
KITCHENUHMAYKOOSIB INNINUWUG

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

KITCHENUHMAYKOOSIB INNINUWUG

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MARCH 31, 2017

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Kitchenuhmaykoosib Inninuwug are the responsibility of management and have been approved by Chief and Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Chief and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and are ultimately responsible for reviewing and approving the consolidated financial statements.

Chief and Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditors' report.

The external auditors, Collins Barrow HMA LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to the financial management of Kitchenuhmaykoosib Inninuwug and meet when required.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

INDEPENDENT AUDITORS' REPORT

To the Chief, Council and Membership
Kitchenuhmaykoosib Inninuwig

We have audited the accompanying consolidated financial statements of Kitchenuhmaykoosib Inninuwig, which comprise the consolidated statement of financial position as at March 31, 2017, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and 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 public sector accounting standards 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 audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Because of the matters described in the Basis of Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

During the year the entity demonstrated significant weaknesses in internal controls. As a result we were not able to gain satisfactory audit evidence in the following areas:

Cash and Cash Equivalents

We have been unable to satisfy ourselves with the completeness and existence of cash and its components. There were several bank accounts not reconciled, and there was a lack of supporting documentation to support these transactions. As a result, we were not able to assess whether potentially material adjustments were required to the cash, revenues, and expenditures.

Accounts Receivable and Accrued Receivables

We have been unable to satisfy ourselves with the completeness, valuation and existence of accounts receivable, due to the receivables not being properly maintained in the receivable sub-ledger, nor were documentation or agreements being retained. As a result, we were not able to assess whether potentially material adjustments were required to accounts receivables, amounts due from band members, accrued receivables and related revenues.

Inventory

We have been unable to satisfy ourselves with the completeness, existence, and valuation of inventory, for there was no inventory count sheet provided for fuel, groceries and other miscellaneous items, nor were we able to observe the inventory as at year end. As a result, we were not able to assess whether potentially material adjustments were required to the inventory and cost of goods sold.

Investments

We have been unable to satisfy ourselves with the completeness, existence, rights and obligations and valuation as on the date of the statement of financial position. We have not been provided any documentation to ascertain the existence and valuation of the investment. As a result, we were not able to assess whether potentially material adjustments were required.

Tangible Capital Assets

We have been unable to satisfy ourselves over the completeness, existence, and valuation of tangible capital assets as well as the accuracy of the amounts recorded in the accumulated amortization. There is a lack of documentation to support the additions and disposals during the year, specifically on the community buildings and infrastructure. As a result, we were not able to assess whether potentially material adjustments were required to tangible capital assets, accumulated amortization, and expenses.

Due to / from Related Parties

We have been unable to satisfy ourselves over the completeness, existence, and valuation of the amounts due to/from related parties as well as the completeness, classification, accuracy and occurrence of the revenues and expenditures related to these transactions. Many of these balances were not reconciled, and there was a lack of supporting documentation to support these transactions. As a result, we were not able to assess whether potentially material adjustments were required to amounts due to/from related parties, revenues, and expenditures.

Accounts Payable and Accrued Liabilities

We have been unable to satisfy ourselves with the existence and completeness of the recorded payables, due to the invoices not being entered or retained, and the sub-ledgers not being properly maintained. As a result, we were not able to assess whether potentially material adjustments were required to accounts payable, due to Indigenous and Northern Affairs Canada, and accrued liabilities and expenses.

Deferred Revenues

We have been unable to satisfy ourselves with the existence and completeness of recorded deferred revenues and the completeness, occurrence and accuracy of the related deferred revenue. This is due to inadequate support and errors in the recording of the related revenues and expenditures in the programs. As a result, we were not able to assess whether potentially material adjustments were required to the deferred revenues, due to Indigenous and Northern Affairs Canada, and expenses.

Contingencies and Commitments

We have been unable to satisfy ourselves with the completeness and existence of contingencies and commitments for or against the Kitchenuhmaykoosib Inninuwug. We have not been able to make the necessary enquiries nor were we able to obtain or review applicable documents. As a result, we were not able to assess whether potentially material adjustments were required to record the accruals and disclosures of contingencies and commitments.

Payroll

We have been unable to satisfy ourselves with the completeness, occurrence, and accuracy of payroll expenses, and completeness of vacation and source deduction payables, due to lack of documentation related to payroll records. As a result, we were not able to assess whether potentially material adjustments were required for accrued payroll and source deductions and payroll expenditures.

Disclaimer of Opinion

Due to the significance of the matters described in the Basis for Disclaimer of Opinion paragraphs, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

Winnipeg, Manitoba
April 12, 2018

Collins Barrow HMA LLP
Chartered Professional Accountants

KITCHENUHMAYKOOSIB INNINUWUG

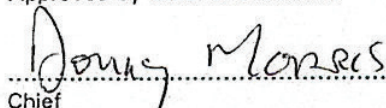
STATEMENT 1

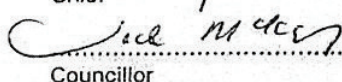
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

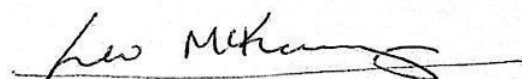
MARCH 31

| | 2017 | 2016 |
|---|---------------------|---------------------|
| FINANCIAL ASSETS | | |
| Cash | \$ 3,011,725 | \$ 541,773 |
| Restricted cash (Note 2) | 18,159 | 21,028 |
| Accounts receivable (Note 3) | 2,156,986 | 245,781 |
| Investments (Note 4) | <u>3,592,842</u> | <u>3,592,842</u> |
| Total financial assets | <u>8,779,712</u> | <u>4,401,424</u> |
| LIABILITIES | | |
| Bank indebtedness (Note 5) | | 5,000 |
| Accounts payable and accrued liabilities (Note 6) | 4,353,806 | 4,263,400 |
| Deferred revenue and other long-term liabilities (Note 7) | 2,854,499 | 128,324 |
| Capital lease obligation (Note 8) | 35,338 | 143,403 |
| Long-term debt (Note 9) | <u>3,400,841</u> | <u>3,725,731</u> |
| Total liabilities | <u>10,644,484</u> | <u>8,265,858</u> |
| Net debt | <u>(1,864,772)</u> | <u>(3,864,434)</u> |
| NON-FINANCIAL ASSETS | | |
| Tangible capital assets (Note 10) | 10,729,801 | 13,506,694 |
| Inventory | <u>299,995</u> | <u>201,222</u> |
| Total non-financial assets | <u>11,029,796</u> | <u>13,707,916</u> |
| Accumulated surplus | <u>\$ 9,165,024</u> | <u>\$ 9,843,482</u> |
| Contingent liabilities (Note 11) | | |

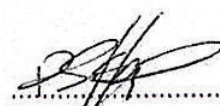
Approved by Chief and Council

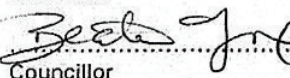

Chief

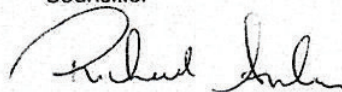

Councillor






Councillor


Councillor



CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
YEAR ENDED MARCH 31

| | 2 0 1 7 | 2 0 1 6 |
|---|----------------------------|----------------------------|
| REVENUE | | |
| Indigenous and Northern Affairs Canada (<i>Note 12</i>) | \$ 12,132,449 | \$ 8,992,877 |
| Health Canada | 6,484,557 | 1,946,228 |
| CMHC | 245,853 | 245,853 |
| Canada Post | 125,369 | 60,958 |
| Local revenue | 3,863,873 | 3,762,093 |
| Provincial Government | 449,986 | 443,733 |
| Other | 752,000 | 3,065,106 |
| OFNLP | 1,345,798 | 1,183,172 |
| SLAAMB | <u>163,395</u> | <u>128,373</u> |
| | <u>25,563,280</u> | <u>19,828,393</u> |
| EXPENDITURES | | |
| Band support and admin | 4,173,665 | 3,001,804 |
| Public works | 5,720,897 | 5,948,376 |
| Education | 3,790,746 | 3,283,686 |
| Housing | 1,716,974 | 1,619,817 |
| Capital projects | 317,554 | 251,082 |
| Social economic and development | 947,448 | 686,513 |
| Health care | 3,925,488 | 2,009,749 |
| KI Economic development | 119,871 | 155,184 |
| Local revenue | 4,794,499 | 4,478,280 |
| Equay Wuk Shelter | <u>734,596</u> | <u>805,692</u> |
| | <u>26,241,738</u> | <u>22,240,183</u> |
| ANNUAL DEFICIT | (678,458) | (2,411,790) |
| ACCUMULATED SURPLUS, <i>beginning of year</i> | <u>9,843,482</u> | <u>12,255,272</u> |
| ACCUMULATED SURPLUS, <i>end of year</i> | <u>\$ 9,165,024</u> | <u>\$ 9,843,482</u> |

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

YEAR ENDED MARCH 31

| | 2 0 1 7 | 2 0 1 6 |
|---|-------------------------------|-------------------------------|
| Annual deficit | \$(<u>678,458</u>) | \$(<u>2,411,790</u>) |
| Acquisition of tangible capital assets and construction in progress | (<u>212,578</u>) | (<u>657,637</u>) |
| Amortization of tangible capital assets | <u>1,344,550</u> | <u>2,057,091</u> |
| (Gain)/Loss on sale of tangible capital assets | <u>1,644,921</u> | <u>-</u> |
| | <u>2,776,893</u> | <u>1,399,454</u> |
| Acquisition of fuel inventory | (<u>250,000</u>) | (<u>201,222</u>) |
| Use of fuel inventory | <u>151,227</u> | <u>722,686</u> |
| Use of prepaid expenses | <u>-</u> | <u>85,000</u> |
| | (<u>98,773</u>) | <u>606,464</u> |
| CHANGE IN NET DEBT FOR YEAR | <u>1,999,662</u> | (<u>405,872</u>) |
| NET DEBT, <i>beginning of year</i> | (<u>3,864,434</u>) | (<u>3,458,562</u>) |
| NET DEBT, <i>end of year</i> | \$(<u><u>1,864,772</u></u>) | \$(<u><u>3,864,434</u></u>) |

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

| | 2017 | 2016 |
|---|---------------------|---------------------|
| CASH FLOW FROM | | |
| <i>OPERATING ACTIVITIES</i> | | |
| Cash received from funding and other sources | \$ 24,662,175 | \$ 19,726,965 |
| Cash paid to suppliers and employees | (21,654,755) | (18,055,251) |
| | <u>3,007,420</u> | <u>1,671,714</u> |
| <i>INVESTING ACTIVITIES</i> | | |
| Acquisition of tangible capital assets and construction in progress | (212,578) | (657,642) |
| <i>FINANCING ACTIVITY</i> | | |
| Repayment of bank loan | (324,890) | (1,385,504) |
| | <u>(324,890)</u> | <u>(1,385,504)</u> |
| NET INCREASE (DECREASE) IN CASH DURING YEAR | 2,469,952 | (371,432) |
| CASH, <i>beginning of year</i> | <u>541,773</u> | <u>913,205</u> |
| CASH, <i>end of year</i> | <u>\$ 3,011,725</u> | <u>\$ 541,773</u> |
| CASH COMPRISED OF | | |
| Cash | <u>\$ 3,011,725</u> | <u>\$ 541,773</u> |

KITCHENUHMAYKOOSIB INNINUWUG

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards, as defined by the Chartered Professional Accountants of Canada Public Sector Accounting Handbook, which encompasses the following principles:

REPORTING ENTITY

The Kitchenuhmaykoosib Inninuwig (the Nation) reporting entity includes the Kitchenuhmaykoosib Inninuwig Nation government and all related entities which are accountable to The Nation and are either owned or controlled by The Nation.

