17
SURPLUS, beginning of year	<u>21,939</u>	<u>21,939</u>	<u>21,922</u>
SURPLUS, end of year	<u>\$ 42,439</u>	<u>\$ 21,939</u>	<u>\$ 21,939</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

PARENTAL & COMMUNITY ENGAGEMENT (DEPT. 48.1)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, FNESEC	\$ -	\$ 5,000	\$ -
Contribution, INAC - NP1P	-	837	-
	<u>-</u>	<u>5,837</u>	<u>-</u>
EXPENDITURES			
Miscellaneous	-	480	-
Rental	-	250	-
Snacks	-	4,556	-
Travel	-	113	-
	<u>-</u>	<u>5,399</u>	<u>-</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	438	-
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 438</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

CAREER & FIELD TRIPS (DEPT. 48.2)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, FNEESC	\$ 3,891	\$ -	\$ 4,470
EXPENDITURES			
Contract services	823	86	740
Honorarium	-	-	1,530
Materials and supplies	-	-	47
Miscellaneous	1,000	633	-
Special events	-	50	1,950
Travel	2,000	742	1,050
Building/Office rent	68	-	-
	<u>3,891</u>	<u>1,511</u>	<u>5,317</u>
EXCESS OF REVENUE OVER EXPENDITURES	-	(1,511)	(847)
SURPLUS, beginning of year	<u>3,045</u>	<u>3,044</u>	<u>3,891</u>
SURPLUS, end of year	<u>\$ 3,045</u>	<u>\$ 1,533</u>	<u>\$ 3,044</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

FNESC - NRT (DEPT. 48.3)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, New Relations Trust	\$ -	\$ 5,000	\$ 5,442
EXPENDITURES			
Honorarium	-	-	130
Materials and supplies	-	3,079	650
Miscellaneous	-	2,300	189
Special events	-	1,110	2,300
	<u>-</u>	<u>6,489</u>	<u>3,269</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(1,489)	2,173
SURPLUS, beginning of year	<u>2,173</u>	<u>2,173</u>	<u>-</u>
SURPLUS, end of year	<u>\$ 2,173</u>	<u>\$ 684</u>	<u>\$ 2,173</u>

ITF PERSONAL CREDITS-MEMBERSHIP (DEPT. 49)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, ITP	\$ -	\$ -	\$ 6,000
EXPENDITURES			
Materials and supplies	-	-	6,000
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

N'QUATQUA YOUTH LEADERSHIP PROGRAM (DEPT. 51)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, St'at'imc (PC) 2011 Trust	\$ -	\$ 16,138	\$ -
Contribution, New Relations Trust	-	2,000	2,000
Miscellaneous	-	3,900	3,002
	<u>-</u>	<u>22,038</u>	<u>5,002</u>
EXPENDITURES			
Community events	-	330	-
Contract services	-	2,491	328
Materials and supplies	-	3,654	160
Miscellaneous	-	876	-
Program expenses	-	2,813	1,666
Repairs and maintenance	-	-	18
Travel	-	3,075	-
Tuition	-	885	-
Wages and benefits	9,770	8,667	20,108
	<u>9,770</u>	<u>22,791</u>	<u>22,280</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(9,770)	(753)	(17,278)
SURPLUS, beginning of year	<u>2,472</u>	<u>2,472</u>	<u>9,980</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 104 - NLRC - Forestry Contracts	<u>9,770</u>	<u>9,771</u>	<u>9,770</u>
SURPLUS, end of year	<u>\$ 2,472</u>	<u>\$ 11,490</u>	<u>\$ 2,472</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

MCFD - FAMILY PRESERVATION R(FPR) (DEPT. 52)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES			
Materials & supplies	-	540	160
Special events	-	50	-
Training costs	-	1,418	600
Travel	-	4,485	-
Wages and benefits	-	395	-
	<u>-</u>	<u>6,888</u>	<u>760</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>(6,888)</u>	<u>(760)</u>
SURPLUS, beginning of year	<u>40,247</u>	<u>40,247</u>	<u>41,007</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 10 - Band Administration & Program Support	<u>-</u>	<u>(33,359)</u>	<u>-</u>
SURPLUS, end of year	<u><u>\$ 40,247</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 40,247</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

