

UNION OF NOVA SCOTIA INDIANS



FINANCIAL STATEMENTS

March 31, 2015



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AUDITOR'S REPORT

To the Members of the Board of the Union of Nova Scotia Indians

I have audited the consolidated statement of financial position of the Union of Nova Scotia Indians as at March 31, 2015 and the consolidated statements of operations, changes in net assets and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Union's management. My responsibility is to express an opinion on these consolidated financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Union of Nova Scotia Indians as at March 31, 2015 and the results of its operations, changes in net assets and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Observation

Without modifying my opinion, I draw attention to Note 15 to the financial statements which states that the band includes certain financial information that is not required by the Canadian public sector accounting standards. This information is presented in order to satisfy Aboriginal Affairs and Northern Development Canada and is presented on page 34.

Information presented in the supplementary information schedules has not been audited individually but has been audited as part of the consolidated financial statements as noted in the opening paragraph.

Sydney, Nova Scotia
July 22, 2015



CHARTERED ACCOUNTANT



**UNION OF NOVA SCOTIA INDIANS
CONSOLIDATED STATEMENT OF OPERATIONS
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>Budget 2015</u>	<u>2015</u>	<u>2014</u>
REVENUES			
Funding	\$ 2,305,966	\$ 2,436,549	\$ 2,464,498
Other revenue	10,000	5,698	25,228
Deferred revenue, beginning of year	394,621	284,359	194,595
Deferred revenue, end of year	-394,621	-435,000	-284,359
	<u>2,315,966</u>	<u>2,291,606</u>	<u>2,399,962</u>
EXPENDITURE			
Administration	58,377	59,221	8,302
Audit	24,243	22,338	23,320
Bad debts		5,000	
Catering	20,000	20,670	24,232
Cleaning	21,956	16,064	17,574
Consulting	18,900	17,775	125,979
Data Collection		52,997	
Equipment lease	39,049	44,238	40,653
General Assembly	54,373	16,552	21,191
HIV/AIDS Strategy	163,633	334,725	353,500
Honoraria	57,553	8,167	37,662
Immunization Workshop	2,562		
Insurance	1,100	1,908	1,143
Interest and service charges	2,711	1,529	1,098
Legal	25,000	428	
Meetings	43,003	35,876	48,546
National Aboriginal Youth Suicide Prevention Strategy Workplan	5,000		5,000
Official meeting	8,500	487	12,000
Office supplies	40,132	73,942	48,538
Performers fees	6,600	6,600	1,600
Rent	43,183	48,526	54,698
Research	5,000		
Salaries & Benefits	1,227,567	1,119,418	1,182,366
Secretarial services	1,000	1,115	1,818
Sensitive Issues	2,000		2,000
Suicide intervention training	8,000		11,667
Supplies	9,500	2,905	
Surveys	2,150	200	2,150
Telephone	22,339	28,770	34,021
Travel	165,586	208,310	274,634
Treaty Day	27,000		
Youth Centre	49,767		
Youth Gathering	79,000	93,000	24,057
	<u>2,234,784</u>	<u>2,220,761</u>	<u>2,357,749</u>
Health Canada debt recovery (Note 8)			-14,534
Excess of Revenue over Expenditure	<u>\$ 81,182</u>	<u>\$ 70,845</u>	<u>\$ 27,679</u>

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**UNION OF NOVA SCOTIA INDIANS
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
Unrestricted Net Assets, beginning of year	\$ -256,688	\$ -284,367
Surplus of Revenue over Expenditure	<u>70,845</u>	<u>27,679</u>
Unrestricted Net Assets, end of year	<u><u>\$ -185,843</u></u>	<u><u>\$ -256,688</u></u>