These consolidated financial statements combine the assets, liabilities and results of operations for the following entities which use accounting principles which lend themselves to combination:

- Kitchenuhmaykoosib Inninuwig Band
- Kitchenuhmaykoosib Inninuwig Local Revenue
- Kitchenuhmaykoosib Inninuwig Equay Wuk Shelter

Incorporated and unincorporated business entities which are owned and controlled by The Nation but which are not dependent on The Nation for their continuing operations are included in the consolidated financial statements using the modified equity method. These include:

- Nu-Mah-Koos Non-Profit Building Development Corporation.
- Pe-Tay-Ka-Win Development Corporation and its subsidiary companies.

ASSET CLASSIFICATION

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets include tangible capital assets, construction in progress and prepaid expenses.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, balances with banks net of bank overdrafts and term deposits having maturity of three months or less at acquisition which are held for the purpose of meeting short-term cash commitments.

SHORT TERM INVESTMENTS

Short term investments are recorded at lower of cost and market value.

INVESTMENTS

Portfolio investments are recorded at cost, less an allowance to reflect any decline in value. The Nation investments in various commercial enterprises are accounted for using the modified equity method. Under the modified equity method, the cost of the investments are adjusted for the Nation's share of the commercial enterprises' income or loss less dividends.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES *(continued)**INVENTORY*

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the weighted average cost method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated selling costs.

NET DEBT

The Nation's financial statements are presented so as to highlight net debt as the measurement of financial position. The net debt of The Nation is determined by its liabilities less its financial assets. Net debt combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

TANGIBLE CAPITAL ASSETS

Tangible capital assets are initially recorded at cost based on historical cost accounting records. Social housing assets acquired under Canada Mortgage and Housing Corporation ("C.M.H.C.") sponsored programs are amortized over their estimated useful lives at a rate equivalent to the annual principle reduction in the related long term debt. Tangible capital assets are amortized annually using the straight line method (except where noted) at rates intended to amortize the cost of the assets over their estimated useful lives. Amortization of tangible capital assets is recorded on a straight line basis at the following annual rates:

| | |
|---------------------|-----|
| Infrastructure | 4% |
| Land and Building | 20% |
| Equipment & Vehicle | 20% |
| General Housing | 5% |

Amortization is computed at one-half of the annual amortization in the year of acquisition.

SEGMENTS

The Nation conducts its business through ten reportable segments. These operating segments are established by senior management to facilitate the achievement of the Nation's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

REVENUE RECOGNITION

All revenue is recorded on the accrual basis whereby amounts received or recorded as receivable but not earned by the end of the fiscal year are recorded as deferred revenue.

Funding received under the terms of contribution agreements with the federal government is recognized as revenue once eligibility criteria have been met. Funding is recorded as deferred revenue if it has been restricted by the federal government for a stated purpose, such as a specific program or the purchase of tangible capital assets. Deferred revenue is recognized in revenue over time as the recognition criteria are met.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES *(continued)**FINANCIAL INSTRUMENTS*

Financial instruments include cash, accounts receivable, investments, accounts payable and accrued liabilities and long term debt. Unless otherwise stated, it is management's opinion that the Nation is not exposed to significant interest, currency, or credit risks arising from these financial instruments. Unless otherwise stated, the carrying value of the Nation's financial assets and liabilities approximates their fair value.

FAIR VALUE

Due to the short term nature of all financial instruments other than long term debt and investments, the carrying value as presented in the financial statements is a reasonable estimate of fair value. Management has estimated fair value by reference to established financial markets. As is true for all estimates, actual fair value could differ from this estimate, and if so any difference would be accounted for in the period in which it becomes known. For long term investments and long term debt it is not practicable within constraints of timeliness or cost to determine the fair value with sufficient reliability because the instruments are not traded in an organized financial market.

USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of financial statements and the reported amounts of certain revenue and expenses during the year. Actual results could differ from those estimates.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

2. RESTRICTED CASH

CMHC Replacement Reserve

As required, as part of the Nation's Canada Mortgage and Housing Corporation ("CMHC") Housing program, a separate bank account has been established for replacement of capital equipment and for major repairs to tangible capital assets. Under the terms of the agreements with CMHC, the replacement reserve must either be held in a separate bank account or invested in accounts or instruments secured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. At March 31, 2017, \$7,610 (2016 - \$10,479) had been deposited into separate accounts leaving an unfunded balance of \$172,603 (2016 -\$280,111)

Ottawa Trust Fund

The Ottawa Trust Fund arises from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act. Revenue from the Ottawa Trust Fund is recognized in the year in which it is earned when it is measurable and collection is reasonably assured. Capital and revenue trust monies are transferred to The Nation on the authorization of the Minister of Indigenous and Northern Affairs Canada, with the consent of The Nation's Council.

| | 2 0 1 7 | 2 0 1 6 |
|----------------------------|------------------|------------------|
| CMHC Replacement Reserve | <u>7,610</u> | <u>10,479</u> |
| Ottawa Trust Fund | | |
| Balance, beginning of year | 10,549 | 10,330 |
| Interest | - | 219 |
| Balance, end of year | <u>10,549</u> | <u>10,549</u> |
| | <u>\$ 18,159</u> | <u>\$ 21,028</u> |

3. ACCOUNTS RECEIVABLE

| | 2 0 1 7 | 2 0 1 6 |
|--|---------------------|-------------------|
| Indigenous and Northern Affairs Canada | | |
| Planning, design and construction | \$ 6,000 | \$ 38,806 |
| Local roads & bridges | 7,000 | 6,000 |
| FNWWAP Water < 1.5 M | 20,488 | 7,000 |
| C.M.H.C. | 135,351 | 20,488 |
| Housing rents | 2,026,734 | 73,709 |
| Trade and other | <u>2,195,573</u> | <u>138,365</u> |
| Subtotal | | 284,368 |
| Less: Allowance for doubtful accounts | | |
| Housing rents | (38,587) | (38,587) |
| | <u>\$ 2,156,986</u> | <u>\$ 245,781</u> |

4. INVESTMENTS

| | 2 0 1 7 | 2 0 1 6 |
|----------------------------|---------------------|---------------------|
| Investments in enterprises | \$ 4,507,386 | \$ 4,507,386 |
| Share of income to date | <u>(914,544)</u> | <u>(914,544)</u> |
| | <u>\$ 3,592,842</u> | <u>\$ 3,592,842</u> |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

5. BANK INDEBTEDNESS

2017 2016

Royal Bank of Canada, revolving line of credit, bearing interest at prime plus 3%, repayable on demand of principal plus interest, secured by a general security agreement and guarantee by Nu-Mah-Koos Non-Profit Building Development Corporation, an irrevocable assignment of OFNLP Funds from the First Nation and Nu-Mah-Koos Non-Profit Building Development Corporation, and an irrevocable assignment of Minor Capital Funds.

\$ - \$ 5,000

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

2017 2016

Payable to INAC

National Child Benefit

\$ 87,043 \$ 87,043

Equay Wuk Shelter

67,960 40,129

Trade and other payables

4,198,803 4,136,228

\$ 4,353,806 \$ 4,263,400

7. DEFERRED REVENUE

2017 2016

Indigenous and Northern Affairs Canada

Fuel assets and diesel generator sites

\$ - \$ 128,324

Deferred revenue - Nursing station project

2,854,499 -

\$ 2,854,499 \$ 128,324

8. OBLIGATIONS UNDER CAPITAL LEASE

2017 2016

Capital lease obligation, payable in monthly installments of \$3,223 including interest at 5.90%, due March 2017, secured by assignment of minor capital and lease equipment.

\$ - \$ 40,491

Capital lease obligation, payable in monthly installments of \$5,994 including interest at 6.03%, due August 2017, secured by assignment of minor capital and lease equipment.