ABORIGINAL D&V (DEPT. 53)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, BC Association of Friendship Centres	\$ 3,491	\$ 7,680	\$ 6,283
EXPENDITURES			
Administration fees	-	116	1,269
Community events	-	388	680
Contract services	-	900	-
Materials & supplies	-	7,149	-
Travel	-	3,123	171
	<u>-</u>	<u>11,676</u>	<u>2,120</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>3,491</u>	<u>(3,996)</u>	<u>4,163</u>
SURPLUS, beginning of year	<u>4,163</u>	<u>4,163</u>	<u>-</u>
SURPLUS, end of year	<u><u>\$ 7,654</u></u>	<u><u>\$ 167</u></u>	<u><u>\$ 4,163</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

MCFD - FAMILY SUPPORT SERVICES (DEPT. 54)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Province of B.C.	\$ 43,672	\$ 44,020	\$ 40,414
EXPENDITURES			
Administration fees	4,367	3,302	4,402
Amortization	-	557	696
Honorarium	-	150	-
Materials and supplies	-	400	195
Office program expense	4,916	3,438	5,522
Telephone and utilities	720	375	695
Training	1,200	16	1,170
Travel	1,255	2,151	2,049
Wages and benefits	<u>31,214</u>	<u>34,302</u>	<u>31,239</u>
	<u>43,672</u>	<u>44,691</u>	<u>45,968</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(671)	(5,554)
SURPLUS, beginning of year	<u>59,365</u>	<u>59,365</u>	<u>64,919</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 10 - Band Administration & Program Support	<u>-</u>	<u>(58,694)</u>	<u>-</u>
SURPLUS, end of year	<u><u>\$ 59,365</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 59,365</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

BC HYDRO PROPERTIES (DEPT. 58)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Rental income	\$ 12,000	\$ 7,725	\$ 12,300
EXPENDITURES			
Materials and supplies	-	40	-
Repairs and maintenance	-	2,049	238
	-	2,089	238
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>12,000</u>	<u>5,636</u>	<u>12,062</u>
SURPLUS (DEFICIT), beginning of year	<u>7,345</u>	<u>7,345</u>	<u>(4,717)</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 8 - Own Source Revenue	-	(12,981)	-
SURPLUS, end of year	<u>\$ 19,345</u>	<u>\$ -</u>	<u>\$ 7,345</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

FIRST NATION TARGET FUND (DEPT. 59)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, School District #48	\$ 52,742	\$ 52,742	\$ 285,018
EXPENDITURES			
Administration fee	2,492	2,492	9,968
Contract services	7,772	7,772	25,578
Materials & supplies	-	-	108
Miscellaneous	500	479	666
Cultural events	400	400	-
Travel	2,300	2,277	7,460
Wages and benefits	<u>77,850</u>	<u>75,253</u>	<u>208,837</u>
	<u>91,314</u>	<u>88,673</u>	<u>252,617</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(38,572)	(35,931)	32,401
SURPLUS (DEFICIT), beginning of year	30,781	30,781	(1,620)
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 10 - Band Administration & Program Support	<u>-</u>	<u>5,150</u>	<u>-</u>
SURPLUS, end of year	<u>\$ (7,791)</u>	<u>\$ -</u>	<u>\$ 30,781</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

DATABASE & SECURITY SYSTEM (DEPT. 65)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, I.N.A.C. - NTND - B2016	\$ -	\$ 29,719	\$ -
Contribution, St'at'imc (PC) 2011 Trust	-	29,467	-
Transfer to deferred contributions	-	(52,008)	-
	<u>-</u>	<u>7,178</u>	<u>-</u>
EXPENDITURES			
Contract services	-	7,178	-
	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

In addition to the program expenses listed above, the Band made expenditures for the installation of the security system in the amount of \$30,862 which have been capitalized on the Statement of Financial Position. The security system will be amortized when it is available for use.

