

**SANDY LAKE FIRST NATION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2016**

# SANDY LAKE FIRST NATION

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MARCH 31, 2016

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# SANDY LAKE FIRST NATION

## MANAGEMENT'S REPORT

MARCH 31, 2016

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### Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of Sandy Lake First Nation are the responsibility of management and have been approved by the 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 Canadian Institute of Chartered Accountants 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.


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

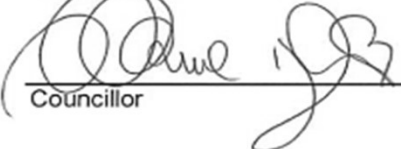
The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the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

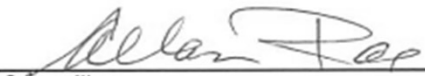
The external auditors, Heartland Chartered Professional Accountants LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Sandy Lake First Nation and meet when required.


On behalf of Sandy Lake First Nation:


  
\_\_\_\_\_  
Chief

  
\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

**INDEPENDENT AUDITOR'S REPORT**

To the Members of Sandy Lake First Nation:

**Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of Sandy Lake First Nation, which comprise the consolidated statement of financial position as at March 31, 2016 and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and the notes to the financial statements.

**Management's Responsibility for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the consolidated financial statements present fairly in all material respects, the consolidated financial position of Sandy Lake First Nation as at March 31, 2016 and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Winnipeg, Manitoba  
September 16, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS


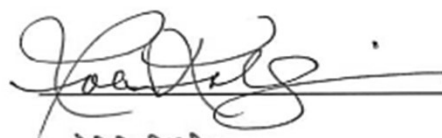
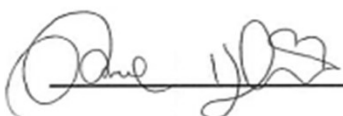



**SANDY LAKE FIRST NATION**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**MARCH 31, 2016**

	<b>2016</b>	<b>2015</b>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 2)	\$ 1,013,921	593,344
Accounts receivable (Note 3)	1,774,574	1,391,622
Trust funds held by the federal government (Note 5)	30,773	27,798
	<u>2,819,268</u>	<u>2,012,764</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 9)	1,734,384	2,685,943
Temporary borrowings (Note 6)	1,196,077	2,699,098
Incomplete projects (Note 10)	90,313	210,477
Long-term debt (Note 11)	9,877,769	6,305,932
	<u>12,898,543</u>	<u>11,901,450</u>
<b>NET DEBT</b>	<b><u>\$ 10,079,275</u></b>	<b><u>9,888,686</u></b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 8)	31,414,222	30,657,222
Construction in progress (Note 4)	149,920	524,827
Investments (Note 7)	958,329	958,329
Inventories held for use	145,957	285,620
	<u>\$ 32,668,428</u>	<u>32,425,998</u>
<b>ACCUMULATED SURPLUS</b>	<b><u>\$ 22,589,153</u></b>	<b><u>22,537,312</u></b>

APPROVED ON BEHALF OF THE FIRST NATION:

 _____ CHIEF	 _____ COUNCILLOR
 _____ COUNCILLOR	 _____ COUNCILLOR
 _____ COUNCILLOR	 _____ COUNCILLOR

**SANDY LAKE FIRST NATION**

**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

**FOR THE YEAR ENDED MARCH 31, 2016**

	<b>2016</b>	<b>2015</b>
<b>REVENUES</b>		
INAC (Page 15)	\$ 17,411,995	17,842,703
Province of Ontario	8,120,872	7,350,375
Health Canada	3,599,452	3,066,623
Business enterprises - net	131,003	80,369
CMHC - rental subsidies	308,815	296,385
Other	6,372,705	5,287,058
Net transfer from (to) incomplete projects	120,164	(168,082)
	<u>36,065,006</u>	<u>33,755,431</u>
<b>EXPENSES</b>		
Community development	6,960,962	7,316,847
Economic development	226,828	74,095
Education	10,210,661	10,904,526
Governance	35,068	37,965
Government support	1,930,008	2,124,866
Social development	10,077,085	8,338,506
Health	4,251,875	3,354,358
Amortization	2,320,678	2,259,452
	<u>36,013,165</u>	<u>34,410,615</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	51,841	(655,184)
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<u>22,537,312</u>	<u>23,192,496</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	\$ <u><u>22,589,153</u></u>	<u><u>22,537,312</u></u>

**SANDY LAKE FIRST NATION****CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT****FOR THE YEAR ENDED MARCH 31, 2016**

	<b>2016</b>	<b>2015</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ 51,841</b>	<b>(655,184)</b>
Acquisition of tangible capital assets	(3,077,678)	(1,696,403)
Amortization of tangible capital assets	2,320,678	2,259,452
	<u>(757,000)</u>	<u>563,049</u>
Net decrease (increase) in construction in progress	374,907	(69,682)
Net decrease in inventories held for use	139,663	50,328
	<u>514,570</u>	<u>(19,354)</u>
<b>CHANGE IN NET DEBT</b>	<b>(190,589)</b>	<b>(111,489)</b>
<b>NET DEBT AT BEGINNING OF YEAR</b>	<b>9,888,686</b>	<b>9,777,197</b>
<b>NET DEBT AT END OF YEAR</b>	<b>\$ <u>10,079,275</u></b>	<b><u>9,888,686</u></b>



**SANDY LAKE FIRST NATION**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ 51,841	(655,184)
Item not affecting cash:		
Amortization	<u>2,320,678</u>	<u>2,259,452</u>
	2,372,519	1,604,268
Change in non-cash charges to operations		
Accounts receivable	(382,952)	(424,359)
Trust funds held by the federal government	(2,975)	(20,282)
Inventories held for use	139,663	50,328
Accounts payable and accrued liabilities	(951,559)	65,770
Incomplete projects	<u>(120,164)</u>	<u>168,082</u>
Cash provided by (applied to) operating transactions	<u>1,054,532</u>	<u>1,443,807</u>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	(3,077,678)	(1,696,403)
Construction in progress	<u>374,907</u>	<u>(69,682)</u>
Cash provided by (applied to) capital transactions	(2,702,771)	(1,766,085)
<b>FINANCING ACTIVITIES</b>		
Temporary borrowing	(1,503,021)	1,169,626
Debt issues	4,388,000	230,998
Debt retirement	<u>(816,163)</u>	<u>(1,193,592)</u>
Cash provided by (applied to) financing transactions	<u>2,068,816</u>	<u>207,032</u>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	420,577	(115,246)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>593,344</u>	<u>708,590</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$ 1,013,921</u></u>	<u><u>593,344</u></u>

**SANDY LAKE FIRST NATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2016**

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**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of accounting**

These consolidated financial statements have been prepared 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.

**b) Reporting entity**

The Sandy Lake First Nation reporting entity includes the Sandy Lake First Nation government and all related entities that are controlled by the First Nation.

**c) Principles of consolidation**

All controlled entities are fully consolidated on a line-by-line basis except for the commercial enterprises which meet the definition of government business enterprise, which are included in the Consolidated Financial Statements on a modified equity basis. Inter-organizational balances and transactions are eliminated upon consolidation.

Under the modified equity method of accounting, only Sandy Lake First Nation's investment in the government business enterprise and the enterprise's net income and other changes in equity are recorded. No adjustment is made for accounting policies of the enterprise that are different from those of Sandy Lake First Nation.

Organizations accounted for on an modified equity basis:

- Sandy Lake Community Development Services Inc. ("SLCDSI")

**d) Cash and cash equivalents**

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

**e) Portfolio investments**

Portfolio investments are recorded at cost. Portfolio investments are written down where there has been a loss in value that is other than a temporary decline.

**f) Tangible capital assets**

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Leases that transfer substantially all the benefits and risks of ownership to the lessee are recorded as capital leases. Accordingly, at the inception of the leases, the tangible capital asset and related lease obligations are recorded at an amount equal to the present value of future lease payments discounted at the lower of the interest rate inherent in the lease contracts and Sandy Lake First Nation's incremental cost of borrowing.

## SANDY LAKE FIRST NATION

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2016

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#### 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### f) Tangible capital assets (continued)

Amortization is provided at the following rates and methods:

Buildings - CMHC	Amount of principal repayment of mortgage
Buildings - other	5% straight line
Infrastructure	5% straight line
Equipment	20% straight line
Vehicles	30% straight line

Tangible capital assets are written down when conditions indicate that they no longer contribute to Sandy Lake First Nation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

Certain assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

##### g) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

##### h) Measurement uncertainty

In preparing the consolidated financial statements for Sandy Lake First Nation, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent liabilities, at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of significant estimates include the allowance for doubtful accounts and the estimated life of tangible capital assets. Actual results could differ from these estimates.

**SANDY LAKE FIRST NATION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2016**

**2) CASH AND CASH EQUIVALENTS**

Under the terms of an agreement with Canada Mortgage and Housing Corporation, Sandy Lake First Nation must set aside funds annually for the repair, maintenance and replacement of worn out assets. These funds are to be held in a separate bank account and invested only in accounts or instruments insured by the fund are to be held in a separate bank account and invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as otherwise approved by the Canada Mortgage and Housing Corporation with any interest earned to be credited as revenue to the Replacement Reserve Fund. Cash and cash equivalents is comprised of the following:

	<u>2016</u>	<u>2015</u>
<b>Externally restricted</b>		
Replacement Reserve Fund	\$ -	-
<b>Internally restricted</b>		
Incomplete projects	90,313	210,477
<b>Unrestricted</b>	923,608	382,867
<b>Total cash and cash equivalents</b>	\$ <u><u>1,013,921</u></u>	<u><u>593,344</u></u>

**3) ACCOUNTS RECEIVABLE**

	<u>2016</u>	<u>2015</u>
Trade receivables	\$ 1,164,034	1,008,905
Due from government and other government organizations		
Federal government		
Indigenous and Northern Affairs Canada	506,265	199,410
Health Canada	52,928	-
Canada Mortgage and Housing Corporation	28,477	24,505
Provincial government	22,870	158,802
<b>Total Accounts Receivable</b>	\$ <u><u>1,774,574</u></u>	<u><u>1,391,622</u></u>

**4) CONSTRUCTION IN PROGRESS**

Construction in progress relates to housing materials purchased for band housing to be constructed during 2016/17

**SANDY LAKE FIRST NATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2016**

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**5) TRUST FUNDS HELD BY THE FEDERAL GOVERNMENT**

	<u>March 31, 2015</u>	<u>Additions 2016</u>	<u>Withdrawals 2016</u>	<u>March 31, 2016</u>
Revenue	\$ 23,484	2,975	-	26,459
Capital	4,314	-	-	4,314
	<u>\$ 27,798</u>	<u>2,975</u>	<u>-</u>	<u>30,773</u>

The trust funds arise 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. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

**6) TEMPORARY BORROWINGS**

The First Nation has a series of revolving and non-revolving demand and term facilities and lease lines of credit available to address operating requirements and to bridge capital expenditures.

