

**Pasqua First Nation**  
**Year End: March 31, 2015**  
**Adjusting Journal Entries**  
**Date: 01/04/2014 To 31/03/2015**

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
1	31/03/2015	Accounts receivable	1200 P000	TOUCHWOOD	1,460.00		
1	31/03/2015	Accounts receivable	1200 P000	TOUCHWOOD	1,460.00		
1	31/03/2015	CMHC rental revenue	4145-961 P098	UNIT 173		750.00	
1	31/03/2015	CMHC rental revenue	4145-961 P098	UNIT 214		710.00	
1	31/03/2015	CMHC rental revenue	4145-961 P098	UNIT 173		750.00	
1	31/03/2015	CMHC rental revenue	4145-961 P098	UNIT 214		710.00	
A/R Subledger Client didn't record into GL - AR							
2	31/03/2015	Farm Equipment	1738-CAP P000	IN 5300-137 A	28,000.00		
2	31/03/2015	Rome Plow	1744-CAP P000	IN EXP AND A	8,400.00		
2	31/03/2015	Asset purchases - balances trans to balance she	8770-137 P121			36,400.00	
Adjust fixed assets recorded into expenses in 2013/2014 and AP, and paid in April 2014. The fixed assets should have been recorded into FA in 2013/2014.							
3	31/03/2015	Farm Equipment	1738-CAP P000	KABOTA	16,100.55		
3	31/03/2015	Asset purchases - balances trans to balance she	8770-600 P068	KABOTA		16,100.55	
Adjust fixed assets from expenses to FA							
4	31/03/2015	Ottawa Trust Funds	1199 P000	NET CHANGE		64,521.53	
4	31/03/2015	INDIAN & NORTHERN AFFAIRS-OTTAWA TRL	4001-120 P121	TRANSFER O	120,000.00		
4	31/03/2015	Ottawa Trust Funds revenue	4003-120 P140	OTHER REVE		52,056.55	
4	31/03/2015	Ottawa Trust Funds revenue	4003-120 P140	INTEREST RE		3,421.92	
4	31/03/2015	Transfer - Christmas Fund	4175-120 P140		120,000.00		
4	31/03/2015	Transfer - Ottawa Trust Funds	9018-101 P105			120,000.00	
Record Ottawa Trust Funds - as per monthly statements - need confirmation for final numbers							
6	31/03/2015	Health Canada - CPNP	4005-400 P037			3.01	
6	31/03/2015	OTHER REVENUE	4155-400 P037		3.01		
Adjust Health Canada - as per summary spreadsheets - still need confirmation							
7	31/03/2015	Prepaid expenses	1350 P000		5,843.83		
7	31/03/2015	Prepaid expenses	1350 P000		8,637.33		
7	31/03/2015	INSURANCE	5400-105 P003			5,843.83	
7	31/03/2015	INSURANCE	5400-105 P003			8,637.33	
To record pre-paid insurance							
8	31/03/2015	Prepaid expenses	1350 P000		39,495.00		
8	31/03/2015	Prepaid expenses	1350 P000		550.00		
8	31/03/2015	STUDENT ALLOWANCES	5460-204 P023			39,495.00	
8	31/03/2015	BASIC NEEDS	5515-302 P034			550.00	
-To record April 2015 Student Allowances paid out in March 2015 and April 2015 Social Assistance paid out in March 2015							
9	31/03/2015	Current portion of CMHC housing mortgages	2421 P000			15,927.00	
9	31/03/2015	PHT Mortgage Ph 3	2311-CAP P000		15,342.82		
9	31/03/2015	PHT Mortgage Ph 1	2312-CAP P000		28,595.30		
9	31/03/2015	PHT Mortgage Ph 2	2313-CAP P000		17,382.25		
9	31/03/2015	CMHC Mortgage Ph 4	2314-CAP P000		6,891.09		
9	31/03/2015	CMHC Mortgage Ph 5	2315-CAP P000		7,298.93		
9	31/03/2015	CMHC Mortgage Ph 6	2316-CAP P000		15,690.11		

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9	31/03/2015	CMHC Mortgage Ph 7	2318-CAP P000		9,605.20		
9	31/03/2015	CMHC Mortgage Ph 8	2319-CAP P000		10,389.22		
9	31/03/2015	CMHC Mortgage Ph 9	2320-CAP P000		11,533.57		
9	31/03/2015	CMHC (was PHT) - Mortgage Ph 10	2321-CAP P000		35,181.82		
9	31/03/2015	CMHC Mortgage Ph 11	2322-CAP P000		47,125.00		
9	31/03/2015	CMHC Phase 12	2323-CAP P000		16,460.85		
9	31/03/2015	CMHC Phase 13	2324-CAP P000		32,919.99		
9	31/03/2015	Cap Hous-PHT Mortgage Ph 3 - adjustment for r	2411-CAP P000		15,927.00		
9	31/03/2015	LOAN PAYMENTS - RECLASSIFIED TO LOAN AC	8570-951 P098			254,416.15	
Adjust CMHC Mortgage to reflect actual balances as per confirmation.							
14	31/03/2015	ACCOUNTS RECEIVABLE-INAC ACCRU	1202 P000			4,656.00	
14	31/03/2015	ACCOUNTS RECEIVABLE-INAC ACCRU	1202 P000			22,211.00	
14	31/03/2015	ACCOUNTS RECEIVABLE-INAC ACCRU	1202 P000			22,600.00	
14	31/03/2015	Payable to INAC	2003 P000		3,589.00		
14	31/03/2015	Payable to INAC	2003 P000		13,971.41		
14	31/03/2015	AANDC - set contribution	4012-115 P004		22,211.00		
14	31/03/2015	AANDC - set contribution	4012-302 P034		4,656.00		
14	31/03/2015	OTHER REVENUE	4155-105 P003	AANDC APR 1	22,600.00		
14	31/03/2015	RECOVERY OF FUNDING	4172-303 P035			3,589.00	
14	31/03/2015	RECOVERY OF FUNDING	4172-611 P011			13,971.41	
14	31/03/2015	RECOVERY OF FUNDING	4172-611 P011			51,973.00	
14	31/03/2015	AANDC - RECOVERY OF FUNDING	4172-612 P012		51,973.00		
AANDC - pr year A/R A/P							
15	31/03/2015	ACCOUNTS RECEIVABLE-INAC ACCRU	1202 P000	ASSISTED LIV	26,043.00		
15	31/03/2015	AANDC- SET	4012-307 P112			26,043.00	
AANDC - current year PAYE							
16	31/03/2015	Deferred Rev -Unexpended funds	2200 P000		103,173.00		
16	31/03/2015	Unexpended funds - prior year	4174-210 P001			5,000.00	
16	31/03/2015	Unexpended funds - prior year	4174-305 P015			11,000.00	
16	31/03/2015	Unexpended funds - prior year	4174-601 P009			35,200.00	
16	31/03/2015	Unexpended funds - prior year	4174-612 P012			51,973.00	
reverse 2014 unexpended							
17	31/03/2015	CMHC Phase 14 - loan advances	2325-CAP P000	MAY/2014		65,569.00	
17	31/03/2015	CMHC Phase 14 - loan advances	2325-CAP P000	MAY/2014		60,139.00	
17	31/03/2015	CMHC Phase 14 - loan advances	2325-CAP P000		62,972.00		
17	31/03/2015	CMHC Phase 15 - loan advances	2326-CAP P000		3,891.00		
17	31/03/2015	CMHC REVENUE	4115-964 P098	MAY/2014	65,569.00		
17	31/03/2015	CMHC REVENUE	4115-964 P098	OCT/2014	60,139.00		
17	31/03/2015	CMHC - Interest on Mortgage	8670-960 P098			62,972.00	
17	31/03/2015	CMHC - Interest on Mortgage	8670-960 P098			3,891.00	
Re-code CMHC Phase 14 loan advances-this is not revenue.							
18	31/03/2015	CMHC Phase 15 - loan advances	2326-CAP P000	JUNE/2014		124,756.62	
18	31/03/2015	CMHC Phase 15 - loan advances	2326-CAP P000	JULY/2014		12,258.02	
18	31/03/2015	CMHC REVENUE	4115-965 P175	JUNE/2014	124,756.62		
18	31/03/2015	CMHC REVENUE	4115-965 P175	JULY/2014	12,258.02		
18	31/03/2015	CMHC - Interest on Mortgage	8670-965 P175				
18	31/03/2015	CMHC - Interest on Mortgage	8670-965 P175				
Re-code CMHC phase 15 loan							

