
KITCHENUHMAKOOOSIB INNINUWUG
CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

KITCHENUHMAKOOSIB 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

INDEPENDENT AUDITORS' REPORT

To the Chief, Council and Membership
Kitchenuhmaykoosib Inninuwug

We have audited the accompanying consolidated financial statements of Kitchenuhmaykoosib Inninuwug, 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.

Collins Barrow HMA LLP
Chartered Professional Accountants

Winnipeg, Manitoba
April 12, 2018

KITCHENUHMAKOOSIB 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	(1,864,772)	(3,864,434)

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	\$ 9,165,024	\$ 9,843,482

Contingent liabilities (Note 11)

Approved by Chief and Council

Donny Mores
Chief
Councillor

Lee McLean

Leanne McLean

Becky Joe
Councillor

Richard Inuk

KITCHENUHMAKOOSIB INNINUWUG

STATEMENT 2

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, beginning of year	<u>9,843,482</u>	<u>12,255,272</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 9,165,024</u>	<u>\$ 9,843,482</u>

KITCHENUHMAKOOSIB INNINUWUG

STATEMENT 3

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

YEAR ENDED MARCH 31

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

KITCHENUHMAKOOOSIB INNINUWUG

STATEMENT 4

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

2017

2016

CASH FLOW FROM

OPERATING ACTIVITIES

Cash received from funding and other sources	\$ 24,662,175	\$ 19,726,965
Cash paid to suppliers and employees	<u>(21,654,755)</u>	<u>(18,055,251)</u>
	3,007,420	1,671,714

INVESTING ACTIVITIES

Acquisition of tangible capital assets and construction in progress **(212,578)** **(657,642)**

FINANCING ACTIVITY

Repayment of bank loan	(324,890)	(1,385,504)
	(324,890)	(1,385,504)

NET INCREASE (DECREASE) IN CASH DURING YEAR	2,469,952	(371,432)
CASH, <i>beginning of year</i>	<u>541,773</u>	913,205
CASH, <i>end of year</i>	<u>\$ 3,011,725</u>	\$ 541,773

CASH COMPRISED OF

Cash \$ 3,011,725 \$ 541,773

KITCHENUHMAKOOSIB 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 Inninuwug (the Nation) reporting entity includes the Kitchenuhmaykoosib Inninuwug 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 Inninuwug Band
- Kitchenuhmaykoosib Inninuwug Local Revenue
- Kitchenuhmaykoosib Inninuwug 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.

REVENUErecognition

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	<u>10,549</u>	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	\$	\$ 38,806
Local roads & bridges	<u>6,000</u>	6,000
FNWWAP Water <1.5 M	<u>7,000</u>	7,000
C.M.H.C.	<u>20,488</u>	20,488
Housing rents	<u>135,351</u>	73,709
Trade and other	<u>2,026,734</u>	<u>138,365</u>
Subtotal	<u>2,195,573</u>	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	<u>4,198,803</u>	<u>4,136,228</u>
	<u>\$ 4,353,806</u>	<u>\$ 4,263,400</u>

7. DEFERRED REVENUE

2017 2016

Indigenous and Northern Affairs Canada		
Fuel assets and diesel generator sites	\$	128,324
Deferred revenue - Nursing station project	<u>2,854,499</u>	<u>-</u>
	<u>\$ 2,854,499</u>	<u>\$ 128,324</u>

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

	2 0 1 7	2 0 1 6
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
	<u>\$ 3,400,841</u>	<u>\$ 3,725,731</u>
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><u>\$ 3,397,488</u></u>

KITCHENUHMAKOOSIB 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 2017	Total 2016
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
	4,958,045	89,999	1,485,211	3,562,833	2,802,981	510,720	1,003,009	2,310,692	1,252,141	2,155,064
	<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	- <hr/>	188,100 <hr/>
		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		<hr/> (4,074,650)	<hr/> (37,163)
		<hr/> (4,074,650)	<hr/> (165,487)
TOTAL INAC REVENUE PER FINANCIAL STATEMENTS		\$ 12,132,449	\$ 8,992,877

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 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><u>\$ 26,203,086</u></u>	<u><u>\$ 22,240,183</u></u>