35,338 102,912

\$ 35,338 \$ 143,403

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

9. LONG TERM DEBT

| | 2017 | 2016 |
|--|---------------------|---------------------|
| C.M.H.C. mortgage, 1.99%, repayable in monthly installments of \$3,067 (Principal & Interest), due May 2019, secured by Ministerial Guarantee. | \$ 392,763 | \$ 421,517 |
| C.M.H.C. mortgage, 1.62%, repayable in monthly installments of \$2,214 (Principal & Interest), due March 2018, secured by Ministerial Guarantee. | 370,986 | 391,398 |
| C.M.H.C. mortgage, 1.62%, repayable in monthly installments of \$5,802 (Principal & Interest), due March 2018, secured by Ministerial Guarantee. | 1,517,935 | 1,572,213 |
| C.M.H.C. mortgage, 1.85%, repayable in monthly installments of \$6,893 (Principal & Interest), due August 2039, secured by Ministerial Guarantee and assignment of fire insurance. | 972,170 | 1,025,686 |
| NADF, repayable in monthly installments of \$3,686 (Principal & Interest) due November 2018, secured by general security agreement, PPSA registration and promissory note. | 78,840 | 96,825 |
| John Deere Financial, repayable in monthly installments of \$5,706 (Principal & Interest) due March 2018, secured by installment contract and title of ownership. | 68,147 | 149,151 |
| John Deere Financial, repayable in monthly installments of \$3,603 (Principal & Interest) due March 2018, secured by installment contract and title of ownership. | - | 50,038 |
| John Deere Financial, repayable in monthly installments of \$1,758 (Principal & Interest) due March 2018, secured by installment contract and title of ownership. | - | 18,903 |
| | \$ 3,400,841 | \$ 3,725,731 |
| Less: current portion | (257,311) | (328,243) |
| | \$ <u>3,143,530</u> | \$ <u>3,397,488</u> |

The scheduled principal amounts payable within the next five years to meet retirement provisions are estimated to be as follows:

| | |
|----------------|---------------------|
| March 31, 2018 | \$ 257,311 |
| 2019 | 162,186 |
| 2020 | 165,074 |
| 2021 | 168,013 |
| Thereafter | <u>2,644,904</u> |
| | \$ <u>3,397,488</u> |

KITCHENUHMAYKOOSIB INNINUWUG

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

10. TANGIBLE CAPITAL ASSETS

| | Cost | | | | Accumulated Amortization | | | | Net Book Value | |
|--|----------------------|-------------------|-------------------------------------|----------------------|--------------------------|---------------------|-------------------------------------|----------------------|----------------------|----------------------|
| | Opening Balance | Additions | Disposals, Write-offs & Adjustments | Closing Balance | Opening Balance | Amortization | Disposals, Write-offs & Adjustments | Closing Balance | Total | Total |
| | | | | | | | | | 2 0 1 7 | 2 0 1 6 |
| Infrastructure Assets under construction | \$ 15,581,721 | \$ 122,579 | \$ 579,931 | \$ 15,124,369 | \$ 9,536,655 | \$ 581,159 | \$ 304,548 | \$ 9,813,266 | \$ 5,311,103 | \$ 6,045,066 |
| Land & Building | 715,670 | | | 715,670 | | | | | 715,670 | 715,670 |
| Housing | 3,264,036 | | 2,524,431 | 739,605 | 2,171,131 | 95,710 | 1,637,095 | 629,746 | 109,859 | 1,092,905 |
| Equipment & Vehicle | 5,825,321 | | | 5,825,321 | 2,327,332 | 156,961 | | 2,484,293 | 3,341,028 | 3,497,989 |
| | <u>4,958,045</u> | <u>89,999</u> | <u>1,485,211</u> | <u>3,562,833</u> | <u>2,802,981</u> | <u>510,720</u> | <u>1,003,009</u> | <u>2,310,692</u> | <u>1,252,141</u> | <u>2,155,064</u> |
| | <u>\$ 30,344,793</u> | <u>\$ 212,578</u> | <u>\$ 4,589,573</u> | <u>\$ 25,967,798</u> | <u>\$ 16,838,099</u> | <u>\$ 1,344,550</u> | <u>\$ 2,944,652</u> | <u>\$ 15,237,997</u> | <u>\$ 10,729,801</u> | <u>\$ 13,506,694</u> |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

11. CONTINGENT LIABILITIES

The Nation has signed agreements with various government bodies for funding of programs which may require that surpluses be returned. If any amounts become repayable, they will be accounted for in the year of determination.

12. RECONCILIATION OF INDIGENOUS AND NORTHERN AFFAIRS CANADA REVENUE

| | | 2 0 1 7 | 2 0 1 6 |
|---|-----------------|----------------------|---------------------|
| Agreement: | #1415-ON-000004 | \$ 16,207,099 | \$ 8,970,264 |
| National Child Benefit | #CIDM#583355 | <u>-</u> | <u>188,100</u> |
| | | 16,207,099 | 9,158,364 |
| Less: Revenue deferred to subsequent year | | | |
| Fuel assets and diesel generator sites | | (305,673) | (128,324) |
| Nursing station | | (2,604,499) | |
| Construction of multi-units | | (1,091,646) | |
| School feasibility | | (68,000) | |
| Technical support SBC Feasibility study | | (4,832) | |
| Repayable to I.N.A.C. for Equay Wuk Shelter | | <u>(4,074,650)</u> | <u>(37,163)</u> |
| | | | <u>165,487</u> |
| TOTAL INAC REVENUE PER FINANCIAL STATEMENTS | | \$ <u>12,132,449</u> | \$ <u>8,992,877</u> |

13. ECONOMIC DEPENDENCE

The Nation receives a majority of its revenue from the department of Indigenous and Northern Affairs Canada (I.N.A.C.) and Health Canada as a result of treaties entered into with the Government of Canada. These treaties are administered by I.N.A.C. and Health Canada under the terms and conditions of the Indian Act. The ability of the the Nation to continue its operation is dependent upon the Government of Canada's continued financial commitments as guaranteed by these treaties. Simultaneously, the Nation is also attempting to develop alternate sources of revenue in order to become self-sufficient.

14. RELATED PARTY TRANSACTIONS

In the normal course of business the Nation enters into transactions with related parties. Related party transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Due to the significant volume of transactions between the Nation and related parties, aggregate revenue and expenditures derived from related parties is not determinable.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

15. EXPENSES BY OBJECT

The following is a summary of expenses by object:

| | 2 0 1 7 | 2 0 1 6 |
|---------------------------|----------------------|----------------------|
| Administration | \$ 76,806 | \$ 134,674 |
| Amortization | 1,371,128 | 2,057,091 |
| Bad debt | 368,220 | 657,874 |
| Bank charges | 203,648 | 206,665 |
| Contribution to community | 219,888 | 963,619 |
| Income assistance | 1,109 | 19,297 |
| Office expenses | 3,187,237 | 1,734,787 |
| Professional fees | 330,325 | 965,187 |
| Program costs | 7,109,681 | 4,425,971 |
| Rent | 23,310 | 3,501 |
| Repairs and maintenance | 270,509 | |
| Salaries and benefits | 10,776,840 | 8,734,080 |
| Services | 64,080 | 201,808 |
| Social assistance | 31,139 | 75,022 |
| Travel | 1,561,080 | 1,117,108 |
| Utilities | 321,770 | 567,298 |
| Workshops & training | <u>286,316</u> | <u>376,201</u> |
| | <u>\$ 26,203,086</u> | <u>\$ 22,240,183</u> |

KITCHENUHMAYKOOSIB INNINUWUG

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31 2017

16. SEGMENT DISCLOSURE

The Nation provides a range of services to its members. For management reporting purposes, operations and activities are reported by department. The presentation by segment is based on the same accounting policies as described in the summary of Significant Accounting Policies in Note 1. The segment results for the year are as follows:

| | Band Support and Admin | | Public Works | | Education | | Housing | | Capital Projects | |
|-------------------------|------------------------|----------------------|------------------------|----------------------|---------------------|----------------------|-------------------|----------------------|-------------------|--------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Revenues | | | | | | | | | | |
| Federal Government | | | | | | | | | | |
| INAC | \$ 1,225,622 | \$ 722,733 | \$ 2,463,166 | \$ 3,491,411 | \$ 5,122,775 | \$ 2,838,029 | \$ 1,873,720 | \$ 817,067 | \$ 451,160 | \$ |
| CMHC | | | | | | | 245,853 | 245,853 | | |
| Canada Post Corporation | 125,369 | 60,958 | | | | | | | | |
| Other | <u>1,038,569</u> | <u>1,694,625</u> | <u>213,083</u> | <u>1,867,744</u> | <u>220,050</u> | <u>167,076</u> | <u>198,157</u> | <u>372,026</u> | <u>290,000</u> | <u>249,021</u> |
| Total revenue | <u>2,389,560</u> | <u>2,478,316</u> | <u>2,676,249</u> | <u>5,359,155</u> | <u>5,342,825</u> | <u>3,005,105</u> | <u>2,317,730</u> | <u>1,434,946</u> | <u>741,160</u> | <u>249,021</u> |
| Expenses | | | | | | | | | | |
| Amortization | 1,187,590 | 1,185,006 | | | | | 156,960 | 153,855 | | |
| Other | 968,096 | 738,591 | 4,741,029 | 3,880,059 | 1,224,345 | 1,002,004 | 1,254,886 | 1,026,999 | 213,496 | 174,725 |
| Salaries and benefits | <u>1,330,382</u> | <u>1,078,207</u> | <u>2,552,063</u> | <u>2,068,317</u> | <u>2,815,330</u> | <u>2,281,682</u> | <u>541,629</u> | <u>438,963</u> | <u>94,216</u> | <u>76,357</u> |
| Total expenses | <u>3,486,068</u> | <u>3,001,804</u> | <u>7,293,092</u> | <u>5,948,376</u> | <u>4,039,675</u> | <u>3,283,686</u> | <u>1,953,475</u> | <u>1,619,817</u> | <u>307,712</u> | <u>251,082</u> |
| Surplus (Deficit) | <u>\$ (1,096,508)</u> | <u>\$ (523,488)</u> | <u>\$ (4,616,843)</u> | <u>\$ (589,221)</u> | <u>\$ 1,303,150</u> | <u>\$ (278,581)</u> | <u>\$ 364,255</u> | <u>\$ (184,871)</u> | <u>\$ 433,448</u> | <u>\$ (2,061)</u> |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31 2017