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advances-This is not revenue							
19	31/03/2015	Deferred Revenue	2201 P000		1,036,890.00		
19	31/03/2015	DEFERRED REVENUE RECOGNIZED	4170-553 P063			771,647.00	
19	31/03/2015	DEFERRED REVENUE RECOGNIZED	4170-554 P064			40,046.00	
19	31/03/2015	DEFERRED REVENUE RECOGNIZED	4170-804 P086			7,717.00	
19	31/03/2015	Deferred revenue - previous year	4170-903 P102			43,000.00	
19	31/03/2015	Deferred revenue recognized	4170-905 P124			131,910.00	
19	31/03/2015	Deferred revenue recognized	4170-906 P126			42,570.00	
reverse pr year deferred							
22	31/03/2015	Deferred Revenue	2201 P000			390,000.00	
22	31/03/2015	Deferred Revenue	2201 P000			16,000.00	
22	31/03/2015	Per capita distribution	5260-553 P063	8@2K PCD	16,000.00		
22	31/03/2015	Repayment to trust	5261-553 P063	REPAYMENT	390,000.00		
PFN flood claim PCD payouts and repayment of undispersed PCD funds - entry s/b in other GL (group of companies)							
23	31/03/2015	PGC - due to/from TLE Holdings	2521 P000		12,574.37		
23	31/03/2015	RETAINED EARNINGS	3950 P000			799,472.64	
23	31/03/2015	Interest revenue	4140-555 P018			285.73	
23	31/03/2015	Interest revenue	4140-671 P191			106.77	
23	31/03/2015	OTHER REVENUE	4155-610 P010			253,692.77	
23	31/03/2015	TLE Holdings Inc annual surplus	4156-555 P018			140,000.00	
23	31/03/2015	TLE REVENUE	4167-554 P064			272,500.00	
23	31/03/2015	TLE INTEREST REVENUE	4168-555 P064			174,800.63	
23	31/03/2015	Flood interest revenue	4169-670 P190			533,659.28	
23	31/03/2015	SALARIES	5000-554 P064		84,094.84		
23	31/03/2015	SALARIES	5000-610 P010		11,700.00		
23	31/03/2015	SALARIES - PFN GRP OF CMP	5005-610 P010		148,660.51		
23	31/03/2015	EMPLOYMENT INSURANCE	5010-554 P064		2,464.81		
23	31/03/2015	EMPLOYMENT INSURANCE	5010-610 P010		4,220.66		
23	31/03/2015	GROUP INSURANCE	5120-554 P064		3,340.03		
23	31/03/2015	GROUP INSURANCE	5120-610 P010		854.04		
23	31/03/2015	PENSION PLAN	5125-554 P064		5,225.22		
23	31/03/2015	PENSION PLAN	5125-610 P010		643.50		
23	31/03/2015	K+S POTASH PROJECT	5135-610 P010		606.20		
23	31/03/2015	CLEAN HARBORS PROJECT	5140-610 P010		977.80		
23	31/03/2015	VALE	5145-610 P010		370.80		
23	31/03/2015	SK POWER TRAINING	5150-610 P010		3,400.00		
23	31/03/2015	TRAVEL-STAFF	5200-554 P064		12,823.90		
23	31/03/2015	TRAVEL	5200-610 P010		20,690.80		
23	31/03/2015	PERDIEM-STAFF	5210-554 P064		25,800.00		
23	31/03/2015	PERDIEM	5210-610 P010		4,276.97		
23	31/03/2015	CONSULTANTS/CONTRACTORS	5300-554 P064		9,904.96		
23	31/03/2015	Contracts	5300-555 P018		5,000.00		
23	31/03/2015	Contracts	5300-610 P010		3,267.76		
23	31/03/2015	Contracts	5300-672 P192		1,500.00		
23	31/03/2015	Consultants	5301-555 P018		16,266.25		
23	31/03/2015	LEGAL/RETAINER FEES	5305-554 P064		25,413.30		
23	31/03/2015	Legal fees	5305-610 P010		23,937.50		
23	31/03/2015	Legal fees	5305-670 P190		11,814.56		
23	31/03/2015	INSURANCE	5400-610 P010		12,296.57		
23	31/03/2015	AUDIT FEES	5405-554 P064		8,000.00		
23	31/03/2015	Audit fees	5405-555 P018		3,000.00		
23	31/03/2015	Audit fees	5405-610 P010		8,000.00		
23	31/03/2015	Audit	5405-670 P190		3,985.00		
23	31/03/2015	SUPPLIES - OTHER	5431-554 P064		3,964.41		
23	31/03/2015	SUPPLIES - OTHER	5431-610 P010		6,653.65		
23	31/03/2015	Registrations etc	5455-610 P010		3,187.61		
23	31/03/2015	FOOD/MEALS	5461-554 P064		5,735.28		

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23	31/03/2015	FOOD/MEALS	5461-610 P010		3,487.92		
23	31/03/2015	TRAINING	5470-554 P064		15,000.00		
23	31/03/2015	Training	5470-610 P010		750.00		
23	31/03/2015	TELEPHONE	5480-554 P064		1,700.00		
23	31/03/2015	TELEPHONE	5480-610 P010		550.00		
23	31/03/2015	BANK CHARGES	5495-553 P063		152.36		
23	31/03/2015	BANK CHARGES	5495-554 P064		664.56		
23	31/03/2015	Bank charges	5495-555 P018		489.06		
23	31/03/2015	BANK CHARGES	5495-610 P010		369.36		
23	31/03/2015	Bank charges	5495-670 P190		623.72		
23	31/03/2015	Long term debt - payments	5496-670 P190		59,096.00		
23	31/03/2015	Bank charges and interest	5496-671 P191		55.57		
23	31/03/2015	EQUIPMENT REPAIRS/RENTALS	5545-554 P064		5,543.73		
23	31/03/2015	Land/Building purchase	5570-555 P018		89,127.52		
23	31/03/2015	Band development	5575-555 P018		10,355.51		
23	31/03/2015	MISCELLANEOUS	5600-554 P064		600.00		
23	31/03/2015	Misc	5600-555 P018		2,055.80		
23	31/03/2015	Sports and recreation	5601-555 P018		16,000.06		
23	31/03/2015	Youth initiatives	5602-555 P018		23,250.00		
23	31/03/2015	ADMINISTRATION	5605-554 P064		26,500.00		
23	31/03/2015	Administration	5605-670 P190		417,834.86		
23	31/03/2015	OFFICE RENT	5615-554 P064		6,000.00		
23	31/03/2015	MEETING ROOMS	6010-554 P064		959.29		
23	31/03/2015	Transfer - TLE Administration	9000-555 P018		272,500.00		
23	31/03/2015	Transfer - Flood Legacy Trust Operating	9000-671 P191		533,659.28		
23	31/03/2015	PHT - TLE 160 098 624	1025-OTHER P000		1,647.86		
23	31/03/2015	Royal Bank 03767 100-524-8 TLE Revenue	1081-OTHER P000		52,168.80		
23	31/03/2015	PHT Pasqua Flood Claim 140 098 624	1100-OTHER P000		66.92		
23	31/03/2015	PHT PFN Group of Companies	1175-OTHER P000		30,562.25		
23	31/03/2015	PHT - PFN LEGACY TRUST REVENUE	1185-OTHER P000		59.97		
23	31/03/2015	PHT - PFN Legacy Operating Account	1190-OTHER P000		40,305.14		
23	31/03/2015	Accounts receivable	1200-OTHER P000		10,905.00		
23	31/03/2015	Advances receivable	1250-OTHER P000			505.80	
23	31/03/2015	Transfer Out	1355-OTHER P000			4,011.66	
23	31/03/2015	Housing maintenance fee	1357-OTHER P000			200.00	
23	31/03/2015	User Fees	1358-OTHER P000			180.00	
23	31/03/2015	Rent Deductions	1359-OTHER P000			2,545.38	
23	31/03/2015	GST recoverable	1400-OTHER P000		1,456.48		
23	31/03/2015	GST recoverable	1400-OTHER P000		13,372.75		
23	31/03/2015	Accounts payable	2000-OTHER P000			62,683.90	
23	31/03/2015	Group Insurance payable	2070-OTHER P000			1,510.53	
23	31/03/2015	Due to/from Pasqua First Nation	2500-OTHER P000		41,216.74		
23	31/03/2015	Due to PFN Flood from Other business	2510-OTHER P000			6,285.59	
23	31/03/2015	Due to Group of Companies from Other Business	2520-OTHER P000		11,622.43		
23	31/03/2015	Admin deductions payable	2525-OTHER P000			424.99	
23	31/03/2015	Retained Earnings	3950-OTHER P000		67,505.43		

Bring in the trial balance for 4  
quarters for the Pasqua Group of Companies - WITHOUT dept 559 (Holdings Inc)