KITCHENUHMAKOOSIB INNINUWUG

PAGE 10

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>

KITCHENUHMAKOOSIB INNINUWUG

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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	\$ 223,030	\$ 223,159	\$ 6,261,527	\$ 1,723,069	\$ 112,700	\$ 112,700	\$ 853,306	\$ 754,337
Health Canada										
CMHC										
Canada Post Corporation										
Other	247,753	167,515	505,734	289,500	(2,167)	9,000	3,863,873	3,762,094	-	3,876
Total revenue	500,783	647,274	6,767,261	2,012,569	110,533	121,700	3,863,873	3,762,094	853,306	758,213
Expenses										
Amortization										
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	493,410	399,884	1,548,462	1,254,950	153,311	124,251	691,936	560,779	556,101	450,690
Total expenses	843,641	686,513	2,470,748	2,009,749	191,108	155,184	4,663,864	4,478,280	953,703	805,692
Surplus (Deficit)	\$ (342,858)	\$ (39,239)	\$ 4,296,513	\$ 2,820	\$ (80,575)	\$ (33,484)	\$ (799,991)	\$ (716,186)	\$ (100,397)	\$ (47,479)

KITCHENUHMAKOOSIB 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>



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

KITCHENUHMAKOOSIB INNINUWUG

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MARCH 31, 2017

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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.

Collins Barrow HMA LLP
Chartered Professional Accountants

Winnipeg, Manitoba
April 12, 2018



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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 1

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	\$ <u>1,064</u>	\$ <u>247,393</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 2

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SOCIAL ASSISTANCE AID

2017

2016

REVENUE

BDO	\$ <u>34,484</u>	\$ <u>41,313</u>
-----	------------------	------------------

EXPENDITURES

Salaries and benefits	<u>67,798</u>	<u>81,311</u>
-----------------------	---------------	---------------

ANNUAL DEFICIT	<u><u>\$ (33,314)</u></u>	<u><u>\$ (39,998)</u></u>
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KITCHENUHMAKOOOSIB INNINUWUG

SCHEDULE 3

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ONTARIO FIRST NATION LIMITED PARTNERSHIP

2017

2016

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	<u>65,811</u>	
	1,311,306	1,183,172

ANNUAL SURPLUS

\$ 34,492 \$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 4

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MEMBERSHIP

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ <u>11,708</u>	\$ <u>11,354</u>
--	------------------	------------------

EXPENDITURES

Salaries and benefits	<u>46,704</u>	<u>33,198</u>
-----------------------	---------------	---------------

ANNUAL DEFICIT	<u><u>\$ (34,996)</u></u>	<u><u>\$ (21,844)</u></u>
----------------	----------------------------	----------------------------

KITCHENUHMAKOOSIB 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	\$ -	\$ -
----------------	------	------

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 6

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

POST OFFICE

2017

2016

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	<u>60,869</u>	<u>62,622</u>
	<u>70,589</u>	<u>67,029</u>
ANNUAL SURPLUS (DEFICIT)	\$ 103,915	\$ (6,071)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 7

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	\$ <u>43,074</u>	\$ _____ -
--------------------------------	------------------	------------

EXPENDITURES

Salaries and benefits	<u>5,995</u>	_____ -
-----------------------	--------------	---------

ANNUAL SURPLUS	\$ <u>37,079</u>	\$ _____ -
----------------	------------------	------------

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 8

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

RIGHT TO PLAY

2017

2016

REVENUE

Right to play	\$ <u>20,000</u>	\$ _____ -
---------------	------------------	------------

EXPENDITURES

Material, equipment and supplies	485	
Salaries and benefits	<u>16,720</u>	_____ -
	<u>17,205</u>	_____ -

ANNUAL SURPLUS	\$ <u>2,795</u>	\$ _____ -
----------------	-----------------	------------

KITCHENUHMAKOOSIB 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	\$ <u>59,226</u>	\$ <u> -</u>
-------------------------------	------------------	-------------------

EXPENDITURES

Administration	6,226	
Gas	7,035	
Materials	43,251	
Professional fees	<u>1,549</u>	<u> -</u>
	<u>58,061</u>	<u> -</u>
ANNUAL SURPLUS	\$ <u>1,165</u>	\$ <u> -</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 10