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**UNION OF NOVA SCOTIA INDIANS
 CONSOLIDATED STATEMENT OF CASH FLOWS
 For the year ended March 31, 2015
 (with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from Indian & Northern Affairs Canada	\$ 877,612	\$ 619,063
Cash received from Health Canada	1,023,488	1,046,702
Cash received from National Indian Brotherhood		36,000
Cash received from FN Information Governance Centre	341,590	381,824
Cash received from the Province of Nova Scotia	61,000	58,500
Cash received from Mi'kmaw Kina'matnewey	24,258	
Cash received from the ECBC		3,693
Cash received from other sources	8,092	25,228
Cash paid for salaries & benefits	-1,119,418	-1,182,366
Cash paid for materials & services	-1,265,952	-1,119,338
NET CASH USED THROUGH OPERATING ACTIVITIES	-49,330	-130,694
CASH (BANK INDEBTEDNESS), beginning of year	-23,188	107,506
BANK INDEBTEDNESS, end of year	\$ -72,518	\$ -23,188

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**UNION OF NOVA SCOTIA INDIANS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Purpose of the Organization

The Union of Nova Scotia Indians is an organization uniting the First Nations Bands of Nova Scotia with the objective of furthering the course of First Nations education, land claims, treaty rights, health issues and any other issues facing the First Nations people.

The Union of Nova Scotia Indians is a not for profit tribal organization which ratified its constitution in 1969 and was formally incorporated under the Nova Scotia's Societies' Act on July 3, 1970.

The organization operates on a First Nations Reserve and therefore is exempt under the Income Tax Act.

Revenue

Program revenue is recognized in the financial statements, using the deferral method, when contributions are approved by funding agencies.

Expenditures

Expenditures are recognized in the financial statements when incurred.

NOTE 2 - CASH AND CASH EQUIVALENTS

Under the terms with Scotiabank the Union has a \$100,000 line of credit bearing interest of a rate of Prime +2%.

NOTE 3 - ACCOUNTS RECEIVABLE

	<u>2015</u>	<u>2014</u>
Indian & Northern Affairs Canada	\$	\$ 125,775
FN Information Governance Centre	272,832	37,850
Health Canada (Stacked Agreement)		3,000
Health Canada (Food Security)		2,800
National Indian Brotherhood		4,000
HST Receivable	36,968	22,703
Employee Advances	3,392	1,378
Other	52,710	13,835
	<u>\$ 365,902</u>	<u>\$ 211,341</u>

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NOTE 4 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2015</u>	<u>2014</u>
Trade Payables	\$ 38,227	\$ 139,202
Accrued Salaries payable		16,000
Other Accrued Liabilities	<u>6,000</u>	<u>11,004</u>
	<u>\$ 44,227</u>	<u>\$ 166,206</u>

NOTE 5 - UNREMITTED PENSION AMOUNT

	<u>2015</u>	<u>2014</u>
Accrued Benefits payable (Manulife Financial Corporation) (See note 9)	<u>\$</u>	<u>\$ 17,301</u>

NOTE 6 - DEFERRED REVENUE

Deferred revenue represents unexpended amounts for programs to be completed in the next fiscal period.

	<u>2015</u>	<u>2014</u>
First Nations Information Governance Centre	<u>\$ 435,000</u>	<u>\$ 284,359</u>

NOTE 7 - COMPARATIVE FIGURES

2014 comparative figures have not been shown for funds which were not active in 2015.

Some comparative figures have been reclassified to conform with current financial presentation.

NOTE 8 - DEBT RECOVERY

Debt recovery by Health Canada for First Nations & Inuit Health Information System Program.

NOTE 9 - PENSION PLAN

The pension plan for the Union of Nova Scotia Indians is a money purchase plan administered by Manulife Financial Corporation. The Union matches dollar for dollar each employee contribution to the plan.

NOTE 10 - HEALING OUR NATIONS

The Union has an agreement with Healing Our Nations whereby 2014-2015 Health Canada funding approved for the amount of \$334,725 for HIV/AIDS Strategy flows through the Union of Nova Scotia Indians. Therefore this project is reported as a flow-through project on the Union's Financial Statements. Audited Financial Statements for the project are reported under separate cover.

