

## REVIEW ENGAGEMENT REPORT

To the Chief and Council of:


### **Nuxalk Nation**

I have reviewed the Schedule of Federal Government Funding of **Nuxalk Nation** as at March 31, 2013 for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the company.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

Port Coquitlam, B.C.  
July 30, 2013

  
Chartered Accountants

**Nuxalk Nation**  
**Schedule of Federal Government Funding**  
**For the year ended March 31, 2013**

Federally funded Programs and Services Directly Funded by the Government of Canada	Federal Funding Received	Unexpended Funding Beginning of Year	Adjustments	Total Funding Available	Total Expenditures from All Sources	Unexpended Funding End of Year
	(a)	(b)	(c)	(a)+(b)+(c)=(d)	(e)	(d)-(e)
<b>Aboriginal Affairs and Northern Development Canada</b>						
<b>Claims and Indian Government</b>						
Negotiation preparedness	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
<b>Community Development</b>						
Fire protection						
Fire protection	47,621					
Training - fire protection	17,160	1,392	-	68,113	57,246	10,867
Other protection	1,940					
Safe water operators program	15,600	-	-	15,600	15,600	-
Operations and maintenance						
Roads and bridges	47,268					
Wastewater systems	72,752					
Water systems	84,722			276,395	430,139	
Community buildings	32,397					
Municipal services	39,256					
ACRS	23,063			23,063	9,458	13,605
Flood erosion	-	120,149	(116,338)	3,811	10,419	-
Flood protection	-	44,971	-	44,971	4,182	40,789
Liquid waste disposal	324,683	-	(18,536)	306,147	243,994	62,153
<b>Indian Government</b>						
Administration and band support	582,969	-	-	582,969	1,094,014	-
Band employee benefit plans	31,746	-	-	31,746	31,746	-
<b>Indian Registration</b>						
Indian Registry Administration	11,953	-	-	11,953	43,598	-
<b>Subtotal AANDC</b>	<b>\$ 1,408,130</b>	<b>\$ 166,512</b>	<b>\$ (134,874)</b>	<b>\$ 1,439,768</b>	<b>\$ 1,940,396</b>	<b>\$ 202,414</b>

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	(a)	(b)	(c)	(a)+(b)+(c)=(d)	(e)	(d)-(e)
Balance forward	\$ 1,408,130	\$ 166,512	\$ (134,874)	\$ 1,439,768	\$ 1,940,396	\$ 202,414
<b>Education</b>						
Acwsalcta School and Support	4,157,115					
Instructional services formula	248					
Fit up of education facilities	30,470					
Financial assistance allowances	89,640					
Ancillary support	24,178					
Comprehensive education support services	42,076					
Guidance and counselling	64,937					
Student transportation services	754			754	754	
Enhanced teacher salaries	631,938			631,938	934,038	
Post-secondary Education	49,086	21,381	(21,381)	49,086	13,068	36,018
Private schools	2,353,589	31,060	(31,060)	2,353,589	2,448,465	
Local Education Agreements						
<b>Governance</b>						
Capacity development	15,000	10,550	(10,550)	15,000	15,000	
Custom election code	5,000			5,000		5,000
<b>Subtotal AANDC</b>	<b>\$ 8,872,161</b>	<b>\$ 229,503</b>	<b>\$ (197,865)</b>	<b>\$ 8,903,799</b>	<b>\$ 9,496,821</b>	<b>\$ 506,996</b>