24	31/03/2015	PHT Loan #34 - RATIFICATION - IN USE	2302 P000			241,244.07	
24	31/03/2015	PHT Loan #34 - RATIFICATION - IN USE	2302 P000			53,891.60	
24	31/03/2015	PHT Loan #34 - RATIFICATION - IN USE	2302 P000			18,231.30	
24	31/03/2015	LEGAL/RETAINER FEES	5305-553 P063		76,809.69		
24	31/03/2015	Interest - long term debt	5502-135 P007		16,676.69		
24	31/03/2015	Interest - long term debt	5502-135 P007		18,203.31		
24	31/03/2015	Interest - long term debt	5502-135 P007		19,011.60		
24	31/03/2015	Interest - long term debt	5502-135 P007		18,231.30		
24	31/03/2015	MISCELLANEOUS	5600-204 P023	CLIENT RECC	164,434.38		

Adjust long-term loan balance #34  
Loan proceeds were credited to 5600-204 - and the expenses appear to be tuition and student allowance mis-coded but we are not adjusting for their error

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25	31/03/2015	PHT Loan #30 - CMHC RR, Operating Reserve	2329 P000			7,116.30	
25	31/03/2015	Interest - loan	5502-900 P089		5,494.18		
25	31/03/2015	Interest - loan	5502-900 P089		1,622.12		
Adjust loan balance #30							
26	31/03/2015	PHT Loan #6-BAND BUILT UNITS 2010	2300-CAP P000			8,650.78	
26	31/03/2015	Interest - loan	5502-900 P089		4,173.50		
26	31/03/2015	Interest - loan	5502-900 P089		4,477.28		
26	31/03/2015	Loan payments - principle & interest	5503-810 P089		96,349.00		
26	31/03/2015	LOAN REPAYMENTS	5580-810 P089			96,349.00	
Adjust loan balance GL#230-CAP							
27	31/03/2015	PHT Loan #33 - TRUST NEGOTIATIONS	2304 P000		206,686.20		
27	31/03/2015	LTD - PHT LOAN 35 - IN USE	2305 P000			45,661.22	
27	31/03/2015	LTD - PHT LOAN 35 - IN USE	2305 P000	MAURICE		1,478.28	
27	31/03/2015	PHT Loan #36	2306 P000			17,333.26	
27	31/03/2015	PHT Loan #37	2307 P000			141,392.37	
27	31/03/2015	PHT Loan #37	2307 P000			1,051.01	
27	31/03/2015	BANK CHARGES	5495-105 P003		229.94		
Adjust loan: #33 rewrote to #35, #36, and #37							
28	31/03/2015	LTD - PHT LOAN 35 - IN USE	2305 P000			500.00	
28	31/03/2015	LTD - PHT LOAN 35 - IN USE	2305 P000			4,768.30	
28	31/03/2015	LTD - PHT LOAN 35 - IN USE	2305 P000		50,506.00		
28	31/03/2015	LTD - PHT LOAN 35 - IN USE	2305 P000			364.72	
28	31/03/2015	Bank charges	5495-670 P190	APPLICATION	500.00		
28	31/03/2015	Long term debt - payments	5496-670 P190	INTEREST 50%		50,506.00	
28	31/03/2015	Long term debt - payments	5496-670 P190	INTEREST	4,768.30		
28	31/03/2015	Long term debt - payments	5496-670 P190	INTEREST	364.72		
Adjust loan balance #35							
29	31/03/2015	PHT Loan #36	2306 P000			450.00	
29	31/03/2015	PHT Loan #36	2306 P000		627.48		
29	31/03/2015	PHT Loan #36	2306 P000			594.15	
29	31/03/2015	PHT Loan #36	2306 P000			55.47	
29	31/03/2015	Bank charges	5495-670 P190	APPLICATION	450.00		
29	31/03/2015	Long term debt - payments	5496-670 P190	PAYMENT		627.48	
29	31/03/2015	Long term debt - payments	5496-670 P190	INTEREST	594.15		
29	31/03/2015	Long term debt - payments	5496-670 P190		55.47		
Adjust loan balance #36							
30	31/03/2015	PHT Loan #37	2307 P000			33,775.43	
30	31/03/2015	PHT Loan #37	2307 P000			103,752.42	
30	31/03/2015	PHT Loan #37	2307 P000	APPLICATION		1,775.00	
30	31/03/2015	PHT Loan #37	2307 P000	PAYMENT	796.99		
30	31/03/2015	PHT Loan #37	2307 P000			877.97	
30	31/03/2015	PHT Loan #37	2307 P000				
30	31/03/2015	OTHER REVENUE	4155-137 P121		33,775.43		
30	31/03/2015	LEGAL/RETAINER FEES	5305-553 P063		103,752.42		
30	31/03/2015	Bank charges	5495-670 P190	APPLICATION	1,775.00		
30	31/03/2015	Long term debt - payments	5496-670 P190	PAYMENT		8,018.06	
30	31/03/2015	Long term debt - payments	5496-670 P190	INTEREST			
30	31/03/2015	Long term debt - payments	5496-670 P190	35	45,737.00		
30	31/03/2015	Long term debt - payments	5496-670 P190	36	33.00		

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30	31/03/2015	Long term debt - payments	5496-670 P190	37	797.00		
30	31/03/2015	Long term debt - payments	5496-670 P190	37	7,221.07		
30	31/03/2015	Long term debt - payments	5496-670 P190	ACCRUED IN	877.97		
30	31/03/2015	Long term debt - principle repayment	5580-670 P190	35		45,737.00	
30	31/03/2015	Long term debt - principle repayment	5580-670 P190	36		33.00	
30	31/03/2015	Long term debt - principle repayment	5580-670 P190	37		797.00	
Adjust loan balance #37 and record principle repayments for loans 35, 36, 37							
32	31/03/2015	Transfer - Programs	8500 P200			0.45	
32	31/03/2015	Transfer - Programs	8500 P200				
32	31/03/2015	Amortization - community infrastructure	8760 P200		0.16		
32	31/03/2015	Amortization - education	8761 P200		0.08		
32	31/03/2015	Amortization - Indian government support	8762 P200		0.60		
32	31/03/2015	Amortization - health	8763 P200			0.37	
32	31/03/2015	Amortization - CMHC	8764 P200			0.37	
32	31/03/2015	Amortization - band projects	8765 P200		0.35		
32	31/03/2015	INTEREST REVENUE	4140-902 P095			22.00	
32	31/03/2015	OTHER REVENUE	4155-137 P121		322,293.00		
32	31/03/2015	Administration fees	4161-137 P121				
32	31/03/2015	Administration fees	4161-137 P121				
32	31/03/2015	Administration fees	4161-137 P121				
32	31/03/2015	TLE REVENUE	4167-554 P064		272,500.00		
32	31/03/2015	CONSULTANTS/CONTRACTORS	5300-860 P091			560.00	
32	31/03/2015	CONTRACTORS	5300-874 P089		560.00		
32	31/03/2015	BANK CHARGES	5495-902 P095		22.00		
32	31/03/2015	ADMINISTRATION	5605-400 P037				
32	31/03/2015	ADMINISTRATION	5605-426 P051				
32	31/03/2015	Transfer - Other Band Revenue	9000-102 P160			24,771.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-105 P003			14,275.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-105 P003			11,256.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-105 P003			154,447.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-221 P028		1,289.00		
32	31/03/2015	Transfer - Other Band Revenue	9000-403 P040			5,612.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-409 P045			42,726.00	
32	31/03/2015	Admin fees	9000-425 P050				
32	31/03/2015	Transfer - PFN TLE - Revenue Trust	9000-554 P064			272,500.00	
32	31/03/2015	Transfer - TLE Administration	9000-555 P018			272,500.00	
32	31/03/2015	Transfer - Flood Legacy Trust Revenue	9000-670 P190		0.28		
32	31/03/2015	Transfer - Flood Legacy Trust Operating	9000-671 P191			0.28	
32	31/03/2015	Transfer - Other Band Revenue	9000-703 P079			35,786.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-873 P089			43,893.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-873 P089			5,075.00	
32	31/03/2015	Transfer - Other Band Revenue	9000-873 P089			16,085.00	
32	31/03/2015	Transfer - Paskwa Pit Stop	9001-137 P121			322,293.00	
32	31/03/2015	Transfer - Other Band Revenue	9001-553 P063		184,933.00		
32	31/03/2015	Transfer - TLE Administration	9002-555 P018		272,500.00		
32	31/03/2015	Transfer - Sanitation	9002-703 P079		35,786.00		
32	31/03/2015	Transfer - PFN Flood Claim	9003-137 P121			184,933.00	
32	31/03/2015	Transfer - PFN Flood Claim	9003-137 P121			10,524.00	
32	31/03/2015	Transfer - Sanitation	9004-137 P121		10,524.00		
32	31/03/2015	Transfer - Band Owned Homes	9006-137 P121			114,332.00	
32	31/03/2015	Transfer - Band Owned Homes	9006-137 P121		43,893.00		
32	31/03/2015	Transfer - Band Owned Homes	9006-137 P121		5,075.00		
32	31/03/2015	Transfer - Band Owned Homes	9006-137 P121		16,085.00		
32	31/03/2015	Transfer - Band School O&M	9007-137 P121		2,534.00		
32	31/03/2015	Transfer - Band School O&M	9007-137 P121			202,320.00	
32	31/03/2015	Transfer - Other Band Revenue	9007-876 P180			7,128.00	
32	31/03/2015	Transfer - Instructional Services	9008-137 P121			43,893.00	
32	31/03/2015	Transfer - Other Band Revenue	9008-810 P089		43,893.00		
32	31/03/2015	Transfer - Post Secondary	9009-137 P121		114,332.00		
32	31/03/2015	Transfer - Post Secondary	9009-137 P121			22,106.00	
32	31/03/2015	Transfer - Band Support	9010-137 P121		14,275.00		