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNITY BUILDINGS

2017

2016

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	40,250	7,293
	179,386	462,394
ANNUAL DEFICIT	<u>\$ (3,050)</u>	<u>\$ (299,465)</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 11

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

KI SOCIAL OTHER

2017

2016

REVENUE

Other revenue	\$ _____ -	\$ <u>23,514</u>
---------------	------------	------------------

EXPENDITURES

Miscellaneous legal fees	_____ -	<u>21,754</u>
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ANNUAL SURPLUS	\$ _____ -	\$ <u>1,760</u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 12

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

PUBLIC WORK ADMINISTRATION - OTHER PROGRAMS

2017

2016

REVENUE

Garage revenue	\$ 109,405	\$ 239,006
----------------	------------	------------

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	15,039	—
	902,665	1,046,891

ANNUAL DEFICIT

\$ (793,260)	\$ (807,885)
---------------	---------------

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 13

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	\$ 830,808	\$ 811,980
Teacherages O&M	<u>304,469</u>	<u>280,609</u>
	<u>1,135,277</u>	<u>1,092,589</u>

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	<u>40,536</u>	<u>38,484</u>
	<u>957,589</u>	<u>1,097,279</u>
ANNUAL SURPLUS (DEFICIT)	\$ <u>177,688</u>	\$ <u>(4,690)</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 14

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	\$ <u>890,558</u>	\$ <u>1,331,926</u>
--	-------------------	---------------------

EXPENDITURES

Fuel	<u>118,279</u>	123,756
Interest expense	<u>3,386</u>	840
Material, equipment and supplies	<u>87,875</u>	291,275
Miscellaneous	<u>9,789</u>	
Office, rental and utilities	<u>244,950</u>	216,730
Salaries and benefits	<u>371,701</u>	649,657
Technical support	<u>439</u>	
Travel	<u>25,398</u>	<u>49,668</u>
	<u>861,817</u>	<u>1,331,926</u>
ANNUAL SURPLUS	\$ <u>28,741</u>	\$ <u>-</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 15

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FIRE PROTECTION

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 40,374	\$ 39,178
--	-----------	-----------

EXPENDITURES

Fuel		24,018
Office, rental and utilities	624	1,540
Salaries and benefits	15,000	14,404
	<u>15,624</u>	<u>39,962</u>
ANNUAL SURPLUS (DEFICIT)	\$ 24,750	\$ (784)

KITCHENUHMAKOOOSIB INNINUWUG

SCHEDULE 16

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

WINTER ROAD

2017

2016

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	<u>123,211</u>	<u>4,538</u>
	<u>456,366</u>	<u>192,144</u>
ANNUAL DEFICIT	\$ (276,843)	\$ (12,070)

ANNUAL DEFICIT

\$(276,843) \$(12,070)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 17

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MINISTRY OF TRANSPORTATION

2017

2016

REVENUE

Other	\$ <u>64,292</u>	\$ _____ -
-------	------------------	------------

EXPENDITURES

Salaries and benefits	<u>108,575</u>	<u>79,212</u>
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ANNUAL DEFICIT	<u><u>\$ (44,283)</u></u>	<u><u>\$ (79,212)</u></u>
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KITCHENUHMAKOOSIB 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
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EXPENDITURES

Bank commission	34
Fuel	10,920
Technical support	120,176
	131,130
ANNUAL DEFICIT	\$ _____ -
	\$ (29,599)

KITCHENUHMAKOOSIB 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)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 20

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FUEL ASSETS AND DIESEL GENERATOR SITES

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 441,401	\$ 128,324
Deferred to following year	(305,673)	(128,324)
	<u>135,728</u>	<u>-</u>

EXPENDITURES

Fuel purchase	<u>135,728</u>	<u>-</u>
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ANNUAL SURPLUS	\$ <u>-</u>	\$ <u>-</u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 21

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)	-
	<u>43,487</u>	

EXPENDITURES

Technical support	<u>43,487</u>	-
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ANNUAL SURPLUS	\$ <u> -</u>	\$ <u> -</u>
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KITCHENUHMAKOOSIB 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	\$ 68,000	\$
Deferred to following year	(68,000)	_____ -
	_____ -	_____ -