Interest on the above credit facilities bear interest at a floating interest rate ranging from the bank's prime lending rate plus 1.85% to 2.55% or at a fixed rate of 3.75%. The credit facilities are secured by a general security agreement over all the assets of the First Nation, assignment of Casino Rama funds and assignment of certain INAC minor capital funds.

As at March 31, 2016, the amount drawn under the revolving demand facilities was \$360,000 (2015 - \$890,000) and the amount drawn under the non-revolving term facilities (see Note 11) was \$4,712,750 (2015 - \$1,830,489).

**SANDY LAKE FIRST NATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2016**

**7) INVESTMENTS - at cost**

The First Nation has an investment in Sandy Lake Tank Farm Inc. and is recorded at a carrying value of \$719,329. The most recent unaudited financial statements at March 31, 2015 for this investment indicate the following:

	<u><b>2015</b></u>	<u><b>2014</b></u>
Assets	\$ 3,228,291	4,104,985
Liabilities	\$ 2,798,191	3,674,885
Surplus	430,100	430,100
	<u>\$ 3,228,291</u>	<u>4,104,985</u>

The First Nation has an investment in Wasaya Partnership and Wasaya Group Inc. and is recorded at a carrying value of \$239,000. Recent summary financial information is not available for these entities.

**8) TANGIBLE CAPITAL ASSETS**

	<u><b>2016</b></u>		<u><b>2015</b></u>	
	<u><b>Cost</b></u>	<u><b>Accumulated Amortization</b></u>	<u><b>Cost</b></u>	<u><b>Accumulated Amortization</b></u>
Buildings - CMHC	\$ 8,282,667	1,552,828	7,095,566	1,323,660
Buildings - other	25,852,752	8,560,888	24,159,575	7,353,798
Infrastructure	13,623,580	6,753,205	13,623,580	6,072,026
Equipment	579,857	555,824	579,857	553,324
Vehicles	3,226,965	2,728,854	3,029,565	2,528,113
	<u>\$ 51,565,821</u>	<u>20,151,599</u>	<u>48,488,143</u>	<u>17,830,921</u>
Net book value		<u><b>\$ 31,414,222</b></u>		<u><b>\$ 30,657,222</b></u>

**SANDY LAKE FIRST NATION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2016**

**9) ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2016</u>	<u>2015</u>
Trade payables	\$ 1,511,054	2,385,640
Due to government and other government organizations		
Federal government	223,330	300,303
	<u>\$ 1,734,384</u>	<u>2,685,943</u>

**10) INCOMPLETE PROJECTS**

	<u>Balance March 31, 2015</u>	<u>Funding Received 2016</u>	<u>Revenue Recognized 2016</u>	<u>Balance March 31, 2016</u>
<b><u>Federal Government</u></b>				
Capital projects	\$ 161,675	14,000	(85,362)	90,313
<b><u>Provincial Government</u></b>				
Other	48,802	-	(48,802)	-
	<u>\$ 210,477</u>	<u>14,000</u>	<u>(134,164)</u>	<u>90,313</u>

**SANDY LAKE FIRST NATION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2016**

**11) LONG-TERM DEBT**

	<u><b>2016</b></u>	<u><b>2015</b></u>
CIBC Mortgage loan, interest at 5.19%, repayable in monthly blended payments of \$3,416, maturing January 1, 2017	\$ 30,136	68,473
CMHC Mortgage loan, interest at 1.08%, repayable in monthly blended payments of \$3,567, maturing May 1, 2025	373,427	410,670
CMHC Mortgage loan, interest at 1.92%, repayable in monthly blended payments of \$3,915, maturing April 1, 2034	717,722	750,599
CMHC Mortgage loan, interest at 1.85%, repayable in monthly blended payments of \$5,842, maturing June 1, 2034	1,085,675	1,135,220
CMHC Mortgage loan, interest at 1.65%, repayable in monthly blended payments of \$7,586, maturing June 1, 2037	1,630,442	1,694,030
CMHC Mortgage loan, interest at 1.30%, repayable in monthly blended payments of \$3,467, maturing December 1, 2040	880,422	-
RBC Royal Bank non-revolving term loan, interest at 4.5%, repayable in monthly blended payments of \$14,512, maturing March 20, 2017	1,612,666	1,711,393
Caterpillar Financial Services Ltd. capital lease contract, bearing interest at 5.95%, repayable in monthly blended payments of \$3,003, matures March 18, 2019, secured by 2014 Caterpillar D5K tractor	98,790	127,894
Caterpillar Financial Services Ltd. capital lease contract, bearing interest at 5.95%, repayable in monthly blended payments of \$2,623, matures March 18, 2019, secured by a 2014 Caterpillar 420FIT backhoe	86,299	111,724
RBC Royal Bank lease, interest at 4.56%, monthly lease payments of \$5,272, maturing April 4, 2018	120,818	176,833
RBC Royal Bank non-revolving term loan, interest at 4.55%, repayable in monthly blended payments of \$36,356, maturing April 20, 2020	3,241,372	-
RBC Royal Bank non-revolving term loan, repaid during the year	-	119,096
	<u><u><b>\$ 9,877,769</b></u></u>	<u><u><b>6,305,932</b></u></u>



**SANDY LAKE FIRST NATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2016**

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**11) LONG-TERM DEBT (continued)**

Anticipated annual principal payments over the next five years are as follows:

March 31, 2017	\$ 1,943,097
March 31, 2018	310,813
March 31, 2019	257,196
March 31, 2020	195,515
March 31, 2021	2,209,170

**12) EXPENSES BY OBJECT**

The following is a summary of expenses by object:

	<u>2016</u>	<u>2015</u>
Salaries, wages and benefits	\$ 14,279,271	15,098,023
Staff development	225,102	234,748
Supplies and services	15,675,023	13,975,646
Interest	331,963	196,141
Professional services	780,721	837,846
Rental expenditures	330,622	341,186
Fees and contract services	2,069,785	1,467,573
Amortization	2,320,678	2,259,452
	<u><u>\$ 36,013,165</u></u>	<u><u>34,410,615</u></u>

**13) COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current year's method of presentation. Comparative figures are provided where it is practicable to do so.

**SANDY LAKE FIRST NATION**

**SCHEDULE OF INAC FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

		REVENUE TRANSFER						EXCESS (DEFICIENCY) OF REVENUE OVER
	PAGE	INAC	OTHER	FROM INCOMPLETE	TO INCOMPLETE	TOTAL	EXPENDITURE	EXPENDITURE
Band support	16	\$ 1,288,360	547,195	-	-	1,835,555	1,882,185	(46,630)
Governance	17	35,000	-	-	-	35,000	35,068	(68)
Band advisory services	17	-	-	-	-	-	-	-
Band employee benefits-admin	19	153,500	-	-	-	153,500	138,207	15,293
Education	20	7,383,425	135,909	-	-	7,519,334	7,033,985	485,349
Social services	29	1,398,600	7,924,826	-	48,802	9,372,228	9,339,196	33,032
Social assistance for employment and training	34	443,070	-	-	-	443,070	443,070	-
Summer work experience	35	21,000	-	-	-	21,000	21,000	-
Capital								
Housing 2015/16	36	1,407,446	90,694	-	-	1,498,140	1,505,243	(7,103)
Housing 2014/15	37	-	-	-	-	-	-	-
Water system upgrade	37	-	-	-	-	-	(28,132)	28,132
Capital projects	38	-	-	-	-	-	98,146	(98,146)
Remedial CSMWG	38	-	-	119,280	(33,918)	85,362	85,362	-
Boiler replacement	38	199,795	-	-	-	199,795	199,795	-
Berens River project	39	-	-	42,395	(42,395)	-	-	-
Operations and Maintenance -								
School rehab	39	-	-	-	-	-	37	(37)
School	40	2,924,593	100,458	-	-	3,025,051	2,833,091	191,960
Fire prevention	41	161,890	-	-	-	161,890	124,830	37,060
Community buildings	41	145,098	183,787	-	-	328,885	438,341	(109,456)
Water and wastewater	42	550,986	55,270	-	-	606,256	670,185	(63,929)
Sandy Lake Community Development Services Inc.	44	1,299,232	1,078,245	-	-	2,377,477	2,173,591	203,886
Health Canada	45-56	-	3,477,424	-	-	3,477,424	3,492,894	(15,470)
Other programs		-	4,939,039	48,802	(62,802)	4,925,039	5,527,071	(602,032)
		\$ 17,411,995	18,532,847	210,477	(90,313)	36,065,006	36,013,165	51,841

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
BAND SUPPORT**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

