Financial Statements of

HENVEY INLET FIRST NATION

Year ended March 31, 2016

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of Henvey Inlet First Nation are the responsibility of management and have been approved by the Chief and Council.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The First Nation maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the First Nation's assets are appropriately accounted for and adequately safeguarded.

The First Nation is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Chief and Council review the First Nation's financial statements and recommend their approval. The Chief and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditors' report. The Chief and Council take this information into consideration when approving the financial statements for issuance to the Members. The Chief and Council also consider the engagement of the external auditors.

The financial statements have been audited by KPMG LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. KPMG LLP has full access to the First Nation.

KPMG

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INDEPENDENT AUDITORS' REPORT

To the Chief and Council of Henvey Inlet First Nation

We have audited the accompanying financial statements of Henvey Inlet First Nation which comprise the statement of financial position as at March 31, 2016, the statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and notes, comprising 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. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the 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 financial statements.

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

KPMG

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Henvey Inlet First Nation as at March 31, 2016 and its results of operations and accumulated surplus, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

July 29, 2016
Sudbury, Canada

HENVEY INLET FIRST NATION

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Year ended March 31, 2016

Financial Statements

HENVEY INLET FIRST NATION

Exhibit A - Statement of Financial Position

March 31, 2016, with comparative information for 2015

		2016	2015
Financial assets:			
Cash	$	701,264	1,200,729
Accounts receivable		670,383	928,971
Consolidated revenue fund		90,572	90,572
Investment and advances in Pickerel Contracting Ltd. (note 2)		1	125,873
Investment in Shwe Miikaan Limited Partnership (note 10)		458,726	-
Investment in Nigig Power Corporation (note 3)		1	1
		1,920,947	2,346,146
Financial liabilities:			
Accounts payable and accrued liabilities		1,326,569	1,120,345
Deferred revenue		224,818	335,581
Loans payable to INAC - Land claim (note 6)		449,865	449,865
Long-term debt (note 5)		1,647,333	1,745,635
		3,648,585	3,651,426
Net debt		(1,727,638)	(1,305,280)
Non-financial assets:			
Tangible capital assets (note 4)		10,729,494	10,656,666
Prepaid expenses		56,927	40,273
Inventory		11,995	27,090
		10,798,416	10,724,029
Contingent liabilities (note 8)			
Accumulated surplus (note 7)	$	9,070,778	9,418,749

See accompanying notes to financial statements.

On behalf of the First Nation:

W Wayne McQuabbie

Chief | Councillor | Councillor

G Solomon Dubois | Bundle |

Councillor | Councillor | Councillor

Barry Solomon

Councillor

HENVEY INLET FIRST NATION

Exhibit B - Statement of Operations and Accumulated Surplus

Year ended March 31, 2016, with comparative information for 2015

		2016 Budget (note 11)	2016 Actual	2015 Actual
Revenue:				
Federal funding	$	2,814,336	4,691,010	4,202,348
Provincial funding		188,306	1,268,586	545,908
Grants and other subsidies		208,576	432,818	343,419
Other		465,219	2,594,124	2,783,831
		3,676,437	8,986,538	7,875,506
Expenses:				
Band Government		695,237	893,466	797,112
Social Assistance		90,593	422,892	415,245
Education		1,120,553	992,280	1,057,974
Community Infrastructure		633,032	695,061	730,169
Health Services - Patient Transportation		85,396	86,267	70,699
Health Services - Other		678,093	853,991	859,477
Community Services		314,627	591,326	478,226
Employment and Economic Development		57,256	3,396,438	2,385,485
Day Care		9,753	240,653	222,250
Housing		38,057	57,245	50,985
Social Housing		363,200	278,737	238,537
Gas Bar		2,175	826,153	844,604
		4,087,972	9,334,509	8,150,763
Deficiency of revenue over expenses		(411,535)	(347,971)	(275,257)
Accumulated surplus, beginning of year		9,418,749	9,418,749	9,694,006
Accumulated surplus, end of year	$	9,007,214	9,070,778	9,418,749

See accompanying notes to financial statements.

HENVEY INLET FIRST NATION

Exhibit C - Statement of Changes in Net Debt

Year ended March 31, 2016, with comparative information for 2015

		2016 Actual	2015 Actual
Deficiency of revenue over expenses	$	(347,971)	(275,257)
Acquisition of tangible capital assets		(530,980)	(274,201)
Amortization of tangible capital assets		458,151	447,721
		(420,800)	(101,737)
Acquisition of prepaid expenses		(16,653)	33,279
Use of inventory		15,095	5,640
Change in net debt		(422,358)	(62,818)
Net debt, beginning of year		(1,305,280)	(1,242,462)
Net debt, end of year	$	(1,727,638)	(1,305,280)

See accompanying notes to financial statements.