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

HOUSING REVIEWS & POLICY (DEPT. 69)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, I.N.A.C. - NTL0	\$ -	\$ 45,500	\$ -
EXPENDITURES			
Consulting fees	-	19,475	-
Contract services	-	100	-
Honorarium	-	500	-
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	25,425	-
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 25,425</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

WATER PROJECT (DEPT. 73)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, SLRD	\$ 10,000	\$ 4,151	\$ 4,748
EXPENDITURES	-	-	-
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	10,000	4,151	4,748
SURPLUS, beginning of year	<u>22,396</u>	<u>22,396</u>	<u>17,648</u>
SURPLUS, end of year	<u>\$ 32,396</u>	<u>\$ 26,547</u>	<u>\$ 22,396</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

GAS STATION CONSTRUCTION (DEPT. 74)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, St'at'imc (PC) 2011 Trust	\$ -	\$ 44,992	\$ -
Transfer to deferred contributions (Note 2)	-	(40,493)	-
EXPENDITURES			
Amortization	-	4,499	-
Contract services	-	9,322	-
Materials & supplies	-	3,765	-
Travel	-	125	-
	-	17,711	-
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(13,212)	-
SURPLUS (DEFICIT), beginning of year	-	-	(50,000)
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 10 - Band Administration	-	13,212	50,000
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

1. CAPITAL PURCHASES:

In addition to the program expenses listed above, the Band made expenditures for the purchase of a HVAC unit in the amount of \$18,800 and a security system in the amount of \$26,192 which have been capitalized on the Statement of Financial Position.

2. TRANSFER FROM/(TO) DEFERRED CONTRIBUTIONS:

The funding from the St'at'imc (PC) 2011 Trust for the capital purchases listed above is deferred and recognized as revenue on the same basis as the amortization of the HVAC unit and security system.

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

WOODLOTS (DEPT. 75)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Interwest Timber Ltd.	\$ -	\$ 2,212	\$ -
Contribution, LTC	<u>-</u>	<u>20,500</u>	<u>-</u>
	<u>-</u>	<u>22,712</u>	<u>-</u>
EXPENDITURES			
Licenses and permits	<u>-</u>	<u>-</u>	<u>600</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>22,712</u>	<u>(600)</u>
SURPLUS, beginning of year	<u>2,907</u>	<u>2,907</u>	<u>3,507</u>
SURPLUS, end of year	<u><u>\$ 2,907</u></u>	<u><u>\$ 25,619</u></u>	<u><u>\$ 2,907</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

HYDRO CONTRACTS (DEPT. 76)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, BC Hydro	\$ -	\$ 45,613	\$ -
Equipment rental	<u>-</u>	<u>4,875</u>	<u>9,265</u>
	<u>-</u>	<u>50,488</u>	<u>9,265</u>
EXPENDITURES			
Administration fees	-	3,409	-
Contract services	-	31,677	-
Equipment rental	-	7,107	-
Materials and supplies	-	966	269
Travel	<u>-</u>	<u>526</u>	<u>-</u>
	<u>-</u>	<u>43,685</u>	<u>269</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>6,803</u>	<u>8,996</u>
DEFICIT, beginning of year	<u>(168,540)</u>	<u>(168,540)</u>	<u>(177,536)</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from Department 109 - Fuel Management Prescription	<u>-</u>	<u>8,350</u>	<u>-</u>
DEFICIT, end of year	<u><u>\$ (168,540)</u></u>	<u><u>\$ (153,387)</u></u>	<u><u>\$ (168,540)</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

N'QUATQUA SPECIFIC CLAIMS RESEARCH (DEPT. 87)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Specific Claims Funding	\$ 10,000	\$ 7,906	\$ 8,311
EXPENDITURES			
Legal fees	10,000	5,768	9,772
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	2,138	(1,461)
SURPLUS, beginning of year	6,710	6,710	8,171
SURPLUS, end of year	<u>\$ 6,710</u>	<u>\$ 8,848</u>	<u>\$ 6,710</u>

ST'AT'IMC (PC) 2011 TRUST FUNDED PURCHASES (DEPT. 89)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Transfer from/(to) deferred contributions (Note 1)	\$ -	\$ 26,697	\$ 33,372
EXPENDITURES			
Amortization	-	26,697	33,372
	-	26,697	33,372
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

1. TRANSFER FROM/(TO) DEFERRED CONTRIBUTIONS:

The funding of the Trust withdrawal for vehicle purchases is deferred and recognized as revenue on the same basis as the amortization of the vehicles.