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NOTE 11 - EXPENDITURE ALLOCATION

Expenditure Type	Allocation Basis
Salaries & Benefits	Allocated to programs based on the staff time spent on each specific program with the exception of administrative staff which is allocated based on the percentage of revenue administered.
Administrative Expenses	Allocated based on percentage of revenue in programs; includes cleaning, interest and service charge, audit, equipment lease, office supplies, rent and telephone with the exception of Environmental Impact Process, Environmental Health & Research, and Healing Our Nations which maintains a separate office.

NOTE 12 - LEASE COMMITMENTS

Rental under a lease with Konica Minolta for a copier for a quarterly charge of \$ 2,433.00. The lease expires December 2019.

Rental under a lease for office space at 201 Churchill Dr., Sydney, N.S. for a monthly charge of \$3930.00. The lease will expire June 2026.

Lease commitments over the next 5 years

2016	\$	56,892
2017	\$	56,892
2018	\$	56,892
2019	\$	56,892
2020	\$	54,459

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UNION OF NOVA SCOTIA INDIANS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 March 31, 2015

NOTE 13 - CONTINGENT LIABILITIES

The Union of Nova Scotia Indians has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the First Nation organization fails to comply with the terms and condition of the agreement.

NOTE 14 - SEGMENT DISCLOSURE

	Health	Economic Development	Organization Governance	Cultural Education	Totals
Revenue					
Aboriginal Affairs and Northern Development Canada	\$	\$	\$ 731,837	\$ 20,000	\$ 751,837
Health Canada	1,020,488				1,020,488
Province of Nova Scotia			58,500	2,500	61,000
FN Information Governance Centre	425,931				425,931
Mi'kmaw Kina'matnewey				24,258	24,258
Other			5,698	2,394	8,092
Total Revenue	1,446,419		796,035	49,152	2,291,606
Expenses					
Salaries & Benefits	617,763		501,655		1,119,418
Other Expenses	856,282		204,771	40,290	1,101,343
	1,474,045		706,426	40,290	2,220,761
	\$ -27,626		\$ 89,609	\$ 8,862	\$ 70,845

NOTE 15 - NON PSAS DISCLOSURE

The band includes certain financial information that are not required by the Canadian public sector accounting standards. This information is presented in order to satisfy Aboriginal Affairs and Northern Development Canada and is presented on page 34.

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SUPPLEMENTARY INFORMATION



UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
ADVISORY SERVICES
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)