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
32	31/03/2015	Transfer - Band Support	9010-137 P121		11,256.00		
32	31/03/2015	Transfer - Band Support	9010-137 P121		154,447.00		
32	31/03/2015	Transfer - Band Support	9010-137 P121			42,726.00	
32	31/03/2015	Transfer - Other Band Revenue	9010-409 P045		42,726.00		
32	31/03/2015	Transfer - Employee Benefits - Non Statutory	9011-137 P121			2,534.00	
32	31/03/2015	Transfer - Medical Transportation	9012-427 P052		5,612.00		
32	31/03/2015	Transfer - Recreation	9014-137 P121			1.20	
32	31/03/2015	Transfer - Other Band Revenue	9014-650 P074		1.20		
32	31/03/2015	Transfer - Other Band Revenue	9015-102 P160		24,771.00		
32	31/03/2015	Transfer - Other Band Revenue	9016-100 P003		11,256.00		
32	31/03/2015	Transfer - Daycare	9016-137 P121			11,256.00	
32	31/03/2015	Transfer - Daycare	9016-137 P121		42,726.00		
32	31/03/2015	Transfer - Housing Admin	9017-137 P121			9,706.00	
32	31/03/2015	Transfer - Other Band Revenue	9017-219 P028			1,289.00	
32	31/03/2015	Transfer - Other Band Revenue	9017-219 P028		1.00		
32	31/03/2015	Transfer - Other Band Revenue	9017-219 P028		0.18		
32	31/03/2015	Transfer - Other Band Revenue	9018-105 P003		154,447.00		
32	31/03/2015	Transfer - Ottawa Trust Funds	9018-137 P121			154,447.00	
32	31/03/2015	Transfer - Lands Management	9019-137 P121			5,075.00	
32	31/03/2015	Transfer - Other Band Revenue	9019-874 P089		5,075.00		
32	31/03/2015	Transfer - Membership Code	9020-137 P121			1,289.00	
32	31/03/2015	Transfer - Membership Code	9020-137 P121			16,085.00	
32	31/03/2015	Transfer - Other Band Revenue	9020-873 P089		16,085.00		
32	31/03/2015	Transfer - Emergency Management Assistance	9021-137 P121		202,320.00		
32	31/03/2015	Transfer - Other Band Revenue	9021-876 P180		7,128.00		
32	31/03/2015	Transfer - Other Band Revenue	9023-110 P003		14,275.00		
32	31/03/2015	Transfer - Other Band Revenue	9023-137 P121			14,275.00	
32	31/03/2015	Transfer - Water	9024-137 P121		22,106.00		
32	31/03/2015	Transfer - Youth Work Experience	9025-137 P121		9,706.00		
32	31/03/2015	Transfer - Youth Work Experience	9025-137 P121		1,289.00		
32	31/03/2015	Transfer - Youth Work Experience	9025-137 P121			1.00	
32	31/03/2015	Transfer - Youth Work Experience	9025-137 P121			0.18	
Statement clean up							
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33	31/03/2015	PHT - Chief Paskwa Educ Centre 130 098 624	1075 P000			19,643.00	
33	31/03/2015	PHT - Chief Paskwa Educ Centre 130 098 624	1075 P000			14,000.00	
33	31/03/2015	PHT - Chief Paskwa Educ Centre 130 098 624	1075 P000		23.53		
33	31/03/2015	A/P - Capital Projects	2100 P000		19,643.00		
33	31/03/2015	A/P - Capital Projects	2100 P000			5,000.00	
33	31/03/2015	Deferred Revenue	2201 P000			25,335.00	
33	31/03/2015	Deferred Revenue	2201 P000			45,690.00	
33	31/03/2015	Deferred Revenue	2201 P000			7,717.00	
33	31/03/2015	INTEREST REVENUE	4140-903 P102			159.47	
33	31/03/2015	INTEREST REVENUE	4140-903 P102			23.53	
33	31/03/2015	DEFERRED REVENUE - CURRENT YEAR	4171-804 P086		7,717.00		
33	31/03/2015	Deferred - current year	4171-905 P124		25,335.00		
33	31/03/2015	Deferred - current year	4171-906 P126		45,690.00		
33	31/03/2015	CONSULTANTS/CONTRACTORS	5300-903 P102			95,000.00	
33	31/03/2015	CONSULTANTS/CONTRACTORS	5300-903 P102			6,141.48	
33	31/03/2015	CONSULTANTS/CONTRACTORS	5300-903 P102			3,500.00	
33	31/03/2015	CONSULTANTS/CONTRACTORS	5300-903 P102		14,000.00		
33	31/03/2015	CONSULTANTS/CONTRACTORS	5300-903 P102		5,000.00		
33	31/03/2015	Consultants and contractors	5300-905 P124		104,641.48		
33	31/03/2015	BANK CHARGES	5495-903 P102		159.47		
Lux - projects flood road repairs not FNIF roads							
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34	31/03/2015	OTHER REVENUE	4155-102 P140		24,150.00		
34	31/03/2015	OTHER REVENUE	4155-102 P160			24,150.00	
34	31/03/2015	PERDIEM	5210-102 P140			755.80	

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34	31/03/2015	PERDIEM	5210-102 P160		755.80		
34	31/03/2015	CONTRACTORS	5300-102 P140			700.00	
34	31/03/2015	CONTRACTORS	5300-102 P160		700.00		
		Ottawa trust and cultural gathering to different dept numbers					
35	31/03/2015	CMHC rental revenue	4145-961 P098			17,640.00	
35	31/03/2015	OTHER REVENUE	4155-902 P095		17,640.00		
		CMHC rent deposited to High School construction account					
36	31/03/2015	Flood interest revenue	4169-670 P190		533,659.28		
36	31/03/2015	Transfer - Flood Legacy Trust Revenue	9000-670 P190			533,659.28	
		Flood Legacy interest s/b in flood revenue and transferred to flood operating					
37	31/03/2015	OUTAGES DUE TO MOVE OF "OTHER COMP/	1365 P000			3,659.28	
37	31/03/2015	Due to/from PFN Group of Companies	2109 P000			10,471.71	
37	31/03/2015	CONTRACTORS	5300-137 P121		3,659.28		
37	31/03/2015	CONTRACTORS	5300-137 P121		10,471.71		
		Clean up suspense - from other companies					
38	31/03/2015	ACCOUNTS RECEIVABLE-INAC ACCRU	1202 P000	ASSISTED LIV	217.00		
38	31/03/2015	Payable to INAC	2003 P000	BEB		16,920.00	
38	31/03/2015	Payable to INAC	2003 P000	NCBR		658.00	
38	31/03/2015	Payable to INAC	2003 P000	IN HOME CAF		1,242.00	
38	31/03/2015	Payable to INAC	2003 P000	BASIC NEEDS		1,090.00	
38	31/03/2015	Payable to INAC	2003 P000	SPECIAL NEE		19,162.00	
38	31/03/2015	RECOVERY OF FUNDING	4172-115 P004		16,920.00		
38	31/03/2015	AANDC - current year receivable (payable)	4172-301 P033		1,242.00		
38	31/03/2015	RECOVERY OF FUNDING	4172-302 P034		1,090.00		
38	31/03/2015	RECOVERY OF FUNDING	4172-303 P035		19,162.00		
38	31/03/2015	AANDC - current year receivable (payable)	4172-305 P015		658.00		
38	31/03/2015	AANDC - current year receivable (payable)	4172-307 P112			217.00	
		AANDC reconciliations					
39	31/03/2015	RETAINED EARNINGS	3950 P000		24,500.00		
39	31/03/2015	CONTRACTORS	5300-137 P121			24,500.00	
		2014 retained earnings					
40	31/03/2015	Transfer - Programs	8500 P200		1,047,552.00		
40	31/03/2015	Transfer - Programs	8500 P200			1,025,251.00	
40	31/03/2015	Amortization - community infrastructure	8760 P200	REVERSE PR		361,369.00	
40	31/03/2015	Amortization - community infrastructure	8760 P200		3,220.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		59,799.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		41,338.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		1,120.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		23,154.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		63,311.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		44,474.00		
40	31/03/2015	Amortization - community infrastructure	8760 P200		113,198.00		
40	31/03/2015	Amortization - education	8761 P200	REVERSE PR		218,009.00	
40	31/03/2015	Amortization - education	8761 P200		218,009.00		
40	31/03/2015	Amortization - Indian government support	8762 P200	REVERSE PR		14,643.00	
40	31/03/2015	Amortization - Indian government support	8762 P200		14,643.00		

