

KANAKA BAR INDIAN BAND

**FINANCIAL STATEMENTS
MARCH 31, 2013**

KANAKA BAR INDIAN BAND

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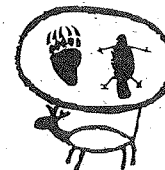
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Kanaka Bar Indian Band



Kanaka Bar Indian Band

March 31, 2013

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Kanaka Bar Indian Band for the year ended March 31, 2013 and all the information in this annual report are the responsibility of management and have been approved by the Chief and Council.

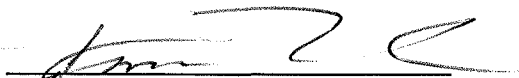
The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board (PSAB). Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Kanaka Bar Indian Band maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Kanaka Bar Indian Band's assets are appropriately accounted for and adequately safeguarded.

The Kanaka Bar Indian Band Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The First Nation Council reviews the First Nation's financial statements and recommends their approval. The First Nation Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review, the financial statements and the external auditor's report. The First Nation Council also reviews and considers for approval by the Members, the engagement of the external auditors.

The accompanying financial statements have been audited by Reid Hurst Nagy Inc., Certified General Accountants, in accordance with Canadian generally accepted auditing standards on behalf of the Members. Reid Hurst Nagy Inc., Certified General Accountants have full and free access to the books and records of the First Nation and to the Finance Committee.


Chief

December 19, 2013
Date


Councillor

December 19, 2013
Date

INDEPENDENT AUDITORS' REPORT

KANAKA BAR INDIAN BAND

Report on the financial statements

We have audited the accompanying consolidated financial statements of Kanaka Bar Indian Band, which comprise the summary statement of financial position as at March 31, 2013, the summary statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for qualified opinion

Beginning April 1, 2009, generally accepted accounting principles for government entities required that the Band record the net value of tangible capital assets in its financial statements. The Band has not applied these new financial statement reporting standards. Because the Band did not provide us with a completed capital asset register reflecting the total cost of tangible capital assets owned by the Band and appropriate accumulated amortization and any impairment attributable to each of those assets, we were unable to determine the net value of the tangible capital assets that should have been recorded as an asset and the related amortization or impairment that should have been recorded as an expense in the current and prior year. Upon adoption of PS 1200 Financial Statement Presentation, the Band did not fully adopt all aspects of the standard as they relate to the aforementioned tangible capital assets as they have reported capital purchases and long-term debt payments as expenses and have failed to appropriately report depreciation as an expense.

INDEPENDENT AUDITORS' REPORT (Continued)

Opinion

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the consolidated financial statements present fairly, in all material respects, the financial position of Kanaka Bar Indian Band as at March 31, 2013, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



REID HURST NAGY INC.
CERTIFIED GENERAL ACCOUNTANTS

RICHMOND, B.C.
DECEMBER 19, 2013

KANAKA BAR INDIAN BAND

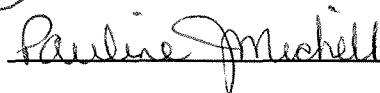
SUMMARY STATEMENT OF FINANCIAL POSITION March 31, 2013

Statement 1

	2013	2012
	\$	\$
FINANCIAL ASSETS		
Cash	610,941	6,214
Restricted cash	259,965	262,128
Accounts receivable	331,477	437,895
Accounts receivable - renters	166,266	142,665
Accounts receivable - tobacco	40,578	39,395
Member loans receivable	26,659	33,889
Inventory	2,580	1,703
Due from Kwoiek Creek Resources Inc. (Note 2)	103,684	101,230
Due from Fraser Canyon Tribal Administration	22,355	22,355
Investment in All Nations Trust Company	11,220	11,220
	1,575,725	1,058,694
LIABILITIES		
Accounts payable	169,303	227,568
Due to Skuppah Indian Band	20,425	22,595
Long-term debt (Note 3)	106,153	114,867
Investment in First Nation Controlled Entities (Note 4)	7,202,173	3,157,636
	7,498,054	3,522,666
NET FINANCIAL DEBT	(5,922,329)	(2,463,972)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 1d, 5)	651,238	671,621
Prepaid expenses	3,226	6,583
	654,464	678,204
	(5,267,865)	(1,785,768)

APPROVED ON BEHALF OF
THE KANAKA BAR INDIAN BAND

 Chief

 Councillor

KANAKA BAR INDIAN BAND

SUMMARY STATEMENT OF OPERATIONS

For the year ended March 31, 2013

Statement 2

	2013	2012
	\$	\$
REVENUE		
Aboriginal Affairs and Northern Development Canada	522,251	926,616
Service Canada	7,000	-
Canada Mortgage and Housing Corporation	27,530	-
Province of BC	35,000	-
First Nation Education Steering Committee	681	8,880
Fraser Canyon Tribal Health Authority	-	89,274
Skeesht Health Society	3,703	-
Fraser Thompson Indian Services Society	28,435	37,357
Taxation	55,808	23,571
Kwoiek Creek Resources LP	791,712	152,765
Miscellaneous	194,683	111,471
Social Housing Fund	33,242	75,972
Capital Fund	10,161	228,670
Trust Fund	7,877	54,319
	1,718,083	1,708,895
EXPENDITURES		
Operating Fund		
Band Programs	599,395	383,270
Capital	74,579	201,855
Social Development	136,825	170,077
Health	135,791	115,548
Education	20,374	93,680
Economic Development	73,926	211,105
Social Housing Fund		
Operating and Replacement Reserve	82,924	65,174
Housing Facilities Equity	-	225,284
Capital Fund	21,829	8,342
Trust Fund	10,000	-
	1,155,643	1,474,335
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	562,440	234,560
Enterprise Fund	(4,044,537)	(3,041,790)
	(3,482,097)	(2,807,230)

The notes to the financial statements are an integral part thereof.

KANAKA BAR INDIAN BAND

SUMMARY STATEMENT OF CHANGE IN NET FINANCIAL DEBT For the year ended March 31, 2013

Statement 3

	2013 \$	2012 \$
ANNUAL EXCESS OF REVENUE OVER EXPENDITURES	(3,482,097)	(2,807,230)
Acquisition of tangible capital assets	(10,161)	(3,387)
Amortization of tangible capital assets	30,544	39,967
	(3,461,714)	(2,770,650)
Acquisition of prepaid asset	(3,226)	(6,583)
Use of prepaid assets	6,583	6,023
	3,357	(560)
NET CHANGE IN NET FINANCIAL DEBT	(3,458,357)	(2,771,210)
NET FINANCIAL DEBT, BEGINNING OF THE YEAR	(2,463,972)	307,238
NET FINANCIAL DEBT, END OF THE YEAR	(5,922,329)	(2,463,972)

The notes to the financial statements are an integral part thereof.

KANAKA BAR INDIAN BAND

SUMMARY STATEMENT OF CASH FLOW

March 31, 2013

Statement 4

	2013	2012
	\$	\$
OPERATING ACTIVITIES		
Excess (shortfall) of revenue over expenditures	(3,482,097)	(2,807,230)
Non-cash items:		
Share of income (loss) of First Nation Controlled Entities	4,044,537	3,041,790
Depreciation	30,544	39,967
Changes in non-cash operating net assets	28,456	(215,686)
	621,440	58,841
FINANCING ACTIVITIES		
Repayment of Social Housing and Capital Funds long-term debt	(8,715)	(31,625)
INVESTING ACTIVITIES		
Purchase of capital assets	(10,161)	(1,105)
CHANGE IN CASH DURING YEAR	602,564	26,111
CASH, BALANCE BEGINNING OF YEAR	268,342	242,231
CASH, BALANCE END OF YEAR	870,906	268,342
REPRESENTED BY:		
Cash	610,941	6,214
Restricted Cash	259,965	262,128
	870,906	268,342

The notes to the financial statements are an integral part thereof.

