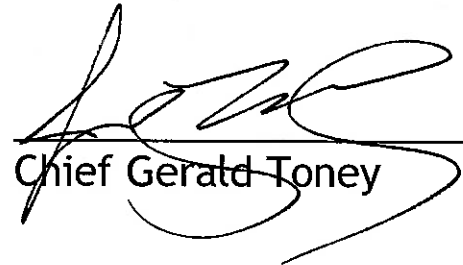


ANNEX A
ANNAPOLIS VALLEY FIRST NATION
SCHEDULE OF REVENUE AND EXPENSES BY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2020

AUTHORIZED BY:



Chief Gerald Toney



Tel: 902-444-5540
Fax: 902-444-5539
www.bdo.ca

BDO Canada LLP
230 Brownlow Avenue
Suite 120
Dartmouth Nova Scotia B3B 0G5 Canada

Report on Supplementary Matters Arising from an Audit Engagement

To Indigenous Services Canada:

In accordance with Indigenous Services Canada's 2019-2020 Financial Reporting Requirements, we have been engaged to report on the supplementary information included in Annex A (the "other reporting responsibility"). This other reporting responsibility relates to our audit of the financial statements of Annapolis Valley First Nation for the year ended March 31, 2020 in our report dated October 28, 2020. Management has prepared the supplementary information.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement. Our responsibility is to report on the supplementary information. This standard requires us to comply with ethical requirements and to plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgment to enable us to form a basis for this report. The procedures vary in nature from, and are less in extent than for, those required when providing an audit opinion or a review conclusion. Users are cautioned that the procedures performed may not be suitable for their purposes.

Accordingly, we do not express an audit opinion or a review conclusion on the supplementary information.

In response to the other reporting responsibility, the supplementary information required to be provided by Annapolis Valley First Nation describe the law, regulation or agreement from which the other reporting responsibility arose, is provided in Annex A.

The supplementary information is prepared to assist Annapolis Valley First Nation to meet the requirements of Indigenous Services Canada's 2019-2020 Financial Reporting Requirements. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for Annapolis Valley First Nation and Indigenous Services Canada and should not be distributed to or used by parties other than Annapolis Valley First Nation and Indigenous Services Canada.

Chartered Professional Accountants
Dartmouth, Nova Scotia
October 28, 2020

ANNAPOLIS VALLEY FIRST NATION
ANNEX A
SCHEDULE OF REVENUE AND EXPENSES
ISC GRANT FUNDING
FOR THE YEAR ENDED MARCH 31, 2020

	B761C - Q40L Band Support	B761R - Q410 Income Assistance	B761S - Q411 Assisted Living	B761K - Q40T O&M Other Community Infrastructure	B761L - Q40U Community Capital	TOTAL
TOTAL REVENUE	197,442	451,611	18,997	80,467	61,582	810,099
EXPENSES						
Salaries & Benefits	177,578	18,437	30,295	33,822	-	260,132
Postage and Delivery	2,003	-	-	-	-	2,003
Telephone and Communication	11,350	-	-	-	-	11,350
Computer Software	4,330	-	-	-	-	4,330
Crime Prevention	1,913	-	-	-	-	1,913
Professional Fees & Services	45,393	-	-	-	-	45,393
Equipment Leases	10,725	-	-	-	-	10,725
Equipment and Maintenance	5,125	-	-	49,483	-	54,608
Heat and Lights	2,068	-	-	-	-	2,068
Interest and Bank Charges	10,788	1,247	-	-	-	12,035
Meetings and Training	2,484	-	-	-	-	2,484
Travel	27,007	1,244	-	-	-	28,251
Cleaning	12,566	-	-	-	-	12,566
Supplies	7,277	-	38	-	-	7,315
Basic Needs	-	242,571	-	-	-	242,571
Special Needs	-	5,083	-	-	-	5,083
Adult Care	-	-	-	-	-	-
Band Housing and Inspections	-	-	-	1,382	45,198	46,580
Community Buildings & Lot Clearing	-	-	-	9,387	-	9,387
Fire Protection and Municipal Services	-	-	-	24,988	-	24,988
Roads and Bridges	-	-	-	7,082	-	7,082
Sanitation Systems	-	-	-	19,144	-	19,144
Snow Removal	-	-	-	8,657	-	8,657
Water and Sewer	-	-	-	-	-	-
Administration	-	-	-	-	-	-
AANDC Recovery Expense	-	-	-	-	-	-
TOTAL EXPENSES	320,607	268,582	30,333	153,945	45,198	818,665
SURPLUS (DEFICIT) BEFORE CAPITALIZED EXPENSES & TRANSFERS	(123,165)	183,029	(11,336)	(73,478)	16,384	(8,566)
TRANSFER TO IGS (FROM INCOME ASSISTANCE)	123,165	(123,165)	-	-	-	-
TRANSFER TO ASSISTED LIVING (FROM INCOME ASSISTANCE)	-	(11,336)	11,336	-	-	-
TRANSFER TO O&M INFRAST. (FROM O&M CAPITAL)	-	-	-	16,384	(16,384)	-
TRANSFER TO O&M INFRAST. (FROM INCOME ASSISTANCE)	-	(48,528)	-	48,528	-	-
TRANSFER (FROM OSR)	-	-	-	8,565	-	8,565
SURPLUS (DEFICIT) AFTER TRANSFERS	-	-	-	-	-	-
TOTAL CAPITALIZED EXPENSES	-	-	-	40,000	-	40,000
SURPLUS (DEFICIT)	-	-	-	-	-	-

