

**Chippewas of Rama First Nation  
Schedule of Remuneration and Expenses -  
(Chiefs and Councillors)  
For the year ended March 31, 2017  
(Unaudited)**

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## Review Engagement Report

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**To the Chief, Council and Members of  
Chippewas of Rama First Nation**

At the request of the Chippewas of Rama First Nation, we have reviewed the Schedule of Remuneration and Expenses - (Chiefs and Councillors) for the year ended March 31, 2017, calculated pursuant to the Financial Reporting Requirements of the Department of Indigenous and Northern Affairs Canada. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on this Schedule of Remuneration and Expenses - (Chiefs and Councillors).

Based on our review, nothing has come to our attention that causes us to believe that this Schedule of Remuneration and Expenses - (Chiefs and Councillors) is not, in all material respects, in accordance with the Financial Reporting Requirements of the Department of Indigenous and Northern Affairs Canada.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Orillia, Ontario  
July 24, 2017

**Chippewas of Rama First Nation**  
**Schedule of Remuneration and Expenses - (Chiefs and Councillors)**  
(Unaudited)

**For the year ended March 31, 2017**

<b>Name of Individual</b>	<b>Position Title</b>	<b>Number of Months<sup>1</sup></b>	<b>Remuneration (Schedule 1)<sup>2</sup></b>	<b>Expenses<sup>3</sup></b>
Rodney Noganosh	Chief	12	\$ 171,148	\$ 13,802
Ronald Douglas	Councillor	12	145,700	3,325
Nemke Quarrington	Councillor	12	152,489	3,472
Tracey Snache	Councillor	12	145,572	8,017
Edward Snache	Councillor	12	164,927	8,337
Jeremy St. Germain	Councillor	7	93,970	4,343
Edward Williams	Councillor	12	151,589	14,017
Gina Genno	Councillor	5	80,512	7,610
			<b>\$ 1,105,907</b>	<b>\$ 62,923</b>

<sup>1</sup> The number of months during the fiscal year that the individual was a chief or councillor.

<sup>2</sup> As per the First Nations Financial Transparency Act: "remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits - other than the reimbursement of expenses - and non-monetary benefits.

<sup>3</sup> As per the First Nations Financial Transparency Act: "expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

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**Chippewas of Rama First Nation**  
**Summary of Significant Accounting Policies**  
(Unaudited)

**For the year ended March 31, 2017**

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**Nature of Business**

The Chippewas of Rama First Nation provides government type services such as education, health and social services, economic development, police, fire, public works, planning, lands and trust, recreation and other general government services.

The First Nation is exempt from income tax.

**Basis of Accounting**

This schedule of remuneration and expenses is prepared by management in accordance with the Financial Reporting Requirements of the Department of Indigenous and Northern Affairs Canada.

Remuneration and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes expenses as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**Chippewas of Rama First Nation**  
**Schedule 1 - (Chiefs and Councillors)**  
(Unaudited)

**For the year ended March 31, 2017**

Name of Individual	Salary	Other Remuneration (Note 1)	Total
Rodney Noganosh	\$ 124,791	\$ 46,357	\$ 171,148
Ronald Douglas	114,872	30,828	145,700
Nemke Quarrington	112,012	40,477	152,489
Tracey Snache	111,857	33,715	145,572
Edward Snache	115,728	49,199	164,927
Jeremy St. Germain	64,417	29,553	93,970
Edward Williams	111,428	40,161	151,589
Gina Genno	47,669	32,843	80,512
	<b>\$ 802,774</b>	<b>\$ 303,133</b>	<b>\$ 1,105,907</b>

**Note 1**

Other remuneration includes fringe benefits, pension, WSIB, group insurance and short-term disability insurance contributions made by the employer, as well as, vacation accrual (if applicable), severance accrual (if applicable), travel allowance, seniority award (if applicable) and bonus.