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40	31/03/2015	Amortization - health	8763 P200	REVERSE PR		43,579.00	
40	31/03/2015	Amortization - health	8763 P200		43,579.00		
40	31/03/2015	Amortization - CMHC	8764 P200	REVERSE PR		366,317.00	
40	31/03/2015	Amortization - CMHC	8764 P200		376,370.00		
40	31/03/2015	Amortization - band projects	8765 P200	REVERSE PR		43,634.00	
40	31/03/2015	Amortization - band projects	8765 P200		589.00		
40	31/03/2015	Amortization - band projects	8765 P200		2,904.00		
40	31/03/2015	Amortization - band projects	8765 P200		7,280.00		
40	31/03/2015	Amortization - band projects	8765 P200		12,262.00		
Adjust amortization schedule.							
41	31/03/2015	Accounts receivable	1200 P000			1,272.46	
41	31/03/2015	Accounts receivable - FHQTC	1203 P000	FHQ MARCH :		9,600.00	
41	31/03/2015	Accounts receivable - FHQTC	1203 P000		5,904.92		
41	31/03/2015	Accounts receivable - FHQTC	1203 P000	SUMMER STL		5,589.99	
41	31/03/2015	FHQTC REVENUE	4130-222 P133		5,589.99		
41	31/03/2015	FHQTC REVENUE	4130-409 P045	FHQ - SETUP	9,600.00		
41	31/03/2015	CONTRACTORS	5300-137 P121		1,272.46		
41	31/03/2015	CONTRACTORS	5300-137 P121			5,904.92	
A/R adjustment							
43	31/03/2015	Cash	1196-PIT P000		164,925.00		
43	31/03/2015	Accounts receivable - note 6	1290-PIT P000		17,972.00		
43	31/03/2015	Prepaid expenses - note 7	1350-PIT P000		5,221.00		
43	31/03/2015	Capital Assets - notes 2(c), 9	1798-PIT P000		579,743.00		
43	31/03/2015	Inventory - note 2(a)	1800-PIT P000		64,137.00		
43	31/03/2015	Accum. Amort. - Pit Stop	1898-PIT P000			377,866.00	
43	31/03/2015	Accounts payable and accrued liabilities - note	2010-PIT P000			106,663.00	
43	31/03/2015	PHT Loan #32 - Pit Stop	2301-PIT P000			57,224.00	
43	31/03/2015	Due to/from Pasqua First Nation	2680-PIT P000			108,293.00	
43	31/03/2015	Cumulative surplus (deficit)	3959-PIT P120			414,545.00	
43	31/03/2015	Revenue - note 10	4158-PIT P120			2,125,007.00	
43	31/03/2015	Cost of Sales - note 10	4159-PIT P120		1,722,028.00		
43	31/03/2015	Other income	4160-PIT P120			36,064.00	
43	31/03/2015	Salaries and benefits	5000-PIT P120		202,382.00		
43	31/03/2015	Travel and promotion	5200-PIT P120		9,470.00		
43	31/03/2015	Contract work	5300-PIT P120		628.00		
43	31/03/2015	Professional fees	5304-PIT P120		9,755.00		
43	31/03/2015	Insurance	5400-PIT P120		9,530.00		
43	31/03/2015	Office	5410-PIT P120		17,655.00		
43	31/03/2015	Advertising and promotion	5450-PIT P120		1,784.00		
43	31/03/2015	Utilities	5475-PIT P120		12,854.00		
43	31/03/2015	Security	5476-PIT P120		288.00		
43	31/03/2015	Telephone	5480-PIT P120		10,580.00		
43	31/03/2015	Bank charges	5495-PIT P120		13,921.00		
43	31/03/2015	Freight	5501-PIT P120		2,814.00		
43	31/03/2015	Repairs and maintenance	5539-PIT P120		19,997.00		
43	31/03/2015	Bad debts	5595-PIT P120				
43	31/03/2015	Cash shortage (overage)	5596-PIT P120			1,494.00	
43	31/03/2015	Miscellaneous	5600-PIT P120		99.00		
43	31/03/2015	Donations	5601-PIT P120		12,850.00		
43	31/03/2015	Meetings	6010-PIT P120		200.00		
43	31/03/2015	Amortization	8500-PIT P120		26,030.00		
43	31/03/2015	Transfer - Other Band Revenue	9001-PIT P120		322,293.00		
Paskwa Pit Stop transactions							
Recurring							
44	31/03/2015	Due to from TLE (not Holdings)	2106 P000		238,500.40		
44	31/03/2015	Due to from TLE Holdings Inc.	2108 P000			133,877.00	

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44	31/03/2015	Due to/from PFN Group of Companies	2109 P000			43,364.52	
44	31/03/2015	DUE TO/FROM PFN ACCOUNT/OTHER CMP A	2501 P000			37,500.00	
44	31/03/2015	DUE TO FROM PFN - TLE HOLDINGS INC	2505 P000			159,738.54	
44	31/03/2015	TLE OTHER DUE TO TLE HOLDINGS INC	2515 P000		135,979.66		
consolidate PGC and PFN due to/froms so that there is only one code in each GL							
45	31/03/2015	Post Office - Bank	1026-POS P000			18,097.35	
45	31/03/2015	CONTRACTORS	5300-137 P121		18,097.35		
Remove post office bank account from band GL and move to Pit Stop							
46	31/03/2015	Accounts receivable	1200 P000			68,927.00	
46	31/03/2015	Accounts receivable	1200 P000		317,834.86		
46	31/03/2015	OTHER REVENUE	4155-137 P121	FROM PFNGC		317,834.86	
46	31/03/2015	CONTRACTORS	5300-307 P112		36,364.00		
46	31/03/2015	BASIC NEEDS	5515-302 P034		32,563.00		
A/R SUBLEDGER ADJUSTMENT							
47	31/03/2015	Year End Accounts Receivable	1249 P000		21,584.08		
47	31/03/2015	Year End Accounts Receivable	1249 P000			26,500.00	
47	31/03/2015	CDC revenue	4148-136 P008			21,584.08	
47	31/03/2015	OTHER REVENUE	4155-137 P121		26,500.00		
FHQ CDC and write off old A/R of police mgmt from 2013							
50	31/03/2015	Health Canada - CPNP	4005-400 P037			411.00	
50	31/03/2015	Health Canada - CHR	4005-425 P050			1,405.00	
50	31/03/2015	Health Canada - NNADAP	4005-426 P051			1,955.00	
50	31/03/2015	Health Canada - O&M	4005-427 P052			988.00	
50	31/03/2015	Health Canada - BF	4005-429 P053			2,795.00	
50	31/03/2015	Health Canada - MH	4005-430 P054			2,160.00	
50	31/03/2015	Health Canada - SA	4005-431 P055			422.00	
50	31/03/2015	Health Canada - SS	4005-436 P058			422.00	
50	31/03/2015	Health Canada - HPM	4005-437 P066			2,330.00	
50	31/03/2015	OTHER REVENUE	4155-137 P121		12,888.00		
Adjust Health Canada revenue							
51	31/03/2015	RETAINED EARNINGS	3950 P000		112,061.42		
51	31/03/2015	CASH - PPS	1196-107 P000			195,367.01	
51	31/03/2015	ACCOUNTS RECEIVABLE - PPS	1290-107 P000			66,878.82	
51	31/03/2015	Prepaid expenses	1350-107 P000			4,482.04	
51	31/03/2015	CAPITAL ASSETS	1798-107 P000			563,673.75	
51	31/03/2015	Inventory - note 2(a)	1800-PIT P000			58,129.33	
51	31/03/2015	Accum. Amort. - Pit Stop	1898-PIT P000		351,835.99		
51	31/03/2015	Accounts Payable and Accrued Liabilities	2010-107 P000		53,102.40		
51	31/03/2015	PHT Loan #32 - Pit Stop	2301-PIT P000		76,468.17		
51	31/03/2015	Due from Pasqua First Nation	2604-PIT P000			7,420.57	
51	31/03/2015	CUMULATIVE SURPLUS (DEFICIT)	3959-107 P000		302,483.54		
Zero out Pit Stop from opening balance of main GL							
52	31/03/2015	CMHC Subsidy Receivable	1253-CMH P000		1,957.97		
52	31/03/2015	CMHC REVENUE	4115-961 P098	#961 4117 RE		6,903.42	
52	31/03/2015	CMHC REVENUE - SUBSIDY	4117-956 P098	#965 RECORI	1,050.58		
52	31/03/2015	CMHC REVENUE - SUBSIDY	4117-959 P098	TIMING DIFF	143.09		