KANAKA BAR INDIAN BAND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2013

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

These Summary Financial Statements have been prepared in accordance with generally accepted accounting principles for local government entities, as defined in the CICA Public Sector Accounting and Auditing Handbook, which encompasses the following principles:

a) Fund Accounting

The Kanaka Bar Indian Band uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual or voluntary actions. The various funds have been amalgamated for the purpose of presentation in the Summary Financial Statements. Details of the operations of each fund are set out in the supplementary schedules. The Kanaka Bar Indian Band maintains the followings funds:

- The Operating Fund which reports the general activities of the First Nation Administration.
- The Capital Fund which reports the capital assets of the First Nation, together with their related financing.
- The Social Housing Fund which reports the social housing assets of the First Nation, together with related activities.
- The Trust Fund which reports on trust funds owned by the First Nation and held by third parties
- The Enterprise Fund which reports the First Nation's investments in related entities.

b) Reporting Entity and Principles of Financial Reporting

The Kanaka Bar Indian Band reporting entity includes the Kanaka Bar Indian Band government and all related entities which are accountable to the First Nation and are either owned or controlled by the First Nation.

These financial statements consolidate the assets, liabilities and results of operations for the following entities which use accounting principles which lend themselves to consolidation:

- Kanaka Bar Indian Band Operating Fund
- Kanaka Bar Indian Band Social Housing Fund
- Kanaka Bar Indian Band Capital Fund
- Kanaka Bar Indian Band Trust Fund
- Kanaka Bar Indian Band Enterprise Fund

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specified fund, transactions amongst funds have not necessarily been eliminated on the individual schedules.

Kwoiek Creek Resource Inc. is an incorporated business entity, which is owned and controlled by the Kanaka Bar Indian and which is not dependent on the First Nation for its continuing operations, is included in the summary financial statements using the modified equity method.

c) Revenue Recognition

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under the funding arrangements which relates to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the Summary Statement of Financial Position.

KANAKA BAR INDIAN BAND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2013

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Tangible Capital Assets

Tangible capital assets are expensed at the time of purchase and they are also capitalized at cost on the Balance Sheet.

The acquisition costs of tangible capital assets and payments on capital debt, which are not funded from capital financing sources, are charged to operations and matched with the applicable revenue source in the year of expenditure. These expenditures are also recorded as an addition to assets of the Capital Fund with a corresponding increase in Equity and Capital Assets.

Tangible capital assets are depreciated annually with a resulting reduction of equity in capital assets.

Tangible capital assets acquired as part of the Social Housing Fund and Enterprise Fund are recorded as assets of those funds.

e) Depreciation

Tangible capital assets are recorded and depreciated annually with a corresponding reduction in Equity in Capital Assets. Assets are depreciated over their expected useful life using the straight line method at the following rates:

Domestic water systems	15 years straight-line
Equipment and furniture	5 years straight-line
Computer equipment	5 years straight-line
Software	5 years straight-line
Automobile	5 years straight-line
Buildings	20 years straight-line

Social Housing assets acquired under C.M.H.C. sponsored housing programs are being depreciated in an amount equal to the principal reduction of the mortgages.

NOTE 2: DUE FROM KWOIEK CREEK RESOURCES INC.

The balances due from related party are unsecured, non-interest bearing with no specific terms of repayment.

NOTE 3: LONG-TERM DEBT

	2013	2012
	\$	\$
All Nations Trust Company loan, payments of \$973.50 per month including interest at 1.62% per annum, maturing January 1, 2023, secured by a Ministerial Guarantee from Aboriginal Affairs & Northern Development Canada	106,152	114,867

KANAKA BAR INDIAN BAND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2013

NOTE 3: LONG-TERM DEBT (Continued)

FUTURE PRINCIPAL REPAYMENTS

The estimated principal payments for the next five years are as follows:

	<u>\$</u>
2014	10,037
2015	10,200
2016	10,367
2017	10,536
2018 and beyond	65,012
	<u>106,152</u>

NOTE 4: INVESTMENT IN FIRST NATION CONTROLLED ENTITIES

	2013	2012
	\$	\$
KWOIEK CREEK RESOURCES INC. (100%)		
Shares	1	1
Accumulated equity (deficit) in earnings	(7,202,174)	(3,157,637)
TOTAL	(7,202,173)	(3,157,636)

The share is held in trust by Chief James Frank under a trust agreement.

Financial information for the entity for year ending in 2013 is as follows:

	ASSETS	LIABILITIES	REVENUE	NET LOSS
	\$	\$	\$	\$
Year ended March 31, 2013				
Kwoiek Creek Resources Inc.	6,810	7,208,983	-	(4,044,537)

KANAKA BAR INDIAN BAND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2013

NOTE 5: TANGIBLE CAPITAL ASSETS

	Automotive	Buildings	Computer Equipment	Domestic Water Syst.	Equipment & Furniture	Land	Software	Social Housing	Total
March 31, 2013									
Cost									
Balance, beginning of year	280,245	268,490	27,214	818,443	58,346	163,516	5,000	357,832	1,979,086
Acquisitions	-	-	-	-	10,161	-	-	-	10,161
Balance, end of year	280,245	268,490	27,214	818,443	68,507	163,516	5,000	357,832	1,989,247
Accumulated amortization									
Balance, beginning of year	275,924	17,144	24,188	818,443	51,900	-	5,000	114,867	1,307,466
Amortization	4,321	13,915	770	-	2,822	-	-	8,715	30,543
Balance, end of year	280,245	31,059	24,958	818,443	54,722	-	5,000	123,582	1,338,009
Net Book Value of Tangible Capital Assets	-	237,431	2,256	-	13,785	163,516	-	234,250	651,238
March 31, 2012									
Cost									
Balance, beginning of year	280,245	105,998	24,465	818,443	57,706	100,725	5,000	862,278	2,254,860
Acquisitions	-	162,492	2,749	-	640	62,791	-	-	228,672
Disposals	-	-	-	-	-	-	-	(504,446)	(504,446)
Balance, end of year	280,245	268,490	27,214	818,443	58,346	163,516	5,000	357,832	1,979,086
Accumulated amortization									
Balance, beginning of year	267,286	9,654	23,692	818,443	50,061	-	5,000	362,405	1,536,541
Amortization	8,638	7,490	496	-	1,839	-	-	31,625	50,088
Disposals	-	-	-	-	-	-	-	(279,163)	(279,163)
Balance, end of year	275,924	17,144	24,188	818,443	51,900	-	5,000	114,867	1,307,466
Net Book Value of Tangible Capital Assets	4,321	251,346	3,026	-	6,446	163,516	-	242,965	671,621

KANAKA BAR INDIAN BAND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2013

NOTE 6: MEMBERS' EQUITY

	2013 \$	2012 \$
Restricted		
Social Housing Fund	241,503	291,185
Trust Fund	259,945	262,068
Enterprise Fund	(7,190,953)	(3,146,416)
	(6,689,505)	(2,593,163)
Unrestricted		
Operating Fund	1,004,652	378,739
Capital Fund	416,988	428,656
	1,421,640	807,395
TOTAL EQUITY	(5,267,865)	(1,785,768)

NOTE 7: TRUST FUNDS

The Ottawa Trust accounts arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

NOTE 8: REPLACEMENT RESERVE FUND

Under the terms of the agreement with Canada Mortgage & Housing Corporation (CMHC), the Replacement Reserve account is to be credited in the amount of \$4,095 annually. These funds, along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. The funds in the account may only be used as approved by CMHC.

As at year-end date, the Replacement Reserve Fund is underfunded by \$134,546 (2012 - \$206,670).

NOTE 9: SUBSIDY SURPLUS FUND

Under the terms of the agreement with Canada Mortgage & Housing Corporation (CMHC), excess federal assistance payments received may be retained in a subsidy surplus reserve up to a maximum of \$500 per unit plus interest. The reserve is to be comprised of monies deposited in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. The funds in this account may only be used to meet future subsidy requirements of income-tested occupants over and above the maximum federal assistance. Withdrawals are credited to interest first and then principal.