	<u>2015</u>	<u>2014</u>
REVENUE		
Aboriginal Affairs & Northern Development		
Tribal Council Funding - Schedule 1	\$ 500,000	\$ 585,052
Consultation and Policy Development - Schedule 2	58,500	58,500
Employer Contributions by Tribal Councils - Schedule 3	29,136	29,136
Manage Cultural Education Centres Program - Schedule 4	20,000	25,000
Disabled Conference		37,400
	<u>607,636</u>	<u>735,088</u>
EXPENDITURE		
Administration	3,725	
Audit	6,294	8,541
Bad Debt	5,000	
Catering	20,670	24,232
Cleaning	4,819	6,064
Consultation	5,912	106,809
Equipment Lease	12,449	12,008
General Assembly	8,736	5,075
Honoraria	2,390	10,113
Insurance		1,143
Interest and Bank Charges	616	379
Legal Services	428	
Meetings	21,968	2,627
Officials Meeting	487	6,000
Office Supplies	21,359	15,435
Rent	14,562	15,520
Salaries & Benefits	366,656	428,216
Secretarial Services	1,115	62
Telephone	8,635	11,835
Travel	27,101	48,792
	<u>532,922</u>	<u>702,851</u>
Recovery of Debt (Note 5)		<u>-14,534</u>
Excess of Revenue over Expenditure	<u>\$ 74,714</u>	<u>\$ 17,703</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
NATIVE REPRESENTATIVE
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Aboriginal Affairs & Northern Development		
Basic Organizational Capacity	\$ 144,201	\$ 159,562
Other Revenue	5,698	17,628
	<u>149,899</u>	<u>177,190</u>
EXPENDITURE		
Administration	7,229	
Audit	1,788	1,978
Cleaning	1,249	1,534
Equipment Lease	3,407	3,834
Honoraria	642	3,288
Insurance	1,912	
Interest and Bank Charges	102	99
Office Supplies	5,831	4,025
Rent	3,773	5,068
Salaries & Benefits	105,739	105,190
Secretarial Service		1,756
Telephone	2,237	2,970
Travel	18,228	39,987
	<u>152,137</u>	<u>169,729</u>
Excess (Deficiency) of Revenue over Expenditure	\$ <u><u>-2,238</u></u>	\$ <u><u>7,461</u></u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
ABORIGINAL DIABETES INITIATIVE
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada	\$ 134,550	\$ 155,795
	<u>134,550</u>	<u>155,795</u>
EXPENDITURE		
Administration	5,165	
Audit	1,605	1,739
Cleaning	1,120	1,399
Equipment Lease	3,059	3,371
Honoraria	576	2,891
Interest and Bank Charges	91	86
Meetings	6,557	8,916
Office Supplies	5,234	3,761
Rent	3,387	4,451
Salaries & Benefits	89,334	94,796
Telephone	2,008	2,611
Travel	27,679	32,948
	<u>145,815</u>	<u>156,969</u>
Deficiency of Revenue over Expenditure	\$ <u>-11,265</u>	\$ <u>-1,174</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
BRIGHTER FUTURES
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada	\$ 81,308	\$ 80,106
	<u>81,308</u>	<u>80,106</u>
 EXPENDITURE		
Administration	4,065	
Audit	970	894
Cleaning	678	694
Equipment Lease	2,969	1,733
General Assembly		4,000
Honoraria	348	1,486
Interest and Bank Charges	55	43
Office Supplies	3,163	1,934
Rent	2,047	2,291
Salaries & Benefits	55,623	48,682
Telephone	1,213	1,343
Travel	10,128	16,759
	<u>81,259</u>	<u>79,859</u>
 Excess of Revenue over Expenditure	 \$ <u>49</u>	 \$ <u>247</u>

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**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
 HEALTH AND COMMUNITY CARE COORDINATION
 Year ended March 31, 2015
 (with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada	\$ <u>177,180</u>	\$ <u>135,300</u>
	<u>177,180</u>	<u>135,300</u>
EXPENDITURE		
Administration	7,115	
Audit	2,114	1,511
Cleaning	1,477	1,171
Consulting	3,950	
Equipment Lease	4,027	2,928
General Assembly	7,500	
Honoraria	759	5,414
Interest and Bank Charges	119	73
Meetings	3,982	698
Office Supplies	6,893	3,171
Rent	4,460	3,869
Salaries & Benefits	109,308	117,234
Supplies		-5,488
Telephone	2,644	2,268
Travel	26,558	4,164
	<u>180,906</u>	<u>137,012</u>
Deficiency of Revenue over Expenditure	\$ <u>-3,726</u>	\$ <u>-1,712</u>

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**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
 HEALTH CONSULTATION
 Year ended March 31, 2015
 (with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada	\$ 35,479	\$ 34,955
	<u>35,479</u>	<u>34,955</u>
 EXPENDITURE		
Administration	1,924	
Audit	423	390
Cleaning	296	303
Equipment Lease	806	756
Honoraria	152	649
Interest and Bank Charges	24	14
Office Supplies	1,380	884
Rent	893	1,000
Salaries & Benefits	24,908	22,497
Telephone	529	586
Travel	3,233	7,328
	<u>34,568</u>	<u>34,407</u>
 Excess of Revenue over Expenditure	 \$ 911	 \$ 548

