

UNION OF NOVA SCOTIA INDIANS



FINANCIAL STATEMENTS

March 31, 2013



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AUDITOR'S REPORT

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

We have audited the consolidated statement of financial position of the Union of Nova Scotia Indians as at March 31, 2013 and the consolidated statements of financial activity, changes in net assets and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Union's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 our 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, 2013 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 our opinion, we 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.



UNION OF NOVA SCOTIA INDIANS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at March 31, 2013
(with comparative figures at March 31, 2012)

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| | <u>2013</u> | <u>2012</u> |
|--|-------------------|-------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash (Note 2) | \$ 107,506 | \$ 74,973 |
| Accounts Receivable (Note 3) | <u>49,173</u> | <u>159,818</u> |
| | <u>\$ 156,679</u> | <u>\$ 234,791</u> |
| LIABILITIES & EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts Payable and Accruals (Note 4) | \$ 227,550 | \$ 185,014 |
| Unremitted Pension Amount (Note 5) | 18,901 | 10,781 |
| Deferred Revenue (Note 6) | <u>194,595</u> | <u>186,878</u> |
| | 441,046 | 382,673 |
| NET ASSETS | | |
| Unrestricted (Page 4) | <u>(284,367)</u> | <u>(147,882)</u> |
| | <u>\$ 156,679</u> | <u>\$ 234,791</u> |

APPROVED BY:

 Executive Director - Joe B. Marshall

 Chief Financial Officer - Carl Gould

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UNION OF NOVA SCOTIA INDIANS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

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| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|--------------------|---------------------|--------------------|
| REVENUES | | | |
| Funding | \$ 2,698,943 | \$ 2,388,673 | \$ 2,452,052 |
| Other revenue | 49,460 | 51,396 | 56,050 |
| Deferred revenue, beginning of year | | 186,878 | 95,876 |
| Deferred revenue, end of year | | <u>(194,595)</u> | <u>(186,878)</u> |
| | 2,748,403 | 2,432,352 | 2,417,100 |
| EXPENDITURE | | | |
| Administration | 8,350 | 3,286 | 1,200 |
| Advertisement | | 5,728 | 6,588 |
| Audit | 13,146 | 14,492 | 15,280 |
| Bad debts | | 4,750 | 4,865 |
| Business Development Expense | 6,050 | 6,296 | |
| Catering | 14,603 | 14,601 | 19,339 |
| Cleaning | 23,545 | 17,954 | 18,654 |
| Computer program | 1,760 | 1,757 | |
| Consulting | 123,170 | 129,338 | 134,642 |
| Chiefs strategic consultation | | | 4,365 |
| Courses & dues | | | 4,868 |
| Donations | | 2,211 | 14,664 |
| Equipment lease | 41,256 | 47,882 | 46,213 |
| Employee benefits | 11,708 | 48,610 | 50,824 |
| Foot care clinic | | | 875 |
| General Assembly | 47,256 | 23,041 | 34,427 |
| Grand council travel | | | 48 |
| Healthy eating campaign | | | 2,854 |
| HIV/AIDS Strategy | 159,452 | 331,500 | 227,422 |
| Honoraria | 61,216 | 62,692 | 96,008 |
| Insurance | | | 1,066 |
| Interest and service charges | 3,039 | 3,517 | 2,359 |
| Legal | 40,415 | 38,630 | 30,336 |
| Meetings | 56,707 | 44,170 | 72,067 |
| National Aboriginal Youth Suicide Prevention Strategy | 17,000 | 17,000 | 26,000 |
| Pension expense | 6,365 | 38,876 | 35,917 |
| Miscellaneous | 1,010 | 4,926 | 4,831 |
| Official meeting | 9,990 | 21,442 | 23,302 |
| Office supplies | 150,141 | 58,979 | 94,433 |
| Performers fees | 4,189 | 4,190 | 14,215 |
| Recorder | | | 1,500 |
| Rent | 52,303 | 63,298 | 55,656 |
| Salaries | 936,936 | 1,026,228 | 930,823 |
| Secretarial services | 1,790 | 1,380 | 1,790 |
| Suicide intervention training | | | 6,747 |
| Supplies | | 88,581 | |
| Surveys | 416 | 416 | |
| Telephone | 25,259 | 32,755 | 35,985 |
| Training with cultural component | 17,000 | 17,000 | 50,000 |
| Travel | 171,292 | 275,546 | 413,461 |
| Treaty Day | 24,093 | 28,168 | |
| Veterans Travel | 676 | 1,355 | |
| Youth Gathering | 66,000 | 66,000 | |
| | 2,096,133 | 2,546,594 | 2,483,624 |
| AANDC debt recovery (Note 5) | | <u>(22,242)</u> | <u>11,078</u> |
| Excess (Deficiency) of Revenue over Expenditure | <u>\$ 652,270</u> | <u>\$ (136,485)</u> | <u>\$ (55,446)</u> |

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UNION OF NOVA SCOTIA INDIANS
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

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| | <u>2013</u> | <u>2012</u> |
|--|---------------------|---------------------|
| Unrestricted Net Assets, beginning of year | \$ (147,882) | \$ (92,436) |
| Deficiency of Revenue over Expenditure | <u>(136,485)</u> | <u>(55,446)</u> |
| Unrestricted Net Assets, end of year | <u>\$ (284,367)</u> | <u>\$ (147,882)</u> |

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UNION OF NOVA SCOTIA INDIANS
CONSOLIDATED STATEMENT OF CASH FLOWS
For the year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