16. SEGMENT DISCLOSURE (continued)

| | Socio-Economic and Development | | Health Care | | KI Economic Development | | Local Revenue | | Equay Wuk Shelter | |
|-------------------------|-----------------------------------|---------------------|---------------------|------------------|-------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Revenues | | | | | | | | | | |
| Federal Government | | | | | | | | | | |
| INAC | \$ 30,000 | \$ 256,600 | \$ | \$ | \$ 112,700 | \$ 112,700 | \$ | \$ | \$ 853,306 | \$ 754,337 |
| Health Canada | 223,030 | 223,159 | 6,261,527 | 1,723,069 | | | | | | |
| CMHC | | | | | | | | | | |
| Canada Post Corporation | | | | | | | | | | |
| Other | <u>247,753</u> | <u>167,515</u> | <u>505,734</u> | <u>289,500</u> | <u>(2,167)</u> | <u>9,000</u> | <u>3,863,873</u> | <u>3,762,094</u> | <u>-</u> | <u>3,876</u> |
| Total revenue | <u>500,783</u> | <u>647,274</u> | <u>6,767,261</u> | <u>2,012,569</u> | <u>110,533</u> | <u>121,700</u> | <u>3,863,873</u> | <u>3,762,094</u> | <u>853,306</u> | <u>758,213</u> |
| Expenses | | | | | | | | | | |
| Amortization | | | | | | | | 666,875 | 26,577 | 51,355 |
| Other | 350,231 | 286,629 | 922,286 | 754,799 | 37,797 | 30,933 | 3,971,928 | 3,250,626 | 371,025 | 303,647 |
| Salaries and benefits | <u>493,410</u> | <u>399,884</u> | <u>1,548,462</u> | <u>1,254,950</u> | <u>153,311</u> | <u>124,251</u> | <u>691,936</u> | <u>560,779</u> | <u>556,101</u> | <u>450,690</u> |
| Total expenses | <u>843,641</u> | <u>686,513</u> | <u>2,470,748</u> | <u>2,009,749</u> | <u>191,108</u> | <u>155,184</u> | <u>4,663,864</u> | <u>4,478,280</u> | <u>953,703</u> | <u>805,692</u> |
| Surplus (Deficit) | <u>\$ (342,858)</u> | <u>\$ (39,239)</u> | <u>\$ 4,296,513</u> | <u>\$ 2,820</u> | <u>\$ (80,575)</u> | <u>\$ (33,484)</u> | <u>\$ (799,991)</u> | <u>\$ (716,186)</u> | <u>\$ (100,397)</u> | <u>\$ (47,479)</u> |

KITCHENUHMAYKOOSIB INNINUWUG

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31 2017

16. SEGMENT DISCLOSURE *(continued)*

| | TOTAL | |
|-------------------------|-----------------------|-------------------------|
| | <u>2017</u> | <u>2016</u> |
| Revenues | | |
| Federal Government | | |
| INAC | \$ 12,132,449 | \$ 8,992,877 |
| Health Canada | 6,484,557 | 1,946,228 |
| CMHC | 245,853 | 245,853 |
| Canada Post Corporation | 125,369 | 60,958 |
| Other | <u>6,575,052</u> | <u>8,582,477</u> |
| Total revenue | <u>25,563,280</u> | <u>19,828,393</u> |
| Expenses | | |
| Amortization | 1,371,127 | 2,057,091 |
| Other | 14,055,119 | 11,449,012 |
| Salaries and benefits | <u>10,776,840</u> | <u>8,734,080</u> |
| Total expenses | <u>26,203,086</u> | <u>22,240,183</u> |
| (Deficit) Surplus | <u>\$ (639,806)</u> | <u>\$ (2,411,790)</u> |

KITCHENUHMAYKOOSIB INNINUWUG
CONSOLIDATED SCHEDULES OF REVENUE AND EXPENDITURES
(UNAUDITED - SEE NOTICE TO READER)
MARCH 31, 2017

KITCHENUHMAYKOOSIB INNINUWUG

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MARCH 31, 2017

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KITCHENUHMAYKOOSIB INNINUWUG

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KITCHENUHMAYKOOSIB INNINUWUG

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NOTICE TO READER ON CONSOLIDATED SCHEDULES OF REVENUE AND EXPENDITURES

To the Chief, Council and Membership
Kitchenuhmaykoosib Inninuwug

On the basis of information provided by management, we have compiled the consolidated schedules of revenue and expenditures of Kitchenuhmaykoosib Inninuwug as at March 31, 2017 as required by section 6.1 and 7.2 of the 2015-2016 Indigenous and Northern Affairs Canada Reporting Guide. We have not performed an audit or a review engagement in respect of this financial information and, accordingly, we express no assurance thereon. Readers are cautioned that these schedules may not be appropriate for their purposes.

Winnipeg, Manitoba
April 12, 2018

Collins Barrow HMA LLP
Chartered Professional Accountants

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

BAND SUPPORT AND ADMINISTRATION

2017

2016

REVENUE

| | | |
|--|------------------|------------------|
| Indigenous and Northern Affairs Canada | \$ 693,377 | \$ 710,891 |
| Tikinagun rent | | 24,088 |
| Administration fees | | 137,000 |
| Other | <u>535,987</u> | <u>732,174</u> |
| | <u>1,229,364</u> | <u>1,604,153</u> |

EXPENDITURES

| | | |
|----------------------------------|------------------|------------------|
| Audit fees | 150,000 | 84,000 |
| Bank charges | 9,628 | 15,638 |
| Capital purchase | | 130,200 |
| Contributions | 33,530 | 66,160 |
| Food | 878 | 469 |
| Fuel | 1,477 | 3,390 |
| Interest expense | | 38,334 |
| Material, equipment and supplies | 14,703 | 41,536 |
| Meeting and assembly costs | 600 | |
| Miscellaneous | 165,767 | |
| Office, rental and utilities | 113,611 | 65,672 |
| Salaries and benefits | 667,780 | 834,114 |
| Technical support | 31,055 | 58,044 |
| Training | | 1,990 |
| Travel | <u>39,271</u> | <u>17,213</u> |
| | <u>1,228,300</u> | <u>1,356,760</u> |

ANNUAL SURPLUS

\$ 1,064 \$ 247,393

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 2

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SOCIAL ASSISTANCE AID

2 0 1 7

2 0 1 6

REVENUE

BDO

\$ 34,484

\$ 41,313

EXPENDITURES

Salaries and benefits

67,798

81,311

ANNUAL DEFICIT

\$ (33,314)

\$ (39,998)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 3

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ONTARIO FIRST NATION LIMITED PARTNERSHIP

2 0 1 7

2 0 1 6

REVENUE

Ontario First Nation Limited Partnership

\$ 1,345,798

\$ 1,183,172

EXPENDITURES

Audit fee

14,000

8,000

Bank charges

3,378

9,747

Community development

1,145,776

673,939

Economic development

71,932

418,545

Fuel

7,019

Interest expense

3,384

1,008

Materials, equipment and supplies

6

Public works

71,933

Salaries and benefits

65,811

1,311,306

1,183,172

ANNUAL SURPLUS

\$ 34,492

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 4

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MEMBERSHIP

2 0 1 7

2 0 1 6

REVENUE

Indigenous and Northern Affairs Canada

\$ 11,708

\$ 11,354

EXPENDITURES

Salaries and benefits

46,704

33,198

ANNUAL DEFICIT

\$ (34,996)

\$ (21,844)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 5

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

INDIAN REGISTRY

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 731

\$ 488

EXPENDITURES

Salaries and benefits

731

488

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

POST OFFICE**2 0 1 7****2 0 1 6**

REVENUE

Canada Post Corporation

\$ 174,504\$ 60,958

EXPENDITURES

Bank charges

257

841

Material, equipment and supplies

1,080

Office, rental and utilities

2,263

2,486

Rent

7,200

Salaries and benefits

60,86962,62270,58967,029

ANNUAL SURPLUS (DEFICIT)

\$ 103,915\$ (6,071)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ONTARIO CHILD & YOUTH STRATEGY**2017****2016**

REVENUE

Ontario Child & Youth Strategy

\$ 43,074\$ -

EXPENDITURES

Salaries and benefits

5,995-

ANNUAL SURPLUS

\$ 37,079\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 8

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

RIGHT TO PLAY

2 0 1 7

2 0 1 6

REVENUE

Right to play

\$ 20,000

\$ -

EXPENDITURES

Material, equipment and supplies

485

Salaries and benefits

16,720

-

17,205

-

ANNUAL SURPLUS

\$ 2,795

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 9

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FEDERAL IMMEDIATE RELIEF

2017

2016

REVENUE

Federal immediate relief fund

\$ 59,226

\$ -

EXPENDITURES

Administration

6,226

Gas

7,035

Materials

43,251

Professional fees

1,549

-

58,061

-

ANNUAL SURPLUS

\$ 1,165

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNITY BUILDINGS**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 176,336\$ 162,929

EXPENDITURES

Audit fees

35,000

Fuel

7,167

23,694

Insurance

137,314

Interest expense

591

Material, equipment and supplies

17,807

53,133

Miscellaneous

70

Office, rental and utilities

31,575

32,494

Salaries and benefits

82,517

170,231

Technical support

2,644

Travel

40,2507,293179,386462,394

ANNUAL DEFICIT

\$ (3,050)\$ (299,465)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 11

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

KI SOCIAL OTHER

2 0 1 7

2 0 1 6

REVENUE

Other revenue

\$ -

\$ 23,514

EXPENDITURES

Miscellaneous legal fees

 -

21,754

ANNUAL SURPLUS

\$ -

\$ 1,760

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

PUBLIC WORK ADMINISTRATION - OTHER PROGRAMS

2 0 1 7

2 0 1 6

REVENUE

| | | |
|----------------|-------------------|-------------------|
| Garage revenue | \$ <u>109,405</u> | \$ <u>239,006</u> |
|----------------|-------------------|-------------------|

EXPENDITURES

| | | |
|----------------------------------|----------------|------------------|
| Audit fees | 16,750 | |
| Bank charges | 42,410 | 25,497 |
| Capital purchase | | 185,500 |
| Contributions | 877 | 26,521 |
| Food | 10,631 | 6,474 |
| Fuel | 24,382 | 20,300 |
| Interest expense | 827 | 7,754 |
| Material, equipment and supplies | 22,264 | 17,856 |
| Miscellaneous | 56,054 | 5,685 |
| Office, rental and utilities | 148,460 | 51,669 |
| Salaries and benefits | 407,976 | 643,593 |
| Travel | 156,995 | 56,042 |
| Technical support | <u>15,039</u> | <u>-</u> |
| | <u>902,665</u> | <u>1,046,891</u> |

ANNUAL DEFICIT

| | | |
|--|----------------------|----------------------|
| | \$ <u>(793,260)</u> | \$ <u>(807,885)</u> |
|--|----------------------|----------------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SCHOOL O&M