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52	31/03/2015	CMHC REVENUE - SUBSIDY	4117-961 P098	#961 4117 RE	6,903.42		
52	31/03/2015	CMHC REVENUE - SUBSIDY	4117-965 P098	RENTAL REVI	600.00		
52	31/03/2015	CMHC REVENUE - SUBSIDY	4117-965 P098	#965 RECORI		1,050.58	
52	31/03/2015	CMHC REVENUE - SUBSIDY	4117-965 P098	MAR AND API		2,101.06	
52	31/03/2015	CMHC RENTAL REVENUE	4145-965 P098	RENTAL REVI		600.00	
Adjust CMHC subsidy and AR based on the CMHC WP							
53	31/03/2015	CMHC RENTAL REVENUE	4145-965 P098			625.00	
53	31/03/2015	CMHC RENTAL REVENUE	4145-966 P176		625.00		
Adjust CMHC rental revenue							
55	31/03/2015	Accounts receivable	1210 P000		2,112.00		
55	31/03/2015	CMHC REVENUE	4115-810 P089			2,112.00	
55	31/03/2015	CMHC REVENUE	4115-810 P089			6,903.50	
55	31/03/2015	OTHER REVENUE	4155-810 P089		6,903.50		
Record AR-RRAP 2014/15 which received April 2/15 and reclass the RRAP revenue							
56	31/03/2015	CMHC Housing Phase 14	1649-CAP P000		79,823.00		
56	31/03/2015	CMHC Housing Phase 15	1650-CAP P000		4,206.00		
56	31/03/2015	Assets moved to balance sheet	8070-964A P142			79,823.00	
56	31/03/2015	Assets moved to balance sheet	8070-965A P175			4,206.00	
Adjust phase 14 and phase 15							
57	31/03/2015	Accum. Amort. - Buildings	1800-CAP P000			14,644.00	
57	31/03/2015	Accum. Amort. - Buildings	1800-CAP P000			2,904.00	
57	31/03/2015	Accum. Amort. - Buildings	1800-CAP P000			43,579.00	
57	31/03/2015	Accum. Amort. - Buildings	1800-CAP P000			18,608.00	
57	31/03/2015	Accum. Amort. - Buildings	1800-CAP P000			63,311.00	
57	31/03/2015	Accum. Amort. - Buildings	1800-CAP P000			218,009.00	
57	31/03/2015	Accum. Amort. - Equipment	1801-CAP P000			7,280.00	
57	31/03/2015	Accum. Amort. - Equipment	1801-CAP P000			589.00	
57	31/03/2015	Accum. Amort. - Equipment	1801-CAP P000			3,220.00	
57	31/03/2015	Accum. Amort. - Equipment	1801-CAP P000			16,866.00	
57	31/03/2015	Accum. Amort. - Equipment	1801-CAP P000			1,120.00	
57	31/03/2015	Accum. Amort. - Equipment	1801-CAP P000			4,546.00	
57	31/03/2015	Accum. Amort. - Vehicles	1803-CAP P000			12,262.00	
57	31/03/2015	Accum. Amort. - Vehicles	1803-CAP P000			1,942.00	
57	31/03/2015	Accum. Amort. - Vehicles	1803-CAP P000			9,280.00	
57	31/03/2015	Accum. Amort. - CMHC Houses	1806-CAP P000			376,370.00	
57	31/03/2015	Accum. Amort. - band owned houses	1807-CAP P000			113,198.00	
57	31/03/2015	Accum. Amort. - Infrastructure	1883-CAP P000			32,058.00	
57	31/03/2015	Accum. Amort. - Infrastructure	1883-CAP P000			44,474.00	
57	31/03/2015	Accum. Amort - Roads	1885-CAP P000			40,991.00	
57	31/03/2015	Transfer - Amortization	8500-105 P003		14,644.00		
57	31/03/2015	Transfer - Amortization	8500-137 P121		7,280.00		
57	31/03/2015	Transfer - Amortization	8500-200 P019		218,009.00		
57	31/03/2015	Transfer - Amortization	8500-402 P039		589.00		
57	31/03/2015	Transfer - Amortization	8500-409 P045		2,904.00		
57	31/03/2015	Transfer - Amortization	8500-427 P052		43,579.00		
57	31/03/2015	Transfer - Amortization	8500-650 P074		12,262.00		
57	31/03/2015	Transfer - Amortization	8500-700 P076		59,799.00		
57	31/03/2015	Transfer - Amortization	8500-701 P077		41,338.00		
57	31/03/2015	Transfer - Amortization	8500-702 P078		1,120.00		
57	31/03/2015	Transfer - Amortization	8500-702 P078		63,311.00		
57	31/03/2015	Transfer - Amortization	8500-703 P079		3,220.00		
57	31/03/2015	Transfer - Amortization	8500-703 P079		23,154.00		

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**Year End: March 31, 2015**  
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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
57	31/03/2015	Transfer - Amortization	8500-804 P086		44,474.00		
57	31/03/2015	Transfer - Amortization	8500-810 P089		113,198.00		
57	31/03/2015	Transfer - Amortization	8503-951 P098		376,370.00		
		Adjust amortization by program					Recurring
59	31/03/2015	SALARIES	5000-105 P003			408.00	
59	31/03/2015	SALARIES	5000-105 P003			1,405.00	
59	31/03/2015	SALARIES	5000-105 P003			1,870.00	
59	31/03/2015	SALARIES	5000-105 P003				
59	31/03/2015	SALARIES	5000-105 P003			2,795.00	
59	31/03/2015	SALARIES	5000-105 P003			2,160.00	
59	31/03/2015	SALARIES	5000-105 P003			422.00	
59	31/03/2015	SALARIES	5000-105 P003			422.00	
59	31/03/2015	SALARIES	5000-105 P003			2,330.00	
59	31/03/2015	Wages	5000-400 P037		408.00		
59	31/03/2015	SALARIES	5000-425 P050		1,405.00		
59	31/03/2015	SALARIES	5000-426 P051		1,870.00		
59	31/03/2015	SALARIES	5000-427 P052				
59	31/03/2015	SALARIES	5000-429 P053		2,795.00		
59	31/03/2015	SALARIES	5000-430 P054		2,160.00		
59	31/03/2015	SALARIES	5000-431 P055		422.00		
59	31/03/2015	SALARIES	5000-436 P058		422.00		
59	31/03/2015	SALARIES	5000-437 P066		2,330.00		
59	31/03/2015	SUPPLIES-CONSTRUCTION	5430-918 P096			2,653.00	
59	31/03/2015	REPAIRS/MAINTENANCE	5539-810 P089		2,653.00		
		Entries as per Kendra					
60	31/03/2015	OTHER REVENUE	4155-101 P105			500.00	
60	31/03/2015	OTHER REVENUE	4155-120 P140		500.00		
60	31/03/2015	Consultants/Contractors	5300-101 P105		17,305.80		
60	31/03/2015	CONSULTANTS/CONTRACTORS	5300-120 P140			17,305.80	
60	31/03/2015	CULTURAL EVENTS	5462-101 P105		103,117.45		
60	31/03/2015	CULTURAL EVENTS	5462-120 P140			103,117.45	
		Recode expenses coded to dept 120 which is Ottawa Trust Funds - these expenses do not belong here as only the activity in Ottawa Trust Funds can go here.					
61	31/03/2015	Accounts receivable - FHQTC	1203 P000			40.00	
61	31/03/2015	Accounts receivable - FHQTC	1203 P000			4,061.49	
61	31/03/2015	Accounts receivable - FHQTC	1203 P000			2,750.00	
61	31/03/2015	Accounts receivable - FHQTC	1203 P000		9,549.75		
61	31/03/2015	FHQTC REVENUE	4130-201 P020			4,435.20	
61	31/03/2015	FHQTC REVENUE	4130-222 P133	NOT ON CON	2,750.00		
61	31/03/2015	FHQTC REVENUE	4130-402 P039		4,061.49		
61	31/03/2015	FHQTC REVENUE	4130-409 P045		580.00		
61	31/03/2015	FHQTC REVENUE	4130-409 P045	A/R TOO MUC	40.00		
61	31/03/2015	FHQTC REVENUE	4130-409 P045	MOVE REVEN	4,435.20		
61	31/03/2015	FHQTC REVENUE	4130-700 P076	??? 2014 NEV		9,549.75	
61	31/03/2015	DAYCARE FEES REVENUE	4150-409 P045			580.00	
		FHQ - reconciliation after receiving confirmations Daycare fees and adjust A/R overstated by \$40 and headstart					
63	31/03/2015	Investments in related business entities	1926 P000		60,336.00		
63	31/03/2015	Gain (loss) in related business entities	4800-137 P121			60,336.00	
		Pickup equity in PFN Group of Companies					