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| | <u>2013</u> | <u>2012</u> |
|---|--------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash received from Indian & Northern Affairs Canada | \$ 880,906 | \$ 854,650 |
| Cash received from Health Canada | 1,121,559 | 1,355,318 |
| Cash received from Assembly of First Nations | | 65,777 |
| Cash received from FN Information Governance Centre | 367,836 | 124,092 |
| Cash received from the Province of Nova Scotia | 72,588 | 136,823 |
| Cash received from other sources | 47,357 | 99,629 |
| Cash paid for salaries & benefits | (1,105,708) | (1,014,021) |
| Cash paid for materials & services | <u>(1,352,005)</u> | <u>(1,539,733)</u> |
| NET CASH USED THROUGH OPERATING ACTIVITIES | 32,533 | 82,535 |
| CASH (BANK INDEBTEDNESS) , beginning of year | <u>74,973</u> | <u>(7,562)</u> |
| CASH, end of year | \$ <u><u>107,506</u></u> | \$ <u><u>74,973</u></u> |

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**UNION OF NOVA SCOTIA INDIANS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2013**

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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>2013</u> | <u>2012</u> |
|----------------------------------|------------------|-------------------|
| Indian & Northern Affairs Canada | \$ 4,875 | \$ |
| FN Information Governance Centre | | 62,786 |
| ECBC | 3,693 | |
| HST Receivable | 28,959 | 83,093 |
| Employee Advances | 2,088 | 101 |
| Other | 9,558 | 13,838 |
| | <u>\$ 49,173</u> | <u>\$ 159,818</u> |

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**UNION OF NOVA SCOTIA INDIANS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2013**

NOTE 4 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | <u>2013</u> | <u>2012</u> |
|---------------------------|-------------------|-------------------|
| Trade Payables | \$ 47,376 | \$ 70,746 |
| Accrued Salaries payable | 9,934 | 5,185 |
| Other Accrued Liabilities | <u>170,240</u> | <u>109,083</u> |
| | <u>\$ 227,550</u> | <u>\$ 185,014</u> |

NOTE 5 - UNREMITTED PENSION AMOUNT

| | | |
|--|------------------|------------------|
| Accrued Benefits payable (Manulife Financial Corporation) (See note 9) | \$ <u>18,901</u> | \$ <u>10,781</u> |
|--|------------------|------------------|

NOTE 6 - DEFERRED REVENUE

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

| | <u>2013</u> | <u>2012</u> |
|---|-------------------|-------------------|
| First Nations Information Governance Centre | \$ <u>194,595</u> | \$ <u>186,878</u> |

NOTE 7 - COMPARATIVE FIGURES

2012 comparative figures have not been shown for funds which were not active in 2013.

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

NOTE 8 - DEBT RECOVERY

Debt recovery by Aboriginal Affairs & Northern Development Canada for Community Involvement Governance Program (2011).

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 2012-2013 Health Canada funding approved for the amount of \$331,500 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.

See Auditor's Report

**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 Pitney Bowes for a copier for a quarterly charge of \$4,920.00. The lease expires May 2014.

Rental under a lease with Pitney Bowes for a copier for a quarterly charge of \$3,250.00. The lease expires November 2013.

Rental under a lease with Pitney Bowes for a laser fax for a quarterly charge of \$420.00. The lease expires July 2013.

Rental under a lease with Pitney Bowes for a postage meter and printer for a quarterly charge of \$1005.00. The lease expires July 2017.

Rental under a lease with Pitney Bowes for a shredder for a quarterly charge of \$516.00. The lease expires July 2014.

Rental under a lease with Pitney Bowes for a postage meter and scale for a quarterly charge of \$605.00. The lease expires August 2017.

Rental under a lease with De Lage Landen Financial Services Inc for a copier for a quarterly charge of \$1,781.00. The lease expires August 2018.

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.

Rental under a lease for office space in Halifax, N.S. for a monthly charge of \$1,000.00. Lease may be cancelled by either party with three months notice.

Lease commitments over the next 5 years

| | | |
|------|----|--------|
| 2014 | \$ | 94,560 |
| 2015 | \$ | 73,536 |
| 2016 | \$ | 73,171 |
| 2017 | \$ | 72,723 |
| 2018 | \$ | 66,284 |

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**UNION OF NOVA SCOTIA INDIANS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2013**

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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 | \$ 20,000 | \$ 6,055 | \$ 834,728 | \$ 25,000 | \$ 885,783 |
| Health Canada | 1,121,559 | | | | 1,121,559 |
| Province of Nova Scotia | 14,088 | | 58,500 | | 72,588 |
| FN Information Governance Centre | 297,333 | | | | 297,333 |
| Other | | 4,988 | | 50,101 | 55,089 |
| Total Revenue | 1,452,980 | 11,043 | 893,228 | 75,101 | 2,432,352 |
| Expenses | | | | | |
| Salaries & Benefits | 547,262 | | 563,004 | 267 | 1,110,533 |
| Other Expenses | 973,550 | 11,482 | 388,921 | 84,351 | 1,458,304 |
| | <u>1,520,812</u> | <u>11,482</u> | <u>951,925</u> | <u>84,618</u> | <u>2,568,837</u> |
| | <u>\$ -67,832</u> | <u>\$ -439</u> | <u>\$ -58,697</u> | <u>\$ -9,517</u> | <u>\$ -136,485</u> |

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, 2013
(with comparative figures for the year ended March 31, 2012)