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	(a)	(b)	(c)	(a)+(b)+(c)=(d)	(e)	(d)-(e)
Balance forward	\$ 8,872,161	\$ 229,503	\$ (197,865)	\$ 8,903,799	\$ 9,496,821	\$ 506,996
<b>Social Development</b>						
Adult care	107,849	12,733	(12,733)	107,849	123,243	-
Basic needs	1,687,438	-	-	1,687,438	1,851,944	-
Child out of parent home	89,400	-	-	89,400	68,844	20,556
Special needs	49,028	-	-	49,028	48,646	382
Family Violence	12,522	-	-	12,522	12,522	-
National Child Benefit Service Delivery	152,498	-	-	152,498	150,864	1,634
Administration	89,781	-	-	89,781	111,888	-
Adult in-home care administration	19,032	-	-	19,032	-	-
TESI	73,416	6	(6)	73,416	73,416	-
Transition House	482,501	-	-	482,501	544,095	-
<b>Total AANDC</b>	<b>\$ 11,635,626</b>	<b>\$ 242,242</b>	<b>\$ (210,604)</b>	<b>\$ 11,667,264</b>	<b>\$ 12,482,283</b>	<b>\$ 529,568</b>
<b>Miscellaneous Programs</b>						
<b>Department of Fisheries and Oceans</b>	\$ 101,524	\$ -	\$ -	\$ 101,524	\$ 100,097	\$ 1,427
<b>Department of Justice</b>	38,467	-	-	38,467	43,952	-
<b>FNESC</b>						
School programming	326,811	-	-	326,811	326,811	-
Nation programming	9,081	-	-	9,081	33,549	-
<b>CMHC</b>						
Social Housing Program subsidies	94,186	-	-	94,186	318,752	-
Renovation projects	41,100	-	-	41,100	156,343	-
RRAP	3,500	5	-	3,505	3,026	479
<b>Total Miscellaneous Programs</b>	<b>\$ 614,669</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 614,674</b>	<b>\$ 982,530</b>	<b>\$ 1,906</b>

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<b>Health Canada</b>						
Prenatal Nutrition	32,266	-	-	32,266	39,861	-
COHI	4,266	-	-	4,266	2,073	2,193
Brighter Futures	130,425	-	-	130,425	131,832	-
Mental Health and Wellness	107,560	-	-	107,560	107,000	560
Solvent Abuse	16,936	-	-	16,936	27,388	-
NNADAP	81,055	-	-	81,055	73,905	7,150
Aboriginal Diabetes Program	4,650	-	-	4,650	536	4,114
Community Health Representative	60,558	-	-	60,558	62,182	-
Communicable Disease Control	4,880	-	-	4,880	476	4,404
AIDS Prevention	12,411	-	-	12,411	21,325	-
Water Testing	16,024	-	-	16,024	16,024	-
Home Care	221,026	-	-	221,026	216,379	4,647
Health Operations	35,380	-	-	35,380	33,562	1,818
Health planner	88,023	-	-	88,023	85,000	3,023
Patient Transportation	972,414	406,006	(1,123,602)	254,818	1,166,092	-
Crisis intervention	16,827	-	-	16,827	8,662	8,165
<b>Total Health Canada</b>	<b>\$ 1,804,701</b>	<b>\$ 406,006</b>	<b>\$ (1,123,602)</b>	<b>\$ 1,087,105</b>	<b>\$ 1,992,297</b>	<b>\$ 36,074</b>

<b>Total</b>	<b>\$ 14,054,996</b>	<b>\$ 648,253</b>	<b>\$ (1,334,206)</b>	<b>\$ 13,369,043</b>	<b>\$ 15,457,110</b>	<b>\$ 567,548</b>
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RECONCILIATION OF  
 ABORIGINAL AFFAIRS & NORTHERN DEVELOPMENT  
 CANADA (AANDC)  
 REVENUE FROM FINANCIAL STATEMENTS TO  
 FUNDING CONFIRMATION (FNITP)  
 2012/2013 FISCAL YEAR

<b>Recipient Name</b>	<b>Recipient #</b>
Nuxalk Nation	539
<b>AANDC Revenue per Financial Statements</b> \$	<b>\$11,635,626</b>
<b>Explanations:</b>	<b>Adjustments:</b>
	Add / (Subtract)
	\$
less: Prior Year Deferred Revenue	
add: Current Year Deferred Revenue	0
<b>Net Adjustments</b>	<b>0</b>
<b>Gross Budget per AANDC TPMS (1)</b>	<b>\$11,635,626</b>

(1) Includes Current year end payable from INAC  
 Excludes BCTC Treaty Loans  
 Excludes Recoveries for the prior year  
 Includes Reimbursements for the prior year

**Balances due (to) from AANDC included in the financial statements**

Accounts receivable due to the Nuxalk Nation	<b>\$1,287,637</b>
Accounts payable due to AANDC	<b>\$25,740</b>

