

Financial Statements of

**MÉTIS NATION - SASKATCHEWAN
SECRETARIAT INC.**

Years ended March 31, 2013 and 2012



KPMG LLP
Chartered Accountants
500 – 475 Second Avenue South
Saskatoon Saskatchewan S7K 1P4
Canada

Telephone (306) 934-6200
Fax (306) 934-6233
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the members of Métis Nation - Saskatchewan Secretariat Inc.

We have audited the accompanying financial statements of Métis Nation - Saskatchewan Secretariat Inc., which comprise the statements of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011 and the statements of revenues and expenses, changes in net assets, and cash flows for the years ended March 31, 2013 and March 31, 2012, and notes, comprising 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 accounting standards for not-for-profit organizations, 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 financial statements based on our audits. We conducted our audits 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 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 auditor's 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, we consider internal control 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 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 statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Métis Nation - Saskatchewan Secretariat Inc. as at March 31, 2013, March 31, 2012 and April 1, 2011 and the results of its operations and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Chartered Accountants

Saskatoon, Canada

August 1, 2013

KPMG LLP, is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Statements of Financial Position

March 31, 2013, March 31, 2012 and April 1, 2011

	March 31, 2013	March 31, 2012	April 1, 2011
Assets			
Current assets:			
Cash (note 3)	\$ 498,060	\$ 219,030	\$ 559,647
Accounts receivable (note 4)	659,549	658,648	412,664
Prepaid expenses and deposits	-	11,632	-
Due from related parties (note 5)	22	176	58,000
	<u>1,157,631</u>	<u>889,486</u>	<u>1,030,311</u>
Property and equipment (note 6)	254,282	244,327	216,684
	<u>\$ 1,411,913</u>	<u>\$ 1,133,813</u>	<u>\$ 1,246,995</u>

Liabilities and Net Assets (Deficiency)

Current liabilities:			
Accounts payable and accrued liabilities (note 7)	\$ 1,250,475	\$ 921,377	\$ 760,801
Due to related parties (note 8)	50,000	5,000	82,755
Deferred revenue (note 9)	136,221	207,198	426,036
	<u>1,436,696</u>	<u>1,133,575</u>	<u>1,269,592</u>
Due to related parties (note 8)	100,000	-	-
Deferred contributions for equipment (note 10)	146,850	136,134	103,558
Net assets (deficiency)			
Operating fund	(379,065)	(244,089)	(239,281)
Capital fund	107,432	108,193	113,126
	<u>(271,633)</u>	<u>(135,896)</u>	<u>(126,155)</u>
Nature of operations (note 1)			
Contingency (note 13)			
	<u>\$ 1,411,913</u>	<u>\$ 1,133,813</u>	<u>\$ 1,246,995</u>

See accompanying notes to financial statements.

On behalf of the Board:


 Director  Director

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Statement of Revenue and Expenses

Years ended March 31, 2013 and 2012

	2013	2012
Revenue (schedules 2 - 30)		
Federal funding	\$ 2,815,894	\$ 2,314,600
Provincial funding	994,341	1,050,747
Other	32,903	8,359
	<u>3,843,138</u>	<u>3,373,706</u>
Expenses - Summary schedule of expenses (schedule 1)	3,978,875	3,383,447
Deficiency of revenue over expenses	<u>\$ (135,737)</u>	<u>\$ (9,741)</u>

See accompanying notes to financial statements.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Statement of Changes in Net Assets

Years ended March 31, 2013 and 2012

	2013	2012
Operating Fund		
Balance, beginning of year	\$ (244,089)	\$ (239,281)
Deficiency of revenue over expenses	(135,737)	(9,741)
Transfer from capital fund for amortization	41,435	40,404
Transfer to capital fund for purchase of equipment	(51,390)	(68,047)
Deferred contributions related to equipment	49,264	68,047
Amortization of deferred contributions for equipment	(38,548)	(35,471)
Balance, end of year	\$ (379,065)	\$ (244,089)

Capital fund

Balance, beginning of year	\$ 108,193	\$ 113,126
Transfer to operating fund for amortization	(41,435)	(40,404)
Transfer from operating fund for purchase of equipment	51,390	68,047
Deferred contributions related to equipment	(49,264)	(68,047)
Amortization of deferred contributions for equipment	38,548	35,471
Balance, end of year	\$ 107,432	\$ 108,193