NOTE 10: COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

KANAKA BAR INDIAN BAND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2013

NOTE 11: FINANCIAL INSTRUMENTS

The First Nation's financial instruments consist of cash, accounts receivable, accounts payable and long term debt. Unless otherwise noted, it is management's opinion that the First Nation is not exposed to significant interest, currency, or credit risks arising from these financial instruments.

NOTE 12: PRIOR PERIOD ADJUSTMENT

The comparative figures have been retroactively restated to reflect the change in the share of net loss in the related entity, Kwoiek Creek Resources Inc. reflected in the Enterprise Fund. The change is due to the correction in the Kwoiek Creek Resources Inc.'s financial statements to include the investment in Kwoiek Creek Resources Limited Partnership which was previously not recorded.

Effect on the summary statement of financial position:

	2012	2011
	\$	\$
Increase in investment in First Nation Controlled Entities	3,071,921	23,296

Effect on the summary statement of operations:

	2012
	\$
Increase in Enterprise Fund expense	3,038,627

NOTE 13: SEGMENTED INFORMATION

The Kanaka Indian Band is a government institution that provides a range of programs and services to its members, including band programs, capital projects, social development, health, education and economic development. For management reporting purposes the First Nation's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

First Nation services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide.

KANAKA BAR INDIAN BAND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2013

NOTE 12: SEGMENTED INFORMATION (Continued)

	Band Programs	Capital	Social Dev't	Education	Health	Economic Dev't	Other	Housing	Total 2013
REVENUE									
AANDC	192,743	40,543	155,406	125,229	-	8,330	-	-	522,251
Service Canada	7,000	-	-	-	-	-	-	-	7,000
Canada Mortgage and Housing Corporation	-	27,530	-	-	-	-	-	-	27,530
Province of BC	-	-	-	-	-	35,000	-	-	35,000
First Nation Education Steering Committee	-	-	-	681	-	-	-	-	681
Skeesht Health Society	420	-	-	-	3,283	-	-	-	3,703
Fraser Thomson Indian Services Society	28,435	-	-	-	-	-	-	-	28,435
Taxation	55,808	-	-	-	-	-	-	-	55,808
Kwoiek Creek Resources LP	164,782	-	-	-	-	626,930	-	-	791,712
Miscellaneous	146,485	-	735	7,463	-	40,000	-	-	194,683
Social Housing Fund	-	-	-	-	-	-	-	33,242	33,242
Capital Fund	-	-	-	-	-	-	10,161	-	10,161
Trust Fund	-	-	-	-	-	-	7,877	-	7,877
	595,673	68,073	156,141	133,373	3,283	710,260	18,038	33,242	1,718,083
EXPENSES									
Depreciation	-	-	-	-	-	-	21,829	8,715	30,544
Other	279,537	70,186	98,571	116,177	3,934	57,065	4,054,537	74,209	4,754,216
Salaries and benefits	319,858	4,393	38,254	19,614	16,440	16,861	-	-	415,420
	599,395	74,579	136,825	135,791	20,374	73,926	4,076,366	82,924	5,200,180
	(3,722)	(6,506)	19,316	(2,418)	(17,091)	636,334	(4,058,328)	(49,682)	(3,482,097)

KANAKA BAR INDIAN BAND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2013

NOTE 12: SEGMENTED INFORMATION (Continued)

	Band Programs	Capital	Social Dev't	Education	Health	Economic Dev't	Other	Housing	Total 2012
REVENUE									
AANDC	222,742	197,409	156,748	138,612	-	211,105	-	-	926,616
First Nation Education Steering Committee	-	-	-	8,880	-	-	-	-	8,880
Fraser Canyon Tribal Health Authority	-	-	-	-	89,274	-	-	-	89,274
Fraser Thomson Indian Services Society	37,357	-	-	-	-	-	-	-	37,357
Taxation	23,571	-	-	-	-	-	-	-	23,571
Kwoiek Creek Resources LP	152,765	-	-	-	-	-	-	-	152,765
Other	100,966	-	604	9,625	276	-	-	-	111,471
Social Housing Fund	-	-	-	-	-	-	-	75,972	75,972
Capital Fund	-	-	-	-	-	-	228,670	-	228,670
Trust Fund	-	-	-	-	-	-	54,319	-	54,319
	537,401	197,409	157,352	157,117	89,550	211,105	282,989	75,972	1,708,895
EXPENSES									
Depreciation	-	-	-	-	-	-	8,342	4,743	13,085
Other	145,093	197,754	133,662	100,358	22,873	142,706	3,041,790	285,715	4,069,951
Salaries and benefits	238,177	4,101	36,415	15,190	70,807	68,399	-	-	433,089
	383,270	201,855	170,077	115,548	93,680	211,105	3,050,132	290,458	4,516,125
	154,131	(4,446)	(12,725)	41,569	(4,130)	-	(2,767,143)	(214,486)	(2,807,230)

KANAKA BAR INDIAN BAND

OPERATING FUND SCHEDULE OF FINANCIAL POSITION March 31, 2013

Schedule 1

	2013	2012
	\$	\$
ASSETS		
Cash	610,189	5,460
Accounts receivable	319,939	431,503
Accounts receivable - tobacco	40,578	39,395
Member loans receivable	26,659	33,889
Prepaid expenses	3,226	6,583
Inventory	2,580	1,703
Due from Fraser Canyon Tribal Administration	22,355	22,355
Due from Social Housing Fund	73,488	-
Due from Kwoiek Creek Resources Inc	89,662	87,208
	1,188,676	628,096
LIABILITIES		
Accounts payable	163,599	221,670
Due to Skuppah Indian Band	20,425	22,595
Due to Social Housing Fund	-	5,092
	184,024	249,357
MEMBERS' EQUITY		
Unrestricted	1,004,652	378,739
	1,188,676	628,096

KANAKA BAR INDIAN BAND

OPERATING FUND
SCHEDULE OF REVENUE, EXPENDITURES AND UNEXPENDED EQUITY BY PROGRAM
For the year ended March 31, 2013

Schedule 2

	SCHEDULE #	REVENUES				TOTAL REVENUE \$	TOTAL EXPENDITURES \$	EXCESS (DEFICIT) FOR YEAR \$	OPENING EQUITY (DEFICIT) \$	TRANSFERS IN (OUT) \$	ENDING EQUITY \$
		AANDC REVENUE \$	OTHER REVENUE \$	ALLOCATION FROM DEFERRED REVENUE \$	ALLOCATION TO DEFERRED REVENUE \$						
		BAND PROGRAMS									
Band Revenue and Support	3-1	123,952	9,548	-	-	133,500	227,841	(94,341)	(364,914)	-	(459,255)
Band Revenue	3-2	-	108,218	-	-	108,218	17,550	90,668	266,667	152,077	509,412
Indian Registry	3-3	1,588	-	-	-	1,588	1,588	-	-	-	-
Maintenance (O&M)	3-4	51,603	36,139	-	-	87,742	101,610	(13,868)	(145,514)	-	(159,382)
Safe Water Operations Program	3-5	15,600	-	-	-	15,600	15,600	-	-	-	-
HHSS Disengagement	3-6	-	-	-	-	-	7,842	(7,842)	7,842	-	-
Mountain Pine Beetle	3-7	-	-	-	-	-	-	-	30,098	(30,098)	-
Property Taxation	3-8	-	55,808	-	-	55,808	27,847	27,961	186,240	-	214,201
Kwoiek Creek Resources LP	3-9	-	164,782	-	-	164,782	171,082	(6,300)	156,057	(100,000)	49,757
Summer Student Workers	3-10	-	-	-	-	-	-	-	(1,031)	1,031	-
Trails	3-11	-	-	-	-	-	-	-	300	(300)	-
2010 Youth Legacy Fund	3-12	-	-	-	-	-	-	-	1,750	(1,750)	-
ISET	3-13	-	28,435	-	-	28,435	28,435	-	-	-	-
Financial Mgmt Capacity Dev't	3-14	-	-	-	-	-	-	-	31,191	-	31,191
		192,743	402,930	-	-	595,673	599,395	(3,722)	168,686	20,960	185,924

