

Annex A of

WAGMATCOOK FIRST NATION

Year ended March 31, 2015

WAGMATCOOK FIRST NATION

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Year ended March 31, 2015

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Annex A - Schedule of Revenues and Expenses

Year ended March 31, 2015

Funding type
Funding code
Description

NGIA LEADERSHIP GOV CAP DEV	SET							NTNJ LOCAL ROADS & BRIDGES
	NP1W MANAGE CLTR EDUCATION CTRS PROGRAM	NP20 FIN&INUIT SUMMER WORK EXPERIENCE	NPEO PREVENTION PROJECTS	NTFZ FNWWAP WATER O&M				
\$ 15,000	\$ 10,840	\$ 28,591	\$ 30,000	\$ 158,700	\$ 152,841	\$ 90,100		
15,000	10,840	28,591	30,000	311,541		90,100		
-	-	40,887	-	31,200		-		
5,193	6,035			1,244				
	6,015			73,654				
10,000	-	2,800	2,500	-		90,100		
-	-	-	27,500	-		-		
-	-	-	-	157,166		-		
-	-	-	-	18,637		-		
-	-	-	-	29,640		-		
15,193	12,050	43,687	30,000	311,541		90,100		
\$ (193)	\$ (1,210)	\$ (15,096)	\$ -	\$ -	\$ -	\$ -		

REVENUES

Aboriginal Affairs and Northern
Development Canada
Other revenue

EXPENSES

Salaries and benefits
Travel and other
Supplies and services
Administration
Professional services
Fees and contracted services
Insurance
Sewer replacement reserve

DEFICIENCY OF REVENUES OVER EXPENSES

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Annex A - Schedule of Revenues and Expenses
Year ended March 31, 2015

Funding type Funding code Description	FLEXIBLE NT93 CORP BUSINESS PLANNING
REVENUES	
Aboriginal Affairs and Northern Development Canada	\$ 18,080
Other revenue	18,080
	<u>18,080</u>
EXPENSES	
Professional services	26,180
	<u>\$26,180</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (8,100)</u>

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Annex A - Schedule of Revenues and Expenses

IGS - Band (NG00)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 466,000	\$ 480,122	\$ 467,334
Other revenue	242,000	267,680	308,917
	<u>708,000</u>	<u>747,802</u>	<u>776,251</u>
EXPENSES			
Administration		-	-
Salaries and benefits	515,000	520,555	478,113
Council and election	412,336	412,336	412,336
Staff Development	50,000	44,573	30,567
Supplies and services	100,000	96,932	92,022
Interest and bank charges	50,000	56,245	70,966
Professional services	150,000	141,952	170,220
Fees and contract services	40,000	29,250	28,796
Travel and other	223,000	143,874	164,343
	<u>1,540,336</u>	<u>1,445,717</u>	<u>1,447,363</u>
Deficiency of revenues over expenses before the following	<u>(832,336)</u>	<u>(697,915)</u>	<u>(671,112)</u>
TRANSFERS BETWEEN PROGRAMS			
From Income assistance	187,209	189,368	187,209
From Ec Dev		17,586	
To Registration	-	(2,662)	5,299
	<u>187,209</u>	<u>204,292</u>	<u>192,508</u>
TRANSFERS BETWEEN Departments			
From Gaming operations	130,000	125,638	130,239
To Daycare and Health	(187,209)	(189,368)	(187,209)
	<u>(57,209)</u>	<u>(63,730)</u>	<u>(56,970)</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (702,336)</u>	<u>\$ (557,353)</u>	<u>\$ (535,574)</u>