See accompanying notes to financial statements.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Statement of Cash Flows

Years ended March 31, 2013 and 2012

	2013	2012
Cash flows from (used in):		
Operations:		
Deficiency of revenue over expenses	\$ (135,737)	\$ (9,741)
Items not involving cash:		
Amortization	41,435	40,404
Amortization of deferred contributions for equipment	(38,548)	(35,471)
Change in non-cash operating working capital:		
Accounts receivable	(901)	(245,984)
Prepaid expenses and deposits	11,632	(11,632)
Accounts payable and accrued liabilities	329,098	160,576
Due from related parties	154	(58,124)
Due to related parties	145,000	38,193
Deferred revenue	(70,977)	(218,838)
	281,156	(340,617)
Financing:		
Deferred contributions for equipment	49,264	68,047
Investing:		
Purchase of equipment	(51,390)	(68,047)
Increase (decrease) in cash	279,030	(340,617)
Cash, beginning of year	219,030	559,647
Cash, end of year	\$ 498,060	\$ 219,030
Cash consists of bank balance less outstanding cheques as follows:		
Bank balances	\$ 679,178	\$ 330,050
Outstanding cheques	(181,118)	(111,020)
	\$ 498,060	\$ 219,030

See accompanying notes to financial statements.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements

Years ended March 31, 2013 and 2012

Métis Nation - Saskatchewan Secretariat Inc. (the "Métis Nation") is incorporated under the Métis Act of Saskatchewan. The Métis Nation's purpose is to undertake activities that strive to recognize the political, legal and constitutional rights of the Métis people in Saskatchewan.

On April 1, 2011, the Métis Nation adopted Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the CICA Handbook. These are the first financial statements prepared in accordance with Not-For-Profit Standards.

In accordance with the transitional provisions in Not-For-Profit Standards, the Métis Nation has adopted the changes retrospectively, subject to certain exemptions allowed under these standards. The transition date is April 1, 2011 and all comparative information provided has been presented by applying Not-For-Profit Standards. There were no adjustments arising on transition.

1. Nature of operations:

These financial statements have been prepared on a going concern basis, which presumes that the Métis Nation will continue in operation for a reasonable period of time and will be able to realize its assets and discharge its liabilities in the normal course of operations.

The Métis Nation's continuation as a going concern is dependent upon its ability to attain profitable operations and obtain sufficient cash from external funding to meet its liabilities and commitments. The outcome of these matters cannot be determined at this time.

These financial statements do not include any adjustments in the carrying values of assets and liabilities, the reported deficiency of revenue over expenditures and the statement of financial position classifications that would be necessary if the going concern assumptions were not appropriate, should the Métis Nation not be able to continue its normal course of business.

2. Significant accounting policies:

(a) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include estimated useful life of property and equipment, the collectability of accounts receivable, the estimates of deferred revenue and contingency. Actual results could differ from these estimates.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

2. Significant accounting policies (continued):

(b) Cash:

Cash consists of balances with financial institutions which have an initial term to maturity of three months or less.

(c) Property and equipment:

Property and equipment are stated at cost. Amortization is computed based upon the estimated useful lives of the equipment. In the year of acquisition, one-half of the normal rate of amortization is used. No amortization on equipment is taken in the year of disposal.

Amortization is provided using the following method and annual rates.

Asset	Method	Rate
Equipment	Declining Balance	20%
Furniture	Declining Balance	35%
Computers	Declining Balance	50%

Contributions for equipment purchases are deferred and amortized on the same basis as the assets to which they relate. Amortization of deferred contributions for equipment is included in revenue from federal funding sources.

(d) Revenue recognition:

The Métis Nation follows the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Amounts receivable related to program funding are subject to approval by funding agencies and may change.

(e) Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities are recorded as incurred and when the Métis Nation has a constructive obligation to incur expenditures pursuant to the terms of funding agreements.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

2. Significant accounting policies (continued):

(f) Deferred revenue:

Deferred revenue relates to funds received in advance which relate to the next fiscal year.