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

ECONOMIC DEVELOPMENT (LUP) (DEPT. 90)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, I.N.A.C. - NT4D	<u>40,000</u>	<u>40,000</u>	<u>-</u>
EXPENDITURES			
Honorarium	-	100	-
Consulting fees	25,000	16,453	-
Rental	-	3,050	-
Travel	3,000	1,985	-
Wages and benefits	13,385	12,546	-
Workshops	<u>8,000</u>	<u>445</u>	<u>-</u>
	<u>49,385</u>	<u>34,579</u>	<u>-</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(9,385)	5,421	-
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, end of year	<u>\$ (9,385)</u>	<u>\$ 5,421</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

LED SP (DEPT. 91)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, I.N.A.C. - NT45	\$ 18,112	\$ 18,112	\$ 13,403
EXPENDITURES			
Consulting fees	-	10,504	3,266
Materials & supplies	112	55	-
Photocopy expense	-	-	759
Wages and benefits	-	-	9,378
Training	18,000	1,894	-
Travel	-	242	-
Workshops	-	475	-
	<u>18,112</u>	<u>13,170</u>	<u>13,403</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	4,942	-
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, end of year	<u><u>\$ -</u></u>	<u><u>\$ 4,942</u></u>	<u><u>\$ -</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

CCP (DEPT. 92)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NG85	\$ 75,000	\$ 75,000	\$ 75,000
EXPENDITURES			
Administration fees	1,000	1,000	2,250
Honorarium	5,000	3,450	7,070
Contract services	20,500	17,207	42,893
Materials & supplies	3,500	300	1,495
Travel	3,000	41	1,570
Wages & Benefits	40,800	49,761	13,444
Workshops	1,200	625	6,278
	<u>75,000</u>	<u>72,384</u>	<u>75,000</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	2,616	-
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 2,616</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

HATCHERY (DEPT. 93)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Albion Fisheries	\$ -	\$ 3,541	\$ 5,790
EXPENDITURES			
Contract services	-	446	1,066
Fish stock	-	-	3,500
Freight charges	-	537	180
Materials and supplies	-	6,784	1,556
Travel	-	290	628
Utilities	-	373	183
Wages and benefits	-	105	3,187
	<u>-</u>	<u>8,535</u>	<u>10,300</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(4,994)	(4,510)
DEFICIT, beginning of year	<u>(188,903)</u>	<u>(188,903)</u>	<u>(184,393)</u>
DEFICIT, end of year	<u>\$ (188,903)</u>	<u>\$ (193,897)</u>	<u>\$ (188,903)</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

5 Year Comprehensive Economic Development (DEPT. 94)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Province of BC	\$ -	\$ 100,000	\$ -
EXPENDITURES			
Consulting fees	-	3,000	-
	-	3,000	-
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	97,000	-
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 97,000</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

BUSINESS DEVELOPMENT (CEOP) (DEPT. 95)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
SURPLUS (DEFICIT), beginning of year	-	-	(40,000)
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 10 - Band Administration & Program Support	-	-	40,000
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

CMHC ON RESERVE RETROFIT INITIATIVE (DEPT. 102)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, CMHC	\$ -	\$ 48,951	\$ -
EXPENDITURES			
Lot #3	-	20,590	-
Lot #6	-	15,061	-
Lot #38	-	10,178	-
	-	45,829	-
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	3,122	-
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 3,122</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