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

School O&M

Teacherages O&M

\$ 830,808

\$ 811,980

304,469

280,609

1,135,277

1,092,589

EXPENDITURES

Audit fees

3,000

Bank charges

14,081

Fuel

26,824

227,094

Insurance

6,697

Material, equipment and supplies

129,469

78,241

Office, rental and utilities

515,145

455,711

Salaries and benefits

237,615

274,121

Training

5,000

2,850

Travel

40,536

38,484

957,589

1,097,279

ANNUAL SURPLUS (DEFICIT)

\$ 177,688

\$ (4,690)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

WASTE WATER SYSTEM O&M

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 890,558

\$ 1,331,926

EXPENDITURES

Fuel

118,279

123,756

Interest expense

3,386

840

Material, equipment and supplies

87,875

291,275

Miscellaneous

9,789

Office, rental and utilities

244,950

216,730

Salaries and benefits

371,701

649,657

Technical support

439

Travel

25,398

49,668

861,817

1,331,926

ANNUAL SURPLUS

\$ 28,741

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FIRE PROTECTION**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 40,374\$ 39,178

EXPENDITURES

Fuel

24,018

Office, rental and utilities

624

1,540

Salaries and benefits

15,00014,40415,62439,962

ANNUAL SURPLUS (DEFICIT)

\$ 24,750\$ (784)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

WINTER ROAD

2 0 1 7

2 0 1 6

REVENUE

Ministry of Northern Development and Mines

\$ 179,523

\$ 180,074

EXPENDITURES

Food purchase

10,775

Fuel

44,718

25,790

Interest expense

4,893

3,391

Material, equipment and supplies

81,597

119,442

Miscellaneous

90

Office, rental and utilities

64,645

Salaries and benefits

125,666

19,733

Training

771

19,250

Vehicle and travel costs

123,211

4,538

456,366

192,144

ANNUAL DEFICIT

\$ (276,843)

\$ (12,070)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MINISTRY OF TRANSPORTATION**2 0 1 7****2 0 1 6**

REVENUE

Other

\$ 64,292\$ -

EXPENDITURES

Salaries and benefits

108,57579,212

ANNUAL DEFICIT

\$ (44,283)\$ (79,212)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 18

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

LABOUR COST

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ -

\$ 101,531

EXPENDITURES

Bank commission

34

Fuel

10,920

Technical support

-

120,176

-

131,130

ANNUAL DEFICIT

\$ -

\$ (29,599)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 19

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CAPITAL EXPENSES

2017

2016

REVENUE

\$ - \$ -

EXPENDITURES

Material, equipment and supplies

85,530

Office, rental and utilities

155,123

-

-

240,653

ANNUAL DEFICIT

\$ - \$(240,653)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FUEL ASSETS AND DIESEL GENERATOR SITES

2 0 1 7

2 0 1 6

REVENUE

Indigenous and Northern Affairs Canada
Deferred to following year

| | |
|----------------|------------|
| \$ 441,401 | \$ 128,324 |
| (305,673) | (128,324) |
| <u>135,728</u> | <u>-</u> |

EXPENDITURES

Fuel purchase

| | |
|----------------|----------|
| <u>135,728</u> | <u>-</u> |
|----------------|----------|

ANNUAL SURPLUS

| | |
|-------------|-------------|
| \$ <u>-</u> | \$ <u>-</u> |
|-------------|-------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TECHNICAL SUPPORT SBC FEASIBILITY STUDY

2017

2016

REVENUE

Feasibility study

\$ 48,319

\$

Deferred to following year

(4,832)

-

43,487

EXPENDITURES

Technical support

43,487

-

ANNUAL SURPLUS

\$ -\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 22

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SCHOOL FEASIBILITY

2017

2016

REVENUE

Indigenous and Northern Affairs Canada
Deferred to following year

\$ 68,000
(68,000)

\$ -
-

-

-

EXPENDITURES

-

-

ANNUAL SURPLUS

\$ -

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 23

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FIRE HALL PROJECT

2 0 1 7

2 0 1 6

REVENUE

Indigenous and Northern Affairs Canada

\$ 549,172

\$ -

EXPENDITURES

Materials

471,075

Salaries

78,097

-

549,172

-

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CAPITAL PROJECT HOUSING

2017

2016

PLANNING, DESIGN, CONSTRUCTION

REVENUE

Indigenous and Northern Affairs Canada

\$ 395,506

\$ 123,465

EXPENSES

Materials

275,850

96,749

Salaries

119,656

135,123

395,506

231,872

ANNUAL SURPLUS (DEFICIT)

\$ -

\$ (108,407)

RENOVATIONS AND ADDITIONS

REVENUE

Indigenous and Northern Affairs Canada

\$ 500,000

\$ 156,085

EXPENSES

Materials

500,000

175,366

ANNUAL SURPLUS (DEFICIT)

\$ -

\$ (19,281)

CONSTRUCTION OF MULTI-UNITS

REVENUE

Indigenous and Northern Affairs Canada

\$ 1,188,720

\$ 30,304

Deferred to subsequent year

\$ (1,091,646)

\$ -

\$ 97,074

\$ -

EXPENSES

Materials

97,074

34,047

ANNUAL SURPLUS (DEFICIT)

\$ -

\$ (3,743)

LOT SERVICING

REVENUE

Indigenous and Northern Affairs Canada

\$ 150,000

\$ 46,825

EXPENSES

Materials

39,977

14,021

Salaries

124,650

140,762

164,627

154,783

ANNUAL SURPLUS (DEFICIT)

\$ (14,627)

\$ (107,958)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CMHC HOUSING - ELDERS**2 0 1 7****2 0 1 6**

REVENUE

| | | |
|----------------|---------------|---------------|
| Rental revenue | \$ 21,288 | \$ 25,740 |
| CMHC subsidy | <u>44,155</u> | <u>44,155</u> |
| | <u>65,443</u> | <u>69,895</u> |

EXPENDITURES

| | | |
|----------------------------------|---------------|---------------|
| Audit fees | | 5,000 |
| Bank charges | 8,028 | 8,989 |
| Insurance | | 5,115 |
| Material, equipment and supplies | 48,977 | 24,000 |
| Office, rental and utilities | 1,454 | 9,518 |
| Replacement reserve | | 7,000 |
| Salaries and benefits | <u>-</u> | <u>11,772</u> |
| | <u>58,459</u> | <u>71,394</u> |

ANNUAL SURPLUS (DEFICIT)

| | |
|-----------------|---------------------|
| \$ <u>6,984</u> | \$ (<u>1,499</u>) |
|-----------------|---------------------|

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 26

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SENIOR COMPLEX

2 0 1 7

2 0 1 6

REVENUE

Rental revenue

\$ 52,880

\$ 38,235

EXPENDITURES

Audit fees

5,000

Bank charges

76

Material, equipment and supplies

191

132

Office, rental and utilities

56,180

33,027

Water & sewer

57,205

-

113,576

38,235

ANNUAL DEFICIT

\$ (60,696)

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 27

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CMHC HOUSING AUTHORITY

2 0 1 7

2 0 1 6

REVENUE

| | | |
|----------------|----------------|----------------|
| CMHC subsidy | \$ 201,698 | \$ 201,698 |
| Rental revenue | <u>123,989</u> | <u>115,788</u> |
| | <u>325,687</u> | <u>317,486</u> |

EXPENDITURES

| | | |
|----------------------------------|----------------|----------------|
| Audit fees | 10,000 | 15,400 |
| Bank charges | 51,544 | 53,880 |
| Fuel | 6,523 | 9,351 |
| Insurance | | 26,934 |
| Interest expense | 27 | |
| Legal costs | 2,052 | |
| Material, equipment and supplies | 126,561 | 2,048 |
| Office, rental and utilities | 2,355 | 31,205 |
| Replacement reserve | | 30,465 |
| Salaries and benefits | 27,474 | 15,000 |
| Technical support | 4,010 | |
| Travel | <u>225</u> | <u>12,995</u> |
| | <u>230,771</u> | <u>197,278</u> |

ANNUAL SURPLUS

\$ 94,916 \$ 120,208

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 28

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CAPITAL PROJECT ADMINISTRATION

2017

2016

REVENUE

Other

\$ -

\$ 22,375

EXPENDITURES

Audit fees

11,000

Bank charges

2,752

Fuel

215

Miscellaneous

1,500

Office, rental and utilities

465

Salaries and benefits

5,304

Technical support

12,528

Travel

-

1,740

-

35,504

ANNUAL DEFICIT

\$ -

\$ (13,129)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 29

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TREATY IMPLEMENTATION

2017

2016

REVENUE

IFN Treaty revenue

\$ -

\$ 4,890

EXPENDITURES

Consulting fees

-

2,740

ANNUAL SURPLUS

\$ -

\$ 2,150

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 30

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNITY ENGAGEMENT

2 0 1 7

2 0 1 6

REVENUE

Other

\$ 20,000

\$ -

EXPENDITURES

Food

10,631

Professional fees

2,300

Travel

7,069

-

20,000

-

ANNUAL SURPLUS

\$ -

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 31

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

WATER SHED

2 0 1 7

2 0 1 6

REVENUE

Other

\$ 5,000

\$ -

EXPENDITURES

Professional fees

5,000

-

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NEW RELATIONSHIP CORE**2 0 1 7****2 0 1 6**

REVENUE

Ministry of Indigenous Relations & Reconciliation

\$ 90,000\$ 90,000

EXPENDITURES

Administration

8,660

Contributions

7,750

Professional fees

5,000

Salaries and benefits

88,028

71,053

Travel

1,9721,76390,00094,226

ANNUAL DEFICIT

\$ -\$ (4,226)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

INDIGENOUS RESEARCH**2 0 1 7****2 0 1 6**

REVENUE

Ontario First Nation Limited Partnership
Other

| | |
|----------------|----------------|
| \$ 175,000 | \$ 124,000 |
| <u>-</u> | <u>7,756</u> |
| <u>175,000</u> | <u>131,756</u> |

EXPENDITURES

Admin fee
Bank charges
Consulting fees

| | |
|----------------|----------------|
| 6,450 | |
| 81 | 96 |
| <u>196,023</u> | <u>118,516</u> |
| <u>202,554</u> | <u>118,612</u> |

ANNUAL SURPLUS (DEFICIT)

| | |
|----------------------|------------------|
| \$ <u>(27,554)</u> | \$ <u>13,144</u> |
|----------------------|------------------|