EXPENDITURES

ANNUAL SURPLUS

\$ _____ -	\$ _____ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 23

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FIRE HALL PROJECT

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ <u>549,172</u>	\$ <u>_____ -</u>
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EXPENDITURES

Materials	471,075	
Salaries	<u>78,097</u>	<u>_____ -</u>
	<u>549,172</u>	<u>_____ -</u>

ANNUAL SURPLUS

\$ <u>_____ -</u>	\$ <u>_____ -</u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 24

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
	<u>395,506</u>	<u>231,872</u>

ANNUAL SURPLUS (DEFICIT)

\$ - \$(108,407)

RENOVATIONS AND ADDITIONS

REVENUE

Indigenous and Northern Affairs Canada \$ 500,000 \$ 156,085

EXPENSES

Materials	500,000	175,366
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ANNUAL SURPLUS (DEFICIT)

\$ - \$(19,281)

CONSTRUCTION OF MULTI-UNITS

REVENUE

Indigenous and Northern Affairs Canada	\$ 1,188,720	\$ 30,304
Deferred to subsequent year	<u>\$(1,091,646)</u>	<u>\$ -</u>
	<u>\$ 97,074</u>	<u>\$ -</u>

EXPENSES

Materials	97,074	34,047
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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
	<u>164,627</u>	<u>154,783</u>

ANNUAL SURPLUS (DEFICIT)

\$(14,627) \$(107,958)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 25

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CMHC HOUSING - ELDERS

2017

2016

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>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 26

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SENIOR COMPLEX

2017

2016

REVENUE

Rental revenue	\$ 52,880	\$ 38,235
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EXPENDITURES

Audit fees	5,000	
Bank charges	76	
Material, equipment and supplies	191	132
Office, rental and utilities	56,180	33,027
Water & sewer	<u>57,205</u>	<u>—</u>
	<u>113,576</u>	<u>38,235</u>
ANNUAL DEFICIT	<u><u>\$(60,696)</u></u>	<u><u>\$ —</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 27

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CMHC HOUSING AUTHORITY

2017

2016

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	<u>\$ 94,916</u>	<u>\$ 120,208</u>

KITCHENUHMAKOOOSIB 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	<u>-</u> <u>1,740</u>
	<u>-</u> <u>35,504</u>
ANNUAL DEFICIT	\$ (13,129)

KITCHENUHMAKOOSIB 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	\$ _____ -	\$ <u>4,890</u>
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EXPENDITURES

Consulting fees	_____ -	<u>2,740</u>
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ANNUAL SURPLUS	\$ <u>_____ -</u>	\$ <u>2,150</u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 30

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNITY ENGAGEMENT

2017

2016

REVENUE

Other	\$ 20,000	\$ _____ -
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EXPENDITURES

Food	10,631	
Professional fees	2,300	
Travel	7,069	_____ -
	<u>20,000</u>	_____ -

ANNUAL SURPLUS

\$ _____ -	\$ _____ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 31

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

WATER SHED

2017

2016

REVENUE

Other	\$ 5,000	\$ -
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EXPENDITURES

Professional fees	5,000	-
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ANNUAL SURPLUS	\$ -	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 32

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NEW RELATIONSHIP CORE

2017

2016

REVENUE

Ministry of Indigenous Relations & Reconciliation	\$ 90,000	\$ 90,000
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EXPENDITURES

Administration	8,660
Contributions	7,750
Professional fees	5,000
Salaries and benefits	88,028
Travel	1,972
	<u>90,000</u>
	71,053
	<u>1,763</u>
	<u>94,226</u>

ANNUAL DEFICIT	\$ -	\$ (4,226)
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 33

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

EXPENDITURES

Admin fee	6,450	
Bank charges	81	96
Consulting fees	<u>196,023</u>	<u>118,516</u>
	<u>202,554</u>	<u>118,612</u>
ANNUAL SURPLUS (DEFICIT)	<u><u>\$ (27,554)</u></u>	<u><u>\$ 13,144</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 34

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

INSTRUCTIONAL SERVICES

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 2,466,200	\$ 2,072,300
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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	63,613	100,778
	<u>2,435,336</u>	<u>2,177,951</u>
ANNUAL SURPLUS (DEFICIT)	\$ 30,864	\$ (105,651)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 35