<b>BAND SUPPORT</b>	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>			
INAC - grant			
Band support	\$ 1,019,947	1,019,947	1,022,944
INAC - fixed funding			
Special services	234,730	234,730	234,730
Administration	21,118	21,118	20,500
Land management	11,290	11,290	12,270
INAC - set funding			
Registry events (page 17)	1,275	1,275	1,100
	<u>1,288,360</u>	<u>1,288,360</u>	<u>1,291,544</u>
Other	<u>459,838</u>	<u>547,195</u>	<u>663,919</u>
	<u>1,748,198</u>	<u>1,835,555</u>	<u>1,955,463</u>
<b>EXPENDITURE</b>			
Audit	50,000	41,637	82,074
Band finance administrator	66,000	66,000	66,000
Band manager	68,000	68,000	68,000
Band membership	31,500	31,500	31,500
Band payables clerk	44,000	44,000	44,820
Band payroll clerk	44,000	44,000	43,769
Band bookkeeper	52,500	52,500	40,438
Band secretary	35,000	35,000	35,005
Bank charges	40,000	46,215	43,260
Consulting	72,000	74,973	74,985
Honoraria	710,000	710,000	714,092
Janitor	65,000	67,562	60,728
Office	40,000	49,415	53,173
Other	25,078	52,040	64,708
Professional fees	30,000	29,349	29,465
Receptionist	28,000	28,000	28,000
Relief wages	25,000	28,601	17,587
Recreation director	29,120	29,120	29,120
Insurance	-	25,489	94,868
Telephone	50,000	46,756	49,319
Travel	184,500	172,945	222,104
Employment insurance	-	11,073	10,571
Vehicle	64,000	128,010	145,374
	<u>1,753,698</u>	<u>1,882,185</u>	<u>2,048,960</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>(5,500)</u></b>	<b><u>(46,630)</u></b>	<b><u>(93,497)</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>GOVERNANCE</b>			
<b>REVENUE</b>			
INAC - fixed funding	\$ <u>35,000</u>	<u>35,000</u>	<u>35,000</u>
<b>EXPENDITURE</b>			
Project coordinator	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Other	<u>17,000</u>	<u>17,068</u>	<u>19,965</u>
	<u>35,000</u>	<u>35,068</u>	<u>37,965</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>(68)</u></u>	<u><u>(2,965)</u></u>
<b>REGISTRY EVENTS</b>			
<b>REVENUE</b>			
INAC - set funding	\$ <u>1,275</u>	<u>1,275</u>	<u>1,100</u>
<b>EXPENDITURE</b>			
Wages	<u>1,275</u>	<u>1,275</u>	<u>1,100</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>BAND ADVISORY SERVICES</b>			
<b>REVENUE</b>			
INAC - fixed funding	\$ <u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>			
Other	<u>-</u>	<u>-</u>	<u>4,747</u>
Travel	<u>-</u>	<u>-</u>	<u>274</u>
Wages and benefits	<u>-</u>	<u>-</u>	<u>27,052</u>
	<u>-</u>	<u>-</u>	<u>32,073</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>(32,073)</u></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF BAND EMPLOYEE BENEFITS**  
**FOR THE YEAR ENDED MARCH 31, 2016**

		INAC FUNDING		2016	2015
		Set	Fixed	TOTAL	TOTAL
<b>REVENUE</b>					
INAC					
Education (see p. 24)	\$	188,400	72,500	260,900	255,600
Administration (see p. 19)		110,000	43,500	153,500	150,000
		<u>298,400</u>	<u>116,000</u>	<u>414,400</u>	<u>405,600</u>
<b>EXPENDITURE</b>					
Education (see p. 24)					
Life and disability benefits		58,745	24,264	83,009	86,593
Pension plan		102,534	42,351	144,885	160,929
Canada Pension Plan		27,121	11,203	38,324	41,877
		<u>188,400</u>	<u>77,818</u>	<u>266,218</u>	<u>289,399</u>
Administration (see p. 19)					
Life and disability benefits		30,882	7,919	38,801	38,034
Pension plan		79,118	20,288	99,406	96,541
		<u>110,000</u>	<u>28,207</u>	<u>138,207</u>	<u>134,575</u>
		<u>298,400</u>	<u>106,025</u>	<u>404,425</u>	<u>423,974</u>
<b>EXCESS (DEFICIENCY) OF REVENUE</b>					
<b>OVER EXPENDITURE</b>	<b>\$</b>	<u><u>-</u></u>	<u><u>9,975</u></u>	<u><u>9,975</u></u>	<u><u>(18,374)</u></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>BAND EMPLOYEE BENEFITS - ADMINISTRATION</b>			
<b>REVENUE</b>			
INAC - fixed funding	\$ 41,750	43,500	40,000
INAC - set funding (page 18)	<u>105,000</u>	<u>110,000</u>	<u>110,000</u>
	<u>146,750</u>	<u>153,500</u>	<u>150,000</u>
<b>EXPENDITURE</b>			
Pension plan	99,406	99,406	96,541
Life and disability benefits	<u>38,801</u>	<u>38,801</u>	<u>38,034</u>
	<u>138,207</u>	<u>138,207</u>	<u>134,575</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>8,543</u></b>	<b><u>15,293</u></b>	<b><u>15,425</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

**EDUCATION**

		<b>REVENUE</b>					<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>
	<b>PAGE</b>	<b>INAC</b>	<b>OTHER</b>	<b>TRANSFERS</b>	<b>TOTAL</b>	<b>EXPENDITURE</b>	
Instructional Services	21	\$ 5,134,450	73,377	19,807	5,227,634	4,672,509	555,125
Enhanced Teachers Salaries	22	257,300	-	-	257,300	257,300	-
School Review	22	-	-	-	-	-	-
Guidance and Counselling	22	32,700	-	45,768	78,468	100,407	(21,939)
Special Education - Low Cost	23	217,800	-	-	217,800	239,958	(22,158)
Special Education - High Cost	23	477,113	-	-	477,113	494,613	(17,500)
Student Transportation Services	23	351,366	-	-	351,366	352,173	(807)
School Effectiveness	24	50,000	34,761	(19,575)	65,186	67,665	(2,479)
Employee Benefits	24	260,900	-	-	260,900	266,218	(5,318)
Student Success Initiative	25	300,375	-	-	300,375	300,436	(61)
Student Learning Assessments	26	39,590	-	-	39,590	39,591	(1)
Student Success - Perf Measurement	26	94,993	-	(46,000)	48,993	48,992	1
Early Literacy	27	80,838	-	-	80,838	80,925	(87)
Parental and Community Involvement	27	30,000	-	-	30,000	30,343	(343)
Education Mgmt and Governance Capacity	27	16,000	-	-	16,000	16,000	-
Teacher Recruitment and Retention	28	40,000	-	-	40,000	40,005	(5)
		<b>7,383,425</b>	<b>108,138</b>	<b>-</b>	<b>7,491,563</b>	<b>7,007,135</b>	<b>484,428</b>
Other		-	27,771	-	27,771	26,850	921
		<b>\$ 7,383,425</b>	<b>135,909</b>	<b>-</b>	<b>7,519,334</b>	<b>7,033,985</b>	<b>485,349</b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>INSTRUCTIONAL SERVICES</b>			
<b>REVENUE</b>			
INAC - fixed funding			
Instructional services	\$ 5,108,100	5,108,100	5,106,900
Financial assistance	26,350	26,350	26,350
	<u>5,134,450</u>	<u>5,134,450</u>	<u>5,133,250</u>
Northern Nishnawbe Education Council (NNEC)	25,260	63,132	25,260
Transfer - School Effectiveness	19,575	19,575	-
Transfer - Student Success - Perf Measurement	46,000	46,000	40,000
Transfer - Guidance and Counselling	(45,768)	(45,768)	-
Other	-	10,245	1,056
	<u>5,179,517</u>	<u>5,227,634</u>	<u>5,199,566</u>
<b>EXPENDITURE</b>			
Assistant director	28,769	26,192	74,104
Bank charges	10,000	7,654	9,682
Board honorariums	96,500	85,375	87,758
CEO	51,500	49,658	-
Compassionate	10,000	13,813	12,233
Computer technician	47,425	44,903	65,800
Consultation	33,000	33,376	32,584
Cultural enrichment	2,500	-	2,003
Education authority members	62,500	93,810	54,050
Education director	44,884	33,923	90,708
Finance clerk	33,542	30,066	69,016
Finance officer	46,248	42,388	59,519
Graduation	-	-	23,976
Other	65,253	58,054	5,108
Janitor	27,300	26,460	29,700
Office	69,500	79,044	50,462
Other employee benefits	135,000	142,327	160,134
Receptionist	20,931	20,029	21,048
School operations			
High school	1,299,059	1,242,863	1,277,268
Elementary school	2,210,495	2,003,816	2,339,191
Learning centre	293,773	273,525	302,485
Secretaries	49,366	47,877	40,961
Special education	26,429	(1,169)	20,386
Student sponsorships	-	-	2,341
Washteniggun School (page 22)	235,067	221,371	121,794
Teacher recruiting	12,000	8,528	25,744
Telephone	32,000	8,239	25,455
Training	13,000	6,012	13,364
Travel	22,000	14,109	25,229
Utilities	42,160	46,294	38,977
Vehicle	12,400	13,972	21,646
	<u>5,032,601</u>	<u>4,672,509</u>	<u>5,102,726</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ 146,916</b>	<b>555,125</b>	<b>96,840</b>