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Income Assistance (NP80)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 2,459,932	\$ 2,459,723	\$ 2,459,723
	2,459,932	2,459,723	2,459,723
EXPENSES			
Administration	20,000	20,000	20,000
Basic needs	1,872,042	1,686,069	1,659,787
Salaries and wages	98,681	203,937	185,473
Supplies and services	16,000	22,705	21,295
Travel and other	208,000	273,654	329,900
Social housing rents	159,000	73,205	77,894
	2,373,723	2,279,570	2,294,349
Excess of revenues over expenses before the following	86,209	180,153	165,374
TRANSFERS BETWEEN PROGRAMS			
To Assited Living	(24,000)	(108,456)	(24,226)
To IGS - Band	(187,209)	(189,368)	(187,209)
	(211,209)	(297,824)	(211,435)
Transfer to other departments			
Transfer to Daycare			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (125,000)	\$ (117,671)	\$ (46,061)

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Assisted Living (NPCO)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 86,000	\$ 88,568	\$ 86,209
	86,000.0	88,568.0	86,209.0
EXPENSES			
Special needs	110,000	197,024	110,435
	110,000	197,024	110,435
Deficiency of revenues over expenses before the following	(24,000)	(108,456)	(24,226)
TRANSFERS BETWEEN PROGRAMS			
From Income Assistance	24,000	108,456	24,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ -	\$ -	\$ -

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LTS Core Registration & Membership (NPGO)
Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 9,000	\$8,471	\$ 8,245
	<u>9,000</u>	<u>8,471</u>	<u>8,245</u>
EXPENSES			
Supplies and services	9,000	11,133	2,946
	<u>9,000</u>	<u>11,133</u>	<u>2,946</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>-</u>	<u>(2,662)</u>	<u>5,299</u>
TRANSFERS BETWEEN PROGRAMS			
From IGS Band	-	2,662	(5,299)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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LEDSP - Economic Development (NT40)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 68,983	\$ 70,417	\$ 68,541
Other revenue	253,000	232,674	275,970
	<u>321,983</u>	<u>303,091</u>	<u>344,511</u>
EXPENSES			
Salaries and benefits	50,000	52,381	113,166
Training and Tuition	157,000	154,524	118,326
Professional services	50,000	26,760	66,683
Administration	50,000	51,285	51,506
Travel and other	4,290	555	-
	<u>311,290</u>	<u>285,505</u>	<u>349,681</u>
Excess of revenues over expenses before the following	<u>10,693</u>	<u>17,586</u>	<u>(5,170)</u>
TRANSFERS BETWEEN PROGRAMS			
To IGS - Band		(17,586)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(10,693)</u>	<u>\$ -</u>	<u>\$ (5,170)</u>

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Other - Capital (NTMO)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 226,905	\$ 220,861
Other revenue		189,483	206,931
	-	416,388	427,792
EXPENSES			
Administration		20,000	20,000
Salaries and benefits		79,791	66,109
Professional services		3,500	5,200
Interest and bank charges		72,194	75,927
Housing repairs		213,010	329,812
Insurance		75,076	64,132
Travel and other		36,826	21,747
	-	500,397	582,927
		-	-
DEFICIENCY OF REVENUES OVER EXPENSES	\$ -	\$ (84,009)	\$ (155,135)

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Other - Facilities O & M (NTM1)

Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 275,000	\$ 274,463	\$ 267,152
	<u>275,000</u>	<u>274,463</u>	<u>267,152</u>
EXPENSES			
Salaries and benefits	80,260	106,019	85,942
Roads	60,000	78,748	67,668
Community buildings	110,000	54,126	116,367
Water and sewer	100,000	134,029	120,192
Fire protection	20,000	23,302	22,846
Public works	85,000	93,291	92,655
Travel and other	11,000	21,846	24,025
	<u>466,260</u>	<u>511,361</u>	<u>529,695</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (191,260)</u>	<u>\$ (236,898)</u>	<u>\$ (262,543)</u>

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Leadership - Governance Capacity Development (NG1A)

Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 15,000	\$15,000	\$ 14,100
	<u>15,000</u>	<u>15,000</u>	<u>14,100</u>
EXPENSES			
Professional services	10,000	10,000	15,060
Travel	5,000	5,193	7,487
	<u>15,000</u>	<u>15,193</u>	<u>22,547</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ (193)</u>	<u>\$ (8,447)</u>

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Manage Cultural Education (NP1W)

Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 10,840	\$ 10,840	\$ 10,840
	<u>10,840</u>	<u>10,840</u>	<u>10,840</u>
EXPENSES			
Travel and other	5,500	6,035	5,300
Supplies and services	5,500	6,015	5,540
	<u>11,000</u>	<u>12,050</u>	<u>10,840</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (160)</u>	<u>\$ (1,210)</u>	<u>\$ -</u>

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Fin & Inuit Summer Work Experience (NP20)
Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 25,000	\$ 28,591	\$ 25,432
	<u>25,000</u>	<u>28,591</u>	<u>25,432</u>
EXPENSES			
Salaries and benefits	36,300	40,887	22,737
Administration	3,700	2,800	3,700
	<u>40,000</u>	<u>43,687</u>	<u>26,437</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (15,000)</u>	<u>\$ (15,096)</u>	<u>\$ (1,005)</u>

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Prevention Projects (NPEO)

Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 30,000	\$ 30,000	\$ 30,000
	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
EXPENSES			
Fees and contracted services	27,500	27,500	27,500
Administration	2,500	2,500	2,500
	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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FNWWAP Water O & M (NTFZ)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 250,000	\$ 158,700	\$ 158,700
Revenue receivable	-	152,841	124,300
	250,000	311,541	283,000
EXPENSES			
Salaries and benefits	31,200	31,200	29,200
Supplies and services	50,000	73,654	91,703
Fees and contracted services	149,660	157,166	111,890
Insurance	18,500	18,637	15,813
Travel and other	1,000	1,244	4,637
Replacement reserve	29,640	29,640	29,640
	280,000	311,541	282,883
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (30,000)	\$ -	\$ (117)

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Local Roads and Bridges - (NTNJ)

Year ended March 31, 2015

	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ 90,100	\$ 90,100	\$ -
	<u>90,100</u>	<u>90,100</u>	<u>-</u>
EXPENSES			
Professional services	90,100	90,100	-
	<u>90,100</u>	<u>90,100</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Business Planning (NT93)

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 18,080	\$ -
	-	18,080	-
EXPENSES			
Professional services		26,180	-
	-	26,180	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ -	\$ (8,100)	\$ -

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Summary of AANDC Funding

Year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
BLOCK			
IGS -Band	\$ 466,000	\$ 480,122	\$ 467,334
Income Assistance	2,459,932	2,459,723	2,459,723
Assisted Living	86,000	88,568	86,209
LTS Core - Registration and Membership	9,000	8,471	8,245
LEDSP - Ec Dev Allocations	68,983	70,417	68,541
Other - Capital	-	226,905	220,861
Other - Facilities O & M	275,000	274,463	267,152
	<u>3,364,915</u>	<u>3,608,669</u>	<u>3,578,065</u>
SET			
Governance Capacity Development	15,000	15,000	14,100
Manage Cultural Education	10,840	10,840	10,840
Summer Work Experience	25,000	28,591	25,432
Prevention Projects	30,000	30,000	30,000
Water O&M	250,000	158,700	158,700
Local Roads and Bridges	90,100	90,100	-
	<u>420,940</u>	<u>333,231</u>	<u>239,072</u>
FLEXIBLE			
Business Planning	-	18,080	-
AANDC revenue per confirmation	<u>3,785,855</u>	<u>3,959,980</u>	<u>3,817,137</u>
DEFERRED REVENUE			
Accounts receivable re water O&M	-	152,841	124,300
AANDC FUNDING PER AUDITED FINANCIAL STATEMENTS	<u>\$ 3,785,855</u>	<u>\$ 4,112,821</u>	<u>\$ 3,941,437</u>