(g) Accounting for program activities:

The statement of financial position and the statements of revenue and expenses, changes in net assets and cash flows are all prepared on a combined basis. Revenue and expenses related to administration activities and program delivery are reported as follows:

- Administration
- Registry Engagement Workplan and Implementation
- Métis Environment and Resource Management Advisory Committee (MERMAC)
- Bilateral Program
- Tripartite Self Government Program
- Basic Organization Capacity Program
- Green Light Program
- Harvesting Program
- Electoral Preparedness
- Management of Métis Harvesting Rights
- Education Task Force
- Arbitration Appeals
- Child Welfare Review
- Children / Youth
- New Boundary Commission
- MNS Transition
- Harvesting Negotiations
- Environment
- Post Powley Component A
- Post Powley Component C
- Genealogical and Historical
- Legislative Review
- Sport & Recreation
- Health Director Initiative
- Health - Suicide Prevention

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

2. Significant accounting policies (continued):

(h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Métis Nation has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Métis Nation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Métis Nation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

3. Cash:

Cash consists of amounts on deposit with financial institutions less outstanding cheques issued. The Métis Nation has available a line of credit to the maximum amount of \$300,000 with interest on any outstanding balances at Royal Bank prime plus 1.5%. The Métis Nation also has available a \$20,000 line of credit secured by a Guaranteed Investment Certificate held by Provincial Métis Holdco Inc., a related party. As at March 31, 2013, no amounts were drawn under these credit facilities.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

4. Accounts receivable:

	March 31, 2013	March 31, 2012	April 1 2011
Program funding and other	\$ 625,772	\$ 645,090	\$ 325,031
Allowance for doubtful accounts	-	(11,500)	(11,500)
GST recoverable	33,777	25,058	99,133
	<u>\$ 659,549</u>	<u>\$ 658,648</u>	<u>\$ 412,664</u>

Accounts receivable for program funding include amounts related to prior years and current year holdbacks. These amounts are subject to final approval by funding agencies and amounts may change.

5. Due from related parties:

Amounts due from BTB Festival Days Inc. of \$22 (2011 - \$52) consist of expenses paid for BTB Festival Days Inc.

Amounts due from Provincial Métis Holdco Inc of Nil - (2011 - \$124) consist of expenses paid on behalf of Provincial Métis Holdco Inc.

Amounts due from BTB Festival Days Inc. and Provincial Métis Holdco Inc. are non-interest bearing, unsecured and have no fixed terms of repayment.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

6. Property and equipment:

March 31, 2013	Cost	Accumulated amortization	Net book value
Land	\$ 99,405	\$ -	\$ 99,405
Furniture	72,988	60,678	12,310
Equipment	202,969	157,430	45,539
Computers	207,307	110,279	97,028
	\$ 582,669	\$ 328,387	\$ 254,282

March 31, 2012	Cost	Accumulated amortization	Net book value
Land	\$ 99,405	\$ -	\$ 99,405
Equipment	202,969	146,045	56,924
Furniture	72,988	54,050	18,938
Computers	155,918	86,858	69,060
	\$ 531,280	\$ 286,953	\$ 244,327

April 1, 2011	Cost	Accumulated amortization	Net book value
Land	\$ 99,405	\$ -	\$ 99,405
Equipment	194,552	132,867	61,685
Furniture	72,988	43,852	29,136
Computers	96,288	69,830	26,458
	\$ 463,233	\$ 246,549	\$ 216,684

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

7. Accounts payable and accrued liabilities:

The Métis Nation is committed to incur expenses for various programs in future periods utilizing unspent funding. These commitments have been accrued in the current period.

	March 31, 2013	March 31, 2012	April 1, 2011
Accounts payable	\$ 466,462	\$ 570,261	\$ 55,403
Accrued liabilities	784,013	351,116	705,398
	1,250,475	921,377	760,801

As at March 31, 2012, the Métis Nation has committed to incur expenses for various programs subsequent to year end in order to fully utilize the current year funding. Commitments totaling \$746,510 have been accrued for in the current year and are reflected in the statement of revenue and expenses and corresponding schedules.

8. Due to related parties:

Amounts due to Provincial Métis Holdco Inc. of \$150,000 relate to an advance made for the purposes of assisting with the Métis Nation elections. This advance is secured by a non-interest bearing demand promissory note to be repaid to Provincial Métis Holdco Inc. in annual payments of \$50,000 over the next three years. The advance was conditional on the Office of the Federal Interlocutor confirming a \$200,000 contribution to the election (schedule 10).