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

FNWWAP WATER < 1.5M

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ _____ -	\$ <u>407,942</u>
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EXPENDITURES

Administration fees	7,000
Capital purchase	<u>400,942</u>
	<u>407,942</u>

ANNUAL SURPLUS

\$ _____ -	\$ _____ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 36

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SPECIAL EDUCATION LOW COST

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 114,100	\$ 105,800
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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	5,261	8,669
	<u>103,821</u>	<u>128,084</u>
ANNUAL SURPLUS (DEFICIT)	\$ 10,279	\$ (22,284)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 37

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

STUDENT TRANSPORTATION SERVICES

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 174,705	\$ 171,279
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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	<u>60,173</u>	<u>114,438</u>
	<u>216,792</u>	<u>285,140</u>
ANNUAL DEFICIT	<u><u>\$ (42,087)</u></u>	<u><u>\$ (113,861)</u></u>

KITCHENUHMAKOOOSIB INNINUWUG

SCHEDULE 38

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

GUIDANCE AND COUNSELLING

2017

2016

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	-
	10,997	32,700
ANNUAL SURPLUS	\$ 211,603	\$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 39

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
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EXPENDITURES

Salaries and benefits	125,600	132,976
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ANNUAL DEFICIT	\$ -	\$ (7,376)
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 40

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
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EXPENDITURES

Technical support	26,000	26,000
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ANNUAL SURPLUS

\$ -	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 41

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	<u>-</u>	<u>26,608</u>
	<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**

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 42

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
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EXPENDITURES

Salaries and benefits	86,200	119,318
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ANNUAL DEFICIT	\$ -	\$ (69,418)
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 43

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
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EXPENDITURES

Salaries and benefits	38,100	2,000
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ANNUAL SURPLUS	\$ -	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 44

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
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EXPENDITURES

Financial assistance	11,205	13,382
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ANNUAL DEFICIT	<u><u>\$ (2,605)</u></u>	<u><u>\$ (4,782)</u></u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 45

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CORE CAPITAL FUNDING

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 46,639	\$ _____ -
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EXPENDITURES

Contributions	300	500
Material, equipment and supplies	11,339	1,897
Salaries and benefits	35,000	
Technical support	_____ -	25,000
	<u>46,639</u>	<u>27,397</u>

ANNUAL DEFICIT	\$ _____ -	\$ (27,397)
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 46

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SIoux Lookout Area Aboriginal Management Board

2017

2016

REVENUE

Sioux Lookout Area Aboriginal Management Board	\$ 163,395	\$ 128,373
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EXPENDITURES

Miscellaneous	502	510
Project expenses	6,251	4,356
Salaries and benefits	<u>183,707</u>	<u>124,217</u>
	<u>190,460</u>	<u>129,083</u>
ANNUAL DEFICIT	<u><u>\$(27,065)</u></u>	<u><u>\$(710)</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 47

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
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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
	<u>188,100</u>	<u>145,048</u>
ANNUAL SURPLUS	\$ -	\$ 43,052

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 48

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

GOVERNANCE

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 65,000	\$
Other	<u>-</u>	<u>39,142</u>
	<u>65,000</u>	<u>39,142</u>

EXPENDITURES

Food	1,000
Miscellaneous	215
Professional fees	9,036
Rentals	450
Salaries and benefits	13,916
Technical support	4,688
Travel	11,175
	<u>39,265</u>
	<u>54,353</u>
ANNUAL SURPLUS (DEFICIT)	\$ <u>25,735</u> \$(<u>15,211</u>)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 49

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MATERNAL CHILD HEALTH

2017

2016

REVENUE

Health Canada	\$ 77,608	\$ 62,622
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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	3,327	5,240
	<u>89,364</u>	<u>79,692</u>
ANNUAL DEFICIT	<u><u>\$ (11,756)</u></u>	<u><u>\$ (17,070)</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 50

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
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EXPENDITURES

Salaries and benefits	25,964	25,346
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ANNUAL SURPLUS	\$ -	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 51

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	\$ _____ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 52

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
	<u>119,458</u>	<u>121,971</u>
ANNUAL DEFICIT	\$ -	\$ (37,587)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 53

