

# AFOA Canada Workshop

## Exercise 1A

Not adopting PSA Handbook	Reported Under PS 1200
<b>Assets</b>	<b>Financial Assets</b>
<b>Current</b>	
Unrestricted cash	
Accounts receivable	
Prepaid expenses	
<b>Long-term</b>	<b>Non-financial Assets</b>
Restricted cash	
Capital assets	
Investments	

# AFOA Canada Workshop

## Exercise 1B

Not adopting PSA Handbook	Reported Under PS 1200
<b>Assets</b>	<b>Financial Assets</b>
<b>Current</b>	
<b>Long-term</b>	<b>Non-financial Assets</b>

# AFOA Canada Workshop

## Exercise 2A

<b>Financial Assets</b>	
Unrestricted cash	
Accounts Receivable	
Restricted Cash	
Investments	
<b>Total Financial Assets</b>	
<b>Liabilities</b>	
<b>Net Debt</b>	



# AFOA Canada Workshop

## Exercise 3A

<b>Total Net Debt</b>	
<b>Non-Financial Assets</b>	
Prepaid expenses	
Tangible capital assets	
<b>Total Non-Financial Assets</b>	
<b>Accumulated Surplus</b>	







## **AFOA Canada Workshop**

### **Exercise 5A**

For this exercise, please follow along on the screen in order to perform the same exercise for your First Nation.



# AFOA Canada Workshop

## Exercise 6

	<b>2009</b>
<b>Annual Surplus (deficit)</b>	
Acquisition of tangible capital assets	
Proceeds on sale of tangible capital assets	
Amortization of tangible capital assets	
Gain on sale of tangible capital assets	
Use of prepaid asset	
Acquisition of prepaid asset	
<b>Change in Net Debt</b>	
<b>Net debt, beginning of year</b>	
<b>Net debt, end of year</b>	

# AFOA Canada Workshop

## Exercise 7

Not adopting PSA Handbook	Reported Under PS 1200
<b>Investing activities</b>	<b>Investing activities</b>
Purchase of capital assets	
Purchase of investments	
	<b>Capital activities</b>