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| | Budget 2013 | 2013 | 2012 |
|---|------------------------|--------------------|-----------------|
| REVENUE | | | |
| Aboriginal Affairs & Northern Development | \$ 588,977 | \$ 588,102 | \$ 588,977 |
| | <u>588,977</u> | <u>588,102</u> | <u>588,977</u> |
| EXPENDITURE | | | |
| Administration | | 3,165 | |
| Audit | 4,288 | 4,235 | 4,288 |
| Bad Debt | | 4,750 | 4,865 |
| Cleaning | 5,863 | 5,211 | 5,863 |
| Consultation | 92,100 | 94,750 | 94,692 |
| Donations | | 2,000 | 14,664 |
| Employee Benefits | 1,066 | 12,668 | 10,299 |
| Equipment Lease | 13,913 | 13,905 | 13,913 |
| General Assembly | 13,599 | 17,321 | 13,599 |
| Honoraria | 30,000 | 15,529 | 29,929 |
| Insurance | | | 1,066 |
| Interest and Bank Charges | 606 | 793 | 606 |
| Legal Services | 30,336 | 28,965 | 30,336 |
| Meetings | 21,566 | | 21,566 |
| Office Supplies | 20,838 | 15,999 | 20,838 |
| Rent | 14,705 | 17,660 | 14,705 |
| Salaries | 280,582 | 342,681 | 280,582 |
| Secretarial Services | 425 | 60 | 425 |
| Telephone | 425 | 9,511 | 10,206 |
| Travel | 20,206 | 28,016 | 20,132 |
| | <u>550,518</u> | <u>617,220</u> | <u>592,574</u> |
| Recovery of Debt (Note 5) | | <u>22,242</u> | <u>(11,078)</u> |
| Excess (Deficiency) of Revenue over Expenditure | <u>\$ 38,459</u> | <u>\$ (51,360)</u> | <u>\$ 7,481</u> |

See Auditor's Report



UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
BAND EMPLOYEE BENEFITS
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|-------------------|-------------------|
| REVENUE | | | |
| Aboriginal Affairs & Northern Development | \$ <u> </u> | \$ <u>27,903</u> | \$ <u>27,028</u> |
| | <u>0</u> | <u>27,903</u> | <u>27,028</u> |
| EXPENDITURE | | | |
| Canada Pension Plan | | 12,934 | 8,143 |
| Pension Plan | | <u>15,989</u> | <u>20,585</u> |
| | <u>0</u> | <u>28,923</u> | <u>28,728</u> |
| Deficiency of Revenue over Expenditure | \$ <u>0</u> | \$ <u>(1,020)</u> | \$ <u>(1,700)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
NATIVE REPRESENTATIVE
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

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| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|--------------------|-----------------|
| REVENUE | | | |
| Aboriginal Affairs & Northern Development | | | |
| Basic Organizational Capacity | \$ 261,795 | \$ 160,223 | \$ 166,529 |
| Cultural Education Centres | | 25,000 | |
| Business Development | | 6,055 | |
| | <u>261,795</u> | <u>191,278</u> | <u>166,529</u> |
| EXPENDITURE | | | |
| Audit | 1,375 | 1,145 | 1,218 |
| Business Development Expense (Schedule 1) | 6,050 | 6,296 | |
| Cleaning | 2,455 | 1,421 | 1,501 |
| Chiefs Strategic Consultation | | | 4,365 |
| Consulting | | | 1,500 |
| Donations | | 211 | |
| Equipment Lease | 865 | 3,788 | 3,715 |
| Employee Benefits | 540 | 1,725 | 1,127 |
| General Assembly | | | 500 |
| Honoraria | 12,900 | 4,740 | 4,247 |
| Interest and Bank Charges | 1,700 | 247 | 190 |
| Legal and Audit | 9,700 | 9,665 | |
| Meetings | | 1,106 | 7,972 |
| Miscellaneous | 1,010 | 4,926 | 4,831 |
| Office Supplies | 15,600 | 4,687 | 7,809 |
| Pension Plan Expense | 60 | 21 | |
| Rent | 10,330 | 4,811 | 4,369 |
| Salaries & Benefit | 119,559 | 98,990 | 90,346 |
| Secretarial Service | 1,365 | 1,320 | 1,365 |
| Telephone | 11,300 | 2,591 | 2,921 |
| Travel | 6,800 | 7,472 | 26,665 |
| Treaty Day (Schedule 2) | 24,093 | 28,168 | |
| | <u>225,702</u> | <u>183,332</u> | <u>164,641</u> |
| Excess (Deficiency) of Revenue over Expenditure | <u>\$ 36,093</u> | <u>\$ (23,109)</u> | <u>\$ 3,343</u> |

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
CONSULTATION AND POLICY DEVELOPMENT
Year ended March 31, 2013**

| | <u>Budget 2013</u> | <u>2013</u> |
|---|------------------------|-------------------|
| REVENUE | | |
| Aboriginal Affairs and Northern Development | \$ <u>58,500</u> | \$ <u>58,500</u> |
| | <u>58,500</u> | <u>58,500</u> |
| EXPENDITURE | | |
| Administration | 3,550 | |
| Audit | 723 | 424 |
| Cleaning | 1,250 | 521 |
| Employee Benefits | 1,083 | 463 |
| Equipment Lease | 2,048 | 1,383 |
| General Assembly | 1,250 | 200 |
| Honoraria | 2,950 | 1,731 |
| Interest and Bank Charges | 25 | 90 |
| Legal | 190 | |
| Meetings | 200 | 125 |
| Officials Meeting | 4,995 | 10,721 |
| Office Supplies | 950 | 1,712 |
| Pension Plan | 1,095 | 3,016 |
| Rent | 2,225 | 3,000 |
| Salaries | 30,100 | 35,519 |
| Telephone | 600 | 946 |
| Travel | 6,800 | 7,371 |
| | <u>60,034</u> | <u>67,222</u> |
| Deficiency of Revenue over Expenditure | \$ <u>(1,534)</u> | \$ <u>(8,722)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
ABORIGINAL DIABETES INITIATIVE
 Year ended March 31, 2013
 (with comparative figures for the year ended March 31, 2012)