NLRC - FORESTRY CONTRACTS (DEPT. 104)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, Ministry of Forests	\$ 90,737	\$ 90,737	\$ 90,737
Contribution, BC Hydro	44,220	44,220	62,487
Contribution, Whiteline Contracting	128,704	126,388	-
Contribution, Province of BC	-	80,000	-
Miscellaneous	1,200	105	480
	<u>264,861</u>	<u>341,450</u>	<u>153,704</u>
EXPENDITURES			
Administration fees	9,074	9,074	16,199
Amortization	-	822	641
Bank charges and interest	100	57	48
Contract services	56,700	31,040	27,480
Honorarium	3,000	-	-
Legal fees	5,000	10,134	1,588
Materials and supplies	5,500	2,385	9,121
Photocopy expense	1,965	2,762	1,205
Purchases of capital assets	5,000	-	-
Rent	3,000	-	1,270
Repair and maintenance	-	56	-
Special events	4,000	260	-
Telephone and utilities	1,800	679	1,446
Training costs	2,000	1,758	2,928
Travel	4,200	1,528	1,390
Wages and benefits	162,323	123,731	16,258
Workshops	1,200	-	-
	<u>264,862</u>	<u>184,286</u>	<u>79,574</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>(1)</u>	<u>157,164</u>	<u>74,130</u>
SURPLUS, beginning of year	<u>176,955</u>	<u>176,955</u>	<u>161,317</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) department 8 Own Source Revenue/Chief & Council	50,000	(50,000)	(43,500)
Transfer from/(to) department 36 CRF - Youth Funds	9,771	-	(600)
Transfer to department 51 N'Quatqua Youth Leadership Program	-	(9,771)	(9,770)
Transfer to N'Quatqua Logging Co. Ltd.	-	(4,754)	(4,622)
	<u>59,771</u>	<u>(64,525)</u>	<u>(58,492)</u>
SURPLUS, end of year	<u>\$ 236,725</u>	<u>\$ 269,594</u>	<u>\$ 176,955</u>

In addition to the program expenses listed above, the Band made expenditures for the purchase of computer equipment in the amount of \$2,093 which have been capitalized on the Statement of Financial Position.

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

HYDRO DISBURSEMENTS (DEPT. 105)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Interest	\$ -	\$ 133	\$ 352
Transfer from/(to) deferred revenue	-	9,639	19,192
	<u>-</u>	<u>9,772</u>	<u>19,544</u>
EXPENDITURES			
Disbursements to members	-	9,772	19,544
	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, beginning of year	-	-	-
SURPLUS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

INAC - NEW APPROACH EDUCATION (DEPT. 108)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, INAC - NP05	\$ 116,101	\$ 116,101	\$ 72,558
Contribution, INAC - NP1A	221	221	663
Contribution, INAC - NP18	<u>994</u>	<u>994</u>	<u>-</u>
	<u>117,316</u>	<u>117,316</u>	<u>73,221</u>
EXPENDITURES			
Administration fees	11,732	11,732	8,237
Amortization	-	997	1,246
Honorarium	4,020	830	3,180
Contract services	9,083	51	4,615
Materials and supplies	600	2,685	5,150
Miscellaneous	-	-	200
Photocopy expense	3,929	3,934	3,929
Repairs and maintenance	2,081	75	6,895
Training	450	1,875	1,848
Travel	4,736	6,504	5,781
Wages and benefits	<u>49,236</u>	<u>65,885</u>	<u>53,673</u>
	<u>85,867</u>	<u>94,568</u>	<u>94,754</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>31,449</u>	<u>22,748</u>	<u>(21,533)</u>
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>76,052</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer to Department 23 - Daycare	<u>-</u>	<u>-</u>	<u>(54,519)</u>
SURPLUS, end of year	<u>\$ 31,449</u>	<u>\$ 22,748</u>	<u>\$ -</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

FUEL MANAGEMENT PRESCRIPTION (DEPT. 109)

	2017		2016
	Budget	Actual	Actual
REVENUE			
Log sales	\$ -	\$ -	\$ 357
EXPENDITURES			
Contract services	-	-	33,835
Fuel costs	-	-	583
Insurance	-	-	1,130
Materials and supplies	-	-	526
Repairs and maintenance	-	-	9,265
Wages and benefits	-	-	1,532
	-	-	46,871
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	(46,514)
SURPLUS, beginning of year	8,349	8,349	54,863
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from (to) Dept 76.1 FN Mountain Pine Beetle Element	-	(8,349)	-
SURPLUS, end of year	\$ 8,349	\$ -	\$ 8,349