**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>WASHTENNIGUN SCHOOL</b>			
<b>EXPENDITURE</b>			
Wages and benefits	150,667	144,131	104,147
Travel	4,000	5,200	3,986
Supplies	15,000	13,574	11,602
Student activities	50,130	-	-
Utilities	15,270	22,800	2,059
Building fund	-	35,666	-
	<u><b>\$ 235,067</b></u>	<u><b>221,371</b></u>	<u><b>121,794</b></u>
 <b>ENHANCED TEACHERS' SALARIES</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 257,300	257,300	245,300
<b>EXPENDITURE</b>			
Teachers' salaries and benefits	<u>257,300</u>	<u>257,300</u>	<u>274,172</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<u><b>\$ -</b></u>	<u><b>-</b></u>	<u><b>(28,872)</b></u>
 <b>SCHOOL REVIEW</b>			
<b>REVENUE</b>			
INAC - set funding	\$ -	-	-
<b>EXPENDITURE</b>			
Professional fees	<u>-</u>	<u>-</u>	<u>1,800</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<u><b>\$ -</b></u>	<u><b>-</b></u>	<u><b>(1,800)</b></u>
 <b>GUIDANCE AND COUNSELLING</b>			
<b>REVENUE</b>			
INAC - fixed funding	\$ 32,700	32,700	32,700
Transfer - Instructional Services	<u>45,768</u>	<u>45,768</u>	<u>-</u>
	78,468	78,468	32,700
<b>EXPENDITURE</b>			
Counsellors	<u>110,514</u>	<u>100,407</u>	<u>123,864</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<u><b>\$ (32,046)</b></u>	<u><b>(21,939)</b></u>	<u><b>(91,164)</b></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>SPECIAL EDUCATION - LOW COST REVENUE</b>			
INAC - fixed funding	\$ <u>217,800</u>	<u>217,800</u>	<u>215,200</u>
<b>EXPENDITURE</b>			
Testing and supplies	5,500	5,291	10,342
Wages and benefits	241,693	222,786	269,289
Professional development	1,000	-	8,235
Specialists and consultants	14,000	6,281	24,945
Support systems	<u>5,000</u>	<u>5,600</u>	<u>40,675</u>
	<u>267,193</u>	<u>239,958</u>	<u>353,486</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>(49,393)</u></u>	<u><u>(22,158)</u></u>	<u><u>(138,286)</u></u>
<b>SPECIAL EDUCATION - HIGH COST REVENUE</b>			
INAC - set funding	\$ <u>477,113</u>	<u>477,113</u>	<u>479,771</u>
<b>EXPENDITURE</b>			
Testing and supplies	75,000	111,486	67,735
Wages and benefits	<u>396,643</u>	<u>383,127</u>	<u>328,288</u>
	<u>471,643</u>	<u>494,613</u>	<u>396,023</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>5,470</u></u>	<u><u>(17,500)</u></u>	<u><u>83,748</u></u>
<b>STUDENT TRANSPORTATION SERVICES REVENUE</b>			
INAC - fixed funding	\$ <u>351,366</u>	<u>351,366</u>	<u>351,366</u>
<b>EXPENDITURE</b>			
Wages and benefits	178,396	157,124	153,778
Wages and benefits - special needs driver	23,875	23,140	23,892
Bus operating costs	<u>168,909</u>	<u>171,909</u>	<u>129,583</u>
	<u>371,180</u>	<u>352,173</u>	<u>307,253</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>(19,814)</u></u>	<u><u>(807)</u></u>	<u><u>44,113</u></u>

Note: this schedule excludes activity related to Social Assistance for Employment and Training which is reported on Page 34

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>SCHOOL EFFECTIVENESS</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 50,000	50,000	47,200
Cultural Education Centres Program	38,623	34,761	34,137
	<u>88,623</u>	<u>84,761</u>	<u>81,337</u>
<b>EXPENDITURE</b>			
Equipment and materials	2,000	2,000	3,000
Wages and benefits	45,514	44,114	47,514
Cultural activities	3,109	3,109	4,065
Meetings and other	26,000	6,425	14,815
Transfer - Instructional Services	-	19,575	-
Honoraria	10,000	10,017	13,443
Travel	2,000	2,000	4,786
	<u>88,623</u>	<u>87,240</u>	<u>87,623</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>(2,479)</u></u>	<u><u>(6,286)</u></u>
<b>EMPLOYEE BENEFITS</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 188,400	188,400	177,400
INAC - fixed funding	72,500	72,500	78,200
	<u>260,900</u>	<u>260,900</u>	<u>255,600</u>
<b>EXPENDITURE</b>			
Life and disability benefits	83,009	83,009	86,593
Pension plan	144,885	144,885	160,929
Canada Pension Plan	38,324	38,324	41,877
	<u>266,218</u>	<u>266,218</u>	<u>289,399</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>(5,318)</u></u>	<u><u>(5,318)</u></u>	<u><u>(33,799)</u></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>STUDENT SUCCESS INITIATIVE</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 300,375	300,375	295,750
<b>EXPENDITURE</b>			
Honoraria	4,000	4,300	8,224
Meetings	-	-	175
Admin fee	-	-	35,000
Community information	2,000	1,000	2,501
Staff consultations	3,500	2,169	250
Elementary school literacy	13,000	11,260	14,419
High school literacy	11,900	11,838	19,568
Elementary school mathematics	8,450	14,306	15,999
High school mathematics	3,960	7,443	15,377
Food	3,000	2,582	1,957
Smart boards	5,000	4,350	19,296
Head teacher's stipend	30,000	29,050	29,100
Mentoring	5,100	4,891	8,939
Modular resources	2,709	2,709	8,523
One-time expenses	30,575	32,289	-
Program initiatives	18,310	15,953	16,899
Transfer to project management	-	3,800	-
Student awards	30,580	30,623	30,000
Resources	15,201	15,210	-
Staff professional development	10,000	8,468	3,360
Home school coordinator	36,090	36,090	28,000
Survey data	-	-	6,692
Other	17,000	17,204	4,853
Travel	16,000	11,904	16,525
Staff video-professional fees	-	-	2,233
Dance, music, art and drama	30,000	28,997	5,219
Aboriginal language and culture	4,000	4,000	1,200
	<u>300,375</u>	<u>300,436</u>	<u>294,309</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(61)</u></b>	<b><u>1,441</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>STUDENT LEARNING ASSESSMENTS</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 39,590	39,590	33,950
<b>EXPENDITURE</b>			
School psychologist travel	5,000	3,394	3,237
School psychologist professional fees	20,000	19,745	13,990
Data analysis fees	4,590	4,000	4,796
Teacher mentoring	5,000	3,562	1,672
EQAO costs	4,000	8,890	10,235
	38,590	39,591	33,930
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ 1,000</b>	<b>(1)</b>	<b>20</b>
<b>STUDENT SUCCESS - PERFORMANCE MEASUREMENT</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 94,993	94,993	90,283
<b>EXPENDITURE</b>			
Transfer - Instructional Services	46,000	46,000	40,000
Computer software - elementary	4,000	4,000	4,000
Computer software - high school	4,000	4,000	2,251
Computer hardware - elementary	7,000	7,588	7,720
Computer hardware - high school	7,000	7,000	5,144
Data management software	6,318	9,000	16,393
Professional services	11,675	7,378	-
Professional development	1,000	999	-
Smartboards	6,000	5,999	8,000
Meetings	2,000	2,296	6,775
Project management	-	732	-
	94,993	94,992	90,283
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ -</b>	<b>1</b>	<b>-</b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>EARLY LITERACY REVENUE</b>			
INAC - set funding	\$ <u>80,838</u>	<u>80,838</u>	<u>74,574</u>
<b>EXPENDITURE</b>			
Meetings	1,484	1,487	108
Head teacher's stipend	7,275	7,650	7,350
Project management	-	7,500	-
Student awards	2,000	1,669	12,600
Reading coach	34,387	34,221	26,000
Resources	23,389	23,389	21,985
Staff professional development	1,800	809	500
Other	100	-	2,500
Teaching strategies	710	-	707
Travel	<u>4,272</u>	<u>4,200</u>	<u>4,272</u>
	<u>75,417</u>	<u>80,925</u>	<u>76,022</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>5,421</u></b>	<b><u>(87)</u></b>	<b><u>(1,448)</u></b>
<b>PARENTAL AND COMMUNITY ENGAGEMENT REVENUE</b>			
INAC - set funding	\$ <u>30,000</u>	<u>30,000</u>	<u>21,350</u>
<b>EXPENDITURE</b>			
Meetings	3,500	3,843	4,686
Workshops	15,200	15,200	7,450
Administration	<u>11,300</u>	<u>11,300</u>	<u>9,241</u>
	<u>30,000</u>	<u>30,343</u>	<u>21,377</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(343)</u></b>	<b><u>(27)</u></b>
<b>EDUCATION MANAGEMENT AND GOVERNANCE CAPACITY REVENUE</b>			
INAC - set funding	\$ <u>16,000</u>	<u>16,000</u>	<u>17,000</u>
<b>EXPENDITURE</b>			
Meetings	<u>16,000</u>	<u>16,000</u>	<u>17,000</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>TEACHER RECRUITMENT AND RETENTION</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 40,000	40,000	40,000
<b>EXPENDITURE</b>			
Teacher recruiting	<u>40,000</u>	<u>40,005</u>	<u>39,010</u>
<b>(DEFICIENCY) EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>(5)</u></u>	<u><u>990</u></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**SOCIAL SERVICES**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

		<b>REVENUE</b>					<b>EXPENSE</b>	<b>EXCESS</b>
				<b>TRANSFERS AND OTHER</b>	<b>TRANSFER TO / FROM INCOMPLETE</b>	<b>TOTAL</b>	<b>EXPENDITURE</b>	<b>(DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>
	<b>PAGE</b>	<b>INAC</b>	<b>MCSS</b>					
Basic needs	30	\$ 367,700	-	-	-	367,700	387,407	(19,707)
Special needs	30	4,900	-	-	-	4,900	6,174	(1,274)
Ministry of Community and Social Services (MCSS) share		-	5,008,896	359,500	-	5,368,396	5,368,584	(188)
		372,600	5,008,896	359,500	-	5,740,996	5,762,165	(21,169)
Social Services Administration	31	680,900	2,084,516	-	-	2,765,416	2,757,533	7,883
In-home care	32	26,300	97,682	-	-	123,982	123,841	141
National child benefit re-investment	32	318,800	-	-	-	318,800	318,800	-
Long-term care	33	-	318,785	-	-	318,785	322,573	(3,788)
Transitional funding	33	-	-	-	-	-	-	-
Other		-	-	55,447	48,802	104,249	54,284	49,965
		<b>\$ 1,398,600</b>	<b>7,509,879</b>	<b>414,947</b>	<b>48,802</b>	<b>9,372,228</b>	<b>9,339,196</b>	<b>33,032</b>