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| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|--------------------|--------------------|
| REVENUE | | | |
| Health Canada | \$ 145,000 | \$ 143,300 | \$ 100,800 |
| | <u>145,000</u> | <u>143,300</u> | <u>100,800</u> |
| EXPENDITURE | | | |
| Audit | 350 | 1,024 | 731 |
| Cleaning | 950 | 1,270 | 900 |
| Consultation | 1,365 | 1,363 | |
| Employee Benefits | 535 | 3,886 | 5,397 |
| Equipment Lease | 2,300 | 3,388 | 2,229 |
| General Assembly | | | 3,145 |
| Honoraria | 500 | 4,602 | 5,246 |
| Interest and Bank Charges | 30 | 221 | 113 |
| Meetings | 10,400 | 10,376 | 241 |
| Office Supplies | 19,350 | 4,192 | 4,686 |
| Pension Plan | | 4,118 | 3,630 |
| Rent | 3,750 | 4,303 | 2,622 |
| Salaries | 78,500 | 78,286 | 81,657 |
| Supplies | | 19,550 | |
| Telephone | 1,675 | 2,318 | 1,753 |
| Travel | 24,100 | 24,169 | 27,792 |
| | <u>143,805</u> | <u>163,065</u> | <u>140,142</u> |
| Excess (Deficiency) of Revenue over Expenditure | \$ <u>1,195</u> | \$ <u>(19,765)</u> | \$ <u>(39,342)</u> |

See Auditor's Report



UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
BRIGHTER FUTURES
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

17

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|--|------------------------|-------------------|-------------------|
| REVENUE | | | |
| Health Canada | \$ 77,756 | \$ 78,922 | \$ 77,756 |
| | <u>77,756</u> | <u>78,922</u> | <u>77,756</u> |
| EXPENDITURE | | | |
| Administration | | 37 | |
| Audit | 564 | 564 | 564 |
| Cleaning | 3,694 | 700 | 694 |
| Employee Benefits | 491 | 1,626 | 491 |
| Equipment Lease | 1,700 | 1,866 | 1,719 |
| General Assembly | 3,300 | | 3,500 |
| Honoraria | 3,000 | 2,335 | 4,047 |
| Interest and Bank Charges | 88 | 122 | 88 |
| Meetings | | 1,866 | |
| Office Supplies | 3,500 | 2,309 | 3,616 |
| Rent | 2,022 | 2,370 | 2,022 |
| Salaries | 58,500 | 51,317 | 52,179 |
| Telephone | 1,000 | 1,276 | 1,353 |
| Travel | 650 | 16,119 | 16,110 |
| | <u>78,509</u> | <u>82,506</u> | <u>86,383</u> |
| Deficiency of Revenue over Expenditure | \$ <u>(753)</u> | \$ <u>(3,584)</u> | \$ <u>(8,627)</u> |

See Auditor's Report



UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
CANADA PRENATAL NUTRITION PROGRAM
 Year ended March 31, 2013

18

| | <u>Budget 2013</u> | <u>2013</u> |
|------------------------------------|------------------------|-----------------|
| REVENUE | | |
| Health Canada | \$ <u>2,500</u> | \$ <u>2,500</u> |
| | <u>2,500</u> | <u>2,500</u> |
| EXPENDITURE | | |
| Office Supplies | 1,041 | 1,041 |
| Travel | <u>1,458</u> | <u>1,459</u> |
| | <u>2,499</u> | <u>2,500</u> |
| Excess of Revenue over Expenditure | <u>\$ 1</u> | <u>\$ 0</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
FIRST NATIONS & INUIT HEALTH INFORMATION SYSTEMS
 Year ended March 31, 2013
 (with comparative figures for the year ended March 31, 2012)

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|-----------------|-------------------|
| REVENUE | | | |
| Health Canada | \$ | \$ 11,000 | \$ |
| Deferred Revenue, beginning of year | | | 14,534 |
| | <u>0</u> | <u>11,000</u> | <u>14,534</u> |
| EXPENDITURE | | | |
| Audit | | 75 | 105 |
| Clean | | 98 | 183 |
| Equipment Lease | | 260 | 321 |
| Honoraria | | | 756 |
| Interest and Bank Charges | | 17 | 16 |
| Office Supplies | | 322 | 676 |
| Recorder | | | 1,000 |
| Rent | | 330 | 378 |
| Salaries | | 7,390 | 1,497 |
| Telephone | | 178 | 253 |
| Travel | | 3,256 | 11,739 |
| | <u>0</u> | <u>11,927</u> | <u>16,924</u> |
| Excess (Deficiency) of Revenue over Expenditure | \$ <u>0</u> | \$ <u>(927)</u> | \$ <u>(2,390)</u> |