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
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EXPENDITURES

Salaries and benefits	16,100	15,500
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ANNUAL SURPLUS	\$ -	\$ -
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KITCHENUHMAKOOSIB 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	\$ _____ -
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EXPENDITURES

Salaries and benefits	17,500	_____ -
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ANNUAL SURPLUS	\$ _____ -	\$ _____ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 55

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EARLY LEARNING CENTERS CANADA

2017

2016

REVENUE

Health Canada	\$ _____	\$ 22,194
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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	<u><u>\$ (17,574)</u></u>	<u><u>\$ (11,279)</u></u>

KITCHENUHMAKOOSIB 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	\$ _____ -
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EXPENDITURES

Training	12,161	
Travel	3,439	_____ -
	<u>15,600</u>	_____ -
ANNUAL SURPLUS	\$ _____ -	\$ _____ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 57

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	\$ _____ -
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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	_____ -
	<u>66,858</u>	_____ -
ANNUAL SURPLUS	\$ _____ -	\$ _____ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 58

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

PARENTAL & COMM ENGAGEMENT

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 30,000	\$ 30,000
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EXPENDITURES

Salaries	21,598	
Workshops	2,432	30,434
Technical support	2,501	
Travel	5,045	-
	<u>31,576</u>	<u>30,434</u>
ANNUAL DEFICIT	<u><u>\$(1,576)</u></u>	<u><u>\$(434)</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 59

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	\$ <u>124,825</u>	\$ <u>23,000</u>
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EXPENDITURES

Materials	1,744	
Salaries and benefits	122,581	23,000
Vehicle	<u>500</u>	<u>-</u>
	<u>124,825</u>	<u>23,000</u>
ANNUAL SURPLUS	\$ <u>-</u>	\$ <u>-</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 60

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SOLID WASTE

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ <u>4,804</u>	\$ _____ -
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EXPENDITURES

Salaries and benefits	<u>4,804</u>	_____
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ANNUAL SURPLUS	\$ _____ -	\$ _____ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 61

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MEDICAL TRANSPORTATION

2017

2016

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	<u>14,672</u>	<u>10,436</u>
	<u>88,986</u>	<u>75,906</u>
ANNUAL DEFICIT	\$ (919)	\$ -

ANNUAL DEFICIT

\$(919) \$ _____ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 62

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

DENTAL CARE

2017

2016

REVENUE

Health Canada	\$ 13,886	\$ 13,886
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EXPENDITURES

Material, equipment and supplies	5,200	5,340
Salaries and benefits	<u>8,725</u>	<u>8,546</u>
	<u>13,925</u>	<u>13,886</u>

ANNUAL DEFICIT

\$ (39)	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 63

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
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EXPENDITURES

Salaries and benefits	2,445	1,675
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ANNUAL DEFICIT	<u>\$ (1,325)</u>	<u>\$ (555)</u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 64

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COMMUNITY HEALTH PROMOTION

2017

2016

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	6,017	5,872
	47,376	164,253
ANNUAL SURPLUS	\$ 3,878	\$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 65

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	\$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 66

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

BUILDING HEALTHY COMMUNITIES

2017

2016

REVENUE

Health Canada	\$ 125,843	\$ 122,849
---------------	------------	------------

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	9,350	2,100
	79,303	122,849
ANNUAL SURPLUS	\$ 46,540	\$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 67

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

BRIGHTER FUTURE

2017

2016

REVENUE

Health Canada	\$ 137,122	\$ 133,859
---------------	------------	------------

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	75	-
	<u>151,207</u>	<u>133,859</u>

ANNUAL DEFICIT

\$ (14,085)	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 68

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

MANAGEMENT AND SUPPORT

2017

2016

REVENUE

Health Canada	\$ 95,796	\$ 93,517
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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	6,363	6,435
	<u>143,483</u>	<u>93,517</u>
ANNUAL DEFICIT	<u>\$ (47,687)</u>	<u>\$ -</u>

KITCHENUHMAKOOSIB 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	\$ _____ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 70

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
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EXPENDITURES

Miscellaneous	790	
Salaries and benefits	200	630
Workshops	75	-
	<u>1,065</u>	<u>630</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$(1,065)</u>	<u>\$ 5,930</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 71