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

N'QUATQUA FISHERIES INC. (DEPT. NF)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, DFO	\$ 63,000	\$ 63,000	\$ 63,000
Miscellaneous	-	-	48
	<u>63,000</u>	<u>63,000</u>	<u>63,048</u>
EXPENDITURES			
Accounting and legal	3,400	3,572	3,503
Amortization	-	138	173
Auto	2,360	-	-
Bank charges and interest	300	1,061	736
Insurance	500	2,182	1,658
Licenses and permits	-	-	100
Office and miscellaneous	1,100	425	-
Repairs and maintenance	3,200	294	391
Travel	500	189	802
Utilities	9,070	6,186	3,662
Wages and benefits	42,570	41,372	38,255
	<u>63,000</u>	<u>55,419</u>	<u>49,280</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	7,581	13,768
SURPLUS, beginning of year	<u>48,472</u>	<u>48,472</u>	<u>34,704</u>
SURPLUS, end of year	<u>\$ 48,472</u>	<u>\$ 56,053</u>	<u>\$ 48,472</u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

N'QUATQUA LOGGING CO LTD (DEPT. NL)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES			
Accounting and legal	-	1,115	1,504
Amortization	-	297	371
Bank charges and interest	-	157	162
Licenses	-	3,185	2,585
	<u>-</u>	<u>4,754</u>	<u>4,622</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(4,754)	(4,622)
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFER FROM (TO) DEPARTMENTS			
Transfer from/(to) Department 104 Forestry Contracts	<u>-</u>	<u>4,754</u>	<u>4,622</u>
SURPLUS, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

N'QUATQUA FIRST NATION

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017 Unaudited - See Notice to Reader

N'QUATQUA EMPLOYMENT AND ECONOMIC DEVELOPMENT CORP (DEPT. NCO)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Sales	\$ 469,170	\$ 501,457	\$ 420,215
GST adjustment	-	4,553	7,219
	<u>469,170</u>	<u>506,010</u>	<u>427,434</u>
EXPENDITURES			
Accounting fees	5,020	6,025	5,019
Amortization	-	1,841	2,155
Bank charges and interest	7,300	7,328	6,886
Cash (over)/short	-	142	(133)
Consulting fees	1,950	1,800	1,950
Contract services	2,800	2,718	3,221
Cost of sales	346,500	423,251	369,629
Insurance	5,850	5,870	2,521
Interest	-	2,664	9
Legal fees	800	-	777
Repairs and maintenance	6,000	9,024	6,089
Salaries and wages	74,100	72,000	72,034
Supplies and small tools	2,000	3,868	4,203
Training	-	599	-
Travel	3,200	4,827	4,409
Utilities	8,800	6,722	8,598
	<u>464,320</u>	<u>548,679</u>	<u>487,367</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	4,850	(42,669)	(59,933)
DEFICIT, beginning of year	<u>-</u>	<u>(376,742)</u>	<u>(265,784)</u>
DEFICIT, end of year	<u>\$ -</u>	<u>\$ (419,411)</u>	<u>\$ (376,745)</u>

N'QUATQUA FIRST NATION

CAPITAL FUND

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS YEAR ENDED MARCH 31, 2017

Unaudited - See Notice to Reader

FIRE HALL CAPITAL (DEPT. 27)

	<u>2017</u>		<u>2016</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Contribution, St'at'imc (PC) 2011 Trust	\$ -	\$ 49,683	\$ -
Transfer to deferred contributions	-	(49,683)	-
	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

In addition to the program expenses listed above, the Band made expenditures for the construction of the building in the amount of \$6,393 which have been capitalized on the Statement of Financial Position. The building will be amortized when it is available for use.