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

9. Deferred revenue:

Deferred revenue is comprised of the following:

	March 31, 2013	March 31, 2012	April 1, 2011
Health Director Initiative 2012/2013	\$ 38,079	\$ -	\$ -
Education Task Force	33,070	-	-
MERMAC	30,304	54,198	-
Legislative Review	18,767	-	-
Management of Métis Harvesting Rights	13,552	-	85,292
Green Light Program	2,449	-	-
Health - Suicide Prevention 2012/2013	-	148,000	-
Sports and Recreation	-	5,000	-
Health Director Initiative 2011/2012	-	-	160,000
Harvesting Negotiations	-	-	150,744
Health Director Initiative 2010/2011	-	-	30,000
	\$ 136,221	\$ 207,198	\$ 426,036

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

10. Deferred contributions for equipment:

March 31, 2013	Cost	Accumulated amortization	Net book value
Equipment	\$ 99,215	\$ 57,305	\$ 41,910
Furniture	68,664	56,991	11,673
Computers	182,447	89,180	93,267
	\$ 350,326	\$ 203,476	\$ 146,850

March 31, 2012	Cost	Accumulated amortization	Net book value
Equipment	\$ 99,215	\$ 46,827	\$ 52,388
Furniture	68,664	50,705	17,959
Computers	133,183	67,396	65,787
	\$ 301,062	\$ 164,928	\$ 136,134

April 1, 2011	Cost	Accumulated amortization	Net book value
Equipment	\$ 90,798	\$ 34,783	\$ 56,015
Furniture	68,664	41,035	27,629
Computers	73,553	53,639	19,914
	\$ 233,015	\$ 129,457	\$ 103,558

11. Related party transactions:

During the year the Métis Nation incurred rent expense of \$210,023 (2012 - \$160,684) to Provincial Métis Holdco Inc., an organization with which it is related through common board members. This rent represents amounts agreed between the related parties. Amounts due from (to) BTB Festival Days Inc. consist of accounts receivable of \$22 (2012- \$52).and is non-interest bearing, unsecured and has no fixed terms of repayment. Amounts due to Provincial Métis Holdco in the amount of \$150,000 (2012 - receivable of \$124) are non-interest bearing, secured by a demand promissory note to be paid in annual payments of \$50,000 over the next three years (note 8).

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Notes to Financial Statements (continued)

Years ended March 31, 2013 and 2012

12. Financial instruments and risk management:

The Métis Nation, through its financial assets and liabilities, has exposure to the following risks from its use of financial instruments:

Credit risk

The Métis Nation's principal financial asset is accounts receivable, which is subject to credit risk. The carrying amount of this financial asset on the statement of financial position represent the Métis Nation's maximum credit exposure at March 31, 2013. The amounts disclosed in the statement of financial position are net of allowance for doubtful accounts, estimated by management of the Métis Nation based on previous experience and its assessment of the current economic environment.

Interest rate risk

Interest-bearing bank indebtedness which may arise has limited exposure to interest rate risk due to it's short-term maturity.

Liquidity risk

The Métis Nation's objective is to have sufficient liquidity to meets its liabilities when due. The Métis Nation monitors its cash balances and cash flows generated from operations to meet its requirements. As of March 31, 2013, the most significant financial liabilities are: accounts payable and accrued liabilities and due to related parties.

Fair values

The fair values of cash, accounts receivable and accounts payable and accrued liabilities approximate their carrying value due to their short-term period to maturity. The fair value of amounts due from BTB Festival Days Inc., due from (to) Provincial Métis Holdco Inc. and due to BTB Festival Days Inc. all related parties, are not determinable due to the non-arm's length of the relationships between the parties.

13. Contingency:

A claim was filed in 2011 by a former employee against the Métis Nation alleging wrongful dismissal. A statement of defence was filed in 2012. The Métis Nation has made an accrual to reflect the estimated maximum exposure to this claim.

14. Comparative figures:

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 1 - Summary Schedule of Expenses