SCHEDULE OF REVENUE AND EXPENDITURES
(UNAUDITED - SEE NOTICE TO READER)
YEAR ENDED MARCH 31
INSTRUCTIONAL SERVICES
2 0 1 7
2 0 1 6
REVENUE

Indigenous and Northern Affairs Canada

 \$ 2,466,200

 \$ 2,072,300
EXPENDITURES

| | | |
|----------------------------------|---------------|----------------|
| Annual | 9,223 | 6,284 |
| Accounting fees | 84,113 | |
| Audit fees | 124,500 | |
| Bank charges | 4,041 | 2,378 |
| Consultant | 1,865 | |
| Contributions | 14,536 | 81,063 |
| Food | 692 | 3,684 |
| Instructional | 225,346 | 162,364 |
| Interest expense | 1,393 | 2,365 |
| Legal costs | 1,512 | |
| Material, equipment and supplies | 18,495 | 46,475 |
| Miscellaneous | 36,665 | |
| Office, rental and utilities | 25,287 | 36,615 |
| Professional fees | 14,812 | 52,023 |
| Program costs | 200 | |
| Salaries and benefits | 1,796,882 | 1,505,301 |
| Services | | 20,711 |
| Technical support | | 77,835 |
| Training | 12,161 | 80,075 |
| Travel | <u>63,613</u> | <u>100,778</u> |

2,435,336
2,177,951
ANNUAL SURPLUS (DEFICIT)

 \$ 30,864

 \$ (105,651)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FNWWAP WATER < 1.5M**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ -

\$ 407,942

EXPENDITURES

Administration fees

7,000

Capital purchase

-

400,942

-

407,942

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SPECIAL EDUCATION LOW COST**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 114,100\$ 105,800

EXPENDITURES

Annual

3,320

1,033

Instructional

2,085

Material, equipment and supplies

43

2,110

Professional fees

3,000

Salaries and benefits

95,197

111,187

Travel

5,2618,669103,821128,084

ANNUAL SURPLUS (DEFICIT)

\$ 10,279\$ (22,284)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

STUDENT TRANSPORTATION SERVICES

2 0 1 7

2 0 1 6

REVENUE

Indigenous and Northern Affairs Canada

\$ 174,705

\$ 171,279

EXPENDITURES

Fuel

10,575

24,310

Miscellaneous

411

Office, rental and utilities

4,543

9,428

Professional fees

640

Salaries and benefits

140,450

136,964

Travel

60,173

114,438

216,792

285,140

ANNUAL DEFICIT

\$ (42,087)

\$ (113,861)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

GUIDANCE AND COUNSELLING**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 222,600\$ 32,700

EXPENDITURES

Annual

419

Professional fees

5,477

Salaries and benefits

9,320

27,223

Travel

1,258-10,99732,700

ANNUAL SURPLUS

\$ 211,603\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ENHANCED TEACHER SALARIES

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 125,600\$ 125,600

EXPENDITURES

Salaries and benefits

125,600132,976

ANNUAL DEFICIT

\$ -\$ (7,376)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TEACHER RECRUITMENT AND RETENTION

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 26,000\$ 26,000

EXPENDITURES

Technical support

26,00026,000

ANNUAL SURPLUS

\$ -\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

WAHSA

2017

2016

REVENUE

| | | |
|--------------------|----------------|----------------|
| Distance education | \$ 220,050 | \$ 140,468 |
| FNSSP Data Admin | - | 26,608 |
| | <u>220,050</u> | <u>167,076</u> |

EXPENDITURES

| | | |
|----------------------------------|---------------|---------------|
| Annual | 1,677 | |
| Audit fees | 5,000 | |
| Material, equipment and supplies | 24,908 | 11,461 |
| Miscellaneous | 218 | 951 |
| Office, rental and utilities | 18,238 | 13,727 |
| Salaries and benefits | 37,200 | 63,905 |
| Technical support | 55 | 197 |
| Travel | <u>3,731</u> | <u>4,647</u> |
| | <u>91,027</u> | <u>94,888</u> |

ANNUAL SURPLUS

\$ 129,023 \$ 72,188

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EMPLOYEE BENEFIT PROGRAM STATUTORY**2017****2016**

REVENUE

Indigenous and Northern Affairs Canada

\$ 86,200\$ 49,900

EXPENDITURES

Salaries and benefits

86,200119,318

ANNUAL DEFICIT

\$ -\$ (69,418)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EMPLOYEE BENEFIT PROGRAM Non - STATUTORY

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 38,100\$ 2,000

EXPENDITURES

Salaries and benefits

38,1002,000

ANNUAL SURPLUS

\$ -\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FINANCIAL ASSISTANCE

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 8,600\$ 8,600

EXPENDITURES

Financial assistance

11,20513,382

ANNUAL DEFICIT

\$ (2,605)\$ (4,782)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CORE CAPITAL FUNDING**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 46,639\$ -

EXPENDITURES

Contributions

300

500

Material, equipment and supplies

11,339

1,897

Salaries and benefits

35,000

Technical support

-25,00046,63927,397

ANNUAL DEFICIT

\$ -\$ (27,397)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SIoux LOOKOUT AREA ABORIGINAL MANAGEMENT BOARD**2 0 1 7****2 0 1 6**

REVENUE

Sioux Lookout Area Aboriginal Management Board

\$ 163,395\$ 128,373

EXPENDITURES

Miscellaneous

502

510

Project expenses

6,251

4,356

Salaries and benefits

183,707124,217190,460129,083

ANNUAL DEFICIT

\$ (27,065)\$ (710)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NATIONAL CHILD BENEFIT

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 188,100

\$ 188,100

EXPENDITURES

Breakfast program

6,286

Early childhood development

5,881

1,048

Food

8,332

Fuel

12,422

2,230

Infant health

54,501

20,672

Material, equipment and supplies

5,178

Salaries and benefits

59,390

40,924

Youth cultural

15,106

50,495

Youth work experience

35,622

15,061

188,100

145,048

ANNUAL SURPLUS

\$ -

\$ 43,052

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

GOVERNANCE**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada
Other

| | | | |
|----|----------------------|----|---------------|
| \$ | 65,000 | \$ | |
| | <u>-</u> | | <u>39,142</u> |
| | <u>65,000</u> | | <u>39,142</u> |

EXPENDITURES

Food
Miscellaneous
Professional fees
Rentals
Salaries and benefits
Technical support
Travel

| | | | |
|--|----------------------|--|---------------|
| | | | 1,000 |
| | | | 215 |
| | 9,036 | | 25,000 |
| | 450 | | |
| | 13,916 | | 12,560 |
| | 4,688 | | 11,175 |
| | <u>11,175</u> | | <u>4,403</u> |
| | <u>39,265</u> | | <u>54,353</u> |

ANNUAL SURPLUS (DEFICIT)

| | | | |
|----|----------------------|----|------------------|
| \$ | <u>25,735</u> | \$ | <u>(15,211)</u> |
|----|----------------------|----|------------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MATERNAL CHILD HEALTH**2 0 1 7****2 0 1 6**

REVENUE

Health Canada

\$ 77,608\$ 62,622

EXPENDITURES

Bank charges

533

2,484

Contributions

1,250

500

Food purchases

2,072

-

Fuel

6,907

3,175

Material, equipment and supplies

97

2,437

Miscellaneous

Office, rental and utilities

3,920

2,257

Salaries and benefits

68,883

52,139

Technical services

2,375

11,460

Travel

3,3275,24089,36479,692

ANNUAL DEFICIT

\$ (11,756)\$ (17,070)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CANADA PRENATAL NUTRITION PROGRAM

2017

2016

REVENUE

Health Canada

\$ 25,964\$ 25,346

EXPENDITURES

Salaries and benefits

25,96425,346

ANNUAL SURPLUS

\$ -\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FETAL ALCOHOL SYNDROME

2017

2016

REVENUE

Health Canada

\$ -

\$ 28,613

EXPENDITURES

Material, equipment and supplies

2,830

Salaries and benefits

21,951

Travel

-

3,832

-

28,613

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ABORIGINAL HEAD START

2017

2016

REVENUE

Health Canada

\$ 119,458

\$ 84,384

EXPENDITURES

Bank charges

918

519

Contributions

1,244

1,420

Food

2,934

3,105

Fuel

3,916

8,403

Interest

23

Material, equipment and supplies

5,304

7,619

Office, rental and utilities

8,406

6,882

Professional fees

1,500

Rent

236

Salaries and benefits

88,149

84,247

Technical support

5,130

8,246

Travel

1,934

1,294

119,458

121,971

ANNUAL DEFICIT

\$ -

\$ (37,587)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FNIYES SUMMER WORK EXPERIENCE

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 16,100\$ 15,500

EXPENDITURES

Salaries and benefits

16,10015,500

ANNUAL SURPLUS

\$ -\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 54

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SCHOOL EFFECTIVENESS

2017

2016

REVENUE

School Effectiveness

\$ 17,500

\$ -

EXPENDITURES

Salaries and benefits

17,500

-

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EARLY LEARNING CENTERS CANADA**2 0 1 7****2 0 1 6**

REVENUE

Health Canada

\$ _____

\$ 22,194

EXPENDITURES

Hydro

2,497

Material, equipment and supplies

10,484

16,162

Socio economic

3,243

13,101

Travel

1,050

4,210

User fees

300

-

17,574**33,473**

ANNUAL DEFICIT

\$ **(17,574)**\$ **(11,279)**

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 56

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EDUCATION MANAGEMENT CAPACITY

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 15,600

\$ -

EXPENDITURES

Training

12,161

Travel

3,439

-

15,600

-

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ABORIGINAL LANGUAGE INITIATIVE

2017

2016

REVENUE

Aboriginal language initiative

\$ 66,858\$ -

EXPENDITURES

Consultant

4,400

Food purchases

500

Fuel

4,133

Miscellaneous

14,992

Professional fees

7,000

Salaries and benefits

28,562

Travel

7,271-66,858-

ANNUAL SURPLUS

\$ -\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

PARENTAL & COMM ENGAGEMENT**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 30,000\$ 30,000

EXPENDITURES

Salaries

21,598

Workshops

2,432

30,434

Technical support

2,501

Travel

5,045-31,57630,434

ANNUAL DEFICIT

\$ (1,576)\$ (434)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SKILL LINK**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 124,825\$ 23,000