**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>2016</u>	<u>2015</u>
<b>BASIC NEEDS</b>		
<b>REVENUE</b>		
INAC - set funding	\$ 367,700	477,916
<b>EXPENDITURE - cost shared</b>		
Basic allowance	4,771,058	3,019,679
Shelter	-	356,296
Special diet	-	24,181
Pregnancy	-	7,160
Hostels	-	943
Temporary care assistance	-	344,419
Advanced age	-	373
Employment training	-	3,786
Other	-	3,325
Northern allowance	-	691,833
	4,771,058	4,451,995
Less - Recipients income	-	(21,609)
- OW recovery	-	(1,634)
	4,771,058	4,428,752
Less - Province of Ontario share	4,383,651	3,935,595
	387,407	493,157
<b>DEFICIENCY OF REVENUE</b>		
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ (19,707)</b>	<b>(15,241)</b>
<b>SPECIAL NEEDS</b>		
<b>REVENUE</b>		
INAC - set funding	\$ 4,900	6,700
<b>EXPENDITURE - cost shared</b>		
Funerals and burials in excess of maximum guidelines	-	1,600
Other-Health related benefits	73,329	46,270
Other-Non-health related benefits	-	16,019
	73,329	63,889
Less - Province of Ontario share	67,155	56,824
	6,174	7,065
<b>DEFICIENCY OF REVENUE</b>		
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ (1,274)</b>	<b>(365)</b>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
SOCIAL SERVICES ADMINISTRATION**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>ESD ONTARIO WORKS EMPLOYMENT SUPPORT</b>	<b>ESD SERVICE DELIVERY INFRASTRUCTURE</b>	<b>SERVICE DELIVERY</b>
<b>REVENUE</b>			
INAC - fixed funding	\$ -	-	275,400
INAC - set funding	46,500	359,000	-
	<u>46,500</u>	<u>359,000</u>	<u>275,400</u>
Province of Ontario	-	-	2,084,516
	<u>46,500</u>	<u>359,000</u>	<u>2,359,916</u>
<b>EXPENDITURE</b>			
Wages and benefits	-	359,000	601,809
Travel	-	-	142,975
Training and workshops	-	-	100,712
Technology	-	-	44,557
General office expenses	-	-	301,716
Employment related expenses	46,500	-	800,764
Transfer to Ontario Works	-	-	359,500
	<u>46,500</u>	<u>359,000</u>	<u>2,352,033</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ -</b>	<b>-</b>	<b><u>7,883</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>IN-HOME CARE</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 26,300	26,300	26,300
Province of Ontario	82,654	97,682	83,971
	108,954	123,982	110,271
<b>EXPENDITURE</b>			
Wages and benefits	120,270	123,841	125,471
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ (11,316)</b>	<b>141</b>	<b>(15,200)</b>
<b>NATIONAL CHILD BENEFIT RE-INVESTMENT</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 318,800	318,800	318,800
<b>EXPENDITURE</b>			
Nutrition	210,000	214,337	209,103
Admin. professional development	47,000	47,820	49,025
Recreation			
Minor hockey	10,100	10,100	10,100
Public skating	5,500	6,253	9,501
Girls broomball	5,500	10,100	10,581
Cultural programs	26,000	15,591	15,561
Taekwondo	4,900	4,700	5,628
Safety sports equipment	4,900	4,800	4,317
Other	4,900	5,099	4,984
	318,800	318,800	318,800
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>LONG-TERM CARE</b>			
<b>REVENUE</b>			
Ministry of Community and Social Services \$	<u>318,785</u>	<u>318,785</u>	<u>318,785</u>
<b>EXPENDITURE</b>			
Administration	3,000	2,989	-
Materials and supplies	17,530	22,949	23,037
Professional fees	2,000	-	2,000
Rent	4,500	4,500	4,500
Training	10,000	14,717	9,389
Travel	33,200	30,600	33,200
Wages and salaries	227,017	225,280	225,828
Benefits	<u>21,538</u>	<u>21,538</u>	<u>21,386</u>
	<u>318,785</u>	<u>322,573</u>	<u>319,340</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b> \$	<u><u>-</u></u>	<u><u>(3,788)</u></u>	<u><u>(555)</u></u>
<b>TRANSITIONAL FUNDING</b>			
<b>REVENUE</b>			
Ministry of Community and Social Services \$	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>			
Housing items (recovery)	<u>-</u>	<u>-</u>	<u>(2,843)</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b> \$	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,843</u></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**SOCIAL ASSISTANCE FOR EMPLOYMENT AND TRAINING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>EDUCATION</b> <b>(page 23)</b>	<b>HOUSING</b> <b>(page 36)</b>	<b>S.L.C.D.S.I.</b> <b>(page 44)</b>	<b>CAPITAL</b> <b>PROJECTS</b> <b>(page 38)</b>	<b>SECURITY</b>	<b>ADMINISTRA-</b> <b>TION</b>	<b>LANDSCAPERS</b>	<b>TOTAL</b>
<b>REVENUE</b>								
INAC - set funding	\$ 64,510	83,766	50,328	28,788	80,664	105,144	29,870	443,070
<b>EXPENDITURE</b>								
Telephone	-	-	-	-	877	-	-	877
Vehicle expenses	-	-	-	-	8,431	-	-	8,431
Wages and benefits	64,510	83,766	50,328	28,788	71,356	105,144	29,870	433,762
	64,510	83,766	50,328	28,788	80,664	105,144	29,870	443,070
<b>DEFICIENCY OF REVENUE</b> <b>OVER EXPENDITURE</b> <b>FOR THE YEAR</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>SUMMER WORK EXPERIENCE</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 21,000	21,000	20,400
<b>EXPENDITURE</b>			
Wages and benefits	<u>21,000</u>	<u>21,000</u>	<u>20,400</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>HOUSING 2015/16</b>			
<b>REVENUE</b>			
INAC - fixed funding			
Planning design and construction	\$ 93,389	93,389	-
Special services	646,612	646,612	-
Planning design and construction	667,445	667,445	-
	<u>1,407,446</u>	<u>1,407,446</u>	<u>-</u>
CMHC - RRAP	-	500	-
Other	55,772	90,194	-
	<u>1,463,218</u>	<u>1,498,140</u>	<u>-</u>
<b>EXPENDITURE</b>			
Materials and supplies	188,300	618,839	-
Other	123,051	108,751	-
Wages and benefits	912,594	502,526	-
Committee honorariums	31,387	34,400	-
Hydro hookups	168,000	178,724	-
Insurance	4,886	4,886	-
Vehicle	16,000	22,314	-
Travel	14,000	26,548	-
Freight	5,000	8,255	-
	<u>1,463,218</u>	<u>1,505,243</u>	<u>-</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ -</b>	<b>(7,103)</b>	<b>-</b>

Note: this schedule excludes activity related to Social Assistance for Employment and Training which is reported on Page 34

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>HOUSING 2014/15</b>			
<b>REVENUE</b>			
INAC - planning design and construction	\$ -	-	93,239
INAC - special services	-	-	648,258
INAC - planning design and construction	-	-	669,144
	-	-	1,410,641
Other	-	-	326,230
	-	-	1,736,871
<b>EXPENDITURE</b>			
Materials and supplies	-	-	1,070,408
Other	-	-	32,815
Wages and benefits	-	-	715,824
Committee honorariums	-	-	33,500
Hydro hookups	-	-	444
Vehicle	-	-	24,306
Travel	-	-	11,289
Freight	-	-	6,923
	-	-	1,895,509
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>(158,638)</u>

Note: this schedule excludes activity related to Social Assistance for Employment and Training which is reported on Page 34

**WATER SYSTEM UPGRADE**

**EXPENDITURE**

Non-construction costs (recovery)	\$ <u>-</u>	<u>(28,132)</u>	<u>-</u>
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**EXCESS OF REVENUE**

<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u>-</u>	<u>28,132</u>	<u>-</u>
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**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>CAPITAL PROJECTS</b>			
<b>REVENUE</b>			
INAC - Set funding	\$ -	-	108,540
Other revenue	-	-	54,022
	<u>-</u>	<u>-</u>	<u>162,562</u>
<b>EXPENDITURE</b>			
Wages and benefits	72,712	75,227	108,105
Travel	-	19,818	15,113
Supplies	-	2,401	3,687
Consultation	-	700	14,050
Boiler replacement	-	-	97,686
	<u>72,712</u>	<u>98,146</u>	<u>238,641</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>(72,712)</u></b>	<b><u>(98,146)</u></b>	<b><u>(76,079)</u></b>

Note: this schedule excludes activity related to Social Assistance for Employment and Training which is reported on Page 34