KANAKA BAR INDIAN BAND

OPERATING FUND

Schedule 2 (continued)

SCHEDULE OF REVENUE, EXPENDITURES AND UNEXPENDED EQUITY BY PROGRAM

For the year ended March 31, 2013

	SCHEDULE #	REVENUES				TOTAL REVENUE \$	TOTAL EXPENDITURES \$	EXCESS (DEFICIT) FOR YEAR \$	OPENING EQUITY (DEFICIT) \$	TRANSFERS IN (OUT) \$	ENDING EQUITY \$
		AANDC REVENUE \$	OTHER REVENUE \$	ALLOCATION	ALLOCATION						
				FROM DEFERRED REVENUE \$	TO DEFERRED REVENUE \$						
CAPITAL											
ACRS Project 9201	3-15	4,393	-	-	-	4,393	4,393	-	(4,124)	-	(4,124)
Capital Surplus	3-16	-	-	-	-	-	-	-	104,872	-	104,872
Highway Access Feasibility Study	3-17	-	-	-	-	-	-	-	28,618	-	28,618
IR#1 Subdivision Feasibility 2795	3-18	-	-	-	-	-	-	-	(36,835)	-	(36,835)
Maintenance Building Site Design	3-19	-	-	-	-	-	-	-	(14,224)	-	(14,224)
New on Reserve Housing 7450	3-20	-	-	-	-	-	-	-	16,615	(16,615)	-
Major Renos CPMS#10440	3-21	-	-	-	-	-	-	-	(322)	322	-
Major Renos CPMS#10490	3-22	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10491	3-23	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10492	3-24	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10493	3-25	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10494	3-26	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10495	3-27	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10496	3-28	-	-	-	-	-	-	-	-	-	-
Major Renos CPMS#10748	3-29	12,904	-	-	-	12,904	12,904	-	-	-	-
Major Renos CPMS#10749	3-30	10,794	-	-	-	10,794	10,997	(203)	-	203	-
Major Renos CPMS#10750	3-31	12,452	-	-	-	12,452	12,452	-	-	-	-
Major Renos CMHC	3-32	-	27,530	-	-	27,530	33,833	(6,303)	-	6,303	-
		40,543	27,530	-	-	68,073	74,579	(6,506)	94,600	(9,787)	78,307

KANAKA BAR INDIAN BAND

OPERATING FUND

Schedule 2 (continued)

SCHEDULE OF REVENUE, EXPENDITURES AND UNEXPENDED EQUITY BY PROGRAM

For the year ended March 31, 2013

	SCHEDULE #	REVENUES				TOTAL REVENUE \$	TOTAL EXPENDITURES \$	EXCESS (DEFICIT) FOR YEAR \$	OPENING EQUITY (DEFICIT) \$	TRANSFERS IN (OUT) \$	ENDING EQUITY \$
		AANDC REVENUE \$	OTHER REVENUE \$	ALLOCATION FROM DEFERRED REVENUE \$	ALLOCATION TO DEFERRED REVENUE \$						
SOCIAL DEVELOPMENT											
Social Assistance - Basic Needs	3-33	79,914	-	-	-	79,914	60,976	18,938	10,139	-	29,077
Child out of parental home	3-34	4,832	-	-	-	4,832	3,625	1,207	(885)	-	322
Special Needs	3-35	5,308	-	-	-	5,308	5,308	-	(5,442)	-	(5,442)
Service Delivery	3-36	21,705	735	-	-	22,440	23,417	(977)	3,488	-	2,511
In Home Care	3-37	11,144	-	-	-	11,144	11,144	-	(4,294)	-	(4,294)
Service Delivery - In Home Care	3-38	1,728	-	-	-	1,728	1,728	-	1,521	-	1,521
National Child Benefit	3-39	24,417	-	-	-	24,417	24,269	148	2,481	-	2,629
Employment and Training	3-40	4,554	-	-	-	4,554	4,554	-	(1,507)	-	(1,507)
Family Violence - Prevention	3-41	1,804	-	-	-	1,804	1,804	-	849	-	849
Active Measures	3-42	-	-	-	-	-	-	-	(2)	2	-
		155,406	735	-	-	156,141	136,825	19,316	6,348	2	25,666
EDUCATION											
Elementary/Secondary	3-43	12,517	463	-	-	12,980	7,611	5,369	24,805	-	30,174
Post Secondary	3-44	90,101	-	-	-	90,101	90,101	-	65,519	-	65,519
Private School	3-45	22,611	-	-	-	22,611	26,012	(3,401)	4,842	-	1,441
New Paths	3-46	-	681	-	-	681	6,000	(5,319)	12,556	(7,237)	-
New Relationship Trust	3-47	-	7,000	-	-	7,000	6,067	933	989	(1,922)	-
		125,229	8,144	-	-	133,373	135,791	(2,418)	108,711	(9,159)	97,134

KANAKA BAR INDIAN BAND

OPERATING FUND

Schedule 2 (continued)

SCHEDULE OF REVENUE, EXPENDITURES AND UNEXPENDED EQUITY BY PROGRAM

For the year ended March 31, 2013

	SCHEDULE #	REVENUES					TOTAL EXPENDITURES	EXCESS (DEFICIT) FOR YEAR	OPENING EQUITY (DEFICIT)	TRANSFERS IN (OUT)	ENDING EQUITY
		AANDC REVENUE	OTHER REVENUE	ALLOCATION FROM DEFERRED REVENUE	ALLOCATION TO DEFERRED REVENUE	TOTAL REVENUE					
		\$	\$	\$	\$	\$					
HEALTH											
Health	3-48	-	-	-	-	-	4,519	(4,519)	4,519	-	-
BC Solvent Abuse	3-49	-	-	-	-	-	-	-	-	-	
Drinking Water	3-50	-	3,283	-	-	3,283	3,283	-	-	-	
Mental Health	3-51	-	-	-	-	-	-	-	-	-	
CHP/IP Health	3-52	-	-	-	-	-	5,013	(5,013)	(4,366)	(9,379)	
Brighter Futures	3-53	-	-	-	-	-	3,916	(3,916)	(2,100)	(6,016)	
NNADAP Health	3-54	-	-	-	-	-	2,022	(2,022)	(1,296)	(3,318)	
KBIB Community Health Activities	3-55	-	-	-	-	-	1,621	(1,621)	3,637	(2,016)	
		-	3,283	-	-	3,283	20,374	(17,091)	394	(2,016)	(18,713)
ECONOMIC DEVELOPMENT											
Economic Development	3-56	8,330	-	-	-	8,330	8,330	-	-	-	-
Land & Resources Development	3-57	-	-	-	-	-	-	-	-	-	-
KB Community Econ. Opportunities	3-58	-	626,930	-	-	626,930	53,171	573,759	-	-	573,759
ECDA - Highland Valley	3-59	-	40,000	-	-	40,000	10,695	29,305	-	-	29,305
FCRSA Revenue Sharing	3-60	-	35,000	-	-	35,000	1,730	33,270	-	-	33,270
		8,330	701,930	-	-	710,260	73,926	636,334	-	-	636,334
TOTAL		522,251	1,144,552	-	-	1,666,803	1,040,890	625,913	378,739	-	1,004,652

KANAKA BAR INDIAN BAND

BAND REVENUE AND SUPPORT FUND For the year ended March 31, 2013

Schedule 3-1

	2013	2012	
	Budget	Actual	
	\$	\$	
REVENUE			
Aboriginal Affairs and Northern Development Canada (1011)	-	123,952	127,926
Miscellaneous	-	3,448	9,726
WOP Revenue	-	6,100	-
	-	133,500	137,652
EXPENDITURES			
Contracted services	-	1,770	144
Equipment lease	-	4,531	5,533
Honoraria	-	-	2,700
Insurance	-	18,267	21,846
Materials and supplies	-	2,573	2,864
Office and miscellaneous	-	5,115	6,484
Professional fees	-	26,372	14,587
Wages and benefits	-	161,351	130,534
Telephone	-	5,887	5,817
Travel	-	1,975	2,113
	-	227,841	192,622
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(94,341)	(54,970)
OPENING EQUITY (DEFICIT)		(364,914)	(309,944)
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		(459,255)	(364,914)