EXPENDITURES

Materials

1,744

Salaries and benefits

122,58123,000

Vehicle

500-124,82523,000

ANNUAL SURPLUS

\$ -\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 60

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SOLID WASTE

2 0 1 7

2 0 1 6

REVENUE

Indigenous and Northern Affairs Canada

\$ 4,804

\$ -

EXPENDITURES

Salaries and benefits

4,804

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MEDICAL TRANSPORTATION

2 0 1 7

2 0 1 6

REVENUE

Health Canada

\$ 88,067\$ 75,906

EXPENDITURES

Administration fee

3,157

Contributions

40

Fuel

14,422

15,003

Miscellaneous

76

Salaries and benefits

59,026

47,310

Services

500

Tech support

250

Travel

14,67210,43688,98675,906

ANNUAL DEFICIT

\$ (919)\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

DENTAL CARE

2 0 1 7

2 0 1 6

REVENUE

Health Canada

\$ 13,886\$ 13,886

EXPENDITURES

Material, equipment and supplies

5,200

5,340

Salaries and benefits

8,7258,54613,92513,886

ANNUAL DEFICIT

\$ (39)\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

VISION CARE

2017

2016

REVENUE

Health Canada

\$ 1,120\$ 1,120

EXPENDITURES

Salaries and benefits

2,4451,675

ANNUAL DEFICIT

\$ (1,325)\$ (555)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNITY HEALTH PROMOTION**2 0 1 7****2 0 1 6**

REVENUE

Health Canada

\$ 51,254\$ 164,253

EXPENDITURES

Administration

4,150

Contract services

157

15,330

Fuel

3,409

2,330

Material, equipment and supplies

1,581

2,716

Miscellaneous

529

Salaries and benefits

35,683

133,035

Technical support

820

Travel

6,0175,87247,376164,253

ANNUAL SURPLUS

\$ 3,878\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NNADAP

2017

2016

REVENUE

Health Canada

\$ 482,824

\$ 512,359

EXPENDITURES

Administration

5,650

Bank Charges

45

Client activities

17,049

500

Contract services

51,838

160,724

Contributions

20

257

Counselling

9,000

Counselling - Aftercare Program

31,425

26,291

Food

9,020

3,683

Fuel

12,321

43,767

Insurance

1,560

Material, equipment and supplies

6,244

891

Office, rental and utilities

6,548

2,223

Salaries and benefits

156,938

231,961

Repairs and maintenance

3,327

Technical support

49,388

820

Travel

24,065

15,960

Utilities

24,282

Workshops

4,741

9,027

397,206

512,359

ANNUAL SURPLUS

\$ 85,618

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 66

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

BUILDING HEALTHY COMMUNITIES

2 0 1 7

2 0 1 6

REVENUE

| | | |
|---------------|-------------------|-------------------|
| Health Canada | \$ <u>125,843</u> | \$ <u>122,849</u> |
|---------------|-------------------|-------------------|

EXPENDITURES

| | | |
|----------------------------------|---------------|----------------|
| Administration | | 12,285 |
| Contributions | 758 | 257 |
| Fuel | 20 | 7,167 |
| Material, equipment and supplies | 3,059 | |
| Miscellaneous | 684 | |
| Resource material | 5,101 | 8,463 |
| Salaries and benefits | 60,331 | 84,881 |
| Services | | 1,129 |
| Technical support | | 3,483 |
| Travel | | 3,084 |
| Water and sewer | <u>9,350</u> | <u>2,100</u> |
| | <u>79,303</u> | <u>122,849</u> |

ANNUAL SURPLUS

| | |
|------------------|-------------|
| \$ <u>46,540</u> | \$ <u>-</u> |
|------------------|-------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

BRIGHTER FUTURE

2 0 1 7

2 0 1 6

REVENUE

| | | |
|---------------|-------------------|-------------------|
| Health Canada | \$ <u>137,122</u> | \$ <u>133,859</u> |
|---------------|-------------------|-------------------|

EXPENDITURES

| | | |
|----------------------------------|----------------|----------------|
| Administration | | 7,894 |
| Client activities | 196 | |
| Contributions | 296 | 6,020 |
| Fuel | 8,067 | 3,463 |
| Insurance | | 1,560 |
| Material, equipment and supplies | 9,319 | 11,624 |
| Miscellaneous | 10,700 | |
| Office, rental and utilities | 22,489 | 14,741 |
| Professional fees | | 2,695 |
| Salaries and benefits | 80,662 | 83,725 |
| Services | 440 | 105 |
| Technical support | | 820 |
| Travel | 17,074 | 1,212 |
| Utilities | 1,889 | |
| Workshops | <u>75</u> | <u>-</u> |
| | <u>151,207</u> | <u>133,859</u> |

ANNUAL DEFICIT

| | |
|----------------------|-------------|
| \$ (<u>14,085</u>) | \$ <u>-</u> |
|----------------------|-------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MANAGEMENT AND SUPPORT**2 0 1 7****2 0 1 6**

REVENUE

Health Canada

\$ 95,796\$ 93,517

EXPENDITURES

Bank charges

3,217

4,523

Contributions

50,325

2,490

Interest

86

Material, equipment and supplies

9,514

144

Office, rental and utilities

1,997

1,779

Professional fees

7,000

16,306

Salaries and benefits

64,981

60,778

Technical support

1,062

Travel

6,3636,435143,48393,517

ANNUAL DEFICIT

\$ (47,687)\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 69

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

HEALTH SERVICE PROGRAM

2017

2016

REVENUE

Health Canada

\$ -

\$ 116,616

EXPENDITURES

Administration

3,157

Contract services

Fuel

Material, equipment and supplies

2,839

Salaries and benefits

107,620

Water and sewer

-

3,000

-

116,616

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NORTHERN ONTARIO SCHOOL OF MEDICINE**2 0 1 7****2 0 1 6**

REVENUE

Northern Ontario School of Medicine

\$ _____ -

\$ _____ 6,560

EXPENDITURES

Miscellaneous

790

Salaries and benefits

200

630

Workshops

75

-

1,065630

ANNUAL SURPLUS (DEFICIT)

\$ (1,065)\$ 5,930

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED DECEMBER 31

ABORIGINAL HEALTH AND WELLNESS STRATEGY**2 0 1 7****2 0 1 6**

REVENUE

Aboriginal Health and Wellness Strategy

\$ 142,265\$ -

EXPENDITURES

Fuel

5,776

Material, equipment and supplies

59

Miscellaneous

7,747

Office, rental and utilities

584

Salaries and benefits

71,538

10,316

Technical support

2,000

Travel

4,1786,34891,88216,664

ANNUAL SURPLUS (DEFICIT)

\$ 50,383\$ (16,664)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NUTRITION NORTH CANADA**2 0 1 7****2 0 1 6**

REVENUE

Health Canada

\$ 32,718\$ 32,718

EXPENDITURES

Administration

(6,805)

3,157

Fuel

270

Material, equipment and supplies

12,357

8,314

Miscellaneous

446

Office, rental and utilities

569

4,760

Salaries and benefits

4,587

10,381

Travel

-6,10611,42432,718

ANNUAL SURPLUS

\$ 21,294\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

HOME AND COMMUNITY CARE**2 0 1 7****2 0 1 6**

REVENUE

Health Canada

\$ 279,374\$ 272,726

EXPENDITURES

Administration

3,437

Client activities

833

Contributions

40

150

Fuel

17,096

13,576

Material, equipment and supplies

10,221

7,606

Miscellaneous

190

Office, rental and utilities

17,877

19,698

Professional fees

10,686

3,752

Salaries and benefits

187,082

154,434

Services

440

250

Technical support

1,875

3,407

Training

5,280

22,914

Travel

29,83642,669280,623272,726

ANNUAL DEFICIT

\$ (1,249)\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SECURITY SERVICES

2 0 1 7

2 0 1 6

REVENUE

Health Canada

\$ 251,128\$ 73,307

EXPENDITURES

Salaries and benefits

250,87873,307

Technical support

250-251,12873,307

ANNUAL SURPLUS

\$ -\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNICABLE DISEASE CONTROL - PANDEMIC

2017

2016

REVENUE

Health Canada

\$ 2,000\$ 2,000

EXPENDITURES

Miscellaneous

258

Technical support

2,0002,0002,2582,000

ANNUAL DEFICIT

\$(258)\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 76

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

HEALTH AND LONG TERM CARE

2017

2016

REVENUE

Local Health Integration Network
Other

| | |
|----------------|----------------|
| \$ 270,463 | \$ 263,659 |
| <u>-</u> | <u>2,373</u> |
| <u>270,463</u> | <u>266,032</u> |

EXPENDITURES

Administration
Contributions
Food
Fuel
Insurance
Material, equipment and supplies
Miscellaneous
Salaries and benefits
Socio economic
Technical support
Telephone
Travel
User fees

| | |
|----------------|----------------|
| | 349 |
| 120 | 207 |
| 14,317 | 5,424 |
| 4,057 | 2,666 |
| | 3,119 |
| 7,540 | 3,960 |
| 1,743 | |
| 265,891 | 190,349 |
| 617 | 6,946 |
| 2,275 | 3,220 |
| 108 | |
| 32,275 | 49,792 |
| <u>18,300</u> | <u>-</u> |
| <u>347,243</u> | <u>266,032</u> |

ANNUAL DEFICIT

| | |
|----------------------|-------------|
| \$ (<u>76,780</u>) | \$ <u>-</u> |
|----------------------|-------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

OTHER BASIC HEALTH SERVICES

2 0 1 7

2 0 1 6

REVENUE

Independent First Nation

\$ 93,006\$ 16,908

EXPENDITURES

Contributions

160

2,591

Salaries and benefits

16,640

Miscellaneous

8,487

Technical support

500-25,7872,591

ANNUAL SURPLUS

\$ 67,219\$ 14,317

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 78

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ABORIGINAL DIABETES INITIATIVE

2 0 1 7

2 0 1 6

REVENUE

Health Canada

\$ 88,582

\$ 88,582

EXPENDITURES

Administration

12,159

3,157

Client activities

209

6,740

Food purchases

7,697

1,440

Fuel

40

Interest

2,466

Material, equipment and supplies

2,376

Office, rental and utilities

56,430

1,000

Salaries and benefits

475

51,984

Travel

737

23,431

Workshops

830

82,589

88,582

ANNUAL SURPLUS

\$ 5,993

\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 79

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NAYSPS

2 0 1 7

2 0 1 6

REVENUE

Health Canada

\$ 29,730

\$ 19,371

EXPENDITURES

Contract services

14,930

Rentals

24,576

632

Salaries and benefits

-

4,017

24,576

19,579

ANNUAL SURPLUS (DEFICIT)