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**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
 COMMUNICABLE DISEASE EMERGENCIES INITIATIVE
 Year ended March 31, 2013**

20

| | <u>Budget 2013</u> | <u>2013</u> |
|---|------------------------|--------------------------|
| REVENUE | | |
| Health Canada | \$ <u> </u> | \$ <u>20,000</u> |
| | <u>0</u> | <u>20,000</u> |
| EXPENDITURE | | |
| Audit | | 143 |
| Cleaning | | 177 |
| Consulting | | 500 |
| Equipment Lease | | 473 |
| Honoraria | | 592 |
| Interest and Bank Charges | | 138 |
| Office Supplies | | 585 |
| Meetings | | 2,590 |
| Rent | | 601 |
| Telephone | | 323 |
| Travel | | 16,118 |
| | <u>0</u> | <u>22,240</u> |
| Excess (Deficiency) of Revenue over Expenditure | \$ <u><u>0</u></u> | \$ <u><u>(2,240)</u></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, 2013
(with comparative figures for the year ended March 31, 2012)

21

| | Budget 2013 | 2013 | 2012 |
|---|------------------------|--------------------|--------------------|
| REVENUE | | | |
| Health Canada | \$ 200,000 | \$ 222,893 | \$ 204,133 |
| Province of Nova Scotia | 14,200 | 14,088 | |
| | <u>214,200</u> | <u>236,981</u> | <u>204,133</u> |
| EXPENDITURE | | | |
| Audit | 865 | 1,551 | 1,480 |
| Cleaning | 1,660 | 1,924 | 1,822 |
| Consulting | 10,300 | 10,292 | 800 |
| Employee Benefits | 1,620 | 4,121 | 5,526 |
| Equipment Lease | 3,200 | 5,130 | 4,514 |
| General Assembly | 25,000 | 2,650 | 2,500 |
| Honoraria | | 6,420 | 10,623 |
| Interest and Bank Charges | 230 | 335 | 230 |
| Meetings | 17,900 | 20,361 | 3,066 |
| Office Supplies | 17,000 | 6,348 | 8,488 |
| Pension Plan | 55 | 4,458 | 3,730 |
| Rent | 5,100 | 6,516 | 5,309 |
| Salaries | 80,000 | 96,168 | 97,370 |
| Supplies | | 21,571 | |
| Telephone | 3,550 | 3,509 | 3,550 |
| Travel | 2,400 | 61,557 | 62,845 |
| Course Expenses | | | 4,868 |
| | <u>168,880</u> | <u>252,911</u> | <u>216,721</u> |
| Excess (Deficiency) of Revenue over Expenditure | <u>\$ 45,320</u> | <u>\$ (15,930)</u> | <u>\$ (12,588)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
HEALTH CONSULTATION
 Year ended March 31, 2013
 (with comparative figures for the year ended March 31, 2012)

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|-------------------|-----------------|
| REVENUE | | | |
| Health Canada | \$ 34,600 | \$ 34,438 | \$ 33,929 |
| | <u>34,600</u> | <u>34,438</u> | <u>33,929</u> |
| EXPENDITURE | | | |
| Administration | 85 | 85 | |
| Audit | 125 | 246 | 246 |
| Cleaning | 303 | 303 | 303 |
| Consulting | 255 | 256 | |
| Employee Benefits | 280 | 279 | 194 |
| Equipment Lease | 460 | 814 | 750 |
| General Assembly | 2,857 | 2,670 | 2,857 |
| Honoraria | 1,766 | 1,019 | 1,766 |
| Interest and Bank Charges | 38 | 53 | 38 |
| Office Supplies | 1,100 | 1,008 | 1,577 |
| Pension Plan | 320 | 320 | 320 |
| Rent | 1,275 | 1,034 | 882 |
| Salaries | 18,500 | 23,193 | 11,526 |
| Telephone | 350 | 557 | 590 |
| Travel | 5,950 | 5,594 | 13,034 |
| | <u>33,664</u> | <u>37,431</u> | <u>34,083</u> |
| Excess (Deficiency) of Revenue over Expenditure | <u>\$ 936</u> | <u>\$ (2,993)</u> | <u>\$ (154)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
HEALTH SERVICES
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

23

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|--|------------------------|-------------------|-------------------|
| REVENUE | | | |
| Health Canada | \$ 132,016 | \$ 136,006 | \$ 133,996 |
| Heart & Stroke Foundation | | | 2,854 |
| | <u>132,016</u> | <u>136,006</u> | <u>136,850</u> |
| EXPENDITURE | | | |
| Audit | 620 | 972 | 993 |
| Cleaning | 950 | 1,206 | 1,222 |
| Employee Benefits | 3,150 | 7,154 | 9,255 |
| Equipment Lease | 2,300 | 3,216 | 3,027 |
| General Assembly | | | 2,930 |
| Heart & Stroke Healthy Eating Campaign | | | 2,854 |
| Honoraria | | 4,025 | 7,122 |
| Interest and Bank Charges | 154 | 210 | 154 |
| Meetings | 241 | 940 | 241 |
| Office Supplies | 14,485 | 3,979 | 6,361 |
| Pension Plan | 3,740 | 3,772 | 2,497 |
| Rent | 3,900 | 4,085 | 3,559 |
| Salaries | 82,700 | 80,383 | 76,850 |
| Supplies | | 7,307 | |
| Telephone | 1,665 | 2,200 | 2,380 |
| Travel | 24,900 | 25,312 | 18,440 |
| | <u>138,805</u> | <u>144,758</u> | <u>137,885</u> |
| Deficiency of Revenue over Expenditure | <u>\$ (6,789)</u> | <u>\$ (8,752)</u> | <u>\$ (1,035)</u> |