KANAKA BAR INDIAN BAND

BAND REVENUE
For the year ended March 31, 2013

Schedule 3-2

	2013	2012
	Budget	Actual
	\$	\$
REVENUE		
Human Resources and Services Development Canada	-	7,000
Rental	-	2,075
Tobacco sales	-	13,652
Miscellaneous	-	26,964
Transfer of equity in matured CMHC housing phases	-	58,552
	-	108,218
		69,374
EXPENDITURES		
Bad debt	-	3,299
Honoraria	-	2,500
Office and miscellaneous	-	1,076
Supplies	-	-
Tobacco purchases	-	10,675
Wages and benefits	-	-
	-	17,550
		13,414
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	90,668
OPENING EQUITY (DEFICIT)		266,667
Transfers in (out)		152,077
EQUITY (DEFICIT) AT END OF YEAR		509,412
		266,667

KANAKA BAR INDIAN BAND

INDIAN REGISTRY
For the year ended March 31, 2013

Schedule 3-3

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2057)	-	1,588	2,252
<hr/>			
EXPENDITURES			
Office and miscellaneous	-	87	114
Salaries and benefits	-	1,501	1,697
Travel	-	-	441
<hr/>			
	-	1,588	2,252
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAINTENANCE (O & M)
For the year ended March 31, 2013

Schedule 3-4

	2013	2012
	Budget	Actual
	\$	\$
REVENUE		
Aboriginal Affairs and Northern Development Canada		
- Municipal services (8769)	-	8,079
- Roads and bridges (8767)	-	27,056
- Training - Fire Protection (8773)	-	1,140
- Water Systems (8566)	-	15,328
Ottawa Trust Fund	-	10,000
Miscellaneous	-	19,074
School District 74 - bus funds	-	7,065
	-	87,742
		65,379
EXPENDITURES		
Capital acquisitions	-	10,456
Disposal	-	3,630
License, dues and fees	-	12,094
Repairs and maintenance	-	7,187
Subcontract	-	2,428
Supplies	-	983
Travel	-	10,901
Tuition	-	2,268
Utilities	-	4,448
Vehicle operations	-	9,864
Wages and benefits	-	31,924
Water systems maintenance	-	5,427
	-	101,610
		73,072
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(13,868)
OPENING EQUITY (DEFICIT)		(145,514)
EQUITY (DEFICIT) AT END OF YEAR		(159,382)

KANAKA BAR INDIAN BAND

SAFE WATER OPERATIONS PROGRAM
For the year ended March 31, 2013

Schedule 3-5

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8578)	-	15,600	15,600
<hr/>			
EXPENDITURES			
Wages and benefits	-	15,600	15,600
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

HHSS DISENGAGEMENT
For the year ended March 31, 2013

Schedule 3-6

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE	-	-	-
<hr/>			
EXPENDITURES			
Contracted services	-	-	12,509
Travel	-	(46)	3,172
Wages and benefits	-	7,888	-
<hr/>			
	-	7,842	15,681
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES	-	(7,842)	(15,681)
OPENING EQUITY (DEFICIT)		7,842	23,523
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	7,842

KANAKA BAR INDIAN BAND

MOUNTAIN PINE BEETLE
For the year ended March 31, 2013

Schedule 3-7

	2013	2012
	Budget	Actual
	\$	\$
REVENUE	-	-
EXPENDITURES	-	-
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-
OPENING EQUITY (DEFICIT)		30,098
Transfer in (out)		(30,098)
EQUITY (DEFICIT) AT END OF YEAR		30,098

KANAKA BAR INDIAN BAND

PROPERTY TAXATION
For the year ended March 31, 2013

Schedule 3-8

	Budget	2013 Actual	2012 Actual
	\$	\$	\$
REVENUE			
BC Hydro	-	14,184	14,184
Taxation	-	41,624	9,447
	-	55,808	23,631
EXPENDITURES			
Bank charges and interest	-	1,255	1,055
Land assessments	-	1,512	-
Materials and supplies	-	190	469
Travel	-	200	688
Supplies	-	4,298	-
Wages and benefits	-	20,392	8,145
Workshops	-	-	626
	-	27,847	10,983
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	27,961	12,648
OPENING EQUITY (DEFICIT)		186,240	173,592
Transfer in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		214,201	186,240

KANAKA BAR INDIAN BAND

KWOIEK CREEK RESOURCES LIMITED PARTNERSHIP
For the year ended March 31, 2013

Schedule 3-9

	2013		
	Budget	Actual	2012
	\$	\$	Actual
			\$
REVENUE			
Kwoiek Creek Resources LP	-	164,782	152,765
<hr/>			
EXPENDITURES			
Contracted services	-	113,113	19,403
Supplies	-	1,526	-
Travel	-	880	986
Vehicle	-	6,700	-
Wages and benefits	-	48,863	-
<hr/>			
	-	171,082	20,389
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(6,300)	132,376
OPENING EQUITY (DEFICIT)		156,057	23,681
Transfers in (out)		(100,000)	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		49,757	156,057

KANAKA BAR INDIAN BAND

SUMMER STUDENT WORKERS
For the year ended March 31, 2013

Schedule 3-10

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE	-	-	-
<hr/>			
EXPENDITURES	-	-	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		(1,031)	(1,031)
Transfers in (out)		1,031	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	(1,031)

KANAKA BAR INDIAN BAND

TRAILS

For the year ended March 31, 2013

Schedule 3-11

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Miscellaneous	-	-	300
<hr/>			
EXPENDITURES	-	-	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	300
OPENING EQUITY (DEFICIT)		300	-
Transfers in (out)		(300)	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	300

KANAKA BAR INDIAN BAND

2010 YOUTH LEGACY FUND
For the year ended March 31, 2013

Schedule 3-12

	2013	2012
	Budget	Actual
	\$	\$
REVENUE	-	-
EXPENDITURES	-	-
ANNUAL EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES	-	-
OPENING EQUITY (DEFICIT)		1,750
Transfers in (out)		(1,750)
EQUITY (DEFICIT) AT END OF YEAR		1,750

KANAKA BAR INDIAN BAND

ISET

For the year ended March 31, 2013

Schedule 3-13

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Fraser Thomson Indian Services Society	-	28,435	37,357
EXPENDITURES			
License, dues and fees	-	-	310
Travel	-	333	1,820
Tuition	-	-	28
Wages and benefits	-	28,102	35,199
	-	28,435	37,357
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR	-	-	-

KANAKA BAR INDIAN BAND

FINANCIAL MANAGEMENT CAPACITY DEVELOPMENT
For the year ended March 31, 2013

Schedule 3-14

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Other income	-	-	33,091
<hr/>			
EXPENDITURES			
Materials and supplies	-	-	1,900
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	31,191
OPENING EQUITY (DEFICIT)		31,191	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		31,191	31,191

KANAKA BAR INDIAN BAND

ACRS PROJECT 9201
For the year ended March 31, 2013

Schedule 3-15

	2013		
	Budget	Actual	2012
	\$	\$	Actual
			\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8752)	-	4,393	32,800
<hr/>			
EXPENDITURES			
Contracted services	-	4,393	4,101
Supplies	-	-	32,823
<hr/>			
	-	4,393	36,924
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	(4,124)
OPENING EQUITY (DEFICIT)		(4,124)	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		(4,124)	(4,124)

KANAKA BAR INDIAN BAND

CAPITAL SURPLUS
For the year ended March 31, 2013

Schedule 3-16

	2013	2012
	Budget	Actual
	\$	\$
REVENUE	-	-
EXPENDITURES	-	-
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-
OPENING EQUITY (DEFICIT)		104,872
Transfer in (out)		-
EQUITY (DEFICIT) AT END OF YEAR		104,872