Years ended March 31, 2013 and 2012

	2013	2012
Salaries and benefits	\$ 1,815,699	\$ 1,748,771
Administration	299,685	212,574
Professional fees	252,807	152,064
Meetings	234,255	229,832
Consulting	185,213	5,000
Election	177,647	26,457
Financial services	162,113	158,897
Travel	155,218	142,213
Audit and legal fees	87,400	84,513
Métis Nation Legislative Assembly	87,338	5,000
Contractors	83,218	244,278
Communication	57,779	725
Training and development	48,949	33,798
Office rent (net of direct allocations)	46,002	35,475
Reference materials	45,817	64,215
Amortization	41,435	40,404
Advertising	41,000	31,446
Annual general assembly	32,838	14,141
Technical support	28,694	43,629
Printing and postage	28,269	48,401
Strategic planning	21,658	-
Sports and recreation	19,132	-
Telephone and internet	10,841	20,171
Funding repayments	10,833	-
Office supplies	10,145	4,532
Repairs and services	2,243	26,982
Bank charges and interest	2,116	2,284
Insurance	1,500	2,056
Equipment leasing	531	3,150
Central registry enhancement	-	9,786
Storage	-	2,284
Ceremonial	-	369
Goods and services tax (recovery)	-	(10,000)
Recovery of holdbacks receivable	(11,500)	-
	\$ 3,978,875	\$ 3,383,447

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 2 - Administration

Years ended March 31, 2013 and 2012

	2013	2012
Revenue - other	\$ 9,293	\$ 8,359
Administration expenses:		
Election	171,146	26,457
Funding repayments	10,833	-
Office rent	9,580	1,933
Amortization	1,164	1,888
Bank charges and interest	616	(249)
Communications	218	(13,114)
Administration	94	-
Financial services	-	43,516
Printing and postage	-	2,364
Storage	-	2,284
Meetings	-	791
Advertising	-	500
Office supplies	-	457
Ceremonial	-	369
Goods and services tax (recovery)	-	(10,000)
Insurance	-	-
	193,651	57,196
Professional services:		
Legal and professional fees	4,718	34,899
	4,718	34,899
Salaries and contracted services:		
Executive and chief executive officer	-	19,618
Other	-	1,063
	-	20,681
Travel:		
Other	2,790	667
Executive	6,418	-
	9,208	667
Recovery of holdbacks receivable	(11,500)	-
Total expenses	196,077	113,443
Deficiency of revenue over expenses before allocated administration	\$ (186,784)	\$ (105,084)
Allocated administration	123,396	124,493
Excess (deficiency) of revenue over expenses	(63,388)	19,409

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 3 - Registry Engagement Workplan and Implementation

Years ended March 31, 2013 and 2012

	2013	2012
Federal funding including amortization of deferred contributions for equipment of \$20,227 (2012 - \$30,830)	\$ 20,227	\$ 117,771
Expenses:		
Amortization	20,630	31,127
Contractors	-	45,641
Salaries and benefits	-	15,677
Allocated administration	-	10,720
Travel	-	6,000
Consulting	-	5,000
Printing and postage	-	3,124
Administration	-	779
	20,630	118,068
Deficiency of revenue over expenses	\$ (403)	\$ (297)

See schedule 27 - Supplemental Schedule of Revenues and Expenditures for Funding Purposes

Schedule 4 - MERMAC

Years ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ 23,894	\$ 5,803
Expense:		
Salaries and benefits	8,260	4,130
Consulting	5,686	238
Travel	5,431	-
Telephone	3,379	-
Printing and postage	690	-
Office supplies	448	-
Advertising	-	1,435
	23,894	5,803
Excess of revenue over expenses	\$ -	\$ -

Deferred revenue related to MERMAC for the year ended March 31, 2013 is \$30,304 (2012 - \$54,198). See note 9 - Deferred revenue.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 5 - Bilateral Program

Years ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ 100,000	\$ 92,352
Expenses:		
Salaries and benefits	38,000	21,660
Travel	17,000	21,791
Financial services	8,729	3,103
Telephone	7,390	8,317
Office rent	6,670	4,267
Printing and postage	5,540	14,410
Advertising	5,000	908
Communications	3,115	-
Meetings	2,642	4,586
Office supplies	2,500	1,581
Bank charges and interest	1,500	2,533
Insurance	1,500	2,056
Legal	800	-
Technical support	236	-
	102,662	92,352
Deficiency of revenue over expenses	\$ (2,662)	\$ -

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 6 - Tripartite Self Government Program

