

Chippewas of the Thames First Nation

Health Canada - Statement of Revenue, Expenditure and Accumulated Surplus\Deficit

March 31, 2016

INDEPENDENT AUDITOR'S REPORT

To the Members of the Chippewas of the Thames First Nation

We have audited the consolidated financial statements of the Chippewas of the Thames First Nation as at March 31, 2016 and for the year then ended and reported on under the date of July 27, 2016.

A schedule of Health Canada - Statement of Revenue, Expenditure and Accumulated Surplus\Deficit is required to be presented to the membership of the Chippewas of the Thames First Nation pursuant to the funding agreement between Health Canada and the Chippewas of the Thames First Nation. This schedule has been compiled by management of the Chippewas of the Thames First Nation from their records.

Management's Responsibility for Financial Information

Management is responsible for the preparation of this financial information, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial information 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 an audit to obtain reasonable assurance about whether the financial information is free of material misstatement.

For purposes of understanding our involvement with this schedule, please note that:

- We have audited and separately reported on the consolidated financial statements;
 - The audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole;
 - The attached schedule is presented for the purpose of forming an opinion for the Membership and Health Canada and does not form part of the consolidated financial statements; and
 - This schedule has been subjected to the auditing procedures applied to the audit of the consolidated financial statements taken as a whole.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial information 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 control. 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 information.

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

(continues)

James B. MacNeill CPA, CA Jeremy A. Giles CPA, CA Lissa Savage CPA, CA
Robert F. Edmundson CPA, CA (Retired)

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PROFESSIONAL CORPORATION

INDEPENDENT AUDITOR'S REPORT CONTINUED

Opinion

During the course of the aforementioned audit, we encountered no discrepancies on this schedule. However, no procedures have been carried out on this schedule in addition to those necessary to form an opinion on the consolidated financial statements.

Basis of Accounting and Restrictions on Use

The statement is prepared for the purpose of providing information to Health Canada to satisfy funding requirements. As a result, the statement may not be suitable for another purpose. Our report is intended solely for Chippewas of the Thames First Nation and Health Canada and should not be distributed to or used by parties other than Chippewas of the Thames First Nation or the Department of Aboriginal Affairs and Northern Development Canada.

London, Ontario
July 27, 2016

MacNeill Edmundson

PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS
Authorized to practice public accounting by
the Chartered Professional Accountants of Ontario

James B. MacNeill CPA, CA Jeremy A. Giles CPA, CA Lissa Savage CPA, CA
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Statement of Revenue, Expenditure and Accumulated Surplus\Deficit

For the period ending: March 2016

REVENUE

Health Canada	\$ 1,462,321.00
any approved Carry Forward from previous year	\$
ongoing transfer surplus (Deferred Revenue)	\$
TOTAL REVENUE	\$ <u>1,462,321.00</u>

EXPENDITURES

Canada Pre Natal	24,530.66
Maternal Child Health	25,398.51
Children and Youth	461,566.16
Brighter Futures	122,412.40
Building Healthy Communities	97,640.87
NNADAP	56,534.81
Aboriginal Diabetes	49,578.12
Community Health Promotion (Nurse, CHR, Clerk)	235,618.48
Operations and Maintenance	43,599.03
Health Governance (Management)	52,114.50
Youth Solvent Abuse	

SET

Home and Community Care	261,250.18
HIV\AIDs	2,000.00
COHI	
Drinking Water	
Accreditation	47,113.00
Health Services Integration	
eHealth	
National Aboriginal Youth Suicide Prevention	4,317.71
Non-Insured Health Benefits - Client Insured	
- Community Administration	

TOTAL EXPENDITURES **\$1,483,674.52**

SURPLUS\DEFICIT **\$(21,353.52))**