<b>REMEDIAL CSMWG</b>			
<b>REVENUE</b>			
INAC - Set funding	\$ -	-	31,700
INAC - Set funding	-	-	87,580
Transfer from incomplete	-	119,280	-
Transfer to incomplete	-	(33,918)	(119,280)
	<u>-</u>	<u>85,362</u>	<u>-</u>
<b>EXPENDITURE</b>			
Subcontractors	-	85,362	-
	<u>-</u>	<u>85,362</u>	<u>-</u>
<b>EXCESS OF REVENUE</b>			
<b>EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>BOILER REPLACEMENT</b>			
<b>REVENUE</b>			
INAC - Set funding	\$ -	199,795	-
<b>EXPENDITURE</b>			
Subcontractors	-	199,795	-
	<u>-</u>	<u>199,795</u>	<u>-</u>
<b>EXCESS OF REVENUE</b>			
<b>EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>REMEDICATION</b>			
<b>ROADS AND BRIDGES</b>			
<b>BERENS RIVER PROJECT</b>			
<b>REVENUE</b>			
INAC - set funding	\$ -	-	-
Transfer from incomplete	-	42,395	42,395
Transfer to incomplete	<u>-</u>	<u>(42,395)</u>	<u>(42,395)</u>
 <b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>
 <b>O&amp;M: SCHOOL REHAB</b>			
<b>REVENUE</b>			
INAC - fixed funding	\$ -	-	248,282
Interest and other	<u>-</u>	<u>-</u>	<u>146</u>
	<u>-</u>	<u>-</u>	<u>248,428</u>
 <b>EXPENDITURE</b>			
Construction costs	-	-	239,944
Non-construction costs	<u>-</u>	<u>37</u>	<u>5,477</u>
	<u>-</u>	<u>37</u>	<u>245,421</u>
 <b>(DEFICIENCY) EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<u>\$ -</u>	<u>(37)</u>	<u>3,007</u>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>OPERATIONS AND MAINTENANCE - SCHOOL</b>			
<b>REVENUE</b>			
INAC - fixed funding			
Education - O & M	\$ 2,177,872	2,177,872	2,177,872
Fuel subsidy	143,587	143,587	-
Teacherages	603,134	603,134	653,276
	<u>2,924,593</u>	<u>2,924,593</u>	<u>2,831,148</u>
Rent - teacherages	93,986	100,458	93,986
	<u>3,018,579</u>	<u>3,025,051</u>	<u>2,925,134</u>
<b>EXPENDITURE</b>			
Benefits	25,700	19,882	25,693
Casual labour	50,000	67,747	66,629
Fuel	300,000	330,283	444,847
Furniture and appliances	13,000	11,634	14,021
Heating units (recovery)	10,000	(7,461)	77,291
Hydro	1,300,000	1,217,525	1,359,314
Insurance	10,190	10,190	15,708
Janitor supplies	234,057	211,418	235,950
Janitors	404,934	406,694	387,580
Maintenance manager	40,000	40,000	43,785
Major maintenance	25,000	-	-
Miscellaneous	55,000	58,689	69,577
Night watchman	209,000	234,654	208,888
Propane	-	-	5,947
Repairs and maintenance - building	30,000	125,050	10,249
Summer cleaning	58,000	74,690	68,052
Telephone	2,000	1,991	3,583
Vehicles	10,000	30,105	20,344
	<u>2,776,881</u>	<u>2,833,091</u>	<u>3,057,458</u>
<b>EXCESS (DEFICIENCY) OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ 241,698</b>	<b>191,960</b>	<b>(132,324)</b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>O&amp;M FIRE PROTECTION REVENUE</b>			
INAC - fixed funding			
Fire protection	\$ 47,358	47,358	63,828
Fire protection - training	114,532	114,532	111,408
	<u>161,890</u>	<u>161,890</u>	<u>175,236</u>
<b>EXPENDITURE</b>			
Wages and benefits	74,600	66,932	72,222
Supplies	10,000	9,078	10,792
Utilities and fuel	10,500	10,086	10,596
Travel	10,000	1,950	8,755
Insurance	4,000	3,929	-
Maintenance and other	9,000	5,040	20,463
Equipment purchases	43,790	27,815	11,732
	<u>161,890</u>	<u>124,830</u>	<u>134,560</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>37,060</u></b>	<b><u>40,676</u></b>
<b>O&amp;M COMMUNITY BUILDINGS REVENUE</b>			
INAC - fixed funding	\$ 170,075	170,075	205,755
Transfer to SLCD SI (page 37)	(25,000)	(24,977)	(56,329)
Transfer from other programs	183,800	183,787	116,469
	<u>328,875</u>	<u>328,885</u>	<u>265,895</u>
<b>EXPENDITURE</b>			
ACRS	-	-	23,169
Learning Centre	-	-	18,069
Band Office	139,400	139,388	190,519
Education administration	9,700	9,747	-
Arena	229,900	229,924	155,438
Warehouse	38,000	37,976	30,175
Street lighting	5,600	5,562	5,515
Youth Centre	13,300	13,287	11,635
Other	2,500	2,457	10,724
	<u>438,400</u>	<u>438,341</u>	<u>445,244</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>(109,525)</u></b>	<b><u>(109,456)</u></b>	<b><u>(179,350)</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>O&amp;M WATER AND WASTEWATER REVENUE</b>			
INAC - fixed funding			
Wastewater systems	\$ 449,460	449,460	440,753
Water systems	583,822	583,822	574,050
Transfer to SLCDIS (page 44)	(729,897)	(729,897)	(711,418)
INAC - set funding			
Wastewater operation and maintenance (page 43)	119,787	119,787	148,963
Water operation and maintenance (page 43)	127,814	127,814	158,341
	<u>550,986</u>	<u>550,986</u>	<u>610,689</u>
Transfer from Health	-	7,500	-
Transfer from other programs	<u>-</u>	<u>47,770</u>	<u>72,170</u>
	<u>550,986</u>	<u>606,256</u>	<u>682,859</u>
<b>EXPENDITURE</b>			
Wages and benefits	157,480	187,463	221,069
Hydro	200,000	233,505	257,537
Telephone and internet	3,900	3,985	4,051
Chemicals and freight	-	-	930
Fuel	7,000	17,317	24,967
Supplies	120,000	156,886	46,733
Repairs	30,000	17,840	131,153
Travel	5,000	5,734	9,767
Vehicle and insurance	12,606	13,287	17,064
Training	-	961	7,628
Drinking water safety program	-	7,709	416
Other	15,000	25,498	21,599
	<u>550,986</u>	<u>670,185</u>	<u>742,914</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(63,929)</u></b>	<b><u>(60,055)</u></b>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
WATER AND WASTEWATER OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>WATER O &amp; M</b>	<b>WASTE- WATER O &amp; M</b>	<b>TOTAL 2016</b>	<b>TOTAL 2015</b>
<b>REVENUE</b>				
INAC - set funding	\$ 127,814	119,787	247,601	307,304
<b>EXPENDITURE</b>				
Wages and benefits	36,531	34,237	70,768	91,445
Hydro	46,394	43,481	89,875	106,529
Telephone and internet	905	848	1,753	1,676
Chemicals and freight	-	-	-	385
Fuel	1,624	1,522	3,146	10,328
Supplies	27,837	26,088	53,925	19,331
Repairs	6,959	6,522	13,481	54,251
Travel	1,160	1,087	2,247	4,040
Vehicle and insurance	2,924	2,741	5,665	7,058
Training	-	-	-	3,155
Drinking water safety program	-	-	-	172
Other	3,480	3,261	6,741	8,934
	<u>127,814</u>	<u>119,787</u>	<u>247,601</u>	<u>307,304</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**SANDY LAKE COMMUNITY DEVELOPMENT SERVICES INC.**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	COMMUNITY ECONOMIC DEVELOPMENT PROGRAM	ROADS	GARAGE	MTCE BUILDING	WATER TRUCKS	SEWER TRUCKS	WINTER ROAD	LANDFILL	OTHER	TOTAL
<b>REVENUE</b>										
INAC - fixed funding										
Transfer from p. 41	\$ -	-	-	24,977	-	-	-	-	-	24,977
Transfer from p. 42	-	-	-	-	385,962	343,935	-	-	-	729,897
Economic development	186,500	-	-	-	-	-	-	-	-	186,500
Roads & bridges	-	188,874	-	-	-	-	-	-	-	188,874
Solid waste	-	-	-	-	-	-	-	18,554	-	18,554
INAC - set funding										
Roads & bridges (p. 44A)	-	-	-	-	-	-	150,430	-	-	150,430
	186,500	188,874	-	24,977	385,962	343,935	150,430	18,554	-	1,299,232
Other	524	238,914	-	-	-	-	157,135	-	681,672	1,078,245
	187,024	427,788	-	24,977	385,962	343,935	307,565	18,554	681,672	2,377,477
<b>EXPENDITURE</b>										
Bank charges	5,942	-	-	-	-	-	-	-	514	6,456
Supplies and equipment	1,800	-	-	-	-	-	-	-	-	-
Equip rentals & purchases	-	6,904	-	-	-	-	111,709	-	-	118,613
Freight	1,723	12,131	-	-	1,265	2,107	11,925	-	340	29,491
Gas	10,621	16,725	-	-	-	-	16,672	-	8,057	52,075
Heating fuel	-	-	10,350	4,031	-	-	-	-	-	14,381
Hydro	-	-	8,942	6,067	-	-	-	-	16,147	31,156
Insurance	1,581	8,561	12,990	-	3,440	3,440	4,171	-	15,477	49,660
Interest	-	20,235	-	-	-	-	-	-	-	20,235
Materials and supplies	-	38,512	18,928	80	-	-	47,521	-	12,350	117,391
Office	26,841	-	-	-	-	-	-	-	-	26,841
Operations	-	-	617	-	-	-	18,110	66,811	440,172	525,710
Other	6,345	-	-	-	4,854	-	-	-	-	11,199
Professional fees	7,485	-	-	-	-	-	-	-	-	7,485
Repairs and maintenance	-	1,455	360	-	951	1,978	-	-	-	4,744
Telephone	7,595	3,607	-	-	-	-	-	-	-	11,202
Travel	16,072	24,799	-	-	-	-	-	-	-	40,871
Truck expenses										
Fuel	5,824	66,317	-	-	18,914	20,521	-	-	-	111,576
Operating	1,313	18,087	-	-	6,863	7,335	-	-	-	33,598
Planning	66,300	-	-	-	-	-	12,000	-	-	78,300
Wages and benefits	205,218	194,707	26,999	-	154,143	144,960	115,252	-	39,528	880,807
	364,660	412,040	79,186	10,178	190,430	180,341	337,360	66,811	532,585	2,173,591
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>										
	\$ (177,636)	15,748	(79,186)	14,799	195,532	163,594	(29,795)	(48,257)	149,087	203,886