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED DECEMBER 31

ABORIGINAL HEALTH AND WELLNESS STRATEGY

2017

2016

REVENUE

Aboriginal Health and Wellness Strategy	\$ 142,265	\$ _____ -
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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	4,178	6,348
	<u>91,882</u>	<u>16,664</u>
ANNUAL SURPLUS (DEFICIT)	\$ 50,383	\$ (16,664)

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 72

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NUTRITION NORTH CANADA

2017

2016

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	-	6,106
	<u>11,424</u>	<u>32,718</u>
ANNUAL SURPLUS	\$ 21,294	\$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 73

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

HOME AND COMMUNITY CARE

2017

2016

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	29,836	42,669
	<u>280,623</u>	<u>272,726</u>

ANNUAL DEFICIT	\$ (1,249)	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 74

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

SECURITY SERVICES

2017

2016

REVENUE

Health Canada	\$ 251,128	\$ 73,307
---------------	------------	-----------

EXPENDITURES

Salaries and benefits	250,878	73,307
Technical support	250	-
	<u>251,128</u>	<u>73,307</u>

ANNUAL SURPLUS

\$ -	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 75

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	<u>2,000</u>	<u>2,000</u>
	<u>2,258</u>	<u>2,000</u>

ANNUAL DEFICIT

\$ (258)	\$ -
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KITCHENUHMAKOOSIB 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	\$ 270,463	\$ 263,659
Other	-	2,373
	<u>270,463</u>	<u>266,032</u>

EXPENDITURES

Administration	349
Contributions	120
Food	14,317
Fuel	4,057
Insurance	3,119
Material, equipment and supplies	7,540
Miscellaneous	1,743
Salaries and benefits	265,891
Socio economic	617
Technical support	2,275
Telephone	108
Travel	32,275
User fees	18,300
	<u>347,243</u>
	<u>266,032</u>

ANNUAL DEFICIT

\$(76,780) \$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 77

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

OTHER BASIC HEALTH SERVICES

2017

2016

REVENUE

Independent First Nation	\$ 93,006	\$ 16,908
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EXPENDITURES

Contributions	160	2,591
Salaries and benefits	16,640	
Miscellaneous	8,487	
Technical support	500	-
	<u>25,787</u>	<u>2,591</u>
ANNUAL SURPLUS	\$ 67,219	\$ 14,317

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 78

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ABORIGINAL DIABETES INITIATIVE

2017

2016

REVENUE

Health Canada	\$ 88,582	\$ 88,582
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EXPENDITURES

Administration	3,157	
Client activities	12,159	6,740
Food purchases	209	
Fuel	7,697	1,440
Interest	40	
Material, equipment and supplies	2,466	
Office, rental and utilities	2,376	1,000
Salaries and benefits	56,430	51,984
Travel	475	23,431
Workshops	737	830
	<u>82,589</u>	<u>88,582</u>

ANNUAL SURPLUS

\$ 5,993	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 79

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NAYSPS

2017

2016

REVENUE

Health Canada	\$ <u>29,730</u>	\$ <u>19,371</u>
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EXPENDITURES

Contract services		14,930
Rentals	<u>24,576</u>	632
Salaries and benefits	<u>-</u>	<u>4,017</u>
	<u>24,576</u>	<u>19,579</u>
ANNUAL SURPLUS (DEFICIT)	\$ <u>5,154</u>	\$ <u>(208)</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 80

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NURSING STATION PROJECT

2017

2016

REVENUE

Health Canada	\$ 4,487,481	\$	
Deferred to next year	<u>(2,604,499)</u>		-
	<u>1,882,982</u>		-

EXPENDITURES

Bank charges	68		
Professional fees	547,976		
Contractor	<u>1,334,938</u>		-
	<u>1,882,982</u>		-

ANNUAL SURPLUS

\$ - \$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 81

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
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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	-
	<u>119,871</u>	<u>142,184</u>
ANNUAL DEFICIT	<u>\$ (7,171)</u>	<u>\$ (29,484)</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 82

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

CAPITAL EXPENSES - SPECIAL SERVICES

2017

2016

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	1,050	
	<u>380,993</u>	<u>562,990</u>
ANNUAL SURPLUS	\$ _____ -	\$ <u>64,429</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 83