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**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
 HEALTH SERVICES
 Year ended March 31, 2015
 (with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada	\$ 140,117	\$ 138,046
	<u>140,117</u>	<u>138,046</u>
EXPENDITURE		
Administration	7,006	
Audit	1,672	1,541
Cleaning	1,168	1,195
Consulting	5,913	5,670
Equipment Lease	3,185	2,987
General Assembly		3,000
Heart & Stroke		169
Honoraria	600	2,562
Interest and Bank Charges	95	71
Office Supplies	5,451	3,333
Rent	3,527	3,948
Salaries & Benefits	93,889	81,451
Supplies	2,905	
Telephone	2,091	2,314
Travel	26,010	32,986
	<u>153,512</u>	<u>141,227</u>
Deficiency of Revenue over Expenditure	\$ <u>-13,395</u>	\$ <u>-3,181</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
HIV / AIDS STRATEGY
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada - AFN HIV/AIDS	\$ 334,725	\$ 353,500
EXPENDITURE		
HIV/AIDS Strategy	<u>334,725</u>	<u>353,500</u>
	<u>334,725</u>	<u>353,500</u>
Excess of Revenue over Expenditure	\$ <u>0</u>	\$ <u>0</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
NATIONAL ABORIGINAL YOUTH SUICIDE PREVENTION STRATEGY
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Health Canada	\$ 117,129	\$ 141,000
	<u>117,129</u>	<u>141,000</u>
 EXPENDITURE		
Administration	5,856	302
Audit	1,397	1,574
Cleaning	976	1,221
Equipment Lease	2,662	3,052
General Assembly	316	2,000
Honoraria	501	2,616
Interest and Bank Charges	79	76
NAYSPS Workplan		5,000
Meetings		38,000
Office Supplies	4,557	3,404
Rent	2,948	4,032
Salaries & Benefits		33,555
Suicide Intervention Training		11,667
Telephone	1,748	2,363
Travel	3,751	14,901
Youth Gathering	93,000	24,057
	<u>117,791</u>	<u>147,819</u>
 Excess of Revenue over Expenditure	 \$ <u>-662</u>	 \$ <u>-6,819</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
TRIPARTITE LIAISON
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Province of Nova Scotia	\$ 58,500	\$ 58,500
	<u>58,500</u>	<u>58,500</u>
EXPENDITURE		
Administration	3,125	
Audit	645	654
Cleaning	488	507
Equipment Lease	1,330	1,266
Honoraria	250	1,086
Interest and Bank Charges	40	29
Official Meeting		6,000
Office Supplies	2,276	1,412
Rent	1,473	3,000
Salaries & Benefits	29,260	28,704
Telephone	873	981
Travel	5,219	9,775
	<u>44,979</u>	<u>53,414</u>
Excess of Revenue over Expenditure	<u>\$ 13,521</u>	<u>\$ 5,086</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
REGIONAL HEALTH SURVEY PROJECT
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
First Nations Information Governance	\$ 287,022	\$ 164,480
Deferred Revenue (beginning of year)	62,447	
Deferred Revenue (end of year)	<u>-240,000</u>	<u>-62,447</u>
	<u>109,469</u>	<u>102,033</u>
 EXPENDITURE		
Administration	4,700	
Audit	1,306	1,278
Cleaning	913	991
Consultation	250	
Equipment Lease	2,488	2,477
General Assembly		4,116
Honoraria	469	2,124
Interest and Bank Charges	75	76
Meetings	1,996	5,000
Office Supplies	4,259	2,765
Rent	2,756	3,274
Salaries & Benefits	77,400	58,481
Sensitive Issues		2,000
Survey	200	2,150
Telephone	1,634	1,919
Travel	<u>10,767</u>	<u>15,381</u>
	<u>109,213</u>	<u>102,033</u>
 Excess of Revenue over Expenditure	 \$ <u>256</u>	 \$ <u>0</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
REGIONAL EDUCATION AND EMPLOYMENT SURVEY
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
First Nations Governance Centre	\$ 289,550	\$ 254,365
Deferred Revenue, beginning of year	221,912	194,595
Deferred Revenue, end of year	<u>-195,000</u>	<u>221,912</u>
	<u>316,462</u>	<u>227,048</u>
EXPENDITURE		
Administration	7,897	4,000
Audit	3,776	2,534
Cleaning	2,637	1,965
Consulting	1,750	8,500
Data Collection	52,997	
Equipment Lease	7,193	4,911
General Assembly		3,000
Honoraria	1,355	4,294
Interest and Bank Charges	215	123
Office Supplies	12,311	5,479
Rent	7,966	6,490
Meetings	886	305
Salaries & Benefits	167,328	155,267
Telephone	4,723	3,804
Travel	<u>45,249</u>	<u>26,375</u>
	<u>316,283</u>	<u>227,048</u>
Excess of Revenue over Expenditure	<u>\$ 179</u>	<u>\$</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
TREATY DAY
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Province of Nova Scotia	\$ 4,894	\$
Kwilmujk Maw-Kulusuaqon	24,258	
Native Council of N.S.		100
Other		7,500
	<u>29,152</u>	<u>7,600</u>
EXPENDITURE		
Administration	1,414	
Audit	348	85
Cleaning	243	66
Equipment Lease	663	164
Honoraria	125	141
Interest and Bank Charges	22	
Meetings	487	
Office Supplies	1,134	183
Performers Fees	6,600	1,600
Rent	734	217
Supplies		2,050
Telephone	435	127
Travel	4,387	1,942
	<u>16,592</u>	<u>6,575</u>
Excess of Revenue over Expenditure	<u>\$ 12,560</u>	<u>\$ 1,025</u>