Note: this schedule excludes activity related to Social Assistance for Employment and Training which is reported on Page 34

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>ROADS AND BRIDGES</b>			
<b>REVENUE</b>			
INAC - set funding	\$ 150,430	150,430	153,433
<b>EXPENDITURE</b>			
Equip rentals & purchases	49,800	49,812	59,315
Freight	5,300	5,317	4,566
Gas	7,400	7,434	-
Insurance	1,900	1,860	2,037
Materials and supplies	21,200	21,190	22,975
Operations	8,100	8,075	10,111
Travel	-	-	4,264
Planning	5,400	5,351	663
Wages and benefits	51,400	51,391	49,502
	<u>150,500</u>	<u>150,430</u>	<u>153,433</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>(70)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

**HEALTH CANADA SUMMARY**

	<u>PAGE</u>	<u>HEALTH CANADA REVENUE</u>	<u>EXPENDITURE</u>	<u>DEFICIENCY OF REVENUE OVER EXPENDITURE</u>
Canada Prenatal Nutrition Program	46	\$ 43,550	43,471	79
Drinking Water Safety Program	46	7,500	7,500	-
Nursing Station	47	151,988	152,239	(251)
Suicide Prevention	47	18,145	17,937	208
Brighter Futures	48	158,923	159,637	(714)
Building Healthy Communities -				
Mental Health Crisis Management	48	270,942	270,654	288
Children and Youth Program Cluster	49	668,946	669,814	(868)
National Native Alcohol and Drug				
Abuse Program	50	342,556	342,709	(153)
Aboriginal Diabetes Initiative	51	195,408	196,259	(851)
Dental Treatment and Dental -				
Community Administration	51	26,845	27,265	(420)
Community Health Representatives	52	400,250	401,609	(1,359)
Health Planning Management	53	224,640	224,934	(294)
Home and Community Care Service Delivery	54	516,188	517,532	(1,344)
Communicable Disease Emergencies				
Planning & Response	54	2,000	2,148	(148)
Community Facilities Security	55	107,064	112,232	(5,168)
Medical Transportation	55	93,209	95,804	(2,595)
Community Facilities -				
Operations & Maintenance	56	247,805	249,538	(1,733)
Vision Care - Eye Examinations	56	1,465	1,612	(147)
		<u><u>\$ 3,477,424</u></u>	<u><u>3,492,894</u></u>	<u><u>(15,470)</u></u>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>CANADA PRENATAL NUTRITION PROGRAM</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>43,550</u>	<u>43,550</u>	<u>42,879</u>
<b>EXPENDITURE</b>			
Administration	3,360	3,360	3,360
Office	2,400	2,552	1,293
Other	3,340	3,902	5,273
Wages and benefits	<u>33,363</u>	<u>33,657</u>	<u>33,393</u>
	<u>42,463</u>	<u>43,471</u>	<u>43,319</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u><u>1,087</u></u></b>	<b><u><u>79</u></u></b>	<b><u><u>(440)</u></u></b>
<b>DRINKING WATER SAFETY PROGRAM</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>7,500</u>	<u>7,500</u>	<u>-</u>
<b>EXPENDITURE</b>			
Training and testing	<u>7,500</u>	<u>7,500</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u><u>-</u></u></b>	<b><u><u>-</u></u></b>	<b><u><u>-</u></u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>NURSING STATION</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ 151,988	151,988	-
<b>EXPENDITURE</b>			
Administration	13,817	13,817	-
Equipment	80,375	78,183	-
Labour	4,091	6,534	-
Maintenance	22,520	22,520	-
Security improvements	31,185	31,185	-
	<u>151,988</u>	<u>152,239</u>	<u>-</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u>-</u>	<u>(251)</u>	<u>-</u>
<b>SUICIDE PREVENTION</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ 18,145	18,145	-
<b>EXPENDITURE</b>			
Administration	2,800	3,351	-
Health promotion	2,000	186	-
Rent	500	500	-
Supplies	6,500	7,150	-
Telephone, fax and internet	345	300	-
Wages and benefits	1,000	572	-
Youth activities	5,000	5,878	-
	<u>18,145</u>	<u>17,937</u>	<u>-</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u>-</u>	<u>208</u>	<u>-</u>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>BRIGHTER FUTURES</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>158,923</u>	<u>158,923</u>	<u>156,475</u>
<b>EXPENDITURE</b>			
Administration	19,900	20,000	17,300
Audit fees	1,000	1,000	1,000
Committee	5,000	5,400	4,800
Girl power	-	-	1,466
Office	5,000	5,531	7,380
Other	20,000	20,822	21,658
Program expenses	10,000	16,150	9,357
Rent and utilities	15,000	14,643	11,593
Telephone, fax and internet	1,200	1,200	1,200
Travel and training	10,000	6,461	4,788
Wages and benefits	62,500	66,260	73,807
Youth activities	<u>9,323</u>	<u>2,170</u>	<u>3,747</u>
	<u>158,923</u>	<u>159,637</u>	<u>158,096</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>(714)</u></u>	<u><u>(1,621)</u></u>
<b>BUILDING HEALTHY COMMUNITIES -</b>			
<b>MENTAL HEALTH CRISIS MANAGEMENT</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>270,942</u>	<u>270,942</u>	<u>166,156</u>
<b>EXPENDITURE</b>			
Administration	11,325	8,000	7,700
Mental health and addiction	10,000	10,608	10,488
Office	-	1,010	2,336
Re-investment expenses	80,734	80,206	50,080
Telephone, fax and internet	4,100	4,584	4,097
Transfer to NNADAP	72,000	72,000	-
Travel and training	14,700	15,414	12,522
Wages and benefits	<u>78,083</u>	<u>78,832</u>	<u>79,824</u>
	<u>270,942</u>	<u>270,654</u>	<u>167,047</u>
<b>EXCESS (DEFICIENCY) OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>288</u></u>	<u><u>(891)</u></u>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>CHILDREN AND YOUTH PROGRAM CLUSTER</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>668,946</u>	<u>668,946</u>	<u>639,311</u>
<b>EXPENDITURE</b>			
Administration	35,600	35,600	34,558
Audit fees	1,000	1,000	1,052
Consultation	10,000	13,617	10,100
Insurance	21,000	21,087	21,289
Material and equipment rental	-	-	3,158
Materials and supplies	52,000	44,343	64,994
Office rent	42,635	41,544	-
Postage and freight	1,000	2,071	2,160
Re-investment expenses	37,000	37,772	54,891
Supplies	49,711	44,510	62,455
Telephone, fax and internet	8,000	9,580	8,198
Travel and training	10,000	12,590	14,556
Utilities	30,000	25,742	45,829
Vehicle operating costs	15,000	13,487	10,091
Wages and benefits	<u>356,000</u>	<u>366,871</u>	<u>316,455</u>
	<u>668,946</u>	<u>669,814</u>	<u>649,786</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>(868)</u></u>	<u><u>(10,475)</u></u>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>NATIONAL NATIVE ALCOHOL AND DRUG ABUSE PROGRAM</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ 342,556	342,556	338,698
Transfer from Mental Health Crisis Mgmt	<u>72,000</u>	<u>72,000</u>	<u>-</u>
	<u>414,556</u>	<u>414,556</u>	<u>338,698</u>
<b>EXPENDITURE</b>			
3% Growth	3,672	3,500	-
Administration	8,000	8,000	7,700
Audit fees	1,000	1,000	-
Consultation	4,668	5,175	3,828
Health promotion	25,000	27,454	12,248
Materials and supplies	-	-	787
Re-investment expenses	72,000	73,245	71,332
Telephone, fax and internet	5,000	5,192	4,463
Travel and training	15,000	11,810	25,073
Wages and benefits	82,800	81,421	83,852
Workshops	<u>2,000</u>	<u>636</u>	<u>2,400</u>
	<u>219,140</u>	<u>217,433</u>	<u>211,683</u>
PDA expenses:			
Counselling-facility	20,400	19,217	22,959
Travel	10,680	7,773	-
Wages and benefits	<u>164,336</u>	<u>170,286</u>	<u>103,365</u>
	<u>195,416</u>	<u>197,276</u>	<u>126,324</u>
Total expenditures	<u>414,556</u>	<u>414,709</u>	<u>338,007</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(153)</u></b>	<b><u>691</u></b>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>ABORIGINAL DIABETES INITIATIVE</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>195,408</u>	<u>195,408</u>	<u>179,508</u>
<b>EXPENDITURE</b>			
Administration	7,750	7,750	7,750
Audit fees	1,000	1,000	1,000
Committee honorarium	15,300	12,900	20,400
Food security	2,750	2,917	2,737
Health promotion	25,000	21,643	26,478
Hydro and other	10,108	13,013	7,590
Office	8,000	12,684	8,593
One-time funding	-	-	3,546
Other	10,000	12,786	10,653
Prevention	-	3,358	5,898
Re-investment expenses	21,000	24,101	2,599
Telephone, fax and internet	3,000	1,999	1,373
Transportation	10,000	5,000	2,884
Travel	5,000	10,431	11,426
Wages and benefits	<u>76,500</u>	<u>66,677</u>	<u>67,268</u>
	<u>195,408</u>	<u>196,259</u>	<u>180,195</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(851)</u></b>	<b><u>(687)</u></b>
<b>DENTAL CARE ASSISTANTS</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>26,845</u>	<u>26,845</u>	<u>26,845</u>
<b>EXPENDITURE</b>			
Wages and benefits	24,845	27,265	26,790
Management and support	<u>2,000</u>	<u>-</u>	<u>875</u>
	<u>26,845</u>	<u>27,265</u>	<u>27,665</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(420)</u></b>	<b><u>(820)</u></b>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>COMMUNITY HEALTH REPRESENTATIVES</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>400,250</u>	<u>400,250</u>	<u>334,039</u>
<b>EXPENDITURE</b>			
CHR workers			
Wages and benefits	74,500	79,867	75,284
Audit fees	1,000	1,000	1,000
Travel	11,000	9,364	4,928
Consultation	25,400	27,200	11,684
Medical supplies and equipment	2,000	1,712	598
Promotions	2,000	7,987	761
Re-investment expenses	23,000	22,908	29,863
Other	3,200	3,509	6,212
Overhead	<u>500</u>	<u>500</u>	<u>-</u>
	<u>142,600</u>	<u>154,047</u>	<u>130,330</u>
Nursing station clerks			
Wages and benefits	75,500	64,389	97,468
Administration	15,000	15,000	15,100
Other	<u>-</u>	<u>1,500</u>	<u>2,368</u>
	<u>90,500</u>	<u>80,889</u>	<u>114,936</u>
CHP acute care expenditures			
Wages and benefits	<u>161,771</u>	<u>166,673</u>	<u>90,684</u>
Total expenditures	<u>394,871</u>	<u>401,609</u>	<u>335,950</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>5,379</u></b>	<b><u>(1,359)</u></b>	<b><u>(1,911)</u></b>