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
Reclass mortgage payments							
65	31/03/2015	Accounts payable	2000 P000	PARKLAND	31,875.00		
65	31/03/2015	TUITION FEES	5457-204 P023	PARKLAND		31,875.00	
Recode client entry in batch 50795-1 - this cannot be coded to the AP subledger and the entry does not make sense. Appears to be Parkland - possibly to do with NCBR expenses prior year - not sure.							
66	31/03/2015	Accounts payable	2000 P000		54,058.68		
66	31/03/2015	ASSISTANCE-OTHER	5531-137 P121			54,058.68	
Balance GL to AP subledger - there were quite a few GL-JE's made Mar/14 - there should never be entries made to the AP control account							
67	31/03/2015	SA due to CMHC	2033 P000		32,464.25		
67	31/03/2015	CMHC RENTAL REVENUE	4145-963 P098			32,464.25	
Reverse payable for SA due to CMHC as this entry was done in client books Apr/14 and never reconciled after that time							
68	31/03/2015	SALARIES	5000-222 P133			1,347.00	
68	31/03/2015	SALARIES	5000-222 P133			4,243.00	
68	31/03/2015	SALARIES	5000-409 P045		1,347.00		
68	31/03/2015	CONTRACTORS	5300-137 P121			12,881.00	
68	31/03/2015	CONSULTANTS/CONTRACTORS	5300-600 P068		12,881.00		
68	31/03/2015	LIFE/EMPLOYABILITY SKILLS	5364-305 P015		4,243.00		
68	31/03/2015	SUPPLIES-OFFICE	5410-305 P015		6,099.00		
68	31/03/2015	SUPPLIES - OTHER	5431-105 P003			6,099.00	
68	31/03/2015	SUPPLIES - OTHER	5431-402 P039			589.00	
68	31/03/2015	SUPPLIES - OTHER	5431-409 P045		589.00		
68	31/03/2015	CULTURAL EVENTS	5462-136 P008		12,263.00		
68	31/03/2015	CULTURAL EVENTS	5462-136 P008		9,321.00		
68	31/03/2015	CULTURAL EVENTS	5462-137 P121			9,321.00	
68	31/03/2015	SUMMER/WINTER GAMES	5701-650 P074			12,263.00	
Adjustments as per Kendra - July 15th 2PM							
69	31/03/2015	Transfer - Other Band Revenue	9000-115 P004			16,841.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-115 P135			1,792.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-301 P033			1,242.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-403 P040			7,800.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-501 P113			26,222.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-700 P076			59,799.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-703 P079			38,514.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-800 P082			106,771.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-873 P089			95,879.00	
69	31/03/2015	Transfer - Other Band Revenue	9000-934 P096			24,688.00	
69	31/03/2015	Transfer - Other Band Revenue	9001-427 P052			17,383.00	
69	31/03/2015	Transfer - Community Buildings	9002-137 P121		38,514.00		
69	31/03/2015	Transfer - Other Band Revenue	9003-701 P077			41,338.00	
69	31/03/2015	Transfer - Sanitation	9004-137 P121		41,338.00		
69	31/03/2015	Transfer - Roads	9005-137 P121		59,799.00		
69	31/03/2015	Transfer - Band Owned Homes	9006-137 P121		95,879.00		
69	31/03/2015	Transfer - Band School O&M	9007-137 P121		25,762.00		
69	31/03/2015	Transfer - Other Band Revenue	9009-702 P078			64,431.00	
69	31/03/2015	Transfer - Employee Benefits - Non Statutory	9011-137 P121		1,792.00		
69	31/03/2015	Transfer - Other Band Revenue	9011-200 P019			25,762.00	
69	31/03/2015	Transfer - Medical Transportation	9012-137 P121		7,800.00		
69	31/03/2015	Transfer - Housing Admin	9017-137 P121		106,771.00		

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
69	31/03/2015	Transfer - Water	9024-137 P121		64,431.00		
69	31/03/2015	Transfer - RRAP	9027-137 P121		24,688.00		
69	31/03/2015	Transfer - Employee Benefits - Statutory	9028-137 P121		16,841.00		
69	31/03/2015	Transfer - Residential Personal Credits	9029-137 P121		26,222.00		
69	31/03/2015	Transfer - In Home Care	9030-137 P121		1,242.00		
69	31/03/2015	Transfer - Clinic Operations	9031-137 P121		17,383.00		
Adjustments as per Kendra - July 15th 2PM - adjust transfers							
70	31/03/2015	SALARIES	5000-105 P003			4,436.00	
70	31/03/2015	SALARIES	5000-201 P020		4,436.00		
70	31/03/2015	Transfer - Other Band Revenue	9000-105 P003			290,382.00	
70	31/03/2015	Transfer - First Nations Trust	9000-137 P121			380,877.00	
70	31/03/2015	Transfer - Other Band Revenue	9000-222 P133			2,750.00	
70	31/03/2015	Transfer - Other Band Revenue	9000-402 P039			3,472.00	
70	31/03/2015	Transfer - Other Band Revenue	9000-409 P045			4,475.00	
70	31/03/2015	Transfer - Other Band Revenue	9000-409 P045		2,904.00		
70	31/03/2015	Transfer - Other Band Revenue	9000-501 P113			3,000.00	
70	31/03/2015	Transfer - Other Band Revenue	9000-700 P076		59,799.00		
70	31/03/2015	Transfer - Other Band Revenue	9000-703 P079		23,154.00		
70	31/03/2015	Transfer - Other Band Revenue	9000-873 P089		113,198.00		
70	31/03/2015	Transfer - Other Band Revenue	9001-427 P052		12,759.00		
70	31/03/2015	Transfer - Community Buildings	9002-137 P121			23,154.00	
70	31/03/2015	Transfer - Other Band Revenue	9002-600 P068		3,220.00		
70	31/03/2015	Transfer - Other Band Revenue	9003-135 P007		380,877.00		
70	31/03/2015	Transfer - Other Band Revenue	9003-701 P077		41,338.00		
70	31/03/2015	Transfer - Sanitation	9004-137 P121			41,338.00	
70	31/03/2015	Transfer - Roads	9005-137 P121			69,349.00	
70	31/03/2015	Transfer - Other Band Revenue	9005-700 P076		9,550.00		
70	31/03/2015	Transfer - Band Owned Homes	9006-137 P121			113,198.00	
70	31/03/2015	Transfer - Other Band Revenue	9006-204 P023			93,064.00	
70	31/03/2015	Transfer - Band School O&M	9007-137 P121			25,762.00	
70	31/03/2015	Transfer - Post Secondary	9009-137 P121		93,064.00		
70	31/03/2015	Transfer - Other Band Revenue	9009-702 P078		64,431.00		
70	31/03/2015	Transfer - Band Support	9010-137 P121		290,382.00		
70	31/03/2015	Transfer - Other Band Revenue	9011-200 P019		25,762.00		
70	31/03/2015	Transfer - Recreation	9014-137 P121			12,262.00	
70	31/03/2015	Transfer - Other Band Revenue	9014-650 P074		12,262.00		
70	31/03/2015	Transfer - Daycare	9016-137 P121		4,475.00		
70	31/03/2015	Transfer - Daycare	9016-137 P121			2,904.00	
70	31/03/2015	Transfer - Economic Development	9022-137 P121			3,220.00	
70	31/03/2015	Transfer - Water	9024-137 P121			64,431.00	
70	31/03/2015	Transfer - Residential Personal Credits	9029-137 P121		3,000.00		
70	31/03/2015	Transfer - Clinic Operations	9031-137 P121			12,759.00	
70	31/03/2015	Transfer - Summer Students	9032-137 P121		2,750.00		
70	31/03/2015	Transfer - Head Start	9033-137 P121		3,472.00		
Adjustments as per Kendra July 22 2015							
71	31/03/2015	Deferred Rev -Unexpended funds	2200 P000			35,200.00	
71	31/03/2015	Deferred Rev -Unexpended funds	2200 P000			5,000.00	
71	31/03/2015	Unexpended funds deferred	4173-210 P001		5,000.00		
71	31/03/2015	Unexpended funds deferred	4173-601 P009		35,200.00		
Unexpended funds transfer							
72	31/03/2015	RETAINED EARNINGS	3950 P000			7,381,000.00	
72	31/03/2015	Land contributed by Pasqua TLE Trust	4999 P141			828,300.00	
72	31/03/2015	Purchase of land	5000 P141		828,300.00		
72	31/03/2015	transfer to balance sheet	8000 P141			828,300.00	
72	31/03/2015	Land	1500-CAP P000		828,300.00		