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Provincial funding	\$ 282,875	\$ 285,000
Federal funding	282,875	285,000
	<u>565,750</u>	<u>570,000</u>
Expense:		
Salaries and benefits	199,082	263,999
Professional consulting contracts:		
Contractors	59,108	-
Financial services	46,200	46,964
Legal	15,000	13,541
Audit, accounting and business services	12,750	6,000
	<u>133,058</u>	<u>66,505</u>
Travel, meetings and printing:		
Meetings	76,829	36,475
Consulting	50,000	32,987
Travel	9,000	-
	<u>135,829</u>	<u>69,462</u>
Administration:		
Administration fee	46,167	41,362
Allocated administration	28,610	32,986
	<u>74,777</u>	<u>74,348</u>
Other expenses:		
Newsletter	8,500	10,148
Repairs and services	7,750	12,600
Training and development	6,642	10,528
Constitutional and legislative workshops	-	64,823
	<u>22,892</u>	<u>98,099</u>
Amortization	<u>496</u>	<u>990</u>
	<u>566,134</u>	<u>573,403</u>
Deficiency of revenue over expenses	\$ (384)	\$ (3,403)

See schedule 28 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 7 - Basic Organizational Capacity Program

Years ended March 31, 2013 and 2012

	2013	2012
Federal funding	\$ 460,000	\$ 460,000
Expenses:		
Executive	308,077	310,000
Salaries	75,203	52,185
Meetings	57,176	-
Benefits	20,170	76,059
Financial services	-	22,021
	460,626	460,265
Deficiency of revenue over expenses	\$ (626)	\$ (265)

Schedule 8 - Green Light Program

Years ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ 110,613	\$ -
Expense:		
Salaries and benefits	37,574	-
Administration	29,964	-
Community consultations	11,377	-
Evaluation	8,590	-
Communication and dissemination	8,109	-
Training and development	6,457	-
Office supplies	6,349	-
Travel	2,193	-
	110,613	-
Excess of revenue over expenses	\$ -	\$ -

Deferred revenue related to Green Light Program for the year ended March 31, 2013 is \$2,449 (2012 - \$ nil). See note 9 - Deferred revenue.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 9 - Harvesting Program

Years ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ 49,500	\$ 49,500
Expenses:		
Consulting	46,478	47,633
Administration	3,246	214
Allocated administration	-	2,792
	49,724	50,639
Deficiency of revenue over expenses	\$ (224)	\$ (1,139)

Schedule 10 - Electoral Preparedness

Years ended March 31, 2013 and 2012

	2013	2012
Federal funding	\$ 200,675	\$ 62,273
Expenses:		
Professional fees	183,000	-
Administration	26,175	8,123
Travel	16,000	6,959
Communication	16,000	-
Election	6,500	-
Contractors	-	36,000
Meetings	-	5,000
Salaries and benefits	-	3,150
Advertising	-	2,500
Printing and postage	-	2,500
	247,675	64,232
Deficiency of revenue over expenses	\$ (47,000)	\$ (1,959)

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 11 - Management of Métis Harvesting Rights

Year ended March 31, 2013 and 2012

	2013	2012
Federal funding	\$ 11,573	\$ 32,916
Expenses:		
Salaries and benefits	9,863	6,120
Administration	1,710	1,053
Central registry enhancement	-	9,786
Meetings	-	7,630
Travel	-	4,280
Allocated administration	-	4,047
	11,573	32,916
Excess of revenue over expenses	\$ -	\$ -

Deferred revenue related to Management of Métis Harvesting Rights Program for the year ended March 31, 2013 is \$13,552 (2012 - \$ nil). See note 9 - Deferred revenue.

Schedule 12 - Education Task Force

Year ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ 116,930	\$ -
Expenses:		
Salaries and benefits	51,585	-
Meetings and workshops	21,729	-
Administration fee	19,501	-
Office rent	16,981	-
Travel	5,295	-
Professional fees	956	-
Office supplies	847	-
Communication	208	-
	117,102	-
Deficiency of revenue over expenses	\$ (172)	\$ -

Deferred revenue related to Education Task Force for the year ended March 31, 2013 is \$33,070 (2012 - \$ nil). See note 9 - Deferred revenue.