ANNAPOLIS VALLEY FIRST NATION
ANNEX A
SCHEDULE OF REVENUE AND EXPENSES
ISC FLEX & FIXED FUNDING
FOR THE YEAR ENDED MARCH 31, 2020

	(FIXED) B3417 - Q26F FNIYES - Summer Work Exp (+ CARRY OVER)	(FIXED) B5612 - Q35B FNWWAP - O&M Water & Wastewater	(FIXED) B5617 - Q35T FNWWEP - Vulnerable Systems Water Under 1.5M (+ CARRY OVER)	(FIXED) B5817 - Q3AB Housing Renovations	(FIXED) BA? - FA? EC. Dev.Business Opportunity Readiness (CARRY OVER Only)	(FLEX) B6010 - Q3FP Emergency Management Assistance (Oil Spill)	(FLEX) B6010 - Q3FP Emergency Management Assistance (COVID)	(FLEX) B3511 - Q29W Income Assistance Basic Needs (COVID-19 Response)	TOTAL
REVENUE									
Carry Over Funds from 18-19	8,293	-	96,343	-	3,392	-	-	-	108,028
Revenue Received in 2019-2020	16,756	37,773	413,420	50,000	-	103,000	5	4,781	625,735
TOTAL REVENUE	25,049	37,773	509,763	50,000	3,392	103,000	5	4,781	733,763
EXPENSES									
Wages & Benefits	15,501	28,561	-	-	-	-	-	-	44,061
Telephone and Utilities	-	3,364	-	-	-	-	-	-	3,364
Computer Software	-	-	-	-	-	-	-	-	-
Meetings	-	-	-	-	-	-	-	-	-
Travel & Training	-	710	-	-	-	-	-	-	710
Office Cleaning	-	-	-	-	-	-	-	-	-
Supplies	-	1,824	-	-	-	-	-	-	1,824
Professional Fees	-	-	12,148	-	-	93,706	-	-	12,148
Extensions & Renovations	-	-	-	-	-	-	-	-	-
Equipment and Maintenance fees	-	3,336	17,003	-	-	-	-	-	20,339
Administration	-	-	-	-	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-	-	-	-
Roads & Bridges	-	-	-	-	-	-	-	-	-
Business Acquisitions	-	-	-	-	-	-	-	-	-
COVID Supplies/Assistance	-	-	-	-	-	9,294	6,994	4,781	-
Band Housing Repairs & Maintenance	-	-	-	50,365	-	-	-	-	50,365
TOTAL EXPENSES	15,501	37,794	29,151	50,365	-	103,000	6,994	4,781	132,810
SURPLUS (DEFICIT) BEFORE CAPITALIZED EXPENSES & TRANSFERS	9,548	(21)	480,612	(365)	3,392	-	(6,989)	-	493,167
TRANSFERS FROM OSR	-	21	-	365	-	-	-	-	386
SURPLUS (DEFICIT) AFTER TRANSFERS	9,548	-	480,612	-	3,392	-	(6,989)	-	493,552
TOTAL CAPITALIZED EXPENSES	-	-	-	50,365	-	-	-	-	50,365
SURPLUS (DEFICIT)	9,548	-	480,612	-	3,392	-	(6,989)	-	493,552

NOTE: AVFN is Deferring \$490,160.77 in total Revenue to be spent in next fiscal year 2020-2021 (\$480,612.31 for FNWWEP Water upgrade & \$9,548.46 for FNIYES)