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**UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
 HEALING OUR NATIONS
 Year ended March 31, 2013
 (with comparative figures for the year ended March 31, 2012)**

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|----------------|----------------|
| REVENUE | | | |
| Health Canada - AFN HIV/AIDS | \$ 400,000 | \$ 331,500 | \$ 200,000 |
| Health Canada - AFN HIV/AIDS - Innu Community Education & Awareness | | | 17,500 |
| | <u>400,000</u> | <u>331,500</u> | <u>217,500</u> |
| EXPENDITURE | | | |
| HIV/AIDS Strategy | <u>159,452</u> | <u>331,500</u> | <u>217,500</u> |
| | <u>159,452</u> | <u>331,500</u> | <u>217,500</u> |
| Excess of Revenue over Expenditure | <u>\$ 240,548</u> | <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, 2013
(with comparative figures for the year ended March 31, 2012)

25

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|-------------------|----------------|
| REVENUE | | | |
| Health Canada | \$ 141,000 | \$ 141,000 | \$ 141,000 |
| | <u>141,000</u> | <u>141,000</u> | <u>141,000</u> |
| EXPENDITURE | | | |
| Audit | 870 | 1,008 | 1,023 |
| Cleaning | 1,180 | 1,250 | 1,259 |
| Consultation | 7,000 | 7,000 | 5,000 |
| Equipment Lease | 3,500 | 3,334 | 3,118 |
| Employee Benefits | 525 | | |
| Honoraria | | 4,172 | |
| Interest and Bank Charges | | 217 | 159 |
| NAYSPS Workplan | 17,000 | 17,000 | 26,000 |
| Meetings | 5,000 | 5,000 | 380 |
| Office Supplies | 1,770 | 4,125 | 6,553 |
| Rent | 3,100 | 4,234 | 3,667 |
| Salaries | 693 | 13,073 | 26,555 |
| Suicide Intervention Training | | | 6,747 |
| Telephone | 801 | 2,281 | 2,452 |
| Training with Cultural Component | 17,000 | 17,000 | 50,000 |
| Travel | 493 | 522 | 8,185 |
| Youth Centre | 66,000 | 66,000 | |
| | <u>124,932</u> | <u>146,216</u> | <u>141,098</u> |
| Excess (Deficiency) of Revenue over Expenditure | <u>\$ 16,068</u> | <u>\$ (5,216)</u> | <u>\$ (98)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
TRIPARTITE LIAISON
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

26

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|-------------------|--------------------|
| REVENUE | | | |
| Province of Nova Scotia | 87,750 | 58,500 | 116,793 |
| | <u>87,750</u> | <u>58,500</u> | <u>116,793</u> |
| EXPENDITURE | | | |
| Administration | 3,550 | | |
| Audit | 724 | 424 | 847 |
| Cleaning | 1,250 | 521 | 1,042 |
| Employee Benefits | 1,083 | 463 | 7,056 |
| Equipment Lease | 2,049 | 1,383 | 2,583 |
| General Assembly | 1,250 | 200 | 396 |
| Honoraria | 2,950 | 1,731 | 6,078 |
| Interest and Bank Charges | 25 | 90 | 132 |
| Legal | 189 | | |
| Meetings | 200 | 125 | 241 |
| Officials Meeting | 4,995 | 10,721 | 23,302 |
| Office Supplies | 950 | 1,712 | 1,940 |
| Pension Plan | 1,095 | 3,016 | 2,265 |
| Rent | 2,225 | 3,000 | 6,000 |
| Salaries | 30,100 | 35,519 | 63,666 |
| Telephone | 600 | 946 | 2,409 |
| Travel | 6,800 | 7,371 | 12,421 |
| | <u>60,035</u> | <u>67,222</u> | <u>130,378</u> |
| Excess (Deficiency) of Revenue over Expenditure | \$ <u>27,715</u> | \$ <u>(8,722)</u> | \$ <u>(13,585)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
REGIONAL HEALTH SURVEY PROJECT
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

27

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|--|------------------------|-------------------|----------------|
| REVENUE | | | |
| First Nations Information Governance | \$ 81,250 | \$ 84,700 | \$ 84,700 |
| St Michael's Hospital | | | 7,500 |
| Deferred Revenue (beginning of year) | | | 81,342 |
| Deferred Revenue (end of year) | | | |
| | <u>81,250</u> | <u>84,700</u> | <u>173,542</u> |
| EXPENDITURE | | | |
| Audit | 275 | 606 | 1,259 |
| Cleaning | 1,160 | 751 | 1,549 |
| Computers | 1,760 | 1,757 | |
| Consultation | 10,000 | 10,000 | |
| Employee Benefits | 1,335 | 2,576 | 3,336 |
| Equipment Lease | 1,360 | 2,003 | 3,838 |
| General Assembly | | | 5,000 |
| Honoraria | 600 | 2,506 | 6,474 |
| Interest and Bank Charges | 95 | 136 | 260 |
| Meetings | | | 2,402 |
| Office Supplies | 28,250 | 2,542 | 8,850 |
| Pension | | 3,534 | 2,890 |
| Rent | 2,835 | 2,543 | 4,514 |
| Recorder | | | 500 |
| Salaries | 8,825 | 15,853 | 99,047 |
| Supplies | | 26,646 | |
| Survey | 416 | 416 | |
| Telephone | | 1,370 | 3,018 |
| Travel | 17,012 | 17,012 | 30,700 |
| | <u>73,923</u> | <u>90,252</u> | <u>173,637</u> |
| Excess(Deficiency) of Revenue over Expenditure | <u>\$ 7,327</u> | <u>\$ (5,552)</u> | <u>\$ (95)</u> |