KANAKA BAR INDIAN BAND

HIGHWAY ACCESS FEASIBILITY STUDY 4502
For the year ended March 31, 2013

Schedule 3-17

	2013	2012
	Budget	Actual
	\$	\$
REVENUE	-	-
EXPENDITURES	-	-
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-
OPENING EQUITY (DEFICIT)		28,618
Transfer in (out)		-
EQUITY (DEFICIT) END OF THE YEAR		28,618

KANAKA BAR INDIAN BAND

IR#1 SUBDIVISION EXTENSION FEASIBILITY 2795
For the year ended March 31, 2013

Schedule 3-18

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE	-	-	-
<hr/>			
EXPENDITURES	-	-	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		(36,835)	(36,835)
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		(36,835)	(36,835)

KANAKA BAR INDIAN BAND

MAINTENANCE BUILDING SITE DESIGN
For the year ended March 31, 2013

Schedule 3-19

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE	-	-	-
<hr/>			
EXPENDITURES	-	-	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		(14,224)	(14,224)
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		(14,224)	(14,224)

KANAKA BAR INDIAN BAND

NEW ON RESERVE HOUSING 7450
For the year ended March 31, 2013

Schedule 3-20

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE	-	-	-
<hr/>			
EXPENDITURES	-	-	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		16,615	16,615
Transfer in (out)		(16,615)	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	16,615

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10440 - THERESA MCINTYRE
For the year ended March 31, 2013

Schedule 3-21

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	23,675
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	23,997
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	(322)
OPENING EQUITY (DEFICIT)		(322)	-
Transfer in (out)		322	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	(322)

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10490 - DORA HANCE
For the year ended March 31, 2013

Schedule 3-22

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	19,723
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	19,723
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10491 - DOUG MCKAY
For the year ended March 31, 2013

Schedule 3-23

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	26,393
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	26,393
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10492 - DON VANDERGRIEND
For the year ended March 31, 2013

Schedule 3-24

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	19,501
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	19,501
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10493 - JOANNE SAMSON
For the year ended March 31, 2013

Schedule 3-25

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	16,289
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	16,289
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10494 - JANET JACKSON
For the year ended March 31, 2013

Schedule 3-26

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	14,674
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	14,674
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10495 - DANIEL HANCE SR
For the year ended March 31, 2013

Schedule 3-27

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	18,700
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	18,700
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10496 - CHARLES GARCIA
For the year ended March 31, 2013

Schedule 3-28

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	-	25,654
<hr/>			
EXPENDITURES			
Housing and renovations	-	-	25,654
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10748
For the year ended March 31, 2013

Schedule 3-29

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	12,904	-
<hr/>			
EXPENDITURES			
Housing and renovations	-	12,904	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10749
For the year ended March 31, 2013

Schedule 3-30

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	10,794	-
<hr/>			
EXPENDITURES			
Housing and renovations	-	10,997	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(203)	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		203	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CPMS#10750
For the year ended March 31, 2013

Schedule 3-31

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8682)	-	12,452	-
<hr/>			
EXPENDITURES			
Housing and renovations	-	12,452	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MAJOR RENOVATIONS CMHC
For the year ended March 31, 2013

Schedule 3-32

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Canada Mortgage and Housing Corporation	-	27,530	-
<hr/>			
EXPENDITURES			
Housing and renovations	-	33,833	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(6,303)	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		6,303	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

SOCIAL ASSISTANCE - BASIC NEEDS For the year ended March 31, 2013

Schedule 3-33

	2013	2012	
	Budget \$	Actual \$	Actual \$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2305)	-	79,914	82,241
- Prior year recoveries	-	-	(16,121)
	-	79,914	66,120
EXPENDITURES			
Basic Needs	-	35,404	44,079
Shelter	-	25,572	33,484
	-	60,976	77,563
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	18,938	(11,443)
OPENING EQUITY (DEFICIT)		10,139	21,582
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		29,077	10,139

KANAKA BAR INDIAN BAND

CHILD OUT OF PARENTAL HOME
For the year ended March 31, 2013

Schedule 3-34

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2307)	-	4,832	4,832
<hr/>			
EXPENDITURES			
Child out of parental home	-	3,625	4,832
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	1,207	-
OPENING EQUITY (DEFICIT)		(885)	(885)
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		322	(885)

KANAKA BAR INDIAN BAND

SPECIAL NEEDS

For the year ended March 31, 2013

Schedule 3-35

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2320)	-	5,308	5,320
- Prior year recoveries	-	-	(1,280)
	-	5,308	4,040
EXPENDITURES			
Special needs	-	5,308	5,320
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	(1,280)
OPENING EQUITY (DEFICIT)		(5,442)	(4,162)
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		(5,442)	(5,442)

KANAKA BAR INDIAN BAND

SERVICE DELIVERY

For the year ended March 31, 2013

Schedule 3-36

	2013	2012	
	Budget \$	Actual \$	Actual \$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2330)	-	21,705	21,705
Miscellaneous income	-	735	604
	-	22,440	22,309
EXPENDITURES			
Salaries and benefits	-	22,628	17,422
Service delivery expenses	-	789	3,483
Travel	-	-	1,404
	-	23,417	22,309
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(977)	-
OPENING EQUITY (DEFICIT)		3,488	3,488
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		2,511	3,488

KANAKA BAR INDIAN BAND

IN HOME CARE
For the year ended March 31, 2013

Schedule 3-37

	2013	2012	
	Budget \$	Actual \$	Actual \$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2395)	-	11,144	9,917
- Prior year recoveries	-	-	(2)
	-	11,144	9,915
EXPENDITURES			
Adult care	-	10,870	7,207
Contract Wages	-	-	2,208
Travel	-	274	500
	-	11,144	9,915
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		(4,294)	(4,294)
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		(4,294)	(4,294)

KANAKA BAR INDIAN BAND

SERVICE DELIVERY - IN HOME CARE
For the year ended March 31, 2013

Schedule 3-38

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2399)	-	1,728	1,750
<hr/>			
EXPENDITURES			
Miscellaneous	-	1,728	1,750
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		1,521	1,521
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		1,521	1,521

KANAKA BAR INDIAN BAND

NATIONAL CHILD BENEFIT
For the year ended March 31, 2013

Schedule 3-39

	2013	2012	
	Budget \$	Actual \$	Actual \$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2440)	-	24,417	24,317
EXPENDITURES			
National Child Benefit	-	18,346	16,754
Supplies	-	1,037	7,118
Wages and benefits	-	4,886	445
	-	24,269	24,317
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	148	-
OPENING EQUITY (DEFICIT)		2,481	2,481
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		2,629	2,481

KANAKA BAR INDIAN BAND

EMPLOYMENT AND TRAINING
For the year ended March 31, 2013

Schedule 3-40

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2308)	-	4,554	4,324
<hr/>			
EXPENDITURES			
Employment and training	-	4,554	4,324
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		(1,507)	(1,507)
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		(1,507)	(1,507)

KANAKA BAR INDIAN BAND

FAMILY VIOLENCE - PREVENTION PROJECT
For the year ended March 31, 2013

Schedule 3-41

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2420)	-	1,804	2,777
<hr/>			
EXPENDITURES			
Contracted services	-	1,500	2,448
Donations	-	-	200
Supplies	-	304	45
Travel	-	-	84
<hr/>			
	-	1,804	2,777
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		849	849
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		849	849

KANAKA BAR INDIAN BAND

ACTIVE MEASURES

For the year ended March 31, 2013

Schedule 3-42

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2486)	-	-	16,968
<hr/>			
EXPENDITURES			
Fuel purchases	-	-	1,710
Wages and benefits	-	-	15,260
<hr/>			
	-	-	16,970
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	(2)
OPENING EQUITY (DEFICIT)		(2)	-
Transfers in (out)		2	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	(2)