ANNAPOLIS VALLEY FIRST NATION
ANNEX A
SCHEDULE OF REVENUE AND EXPENSES
HEALTH (ISC) GRANT FUNDING
FOR THE YEAR ENDED MARCH 31, 2020

	B2810 - Q221 Aboriginal Diabetes Initiative	B7619 - Q40I Communicable Disease Control & Mgmt	B7614 - Q40D Healthy Living & Promotion	B7618 - Q40H Enviornmental Public Health & Water Quality	B7613 - Q40C Mental Wellness	B2910 - Q22K Aboriginal Head Start on Reserve	B7616 - Q40F Home and Community Care	B7612 - Q40B Community Oral Health Strategy	B7615 - Q40E Healthy Child Development	B761A - Q40J Health Facilities O&M	B761B - Q40K Health Planning & Quality Systems Mgmt	TOTAL
TOTAL REVENUE	11,655	2,635	91,167	11,613	45,122	25,232	46,820	3,845	38,386	42,214	61,217	379,906
EXPENSES												
Wages & Benefits	-	-	112,361	5,779	-	62,384	-	657	4,725	-	45,725	231,631
Travel/Training	-	-	-	-	-	-	-	-	-	-	9,136	9,136
Cleaning, Maintenance and Repairs	-	-	-	-	-	4,593	-	-	-	19,370	-	23,963
Supplies/Workshops	6,649	494	-	911	4,298	24,280	12,703	-	618	14,658	-	64,611
Professional Services	0	-	-	1,150	2,250	-	4,226	-	-	-	-	7,626
Physical Education	2,037	-	-	-	50	-	-	-	-	-	-	2,087
Food Security & Nutrition	8,370	-	-	-	15,034	-	-	-	-	-	-	23,403
Telephone and Utilities	-	-	-	-	-	-	1,747	-	-	14,568	-	16,315
Administration	-	-	-	-	-	-	-	-	-	-	-	0
TOTAL EXPENSES	17,056	494	112,361	7,840	21,632	91,258	18,676	657	5,343	48,595	54,861	378,772
SURPLUS (DEFICIT) BEFORE REPAYABLE & CAPITALIZED EXPENSES	(5,401)	2,141	(21,194)	3,773	23,490	(66,026)	28,144	3,188	33,043	(6,381)	6,356	1,134
TOTAL REPAYABLE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
SURPLUS (DEFICIT) BEFORE CAPITALIZED EXPENSES	(5,401)	2,141	(21,194)	3,773	23,490	(66,026)	28,144	3,188	33,043	(6,381)	6,356	1,134
TOTAL CAPITALIZED EXPENSES	-	-	-	-	-	1,099	-	-	-	-	-	1,099
SURPLUS (DEFICIT)	(5,401)	2,141	(21,194)	3,773	23,490	(66,026)	28,144	3,188	33,043	(6,381)	6,356	1,134

ANNAPOLIS VALLEY FIRST NATION
ANNEX A
SCHEDULE OF REVENUE AND EXPENSES
HEALTH (ISC) FLEX & SET FUNDING
FOR THE YEAR ENDED MARCH 31, 2020

	(SET) B0150 - Q01O Medical Transportation	(SET) B0150 - Q01D Non-insured Health Benefits	(SET) B5210 - Q30B Health Infrastructure & Electronic Medical Records	(FLEX) B5110 - Q302 Health/Community Facilities O&M	(FLEX) B2610 - Q20S Jordans Principal/ Mental Health	TOTAL
REVENUE						
Carry Over Funds from 18-19	-	-	2,440	-	-	2,440
Revenue Received in 2019-2020	12,796	4,872	5,000	8,250	825	31,743
TOTAL REVENUE	12,796	4,872	7,440	8,250	825	34,183
EXPENSES						
Wages & Benefits	-	-	-	-	-	-
Travel/Training	-	-	-	-	-	-
Cleaning, Maintenance and repairs	-	-	-	8,250	802	9,052
Supplies	-	-	7,440	-	-	7,440
Professional Services	-	-	-	-	-	-
Telephone and Utilities	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Medical/Vision/Dental	-	-	-	-	-	-
Medical Transportation	15,389	4,872	-	-	-	20,261
Equipment & Materials	-	-	-	-	-	-
TOTAL EXPENSES	15,389	4,872	7,440	8,250	802	36,753
SURPLUS (DEFICIT) BEFORE CAPITALIZED EXPENSES	(2,593)	-	-	-	23	(2,570)
TOTAL CAPITALIZED EXPENSES	-	-	-	-	-	-
SURPLUS (DEFICIT)	(2,593)	-	-	-	23	(2,570)