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
CONSULTANT ADVISORY SERVICES
Year ended March 31, 2013**

29

| | <u>Budget 2013</u> | <u>2013</u> |
|---|------------------------|-----------------|
| REVENUE | | |
| Enterprise Cape Breton | \$ | \$ 3,693 |
| UNSI | | 1,295 |
| | <u>0</u> | <u>4,988</u> |
| EXPENDITURE | | |
| Audit | | 36 |
| Cleaning | | 44 |
| Consulting | | 3,178 |
| Equipment lease | | 118 |
| Honoraria | | 147 |
| Interest & bank charges | | 7 |
| Office supplies | | 146 |
| Rent | | 150 |
| Telephone | | 81 |
| Travel | | 1,279 |
| | <u>0</u> | <u>5,186</u> |
| Excess (Deficiency) of revenue over expenditure | <u>\$ 0</u> | <u>\$ (198)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE
TREATY DAY
Year ended March 31, 2013
(with comparative figures for the year ended March 31, 2012)

30

| | <u>Budget 2013</u> | <u>2013</u> | <u>2012</u> |
|---|------------------------|-------------------|--------------------|
| REVENUE | | | |
| Aboriginal Affairs & Northern Development | \$ | \$ | \$ 25,000 |
| Province of Nova Scotia | 3,360 | 3,360 | 4,126 |
| Kwilmujk Maw-Kulusuaqon | 45,000 | 45,000 | 46,850 |
| Native Council of N.S. | 100 | 100 | |
| Other | 1,000 | 1,641 | 765 |
| | <u>49,460</u> | <u>50,101</u> | <u>76,741</u> |
| EXPENDITURE | | | |
| Advertising | | 1,909 | 6,588 |
| Audit | 500 | 334 | 557 |
| Catering | 21,890 | 14,601 | 19,339 |
| Cleaning | | 444 | 685 |
| Equipment Lease | | 1,185 | 1,697 |
| Grand Council Travel | | | 48 |
| Honoraria | | 1,482 | 3,994 |
| Interest and Bank Charges | | 77 | 86 |
| Office Supplies | 12,117 | 1,466 | 3,567 |
| Performers Fees | 6,280 | 4,190 | 14,215 |
| Rent | | 1,504 | 1,996 |
| Salaries | 400 | 267 | 12,905 |
| Supplies | | 6,848 | |
| Telephone | 1,100 | 811 | 1,335 |
| Veterans Travel | 2,031 | 1,355 | |
| Travel | 28,061 | 19,977 | 20,347 |
| | <u>72,379</u> | <u>56,450</u> | <u>87,359</u> |
| Deficiency of Revenue over Expenditure | \$ <u>(22,919)</u> | \$ <u>(6,349)</u> | \$ <u>(10,618)</u> |

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UNION OF NOVA SCOTIA INDIANS
SCHEDULE 1 - BUSINESS DEVELOPMENT
 Year ended March 31, 2013

31

| | <u>Budget 2013</u> | <u>2013</u> |
|--|------------------------|------------------------|
| REVENUE | | |
| Aboriginal Affairs & Northern Development Canada | \$ <u>6055</u> | \$ <u>6,055</u> |
| | <u>6,055</u> | <u>6,055</u> |
| EXPENDITURE | | |
| Audit | | 43 |
| Cleaning | | 54 |
| Consulting | | 3,858 |
| Equipment lease | | 143 |
| Honoraria | | 178 |
| Interest & bank charges | | 10 |
| Office supplies | 150 | 177 |
| Rent | | 182 |
| Telephone | | 98 |
| Travel | <u>5,900</u> | <u>1,553</u> |
| | <u>6,050</u> | <u>6,296</u> |
| Excess (Deficiency) of revenue over expenditure | \$ <u><u>5</u></u> | \$ <u><u>(241)</u></u> |

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE 2 - TREATY DAY
Year ended March 31, 2013**

32

| | <u>Budget 2013</u> | <u>2013</u> |
|---|-------------------------|--------------------------|
| REVENUE | | |
| Aboriginal Affairs & Northern Development | \$ 47,916 | \$ 25,000 |
| | <u>47,916</u> | <u>25,000</u> |
| EXPENDITURE | | |
| Advertising | | 952 |
| Audit | 166 | 166 |
| Catering | 7287 | 7,286 |
| Cleaning | | 222 |
| Equipment Lease | | 591 |
| Honoraria | | 740 |
| Interest and Bank Charges | | 39 |
| Office Supplies | 4,033 | 731 |
| Performers Fees | 2,091 | 2,091 |
| Rent | | 751 |
| Salaries | 133 | 133 |
| Supplies | | 3,417 |
| Telephone | 366 | 404 |
| Veterans Travel | 676 | 676 |
| Travel | 9,341 | 9,969 |
| | <u>24,093</u> | <u>28,168</u> |
| Excess (Deficiency) of Revenue over Expenditure | \$ <u><u>23,823</u></u> | \$ <u><u>(3,168)</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, 2013