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 13 - Arbitration Appeals

Years ended March 31, 2013 and 2012

	2013	2012
Federal funding	\$ -	\$ 27,888
Expenses:		
Training and development	-	15,250
Professional fees	-	6,000
Allocated administration	-	3,613
Travel	-	3,000
Administration	-	25
	-	27,888
Excess of revenue over expenses	\$ -	\$ -

Schedule 14 - Child Welfare Review

Years ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ -	\$ 48,500
Expenses:		
Professional fees	-	41,182
Allocated administration	-	7,275
	-	48,457
Excess of revenue over expenses	\$ -	\$ 43

Schedule 15 - Children / Youth

Year ended March 31, 2013 and 2012

	2013	2012
Provincial funding	\$ -	\$ 15,000
Expenses:		
Professional fees	-	11,000
Allocated administration	-	3,000
Travel	-	995
	-	14,995
Excess of revenue over expenses	\$ -	\$ 5

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 16 - New Boundary Commission

Year ended March 31, 2013 and 2012

	2013	2012
Federal funding	\$ -	\$ 3,516
Expenses:		
Contractors	-	2,370
Reference materials	-	665
Allocated administration	-	481
	-	3,516
Excess of revenue over expenses	\$ -	\$ -

Schedule 17 - MNS Transition

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Federal funding	110,055	-
Expenses:		
Travel, meeting and printing:		
Workshops and meetings	45,000	-
Facilitation and strategic planning	21,658	-
Training and development	18,849	-
	85,507	-
Administration:		
Allocated administration	14,318	-
Administration	37	-
	14,355	-
Professional consulting contract	12,759	-
	112,621	-
Deficiency of revenue over expenses	\$ (2,566)	\$ -

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 18 - Harvesting Negotiations

Year ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Provincial funding	\$ -	\$ 269,300
Expenses:		
Office rent	2,387	21,059
Travel	946	38,284
Administration	270	9,690
Contractors	255	-
Salaries and benefits	127	108,870
Telephone and internet	73	9,772
Consulting	-	31,893
Professional fees	-	26,179
Annual General Assembly	-	14,141
Allocated administration	-	7,886
Advertising	-	1,053
Printing and postage	-	453
Training and development	-	20
	4,058	269,300
Deficiency of revenue over expenses	\$ (4,058)	\$ -

Schedule 19 - Environment

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Provincial funding	\$ -	\$ 95,292
Expenses:		
Salaries and benefits	-	72,802
Professional fees	-	5,675
Travel	-	4,490
Reference materials	-	3,691
Equipment leasing	-	3,150
Printing and postage	-	2,472
Telephone	-	2,082
Office supplies	-	2,006
	-	96,368
Deficiency of revenue over expenses	\$ -	\$ (1,076)

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 20 - Post Powley Component A

Year ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Federal funding	975,782	890,937
Expenses:		
Registry staff:		
Salaries and benefits	503,697	504,338
Contractors	67,637	51,904
	571,334	556,242
Professional fees:		
Financial services	70,224	39,960
Professional fees	29,980	27,066
Card design and citizenship applications	23,078	23,078
Reference materials and vital stats	21,800	26,800
Repairs and services	12,081	-
	157,163	116,904
Administration:		
Administration	85,165	89,597
Allocated administration	44,430	26,156
	129,595	115,753
Meetings and workshops:		
Genealogy workshops	29,000	32,501
Mobile intake	26,988	18,000
Travel	24,000	19,985
Training and development	9,000	8,000
	88,988	78,486
Communications	20,000	20,000
Information technology	8,918	5,500
	975,998	892,885
Deficiency of revenue over expenses	\$ (216)	\$ (1,948)

See schedule 29 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 21 - Post Powley Component C

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Federal funding	126,500	-
Expenses:		
Professional consulting contract	110,000	-
Allocated administration	16,198	-
Administration	302	-
	126,500	-
Excess of revenue over expenses	\$ -	\$ -

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 22 - Genealogical and Historical

Year ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Federal funding including amortization of deferred contributions for equipment of \$18,321 (2012 - \$4,641)	628,207	434,299
Expenses:		
Staff and wages:		
Salaries and benefits	294,592	215,582
Contractors	51,300	11,880
	<u>345,892</u>	<u>227,462</u>
Administration		
Administration	62,938	41,283
Allocated administration	19,840	24,900
	<u>82,778</u>	<u>66,183</u>
Professional fees:		
Professional fees	74,160	32,816
Reference materials	24,017	36,750
Advertising and memberships	4,300	-
Training and development	8,000	-
	<u>110,477</u>	<u>69,566</u>
Travel and meetings:		
Travel	35,000	28,268
Provincial Métis council meetings	9,500	-
	<u>44,500</u>	<u>28,268</u>
Amortization	18,321	5,151
Information technology	11,792	25,528
Equipment	2,776	24,859
Communications	11,700	5,050
	<u>628,236</u>	<u>452,067</u>
Deficiency of revenue over expenses	\$ (29)	\$ (17,768)

See schedule 30 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 23 - Legislative Review

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Provincial funding	\$ 10,608	\$ -
Expenses:		
Professional fees	8,128	-
Travel	2,362	-
Administration	118	-
	10,608	-
Excess of revenue over expenses	\$ -	\$ -

Deferred revenue related to Legislative Review for the year ended March 31, 2013 is \$18,767 (2012 - \$ nil). See note 9 - Deferred revenue.