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TELECOM

2017

2016

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
Contribution	30,469
Material and supplies	118,281
Office, rental and utilities	190,493
Professional fees	13,349
Salaries and benefits	183,651
Services	18,884
Travel	38,880
Miscellaneous	-
	<u>565,486</u>
ANNUAL SURPLUS	\$ 322,523
	\$ 52,023

KITCHENUHMAKOOSIB 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
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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

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 85

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TASONA STORE

2017

2016

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	<u>\$(158,430)</u>	<u>\$(277,552)</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 86

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

KIED PROJECT	2017	2016
REVENUE		
Sioux Lookout Area Aboriginal Management Board	\$ 46,100	\$
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)	<u>\$ (42,678)</u>	<u>\$ 18,490</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 87

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NUHMAYBON OOSHTEHKON

2017

2016

REVENUE

Other	\$ 401,050	\$ 349,137
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EXPENDITURES

Bank charges	248	297
Contributions	(101,955)	135,619
Office, rental and utilities	519,786	193,912
Professional fees	-	8,000
	<u>418,079</u>	<u>337,828</u>
ANNUAL SURPLUS (DEFICIT)	<u><u>\$ (17,029)</u></u>	<u><u>\$ 11,309</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 88

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

EQUAY WUK SHELTER

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$	\$
Shelter	853,306	762,120
Family Violence Program		29,380
Contributions Repayable to INAC		(37,163)
Other	—	3,876
	<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	21,563	19,216
	<u>734,596</u>	<u>754,337</u>
ANNUAL SURPLUS	\$ <u>118,710</u>	\$ <u>3,876</u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 89

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

ROADS AND BRIDGES

2017

2016

REVENUE

Indigenous and Northern Affairs Canada	\$ 360,521	\$ 355,316
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EXPENDITURES

Material, equipment and supplies	21,370	85,530
Office, rental and utilities	155,002	155,123
Salaries and benefits	<u>261,110</u>	<u>114,663</u>
	<u>437,482</u>	<u>355,316</u>

ANNUAL DEFICIT

\$ (76,961)	\$ -
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 90

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

TIKINIGAN CHILD AND FAMILY SERVICES

2017

2016

REVENUE

Tikinigan Child and Family Services	\$ <u>50,868</u>	\$ _____ -
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EXPENDITURES

Miscellaneous	12,675	
Office, rental and utilities	39,292	
Salaries and benefits	<u>28,250</u>	<u>28,992</u>
	<u>80,217</u>	<u>28,992</u>
ANNUAL DEFICIT	<u><u>\$(29,349)</u></u>	<u><u>\$(28,992)</u></u>

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 91

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

HYDRO ONE

2017

2016

REVENUE

Hydro one diesel attendant	\$ 79,989	\$ 130,153
Other	<u>39,888</u>	<u>35,170</u>
	<u>119,877</u>	<u>165,323</u>

EXPENDITURES

Salaries and benefits	76,958	102,703
Technical support	<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>

KITCHENUHMAKOOSIB 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
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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
	<u>1,093,037</u>	<u>1,283,341</u>
ANNUAL SURPLUS	\$ 260,474	\$ -

KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 93

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

NEW PATHS - MANAGEMENT AND GOVERNANCE

2 0 1 7

2 0 1 6

REVENUE

Indigenous and Northern Affairs Canada	\$ <u>599,029</u>	\$ <u>16,350</u>
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EXPENDITURES

Salaries and benefits	<u>599,029</u>	<u>16,350</u>
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ANNUAL SURPLUS	\$ <u>-</u>	\$ <u>-</u>
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KITCHENUHMAKOOSIB INNINUWUG

SCHEDULE 94

SCHEDULE OF REVENUE AND EXPENDITURES

(UNAUDITED - SEE NOTICE TO READER)

YEAR ENDED MARCH 31

COLLABORATIVE GOVERNANCE

2017

2016

REVENUE

Nishnawbe Aski Development	\$ _____ -	\$ _____ 9,000
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EXPENDITURES

Professional fees	_____ -	_____ 13,000
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ANNUAL DEFICIT	\$ _____ -	\$ (_____ 4,000)
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