N'QUATQUA FIRST NATION

CAPITAL FUND

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017**

Unaudited - See Notice to Reader

SHARON E THEVRGE CONSTRUCTION (DEPT. 63)

	2017		2016
	Budget	Actual	Actual
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
DEFICIT, beginning of year	-	(4,016)	(4,016)
DEFICIT, end of year	<u>\$ -</u>	<u>\$ (4,016)</u>	<u>\$ (4,016)</u>

SUBDIVISION PHASE I & III (DEPT. 68)

	2017		2016
	Budget	Actual	Actual
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
SURPLUS, beginning of year	-	26,143	26,143
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 26,143</u>	<u>\$ 26,143</u>

N'QUATQUA FIRST NATION

CAPITAL FUND

**SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
YEAR ENDED MARCH 31, 2017**

Unaudited - See Notice to Reader

ASSET CONDITIONING REPORTING SYSTEMS ACRS 2011 (DEPT. 107)

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES			
Amortization	-	242	269
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(242)	(269)
SURPLUS, beginning of year	-	2,418	2,687
SURPLUS, end of year	<u>\$ -</u>	<u>\$ 2,176</u>	<u>\$ 2,418</u>

N'QUATQUA FIRST NATION
SOCIAL HOUSING FUND
STATEMENT OF OPERATIONS - SOCIAL HOUSING I

MARCH 31, 2017
Unaudited - See Notice to Reader

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Rental income	\$ -	\$ 61,752	\$ 73,064
CMHC subsidy	-	15,781	20,507
CMHC Supplemental subsidy	-	47,154	-
Contribution, CMHC - Housing internship	-	9,900	-
Contribution, N'Quatqua	-	-	6,470
Miscellaneous	-	4	86
Transfer to deferred revenue	-	(47,154)	-
	<u>-</u>	<u>87,437</u>	<u>100,127</u>
EXPENDITURES			
Accounting	-	1,000	-
Allocation to Replacement Reserve	-	10,246	11,927
Audit fees	-	3,000	3,000
Bank charges and interest	-	1,098	537
Contract services	-	10,740	-
Insurance	-	6,675	6,748
Maintenance & repairs	-	22,044	20,030
Materials & supplies	-	45	491
Mortgage payments	-	47,232	64,250
2015 Mortgage correction	-	-	(7,734)
Training	-	(740)	740
Travel	-	461	138
Wages and benefits	-	12,296	-
	<u>-</u>	<u>114,097</u>	<u>100,127</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(26,660)	-
DEFICIT, beginning of year	<u>-</u>	<u>(100,005)</u>	<u>(100,005)</u>
DEFICIT, end of year	<u><u>\$ -</u></u>	<u><u>\$ (126,665)</u></u>	<u><u>\$ (100,005)</u></u>

N'QUATQUA FIRST NATION
SOCIAL HOUSING FUND
STATEMENT OF OPERATIONS - SOCIAL HOUSING II

MARCH 31, 2017
Unaudited - See Notice to Reader

	2017		2016
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Rental income	\$ -	\$ 74,700	\$ 74,700
CMHC subsidy	-	50,986	52,907
CMHC Supplemental subsidy	-	144,644	-
Miscellaneous	-	825	2,413
Transfer to deferred revenue	-	(144,644)	-
	<u>-</u>	<u>126,511</u>	<u>130,020</u>
EXPENDITURES			
Accounting fees	-	1,000	-
Allocation to Replacement Reserve	-	16,000	16,000
Audit fees	-	3,000	3,000
Bank charges and interest	-	(72)	141
Insurance	-	9,877	8,847
Maintenance and repairs	-	5,402	13,119
Materials and supplies	-	132	-
Miscellaneous	-	844	-
Mortgage payments	-	66,440	68,195
Training	-	740	740
Travel	-	289	574
Wages and benefits	-	23,453	17,235
	<u>-</u>	<u>127,105</u>	<u>127,851</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>(594)</u>	<u>2,169</u>
SURPLUS (DEFICIT), beginning of year	-	(442)	10,341
Less: TRANSFER TO OPERATING RESERVE FUND	<u>-</u>	<u>(2,169)</u>	<u>(12,952)</u>
DEFICIT, end of year	<u>\$ -</u>	<u>\$ (3,205)</u>	<u>\$ (442)</u>