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE 2 - TRIPARTITE LIASION, FEDERAL
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)

	<u>2015</u>	<u>2014</u>
REVENUE		
Aboriginal Affairs & Northern Development	\$ <u>58,500</u>	\$ <u>58,500</u>
	<u>58,500</u>	<u>58,500</u>
EXPENDITURE		
Administration	3,125	
Audit	645	653
Cleaning	488	507
Equipment Lease	1,330	1,267
Honoraria	250	1,086
Interest and Bank Charges	41	32
Officials Meeting		6,000
Office Supplies	2,276	1,412
Rent	1,473	3,000
Salaries & Benefits	29,260	28,704
Telephone	873	981
Travel	<u>5,218</u>	<u>9,775</u>
	<u>44,979</u>	<u>53,417</u>
Excess of Revenue over Expenditure	\$ <u><u>13,521</u></u>	\$ <u><u>5,083</u></u>

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**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE 3 - EMPLOYER CONTRIBUTIONS BY TRIBAL COUNCILS
 Year ended March 31, 2015
 (with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Aboriginal Affairs & Northern Development	\$ 29,136	\$ 29,136
	<u>29,136</u>	<u>29,136</u>
EXPENDITURE		
Canada Pension Plan	12,078	12,415
Pension Plan	<u>17,184</u>	<u>17,345</u>
	<u>29,262</u>	<u>29,760</u>
Deficiency of Revenue over Expenditure	<u>\$ -126</u>	<u>\$ -624</u>

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE 4 - TREATY DAY
Year ended March 31, 2015
(with comparative figures for the year ended March 31, 2014)**

	<u>2015</u>	<u>2014</u>
REVENUE		
Aboriginal Affairs & Northern Development	\$ <u>20,000</u>	\$ <u>25,000</u>
	<u>20,000</u>	<u>25,000</u>
EXPENDITURE		
Audit	239	279
Catering	20,670	24,232
Cleaning	167	216
Equipment Lease	455	541
Honoraria	86	464
Interest and Bank Charges	15	16
Official Meeting	487	
Office Supplies	778	604
Rent	503	715
Telephone	<u>298</u>	<u>419</u>
	<u>23,698</u>	<u>27,486</u>
Deficiency of Revenue over Expenditure	\$ <u><u>-3,698</u></u>	\$ <u><u>-2,486</u></u>

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Union of Nova Scotia Indians