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
72	31/03/2015	Land	1500-CAP P000		7,381,000.00		
		Land purchased - 2015					
77	31/03/2015	CDC revenue	4148-136 P008				
77	31/03/2015	FHQ Casino revenue	4154-137 P121			70,000.00	
77	31/03/2015	OTHER REVENUE	4155-137 P121		70,000.00		
		reclassify Casino dividends					
R7	31/03/2015	Administration	5605-670 P190			417,835.00	
R7	31/03/2015	Administration	5605-670 P190			332,055.00	
R7	31/03/2015	Transfer - Other Band Revenue	9001-670 P190		417,835.00		
R7	31/03/2015	Transfer - Other Band Revenue	9001-670 P190		332,055.00		
		PGC - Administration expenses - s/b a transfer					
R8	31/03/2015	OTHER REVENUE	4155-137 P121		100,000.00		
R8	31/03/2015	OTHER REVENUE	4155-137 P121		317,835.00		
R8	31/03/2015	OTHER REVENUE	4155-137 P121		332,055.00		
R8	31/03/2015	Transfer - Flood Legacy Trust Operating	9026-137 P121			100,000.00	
R8	31/03/2015	Transfer - Flood Legacy Trust Operating	9026-137 P121			317,835.00	
R8	31/03/2015	Transfer - Flood Legacy Trust Operating	9026-137 P121			332,055.00	
		Reclass revenue and expenses to transfers					
R9	31/03/2015	Accounts receivable	1200 P000			332,055.00	
R9	31/03/2015	Due to/from PFN Group of Companies	2109 P000		332,055.00		
R9	31/03/2015	Accounts payable	2000-OTHER P000		332,055.00		
R9	31/03/2015	Due to/from Pasqua First Nation	2500-OTHER P000			332,055.00	
		Recalss A/P A/R to due to/from					
R12	31/03/2015	Due to/from PFN Group of Companies	2109 P000			9,684.30	
R12	31/03/2015	OTHER REVENUE	4155-610 P010		253,110.44		
R12	31/03/2015	SALARIES	5000-610 P010			11,700.00	
R12	31/03/2015	SALARIES - PFN GRP OF CMP	5005-610 P010			148,660.51	
R12	31/03/2015	EMPLOYMENT INSURANCE	5010-610 P010			4,220.66	
R12	31/03/2015	GROUP INSURANCE	5120-610 P010			854.04	
R12	31/03/2015	PENSION PLAN	5125-610 P010			643.50	
R12	31/03/2015	K+S POTASH PROJECT	5135-610 P010			606.20	
R12	31/03/2015	CLEAN HARBORS PROJECT	5140-610 P010			977.80	
R12	31/03/2015	VALE	5145-610 P010			370.80	
R12	31/03/2015	SK POWER TRAINING	5150-610 P010			3,400.00	
R12	31/03/2015	TRAVEL	5200-610 P010			20,690.80	
R12	31/03/2015	PERDIEM	5210-610 P010			4,276.97	
R12	31/03/2015	CONTRACTORS	5300-137 P121		9,684.30		
R12	31/03/2015	Contracts	5300-610 P010			3,267.76	
R12	31/03/2015	Legal fees	5305-610 P010			23,937.50	
R12	31/03/2015	INSURANCE	5400-610 P010			12,296.57	
R12	31/03/2015	Audit fees	5405-610 P010			8,000.00	
R12	31/03/2015	SUPPLIES - OTHER	5431-610 P010			6,653.65	
R12	31/03/2015	Registrations etc	5455-610 P010			3,187.61	
R12	31/03/2015	FOOD/MEALS	5461-610 P010			3,487.92	
R12	31/03/2015	Training	5470-610 P010			750.00	
R12	31/03/2015	TELEPHONE	5480-610 P010			550.00	

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence
R12	31/03/2015	BANK CHARGES	5495-610 P010			369.36	
R12	31/03/2015	PHT PFN Group of Companies	1175-OTHER P000			30,562.25	
R12	31/03/2015	Accounts payable	2000-OTHER P000		26,669.16		
R12	31/03/2015	Due to/from Pasqua First Nation	2500-OTHER P000		9,684.30		
		Move Group of Companies - Dept 610 as this needs to come into the consolidated using the modified equity method.					
PGC1	31/03/2015	PGC - due to/from TLE Holdings	2521 P000		15,356.00		
PGC1	31/03/2015	TLE Holdings Inc annual surplus	4156-555 P018			15,356.00	
		TLE holdings annual surplus set up as A/R in 555					
PGC2	31/03/2015	Due to/from Pasqua First Nation	2500-OTHER P000		5,336.84		
PGC2	31/03/2015	Due to PFN Flood from Other business	2510-OTHER P000		6,285.59		
PGC2	31/03/2015	Due to Group of Companies from Other Busines:	2520-OTHER P000			11,622.43	
		consolidate PGC and PFN due to froms					
PGC3	31/03/2015	OTHER REVENUE	4155-610 P010		4,593.99		
PGC3	31/03/2015	Due to/from Pasqua First Nation	2500-OTHER P000			4,593.99	
		IR80 bank account monies in band GL transferred and recorded as revenue in PGC GL					
PGC4	31/03/2015	OTHER REVENUE	4155-610 P010			4,011.66	
PGC4	31/03/2015	Transfer Out	1355-OTHER P000		4,011.66		
		Statement clean up - other companies					
PGC5	31/03/2015	Administration	5605-670 P190		332,054.91		
PGC5	31/03/2015	Accounts payable	2000-OTHER P000			332,054.91	
		in PFNGC G/L - A/P to PFN set up in April needs to be in March - client needs to post this entry in March 2015 and then reverse it in PFNGC G/L in April 2015					
PGC6	31/03/2015	TRAINING	5470-554 P064			7,500.00	
PGC6	31/03/2015	Accounts payable	2000-OTHER P000		7,500.00		
		Correct double entry of AP - put into wrong vendor and then into correct vendor - U of R					
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000	MAY 2014		40,000.00	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000	SEPTEMBER	10,000.00		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000		0.19		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			16.75	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			295.80	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			333.20	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			345.80	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			6,553.23	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			16.75	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000		0.68		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			16.82	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			66.95	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000		0.64		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			2.90	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000		4.34		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			1,630.00	

**Pasqua First Nation**  
**Year End: March 31, 2015**  
**Adjusting Journal Entries**  
**Date: 01/04/2014 To 31/03/2015**

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			2.73		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			4,593.99		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			3,990.00		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			14.75		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000		0.48			
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			14.83		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			2,106.85		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000			13.77		
TBC2	31/03/2015	PHT - PFN IR 80A CLAIM	1180 P000		4.19			
TBC2	31/03/2015	Due to/from PFN Group of Companies	2109 P000		4,593.99			
TBC2	31/03/2015	DUE TO/FROM PFN ACCOUNT/OTHER CMP A 2501 P000		MAY 2014	40,000.00			
TBC2	31/03/2015	DUE TO/FROM PFN ACCOUNT/OTHER CMP A 2501 P000		SEPTEMBER		10,000.00		
TBC2	31/03/2015	Legal	5610-612 P012		6,553.23			
TBC2	31/03/2015	Legal	5610-612 P012		1,630.00			
TBC2	31/03/2015	Legal	5610-612 P012		3,990.00			
TBC2	31/03/2015	Legal	5610-612 P012		2,106.85			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012			0.19		
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		16.75			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		16.75			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012			0.68		
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		16.95			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012			0.13		
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		66.95			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012			0.64		
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012			1.44		
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		2.73			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		14.27			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		14.83			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012		13.77			
TBC2	31/03/2015	Interest & Bank charges	5690-612 P012			4.19		
TBC2	31/03/2015	Perdiem	5789-612 P012		295.80			
TBC2	31/03/2015	Perdiem	5789-612 P012		333.20			
TBC2	31/03/2015	Perdiem	5789-612 P012		345.80			
IR80 bank transactions								
					<b>31,027,379.18</b>	<b>31,027,379.18</b>		

**Net Income (Loss) -667,608.38**

As agreed: \_\_\_\_\_