KANAKA BAR INDIAN BAND

EDUCATION - ELEMENTARY/SECONDARY
For the year ended March 31, 2013

Schedule 3-43

	2013	2012	
	Budget	Actual	
	\$	\$	
REVENUE			
Aboriginal Affairs and Northern Development Canada			
- Ancillary Services (2126)	-	6,308	4,400
- Financial Assistance Allowance (2138)	-	2,200	2,640
- Guidance and Counselling (2139)	-	2,546	2,680
- Comprehensive Education Support Services (2141)	-	1,463	1,540
Other	-	463	-
	-	12,980	11,260
EXPENDITURES			
Allowance	-	740	1,500
Supplies	-	875	970
Travel	-	996	1,415
Wages and benefits	-	5,000	3,000
	-	7,611	6,885
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	5,369	4,375
OPENING EQUITY (DEFICIT)		24,805	20,430
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		30,174	24,805

KANAKA BAR INDIAN BAND

EDUCATION - POST SECONDARY
For the year ended March 31, 2013

Schedule 3-44

	2013	2012
	Budget	Actual
	\$	\$
REVENUE		
Aboriginal Affairs and Northern Development Canada (2270)	-	90,101
		97,003
EXPENDITURES		
Allowances	-	64,160
Supplies	-	3,078
Travel	-	1,200
Tuition	-	16,176
Wages and benefits	-	5,487
		4,276
	-	90,101
		65,045
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-
		31,958
OPENING EQUITY (DEFICIT)		65,519
Transfers in (out)		-
		-
EQUITY (DEFICIT) AT END OF YEAR		65,519

KANAKA BAR INDIAN BAND

PRIVATE SCHOOL
For the year ended March 31, 2013

Schedule 3-45

	2013		
	Budget	Actual	2012
	\$	\$	Actual
			\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (2127)	-	22,611	30,349
<hr/>			
EXPENDITURES			
Tuition	-	26,012	32,302
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES	-	(3,401)	(1,953)
OPENING EQUITY (DEFICIT)		4,842	6,795
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		1,441	4,842

KANAKA BAR INDIAN BAND

NEW PATHS

For the year ended March 31, 2013

Schedule 3-46

	2013	2012
	Budget	Actual
	\$	\$
REVENUE		
First Nations Education Steering Committee	-	681
		8,880
EXPENDITURES		
Supplies	-	-
Wages and benefits	-	6,000
		86
		1,605
	-	6,000
		1,691
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(5,319)
		7,189
OPENING EQUITY (DEFICIT)		12,556
		5,367
Transfer in (out)		(7,237)
		-
EQUITY (DEFICIT) AT END OF YEAR		-
		12,556

KANAKA BAR INDIAN BAND

NEW RELATIONSHIP TRUST
For the year ended March 31, 2013

Schedule 3-47

	2013	2012	
	Budget	Actual	
	\$	\$	
REVENUE			
Other income	-	7,000	9,625
<hr/>			
EXPENDITURES			
Donations	-	-	300
Supplies	-	712	1,575
Travel	-	2,228	1,442
Wages and benefits	-	3,127	6,308
	-	6,067	9,625
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	933	-
OPENING EQUITY (DEFICIT)		989	989
Transfers in (out)		(1,922)	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	989

KANAKA BAR INDIAN BAND

HEALTH

For the year ended March 31, 2013

Schedule 3-48

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Fraser Canyon Health	-	-	27,994
<hr/>			
EXPENDITURES			
Contracted services	-	-	20,219
Professional Service	-	-	1,239
Supplies	-	250	100
Travel	-	497	1,354
Wages and benefits	-	3,772	563
<hr/>			
	-	4,519	23,475
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(4,519)	4,519
OPENING EQUITY (DEFICIT)		4,519	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	4,519

KANAKA BAR INDIAN BAND

BC SOLVENT ABUSE
For the year ended March 31, 2013

Schedule 3-49

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Fraser Canyon Health	-	-	1,122
<hr/>			
EXPENDITURES			
Administration	-	-	112
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	1,010
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	(1,010)
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

DRINKING WATER
For the year ended March 31, 2013

Schedule 3-50

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Fraser Canyon Health	-	-	4,154
Skeesht Health Society	-	3,283	-
	-	3,283	4,154
EXPENDITURES			
Administration fees	-	-	415
Wages and benefits	-	3,283	3,739
	-	3,283	4,154
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

MENTAL HEALTH
For the year ended March 31, 2013

Schedule 3-51

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Fraser Canyon Health	-	-	5,164
<hr/>			
EXPENDITURES			
Administration fees	-	-	516
Contracted services	-	-	2,860
Supplies	-	-	800
<hr/>			
	-	-	4,176
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	988
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	(988)
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

CHP/IP HEALTH
For the year ended March 31, 2013

Schedule 3-52

	2013	2012	
	Budget	Actual	
	\$	\$	
REVENUE			
Fraser Canyon Health	-	-	18,492
Other income	-	-	276
	-	-	18,768
EXPENDITURES			
Honorarium	-	-	520
Licence, dues and fees	-	-	25
Office and miscellaneous	-	-	513
Supplies	-	416	352
Travel	-	1,213	2,622
Wages and benefits	-	3,384	19,130
	-	5,013	23,162
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(5,013)	(4,394)
OPENING EQUITY (DEFICIT)		(4,366)	28
Transfers in (out)		-	-
EQUITY (DEFICIT) AT END OF YEAR		(9,379)	(4,366)

KANAKA BAR INDIAN BAND

BRIGHTER FUTURES
For the year ended March 31, 2013

Schedule 3-53

	2013	2012
	Budget	Actual
	\$	\$
REVENUE		
Fraser Canyon Health	-	10,041
<hr/>		
EXPENDITURES		
Kids' activities	-	2,741
Salaries and benefits	-	8,182
Supplies	-	718
Travel	-	500
<hr/>		
	-	12,141
<hr/>		
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(2,100)
OPENING EQUITY (DEFICIT)		-
Transfers in (out)		-
<hr/>		
EQUITY (DEFICIT) AT END OF YEAR		(2,100)

KANAKA BAR INDIAN BAND

NNADAP HEALTH
For the year ended March 31, 2013

Schedule 3-54

	2013	2012	
	Budget	Actual	
	\$	\$	
REVENUE			
Fraser Canyon Health	-	-	22,307
<hr/>			
EXPENDITURES			
Administration fees	-	-	-
Capital acquisitions	-	-	840
Contracted services	-	-	672
Nutrition	-	-	-
Rent	-	(75)	75
Supplies	-	-	2,842
Travel	-	-	997
Wages and benefits	-	2,097	18,177
<hr/>			
	-	2,022	23,603
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(2,022)	(1,296)
OPENING EQUITY (DEFICIT)		(1,296)	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		(3,318)	(1,296)

KANAKA BAR INDIAN BAND

KBIB COMMUNITY HEALTH ACTIVITIES
For the year ended March 31, 2013

Schedule 3-55

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE	-	-	-
<hr/>			
EXPENDITURES			
Equipment purchases	-	-	2,857
Supplies	-	1,214	-
Wages and benefits	-	407	-
	-	1,621	2,857
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	(1,621)	(2,857)
OPENING EQUITY (DEFICIT)		3,637	4,496
Transfer in (out)		(2,016)	1,998
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	3,637

KANAKA BAR INDIAN BAND

ECONOMIC DEVELOPMENT
For the year ended March 31, 2013

Schedule 3-56

	2013	2012
	Budget	Actual
	\$	\$
REVENUE		
Aboriginal Affairs and Northern Development Canada (8110)	-	8,330
		11,105
EXPENDITURES		
Subcontract	-	3,391
Training	-	1,794
Travel	-	190
Wages and benefits	-	2,955
		5,185
	-	8,330
		11,105
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-
OPENING EQUITY (DEFICIT)		
Transfer in (out)		-
		-
EQUITY (DEFICIT) AT END OF YEAR		-