**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF FEDERAL GOVERNMENT FUNDING
Year ended March 31, 2015**

	Federal Funding Received	Unexpended Fed Funding Beg of Year	Adjustments/Transfer	Total Fed Fund Available	Federal Funding Expended Option 2	Unexpended Fed Funding End of Year
	\$ 500,000	\$		\$ 500,000		N/A
Aboriginal Affairs and Northern Development Canada						
Tribal Council/Indian Administered						
Flexible Transfer Payment	29,136			29,136		
Tribal Council Funding	58,500			58,500		
Contribution	20,000			20,000		
Band Employee Benefits						
Consultation & Policy Development-Governance						
Manage Cultural Education Centres Program						
Total	607,636	17,703		625,339		532,922
Political Association/Indian Administered						
Flexible Transfer Payment	144,201	7,481		151,682	152,137	
Basic Organizational Capacity	751,837	25,164		777,001	685,059	
Total	896,038	32,645		928,683	837,196	
HEALTH CANADA						
Brighter Futures	81,308			81,308	81,259	
Aboriginal Diabetes Initiative	134,550			134,550	145,815	
HIV/AIDS Strategy	334,725			334,725	334,725	
FN&I Home & Community Care	177,180			177,180	180,906	
Health Consultation	35,479			35,479	34,568	
Health Services	140,117			140,117	153,512	
Youth Suicide Prevention Strategy	117,129			117,129	117,791	
Total	1,020,488			1,020,488	1,046,576	
\$ 1,772,325	\$	25,164	\$	1,797,489	\$	1,733,635

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Union of Nova Scotia Indians

**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF EXECUTIVE SALARIES, TRAVEL, CONSULTING AND HONORARIA
 ELECTED/APPOINTED OFFICIALS
 Year ended March 31, 2015**

Name of Individual	Position Title	Number of Months	Salary	Honoraria	Other Remun	Total	Travel
Joseph B. Marshall	Executive Director	12	\$ 90,000			\$ 90,000	1,728
Carl Gould	Chief Financial Officer	12	90,000		38,374	128,374	1,680
Ben Sylliboy	Grand Chief	12					498
Andrew Denny	Grand Keptin	12					521
Alex Christmas	District Chief	12		8,239		8,239	6,810
Deborah Robinson	Chief - Acadia	12		427		427	981
Wilbert Marshall	Chief - Chapel Island	12					506
Arthur Johnson	Councillor - Potlotek	12					321
Leroy Denny	Chief - Eskasoni	12					521
Allan Jeddore	Councillor - Eskasoni	12					321
Barry Francis	Councillor - Eskasoni	12					321
Bertram Bernard	Councillor - Eskasoni	12					321
Christian Stevens	Councillor - Eskasoni	12					321
Derek Johnson	Councillor - Eskasoni	12					321
Dion Denny	Councillor - Eskasoni	12					321
Gerald Francis	Councillor - Eskasoni	12					321
John Frank Toney	Councillor - Eskasoni	12					321
Leon Denny	Councillor - Eskasoni	12					321
Terrance Paul	Chief - Membertou	12					541
Rod Googoo	Chief - We'koqma'q	12					498
Anthony Phillips	Councillor - We'koqma'q	12					321
Cyrus Bernard	Councillor - We'koqma'q	12					321
John Googoo	Councillor - We'koqma'q	12					321
Norman Bernard	Chief - Wagmatcook	12					506
Francis Plerro	Councillor - Wagmatcook	12					321
Peter Plerro	Councillor - Wagmatcook	12					321
Kimberley Denny	Councillor - Wagmatcook	12					321
Ken Googoo	Councillor - Wagmatcook	12					321
			\$ 180,000	8,666	38,374	227,040	20,447



**UNION OF NOVA SCOTIA INDIANS
INAC - REVENUE RECONCILIATION
Year ended March 31, 2015**

	UNSI Advisory	UNSI Native Rep
INAC Revenue per Audited Financial Statements		
Fixed Contribution	\$ 58,500	\$ 144,201
Set Contribution	500,000	
Set Contribution	750	
Set Contribution	28,386	
Set Contribution	<u>20,000</u>	
	607,636	<u>144,201</u>
Less: Prior Year Deferred Revenue		
Plus: Current Year Deferred Revenue		
	<u>\$ 607,636</u>	<u>\$ 144,201</u>
INAC Funding per confirmation	<u>\$ 607,636</u>	<u>\$ 144,201</u>
Variance	<u>\$ 0</u>	<u>\$ 0</u>

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