33

| | 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 N/A |
|---|--------------------------------|--|--------------------------|--------------------------------|--|---|
| Aboriginal Affairs and Northern Development Canada | | | | | | |
| Tribal Council/Indian Administered | | | | | | |
| Flexible Transfer Payment | | | | | | |
| Tribal Council Funding | \$ 588,102 | 7,481 | | \$ 595,583 | \$ | |
| Contribution | | | | | | |
| Band Employee Benefits | 27,903 | | | 27,903 | | |
| Total | \$ 616,005 | 7,481 | | \$ 623,486 | \$ 646,143 | |
| Political Association/Indian Administered | | | | | | |
| Flexible Transfer Payment | | | | | | |
| Basic Organizational Capacity | \$ 191,278 | \$3,343 | | \$ 194,621 | | |
| Contribution | | | | | | |
| Consultation and Policy Governance | 58,500 | | | 58,500 | | |
| Disabilities Initiative | 20,000 | | | 20,000 | | |
| Total | \$ 269,778 | | | \$ 273,121 | \$ 318,971 | |
| HEALTH CANADA | | | | | | |
| Brighter Futures | \$ 78,922 | | | \$ 78,922 | \$ 82,507 | |
| Canada Prenatal Nutrition | 2,500 | | | 2,500 | 2,500 | |
| Aboriginal Diabetes Initiative | 143,300 | | | 143,300 | 163,065 | |
| HIV/AIDS Strategy | 331,500 | | | 331,500 | 331,500 | |
| Communicable Disease Emergencies Initiative | 20,000 | | | 20,000 | 22,240 | |
| FN&I Home & Community Care | 222,893 | | | 222,893 | 252,911 | |
| Health Consultation | 34,438 | | | 34,438 | 37,431 | |
| FN&I Health Information System | 11,000 | | | 11,000 | 11,927 | |
| Health Services | 136,006 | | | 136,006 | 144,758 | |
| Youth Suicide Prevention Strategy | 141,000 | | | 141,000 | 146,216 | |
| Total | \$ 1,121,559 | | | \$ 1,121,559 | \$ 1,195,055 | |
| | \$ 2,007,342 | | | \$ 2,018,166 | \$ 2,160,169 | |

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**UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF EXECUTIVE SALARIES, TRAVEL, CONSULTING AND HONORARIA
ELECTED/APPOINTED OFFICIALS
Year ended March 31, 2013**

| <u>Name of Individual</u> | <u>Position Title</u> | <u>Number of Months</u> | <u>Salary</u> | <u>Honoraria</u> | <u>Other Remuneration</u> | <u>Total</u> | <u>Travel</u> |
|---------------------------------|---------------------------|-------------------------|---------------|------------------|---------------------------|--------------|---------------|
| Joseph B. Marshall | Executive Director | 12 \$ | 90,000 \$ | | 0 | 90,000 \$ | 1,963 |
| Carl Gould | Chief Financial Officer | 12 | 90,000 | | 0 | 90,000 | 2,037 |
| Deborah Robinson | Chief - Acadia | 12 | | 4,265 | 0 | 4,265 | 8,278 |
| Wilbert Marshall | Chief - Chapel Island | 12 | | 4,215 | 0 | 4,215 | 2,940 |
| Leroy Denny | Chief - Eskasoni | 12 | | 3,678 | 0 | 3,678 | 2,723 |
| Barry Francis, Derek Johnson | Councillors - Eskasoni | 12 | | 4,695 | 0 | 4,695 | 3,816 |
| Jerry Sack | Chief - Indianbrook | 12 | | 4,686 | 0 | 4,686 | |
| Ian Knockwood, Ronnie Augustine | Councillors - Indianbrook | 12 | | 4,186 | 0 | 4,186 | 1,077 |
| Terrance Paul | Chief - Membertou | 12 | | 1,018 | 0 | 1,018 | 537 |
| Rodrick Googoo | Chief - We'koqma'q | 12 | | 337 | 0 | 337 | 432 |
| Jason Bernard | Councillors - We'koqma'q | 12 | | 3,561 | 0 | 3,561 | 1,818 |
| Norman Bernard | Chief- Wagmatcook | 12 | | 4,728 | 0 | 4,728 | 2,751 |
| Ben Silliboy | Grand Chief | 12 | | 1,357 | 0 | 1,357 | 971 |
| Andrew Denny | Grand Keptin | 12 | | 1,694 | 0 | 1,694 | 3,357 |
| Reg Maloney | District Chief | 12 | | 13,131 | 0 | 13,131 | 2,066 |
| | | | \$ 180,000 \$ | \$51,551 | \$0 | \$231,551 \$ | \$34,766 |

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**UNION OF NOVA SCOTIA INDIANS
INAC - REVENUE RECONCILIATION
As at March 31,2013**

35

| | UNSI Advisory | UNSI |
|--|-----------------------------|-----------------------------|
| INAC Revenue per Audited Financial Statements | | |
| FTP | \$ 588,102 | \$ 191,278 |
| Contribution | 875 | 58,500 |
| Contribution | <u>27,028</u> | <u>20,000</u> |
| | 616,005 | 269,778 |
| Less: Prior Year Deferred Revenue | | |
| Plus: Current Year Deferred Revenue | <u> </u> | <u> </u> |
| | <u>\$ 616,005</u> | <u>\$ 269,778</u> |
| INAC Funding per confirmation | <u>\$ 616,005</u> | <u>\$ 269,778</u> |
| Variance | <u>\$ 0</u> | <u>\$ 0</u> |

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