Schedule 24 - Sport and Recreation

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Curling bonspiel	\$ 23,610	\$ -
Expenses:		
Sports and recreation	19,132	-
Professional fees	13,200	-
	32,332	-
Deficiency of revenue over expenses	\$ (8,722)	\$ -

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 25 - Health Director Initiative

Year ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Provincial funding	\$ 151,921	\$ 190,000
Expenses:		
Salary and benefits	132,730	87,427
Contractors	11,000	56,091
Travel	3,338	5,399
Office rent	2,023	8,216
Administration	1,051	20,448
Professional fees	955	3,948
Amortization	824	1,248
Consulting	-	3,313
Repairs and services	-	2,124
Meetings	-	2,005
Allocated administration	-	637
Office supplies	-	487
	151,921	191,343
Deficiency of revenue over expenses	\$ -	\$ (1,343)

Deferred revenue related to the Health Director Initiative for the year ended March 31, 2013 is \$38,079 (2012 - \$ nil). See note 9 - Deferred revenue.

Schedule 26 - Health - Suicide Prevention

Years ended March 31, 2013 and 2012

	2013	2012
Revenue:		
Provincial funding	\$ 148,000	\$ -
Expenses:		
Salary and benefits	64,062	-
Meetings and workshops	30,000	-
Administration	22,864	-
Travel	12,000	-
Office rent	8,361	-
Communication and dissemination	7,000	-
Evaluation	5,000	-
Honorariums	2,000	-
Professional fees	2,000	-
	153,287	-
Deficiency of revenue over expenses	\$ (5,287)	\$ -

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 27 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

Years ended March 31, 2013 and 2012

	Registry Engagement Workplan and Implementation	
	2013	2012
Revenue (schedule 3)	\$ 20,227	\$ 117,771
Amortization of deferred contributions for equipment	(20,227)	(30,830)
Revenue for funding purposes	\$ -	\$ 86,941
Expenses (schedule 3)	\$ 20,630	\$ 118,068
Amortization expense (schedule 3)	(20,630)	(31,127)
Expenditures for funding purposes	\$ -	\$ 86,941

Schedule 28 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

Years ended March 31, 2013 2012

	Tripartite Self Government Program	
	2013	2012
Revenue (schedule 6)	\$ 565,750	\$ 570,000
Amounts received and deferred related to purchase of equipment	4,250	-
Revenue for funding purposes	570,000	570,000
Expenses (schedule 6)	566,134	573,403
Capitalized equipment expenditures	4,250	-
Amortization expense (schedule 6)	(496)	-
Expenditures for funding purposes	\$ 569,888	\$ 573,403

MÉTIS NATION - SASKATCHEWAN SECRETARIAT INC.

Schedule 29 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

Year ended March 31, 2013 and 2012

		Post Powley Component A	
		2013	2012
Revenue (schedule 20)	\$	975,782	-
Amounts receivable and deferred related to purchase of computer equipment		19,582	-
Revenue for funding purposes	\$	995,364	-
Expenses (schedule 20)	\$	975,998	-
Capitalized equipment expenditures		19,582	-
Expenditures for funding purposes	\$	995,580	-

Schedule 30 - Supplemental Schedule of Revenue and Expenditures for Funding Purposes

Year ended March 31, 2013 and 2012

		Genealogical and Historical	
		2013	2012
Revenue (schedule 22)	\$	628,207	\$ 434,299
Amortization of deferred contributions for equipment		(18,321)	(4,641)
Amounts received and deferred related to purchase of information technology equipment		25,433	68,047
Revenue for funding purposes	\$	635,319	\$ 497,705
Expenses (schedule 22)	\$	628,236	\$ 452,067
Capitalized information technology equipment expenditures		25,433	68,047
Amortization expense (schedule 22)		(18,321)	(5,151)
Expenditures for funding purposes	\$	635,348	\$ 514,963