\$ 5,154

\$ (208)

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 80

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NURSING STATION PROJECT

2 0 1 7

2 0 1 6

REVENUE

Health Canada
Deferred to next year

\$ 4,487,481

\$

(2,604,499)

-

1,882,982

-

EXPENDITURES

Bank charges
Professional fees
Contractor

68

547,976

1,334,938

-

1,882,982

-

ANNUAL SURPLUS

\$ -

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

KI ECONOMIC DEVELOPMENT

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 112,700

\$ 112,700

EXPENDITURES

Bank charges

265

254

Material, equipment and supplies

204

Office, rental and utilities

5,215

975

Professional fees

9,060

16,500

Salaries and benefits

104,089

124,251

Travel

1,242

-

119,871

142,184

ANNUAL DEFICIT

\$ (7,171)

\$ (29,484)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CAPITAL EXPENSES - SPECIAL SERVICES

2 0 1 7

2 0 1 6

REVENUE

| | | |
|--|----------------|----------------|
| Indigenous and Northern Affairs Canada | \$ 383,160 | \$ 460,389 |
| Rental revenue | | 36,435 |
| Other revenue | (2,167) | 130,595 |
| | <u>380,993</u> | <u>627,419</u> |

EXPENDITURES

| | | |
|------------------------------|----------------|----------------|
| Audit fees | 10,500 | 45,100 |
| Bank charges | 1,409 | 5,028 |
| Contributions | | 29,844 |
| Food | 490 | 275 |
| Insurance | 50,391 | 10,394 |
| Legal costs | 164,114 | 29,345 |
| Materials | | 165,221 |
| Miscellaneous | 11,690 | - |
| Office, rental and utilities | 13,034 | 61,098 |
| Salaries and benefits | 42,607 | 136,306 |
| Technical support | 1,123 | 61,205 |
| Training | 31,120 | 2,988 |
| Travel | 53,465 | 16,186 |
| User fees | <u>1,050</u> | |
| | <u>380,993</u> | <u>562,990</u> |

ANNUAL SURPLUS

\$ - \$ 64,429

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 83

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TELECOM

2 0 1 7

2 0 1 6

REVENUE

| | | |
|----------------------|----------------|----------------|
| Telecom revenue | \$ 888,009 | \$ 721,970 |
| Cellular phone sales | - | 186 |
| | <u>888,009</u> | <u>722,156</u> |

EXPENDITURES

| | | |
|------------------------------|----------------|----------------|
| Bad debts | | 103,515 |
| Bank charges | 3,712 | 18,913 |
| Contribution | 30,469 | 76,965 |
| Material and supplies | 118,281 | 40,675 |
| Office, rental and utilities | 190,493 | 152,149 |
| Professional fees | | 13,349 |
| Salaries and benefits | 183,651 | 210,788 |
| Services | | 18,884 |
| Travel | 38,880 | 32,718 |
| Miscellaneous | - | 2,177 |
| | <u>565,486</u> | <u>670,133</u> |

ANNUAL SURPLUS

| | |
|-------------------|------------------|
| \$ <u>322,523</u> | \$ <u>52,023</u> |
|-------------------|------------------|

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 84

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

KI GAS

2017

2016

REVENUE

Gas sales

\$ 1,117,987

\$ 763,093

EXPENDITURES

Bank charges

6,086

22,963

Fuel

450,088

5,017

Material and supplies

417,441

526,518

Office, rental and utilities

6,575

587

Salaries and benefits

35,844

29,089

Travel

160

Professional fees

32,500

916,194

616,674

ANNUAL SURPLUS

\$ 201,793

\$ 146,419

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TASONA STORE**2 0 1 7****2 0 1 6**

REVENUE

| | | |
|---------------------|------------------|------------------|
| Groceries sales | \$ 2,298,853 | \$ 1,771,861 |
| Chester fried sales | <u>72,785</u> | <u>20,300</u> |
| | <u>2,371,638</u> | <u>1,792,161</u> |

EXPENDITURES

| | | |
|------------------------------|------------------|------------------|
| Bank charges | | 12,219 |
| Material and supplies | 1,583,925 | 1,279,915 |
| Office, rental and utilities | 139,489 | 64,140 |
| Professional fees | 8,595 | |
| Salaries and benefits | 276,222 | 266,683 |
| Travel | <u>521,837</u> | <u>446,756</u> |
| | <u>2,530,068</u> | <u>2,069,713</u> |

ANNUAL DEFICIT

| | |
|----------------|----------------|
| \$ (158,430) | \$ (277,552) |
|----------------|----------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

KIED PROJECT**2 0 1 7****2 0 1 6**

REVENUE

| | | |
|--|----------------|----------------|
| Sioux Lookout Area Aboriginal Management Board | \$ 46,100 | \$ 51,690 |
| Fees revenue | | 51,690 |
| PDC rent revenue | 45,091 | 79,300 |
| Other revenue | <u>230,803</u> | <u>4,557</u> |
| | <u>321,994</u> | <u>135,547</u> |

EXPENDITURES

| | | |
|------------------------------|----------------|----------------|
| Bank charges | 2,076 | 1,123 |
| Material and supplies | | 55 |
| Office, rental and utilities | 318,678 | 46,660 |
| Professional fees | | 15,000 |
| Salaries and benefits | <u>43,918</u> | <u>54,219</u> |
| | <u>364,672</u> | <u>117,057</u> |

ANNUAL SURPLUS (DEFICIT)

\$ (42,678) \$ 18,490

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 87

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NUHMAYBON OOSHTEHKON

2 0 1 7

2 0 1 6

REVENUE

Other

\$ 401,050

\$ 349,137

EXPENDITURES

Bank charges

248

297

Contributions

(101,955)

135,619

Office, rental and utilities

519,786

193,912

Professional fees

-

8,000

418,079

337,828

ANNUAL SURPLUS (DEFICIT)

\$ (17,029)

\$ 11,309

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EQUAY WUK SHELTER**2 0 1 7****2 0 1 6**

REVENUE

| | | | | |
|--|----|-----------------------|----|-----------------------|
| Indigenous and Northern Affairs Canada | \$ | | \$ | |
| Shelter | | 853,306 | | 762,120 |
| Family Violence Program | | | | 29,380 |
| Contributions Repayable to INAC | | | (| 37,163) |
| Other | | <u>-</u> | | <u>3,876</u> |
| | | <u>853,306</u> | | <u>758,213</u> |

EXPENDITURES

| | | | | |
|----------------------------------|--|-----------------------|--|-----------------------|
| Bank charges | | 587 | | 290 |
| Building maintenance | | 14,791 | | 13,584 |
| Material, equipment and supplies | | 36,347 | | 59,368 |
| Miscellaneous | | 22,889 | | 49,875 |
| Office, rental and utilities | | 63,067 | | 68,995 |
| Professional fees | | 10,000 | | 14,375 |
| Program costs | | 67,334 | | 65,024 |
| Salaries and benefits | | 498,018 | | 463,610 |
| Vehicle and travel costs | | <u>21,563</u> | | <u>19,216</u> |
| | | <u>734,596</u> | | <u>754,337</u> |

ANNUAL SURPLUS

| | | | |
|----|-----------------------|----|---------------------|
| \$ | <u>118,710</u> | \$ | <u>3,876</u> |
|----|-----------------------|----|---------------------|

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ROADS AND BRIDGES**2 0 1 7****2 0 1 6**

REVENUE

Indigenous and Northern Affairs Canada

\$ 360,521\$ 355,316

EXPENDITURES

Material, equipment and supplies

21,370

85,530

Office, rental and utilities

155,002

155,123

Salaries and benefits

261,110114,663437,482355,316

ANNUAL DEFICIT

\$ (76,961)\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TIKINIGAN CHILD AND FAMILY SERVICES

2 0 1 7

2 0 1 6

REVENUE

Tikinigan Child and Family Services

\$ 50,868\$ -

EXPENDITURES

Miscellaneous

12,675

Office, rental and utilities

39,292

Salaries and benefits

28,25028,99280,21728,992

ANNUAL DEFICIT

\$ (29,349)\$ (28,992)

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

HYDRO ONE

2 0 1 7

2 0 1 6

REVENUE

Hydro one diesel attendant
Other

| | | | |
|----|-----------------------|----|----------------|
| \$ | 79,989 | \$ | 130,153 |
| | <u>39,888</u> | | <u>35,170</u> |
| | <u>119,877</u> | | <u>165,323</u> |

EXPENDITURES

Salaries and benefits
Technical support

| | | |
|--|----------------------|----------------|
| | 76,958 | 102,703 |
| | <u>2,180</u> | <u>660</u> |
| | <u>79,138</u> | <u>103,363</u> |

ANNUAL SURPLUS

| | | | |
|----|----------------------|----|---------------|
| \$ | <u>40,739</u> | \$ | <u>61,960</u> |
|----|----------------------|----|---------------|

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 92

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FUEL SALES (PIMETEH)

2017

2016

REVENUE

Fuel Sales

\$ 1,353,511

\$ 1,283,341

EXPENDITURES

Bank charges

7,417

2,962

Contributions

53,000

507,608

Fuel

1,026,319

300,021

Salaries and benefits

6,301

-

Bad debts

472,750

1,093,037

1,283,341

ANNUAL SURPLUS

\$ 260,474

\$ -

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NEW PATHS - MANAGEMENT AND GOVERNANCE

2017

2016

REVENUE

Indigenous and Northern Affairs Canada

\$ 599,029\$ 16,350

EXPENDITURES

Salaries and benefits

599,02916,350

ANNUAL SURPLUS

\$ -\$ -

KITCHENUHMAYKOOSIB INNINUWUG

SCHEDULE 94

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COLLABORATIVE GOVERNANCE

2 0 1 7

2 0 1 6

REVENUE

Nishnawbe Aski Development

\$ -

\$ 9,000

EXPENDITURES

Professional fees

 -

 13,000

ANNUAL DEFICIT

\$ -

\$ (4,000)