**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>HEALTH MANAGEMENT</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ 174,612	224,640	213,785
<b>EXPENDITURE</b>			
Administration fees	7,100	7,100	42,600
Consultation	14,448	10,271	9,200
Feasibility study	-	-	35,000
Gas	2,961	5,504	3,462
Lease-Wilsons	3,300	5,065	4,300
One-time funding	-	50,028	-
Re-investment expenses	56,000	56,177	62,990
Supplies	4,303	4,994	4,581
Telephone, fax and internet	8,000	9,885	8,841
Travel	10,000	10,246	13,368
Vehicle insurance	-	-	2,523
Wages and benefits	68,500	65,664	28,105
	<u>174,612</u>	<u>224,934</u>	<u>214,970</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u>-</u>	<u>(294)</u>	<u>(1,185)</u>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>HOME AND COMMUNITY CARE</b>			
<b>SERVICE DELIVERY</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ 516,188	516,188	530,995
<b>EXPENDITURE</b>			
Administration	27,800	27,800	27,588
Audit fees	1,000	-	1,000
Consultation committee	17,000	12,000	17,331
Liability insurance	5,845	5,845	1,232
Medical supplies	25,333	21,187	25,926
Office supplies	4,000	9,835	3,592
Office rent	10,000	8,699	10,529
Physio and occupational therapy	22,000	20,640	19,404
Postage and freight	3,000	1,178	3,468
Program expenses	10,000	812	11,486
Re-investment expenses	40,686	43,869	45,490
Staff development	-	4,029	175
Telephone	5,134	5,368	5,960
Travel	10,000	9,444	10,508
Training	4,390	3,635	23,868
Utilities	-	5,321	56
Vehicle insurance	-	-	875
Vehicle operating costs	26,000	29,471	31,335
Wages and benefits	304,000	308,399	297,677
	<u>516,188</u>	<u>517,532</u>	<u>537,500</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(1,344)</u></b>	<b><u>(6,505)</u></b>
<b>COMMUNICABLE DISEASE EMERGENCIES</b>			
<b>PLANNING &amp; RESPONSE</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ 2,000	2,000	2,000
<b>EXPENDITURE</b>			
Program expenses	<u>2,000</u>	<u>2,148</u>	<u>2,144</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(148)</u></b>	<b><u>(144)</u></b>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>SECURITY SERVICES IN HEALTH FACILITIES</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>107,064</u>	<u>107,064</u>	<u>70,943</u>
<b>EXPENDITURE</b>			
Wages and benefits	<u>99,764</u>	<u>104,932</u>	<u>71,988</u>
Administration	<u>7,300</u>	<u>7,300</u>	<u>-</u>
	<u>107,064</u>	<u>112,232</u>	<u>71,988</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(5,168)</u></b>	<b><u>(1,045)</u></b>
<b>MEDICAL TRANSPORTATION</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>93,209</u>	<u>93,209</u>	<u>122,013</u>
<b>EXPENDITURE</b>			
Administration	<u>1,734</u>	<u>-</u>	<u>-</u>
Community travel	<u>2,000</u>	<u>1,396</u>	<u>108</u>
Gas	<u>12,000</u>	<u>6,544</u>	<u>6,581</u>
Medivacs	<u>-</u>	<u>495</u>	<u>-</u>
Vehicle insurance	<u>875</u>	<u>1,790</u>	<u>875</u>
Vehicle purchase	<u>-</u>	<u>-</u>	<u>28,804</u>
Wages and benefits	<u>76,600</u>	<u>85,579</u>	<u>87,643</u>
	<u>93,209</u>	<u>95,804</u>	<u>124,011</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(2,595)</u></b>	<b><u>(1,998)</u></b>

**SANDY LAKE FIRST NATION**

**SCHEDULE OF REVENUE AND EXPENDITURE  
HEALTH CANADA FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>COMMUNITY FACILITIES - OPERATIONS AND MAINTENANCE</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>247,805</u>	<u>247,805</u>	<u>241,511</u>
<b>EXPENDITURE</b>			
Janitors:			
Wages and benefits	86,147	94,557	103,852
Other	4,785	4,810	737
Overhead	<u>12,000</u>	<u>1,528</u>	<u>52</u>
	<u>102,932</u>	<u>100,895</u>	<u>104,641</u>
Housekeepers:			
Wages and benefits	64,500	69,772	65,480
Overhead	<u>120</u>	<u>120</u>	<u>415</u>
	<u>64,620</u>	<u>69,892</u>	<u>65,895</u>
Administration	14,744	14,744	21,744
One-Time Funding	18,620	20,981	-
Re-investment expenses	2,000	1,980	14,928
Utilities	<u>44,500</u>	<u>41,046</u>	<u>34,757</u>
	<u>79,864</u>	<u>78,751</u>	<u>71,429</u>
Total expenditure	<u>247,416</u>	<u>249,538</u>	<u>241,965</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>389</u></b>	<b><u>(1,733)</u></b>	<b><u>(454)</u></b>
<b>VISION CARE - EYE EXAMINATIONS</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>1,465</u>	<u>1,465</u>	<u>1,465</u>
<b>EXPENDITURE</b>			
Wages and benefits	1,319	1,612	1,021
Overhead	<u>146</u>	<u>-</u>	<u>146</u>
	<u>1,465</u>	<u>1,612</u>	<u>1,167</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>(147)</u></b>	<b><u>298</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**  
(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>SANDY LAKE MULTIPLEX DESIGN</b>			
<b>REVENUE</b>			
Ontario Ministry of Aboriginal Affairs	\$ 79,430	79,430	-
Other	4,800	4,800	-
	<u>84,230</u>	<u>84,230</u>	<u>-</u>
<b>EXPENDITURE</b>			
Professional fees	79,430	79,430	-
Project management	4,800	4,800	-
	<u>84,230</u>	<u>84,230</u>	<u>-</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>ONTARIO MINISTRY OF CHILDREN AND YOUTH</b>			
<b>REVENUE</b>			
Ontario Ministry of Children and Youth	\$ <u>108,361</u>	<u>108,361</u>	<u>-</u>
<b>EXPENDITURE</b>			
One-time funding	30,000	30,000	-
Food costs	6,725	68,725	-
Cultural	4,550	4,550	-
Administration	5,086	5,086	-
	<u>46,361</u>	<u>108,361</u>	<u>-</u>
<b>EXCESS OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ <u>62,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<b>BUDGET</b>	<b>2016</b>	<b>2015</b>
<b>NUTRITION</b>			
<b>REVENUE</b>			
Ontario Ministry of Children and Youth	\$ 20,000	20,000	-
<b>EXPENDITURE</b>			
Salaries and benefits	12,485	12,194	-
Travel	2,560	3,089	-
Community outreach	950	934	-
Honoraria	2,000	2,000	-
Professional fees	600	600	-
Administration	1,405	1,405	-
	20,000	20,222	-
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ -</b>	<b>(222)</b>	<b>-</b>
<b>ONTARIO NEW RELATIONSHIP FUND</b>			
<b>REVENUE</b>			
Ontario Ministry of Northern Development and Mines	\$ 139,456	99,055	-
Ontario Ministry of Aboriginal Affairs	90,000	90,000	110,490
Other revenue	-	-	11,391
Recovery of prior year funding	-	(3,678)	(68,700)
	229,456	185,377	53,181
<b>EXPENDITURE</b>			
Salaries and benefits	51,100	54,136	45,804
Training	6,000	6,218	5,191
Office and other	8,675	4,577	3,984
Travel	90,346	76,274	9,317
Professional fees	14,500	14,256	4,729
Community outreach	22,000	19,652	6,771
Administration	8,157	8,157	8,182
One-time funding	25,178	9,199	36,326
Program costs	3,500	3,000	-
	229,456	195,469	120,304
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ -</b>	<b>(10,092)</b>	<b>(67,123)</b>

**SANDY LAKE FIRST NATION**  
**SCHEDULE OF REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2016**

(Unaudited)

	<u>BUDGET</u>	<u>2016</u>	<u>2015</u>
<b>HEALTH CENTRES</b>			
<b>REVENUE</b>			
Health Canada Funding	\$ <u>50,028</u>	<u>50,028</u>	<u>-</u>
<b>EXPENDITURE</b>			
Administration	4,548	4,548	-
Community travel	7,780	7,830	-
Consultants	15,000	15,000	-
Travel and training	<u>22,700</u>	<u>22,700</u>	<u>-</u>
	<u>50,028</u>	<u>50,078</u>	<u>-</u>
<b>DEFICIENCY OF REVENUE</b>			
<b>OVER EXPENDITURE FOR THE YEAR</b>	\$ <u><u>-</u></u>	<u><u>(50)</u></u>	<u><u>-</u></u>