KANAKA BAR INDIAN BAND

LAND AND RESOURCES DEVELOPMENT
For the year ended March 31, 2013

Schedule 3-57

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Aboriginal Affairs and Northern Development Canada (8102)	-	-	200,000
<hr/>			
EXPENDITURES			
Contracted services	-	-	76,161
Professional fees	-	-	48,000
Supplies	-	-	2,800
Travel	-	-	-
Vehicle	-	-	9,825
Wages and benefits	-	-	63,214
<hr/>			
	-	-	200,000
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	-	-
<hr/>			
OPENING EQUITY (DEFICIT)		-	-
Transfer in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR		-	-

KANAKA BAR INDIAN BAND

KB Community Economic Opportunities
For the year ended March 31, 2013

Schedule 3-58

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Kwoiek Creek Resources LP	-	626,930	-
<hr/>			
EXPENDITURES			
Community events	-	1,300	-
Professional fees	-	50,863	-
Supplies	-	1,008	-
<hr/>			
	-	53,171	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	573,759	-
OPENING EQUITY (DEFICIT)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR	-	573,759	-

KANAKA BAR INDIAN BAND

ECDA - Highland Valley
For the year ended March 31, 2013

Schedule 3-59

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Other income	-	40,000	-
<hr/>			
EXPENDITURES			
Wages and benefits	-	10,695	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	29,305	-
OPENING EQUITY (DEFICIT)		-	-
Transfers in (out)		-	-
<hr/>			
EQUITY (DEFICIT) AT END OF YEAR	-	29,305	-

KANAKA BAR INDIAN BAND

FCRSA Revenue Sharing
For the year ended March 31, 2013

Schedule 3-60

	2013		2012
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Province of BC	-	35,000	-
<hr/>			
EXPENDITURES			
Professional fees	-	1,730	-
<hr/>			
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	33,270	-
OPENING EQUITY (DEFICIT)		-	-
Transfers in (out)		-	-
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EQUITY (DEFICIT) AT END OF YEAR	-	33,270	-

KANAKA BAR INDIAN BAND

SOCIAL HOUSING FUND SCHEDULE OF FINANCIAL POSITION March 31, 2013

Schedule 4

	2013	2012
	\$	\$
ASSETS		
Cash	752	754
Accounts receivable - renters	166,266	142,665
Canada Mortgage and Housing Corporation interest subsidy receivable	11,538	6,392
Due from Kwoiek Creek Resources Inc.	14,022	14,022
Due from Kanaka Bar Indian Band	-	5,092
Cash - Replacement Reserve Fund	10	30
Cash - Subsidy Surplus Fund	10	30
Capital assets	234,250	242,965
	426,848	411,950
LIABILITIES		
Accounts payable	5,560	5,521
Accrued mortgage interest payable	145	377
Due to Operating Fund	73,487	-
Long-term debt	106,153	114,867
	185,345	120,765
BAND MEMBERS' EQUITY AND FUNDS		
Operating Fund	(21,150)	(43,612)
Replacement Reserve Fund	134,556	206,700
Equity in Housing Facilities	128,097	128,097
	241,503	291,185
	426,848	411,950

KANAKA BAR INDIAN BAND

SOCIAL HOUSING FUND SCHEDULE OF REVENUE AND EXPENDITURES - OPERATING March 31, 2013

Schedule 5

	2013	2012
	Budget \$	Actual \$
REVENUE		Actual \$
Rental income	-	24,000
Canada Mortgage & Housing Corporation interest subsidy	-	5,147
	-	67,325
	-	29,147
EXPENDITURES		
Operating costs		
Garbage	-	1,338
Insurance	-	2,720
	-	13,091
	-	3,240
Administration costs		
Administration fees	-	3,988
Professional fees	-	2,560
	-	7,008
	-	4,229
Amortization costs		
Mortgage interest	-	4,743
Mortgage principal repayments	-	8,715
	-	36,368
	-	12,766
Reserves		
Appropriations to Replacement Reserve Fund	-	8,647
	-	65,114
	-	24,330
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	-	2,211
OPENING EQUITY (DEFICIT)	-	(45,823)
Adjustment due to matured units	-	-
	-	17,645
EQUITY (DEFICIT) AT END OF THE YEAR	-	(43,612)
	-	(21,150)

KANAKA BAR INDIAN BAND

SOCIAL HOUSING FUND

SCHEDULE OF REVENUE AND EXPENDITURES - REPLACEMENT RESERVE

March 31, 2013

Schedule 6

	2013	2012
	\$	\$
REVENUE		
Appropriations from the Operating Fund	4,095	8,647
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EXPENDITURES		
Repairs and maintenance	42	60
<hr/>		
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	4,053	8,587
EQUITY (DEFICIT) AT THE BEGINNING OF THE YEAR	206,700	198,113
Adjustment due to matured units	(76,197)	-
<hr/>		
EQUITY (DEFICIT) AT THE END OF THE YEAR	134,556	206,700

KANAKA BAR INDIAN BAND

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION March 31, 2013

Schedule 7

	2013	2012
	\$	\$
ASSETS		
Automotive	-	4,322
Buildings	237,431	251,346
Computer equipment	2,256	3,026
Equipment and furniture	13,785	6,446
Land	163,516	163,516
	416,988	428,656
LIABILITIES AND EQUITY		
Members' Equity	416,988	428,656
	416,988	428,656

KANAKA BAR INDIAN BAND

CAPITAL FUND SCHEDULE OF CHANGES IN EQUITY March 31, 2013

Schedule 8

	2013	2012
	\$	\$
ADDITIONS		
Matured phases transferred from Social Housing	-	225,283
Capital outlays/principal reduction	10,161	3,387
	10,161	228,670
LESS		
Depreciation of capital assets	21,829	8,342
	(11,668)	220,328
OPENING EQUITY (DEFICIT)	428,656	208,328
EQUITY (DEFICIT) AT THE END OF YEAR	416,988	428,656

KANAKA BAR INDIAN BAND

TRUST FUND SCHEDULE OF FINANCIAL POSITION March 31, 2013

Schedule 9

	2013	2012
	\$	\$
ASSETS		
Cash in Ottawa Trust Funds	259,945	262,068
<hr/>		
LIABILITIES AND EQUITY		
Equity in Ottawa Trust Funds	259,945	262,068
<hr/>		

KANAKA BAR INDIAN BAND

TRUST FUND SCHEDULE OF CHANGE IN EQUITY IN OTTAWA TRUST FUNDS March 31, 2013

Schedule 10

	2013	2012
	\$	\$
ADDITIONS		
Interest earned	6,065	6,619
BC special	533	535
Canadian Pacific Railway Company	-	3,535
Kwoiek Creek Resources LP	-	43,630
Principal and interest on suspense release	1,279	-
	7,877	54,319
LESS		
Transfer to Maintenance (O&M)	10,000	-
	(2,123)	54,319
OPENING EQUITY (DEFICIT)	262,068	207,749
EQUITY (DEFICIT) AT THE END OF YEAR	259,945	262,068

KANAKA BAR INDIAN BAND

ENTERPRISE FUND SCHEDULE OF FINANCIAL POSITION March 31, 2013

Schedule 11

	2013	2012
	\$	\$
ASSETS		
Investment in All Nations Trust Company	11,220	11,220
	11,220	11,220
LIABILITIES AND EQUITY		
Investments, Loans and Advances to First Nation Controlled Entities (Note 4)	7,202,173	3,157,636
MEMBERS' EQUITY	(7,190,953)	(3,146,416)
	11,220	11,220

KANAKA BAR INDIAN BAND

ENTERPRISE FUND SCHEDULE OF OPERATIONS AND CHANGES IN EQUITY March 31, 2013

Schedule 12

	2013	2012
	\$	\$
REVENUES		
Share of Net Income (Loss) for the year:		
Kwoiek Creek Resources Inc	(4,044,537)	(3,041,790)
<hr/>		
EXPENDITURES	-	-
<hr/>		
ANNUAL EXCESS (SHORTFALL) OF REVENUE OVER EXPENDITURES	(4,044,537)	(3,041,790)
OPENING EQUITY (DEFICIT)	(3,146,416)	(104,626)
<hr/>		
EQUITY (DEFICIT) AT THE END OF YEAR	(7,190,953)	(3,146,416)