HENVEY INLET FIRST NATION

Exhibit D - Statement of Cash Flows

Year ended March 31, 2016, with comparative information for 2015

		2016	2015
Cash flows from operating activities:			
Deficiency of revenue over expenses	$	(347,971)	(275,257)
Adjustment for:			
Amortization of tangible capital assets		458,151	447,721
Provision for advances from Pickerel Contracting Ltd.		129,287	-
Equity loss in Shwe Miikaan Limited Partnership		41,274	-
		280,741	172,464
Cash flows from operating activities:			
Decrease (increase) in accounts receivable		258,588	(108,889)
Decrease in inventory		15,095	5,640
Increase in accounts payable and accrued liabilities		206,226	535,324
Increase (decrease) in deferred revenue		(110,763)	295,371
Increase in prepaid expenses		(16,657)	33,282
		633,230	933,192
Cash flows from capital activities:			
Cash used to acquire tangible capital assets		(530,980)	(274,201)
Cash flows from financing activities:			
Long-term debt issued		76,414	71,250
Principal payments on long-term debt		(174,714)	(169,530)
		(98,300)	(98,280)
Cash flows from investing activities:			
Investment in Shwe Miikaan Limited Partnership		(500,000)	-
Increase in advances to Pickerel Contracting Ltd.		(3,415)	-
		(503,415)	-
Net increase (decrease) in cash		(499,465)	560,711
Cash, beginning of year		1,200,729	640,018
Cash, end of year	$	701,264	1,200,729

See accompanying notes to financial statements.

Henvey Inlet First Nation (the "First Nation") located in the Parry Sound district administers programs and provides services on behalf of its members.

1. Significant accounting policies:

These financial statements of Henvey Inlet First Nation are the representation of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The following is a summary of the significant accounting policies followed in the preparation of these financial statements:

(a) Reporting entity:

The reporting entity is comprised of all committees and related entities under the control of Chief and Council which includes the following wholly owned Corporations':

- Pickerel Contracting Ltd.
- Nigig Power Corporation

Pickerel Contracting Ltd. ("PCL" or the "Corporation") is accounted for on the modified equity basis. Under the modified equity basis, the Corporation's accounting principles are not adjusted to conform with those of the First Nation and inter-organizational transactions and balances are not eliminated.

Nigig Power Corporation ("Corporation") is accounted for on the modified equity basis. Under the modified equity basis, the Corporation's accounting principles are not adjusted to conform with those of the First Nation and inter-organizational transactions and balances are not eliminated.

(b) Revenue recognition:

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under the funding arrangements which relates to a subsequent fiscal period is reflected as deferred revenue on the statement of financial position.

(c) Prior year funding adjustments:

The First Nation has entered into accountable contribution arrangements with several government funding agencies. All such programs are subject to audit by the various governments, with audit adjustments repayable to the government. These adjustments are charged to operations in the year during which the adjustments become known.

1. Significant accounting policies (continued):

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life in Years
Land improvements	10 - 30
Buildings and building improvements	10 - 40
Vehicles	5
Machinery and equipment	10
Furniture, computers, and fixtures	4 - 10
Water and wastewater infrastructure	10 - 50
Roads infrastructure	75

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(e) Ottawa Trust Funds:

The Ottawa Trust Funds are held in trust by the Government of Canada and are included on the statement of financial position.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the carrying value of capital assets and valuation allowances for receivables. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Investment and advances in Pickerel Contracting Ltd.:

The following table provides condensed supplementary financial information for the year ended March 31, 2016, with comparative information for 2015:

	2016	2015
Financial Position:		
Current assets	$ 9,251	33,013
Other assets	209	261
Total assets	9,460	33,274
Liabilities	163,316	174,870
Net position	(153,856)	(141,596)
Equity contributions net of provision for impairment in value	153,855	141,597
Carrying value of investment	$ 1	1

Results of operations	2016	2015
Revenue	$ 412,453	388,225
Expenses	424,714	430,598
Net loss for the year	(12,261)	(42,373)
Provision for impairment in value	12,261	42,373
Share in operations	$ –	–

	2016	2015
Advances to Pickerel Contracting Ltd.	$ 129,287	125,872
Allowance	(129,287)	–
Carrying value of investment	1	1
	$ 1	125,873

3. **Investment in Nigig Power Corporation:**

The following table provides condensed supplementary financial information for the year ended March 31, 2016, with comparative information for 2015:

		2016	2015
Financial position:			
Current assets	$	2,312,358	57,150
Investments		10,733,312	2,312,150
Capital assets		2,042,488	4,563,893
Total assets		15,088,158	6,933,193
Liabilities		16,482,189	7,096,119
Net position		(1,394,031)	(162,926)
Provision for impairment in value, net of equity contributions		(1,394,030)	162,927
Carrying value of investment	$	1	1

		2016	2015
Results of operations:			
Revenues	$	341,317	83,809
Expenses		485,528	109,309
Net loss from operations		(144,211)	(25,500)
Equity loss from associates		1,086,898	–
Gain on disposal of capital asset		–	51,782
Net income (loss) for the year		(1,231,109)	26,282
Provision for impairment in value		(1,231,109)	(26,282)
Share in operations	$	–	–

4. Tangible capital assets:

Cost	Balance March 31, 2015	Additions	Disposals	Balance at March 31, 2016
Land improvements	$ 383,184	174,056	-	557,240
Buildings	6,365,485	34,299	-	6,399,784
Roads infrastructure	1,445,470	8,848	-	1,454,318
Machinery and equipment	814,080	201,745	-	1,015,825
Furniture, computers and fixtures	88,341	44,731	-	133,072
Water infrastructure	5,342,409	-	-	5,342,409
Assets under construction	149,469	67,300	-	216,769
Total	$ 14,588,438	530,979	-	15,119,417

Accumulated amortization	Balance March 31, 2015	Disposals	Amortization expense	Balance at March 31, 2016
Land improvements	$ 88,742	-	13,936	102,678
Buildings	1,864,742	-	162,019	2,026,761
Roads infrastructure	430,112	-	20,221	450,333
Machinery and equipment	414,178	-	112,724	526,902
Furniture, computers and fixtures	84,052	-	7,023	91,075
Water infrastructure	1,049,946	-	142,228	1,192,174
Total	$ 3,931,772	-	458,151	4,389,923

	Net book value March 31, 2015	Net book value March 31, 2016
Land improvements	$ 294,442	$ 454,562
Buildings	4,500,743	4,373,023
Roads infrastructure	1,015,358	1,003,985
Machinery and equipment	399,902	488,923
Furniture, computers and fixtures	4,289	41,997
Water infrastructure	4,292,463	4,150,235
Assets under construction	149,469	216,769
Total	$ 10,656,666	$ 10,729,494

4. Tangible capital assets (continued):

Cost	Balance March 31, 2014	Additions	Disposals	Balance at March 31, 2015
Land improvements	$ 383,184	-	-	383,184
Buildings	6,346,634	18,851	-	6,365,485
Roads infrastructure	1,445,470	-	-	1,445,470
Machinery and equipment	708,194	105,886	-	814,080
Furniture, computers and fixtures	88,341	-	-	88,341
Water infrastructure	5,342,409	-	-	5,342,409
Assets under construction		149,469		149,469
Total	$ 14,314,232		-	14,588,438

Accumulated amortization	Balance March 31, 2014	Disposals	Amortization expense	Balance at March 31, 2015
Land improvements	$ 77,334	-	11,408	88,742
Buildings	1,704,585	-	160,157	1,864,742
Roads infrastructure	410,113	-	19,999	430,112
Machinery and equipment	310,585	-	103,593	414,178
Furniture, computers and fixtures	73,716	-	10,336	84,052
Water infrastructure	907,718	-	142,228	1,049,946
Total	$ 3,484,051	-	447,721	3,931,772

	Net book value March 31, 2014	Net book value March 31, 2015
Land improvements	$ 305,850	$ 294,442
Buildings	4,642,049	4,500,743
Roads infrastructure	1,035,357	1,015,358
Machinery and equipment	397,609	399,902
Furniture, computers and fixtures	14,625	4,289
Water infrastructure	4,434,691	4,292,463
Assets under construction	-	149,469
Total	$ 10,830,181	$ 10,656,666

5. Long-term debt:

The details of the long-term debt are as follows:

	2016	2015
Canada Mortgage and Housing Corporation mortgage payable $2,140 monthly including principal and interest, bearing interest at 1.42% per annum, due January 1, 2017	$ 21,293	46,476
Canada Mortgage and Housing Corporation mortgage payable $2,015 monthly including principal and interest, bearing interest at 1.68% per annum, due March 1, 2018	47,545	70,724
Canada Mortgage and Housing Corporation mortgage payable $1,899 monthly including principal and interest, bearing interest at 2.57% per annum, due April 1, 2019	67,265	88,219
Canada Mortgage and Housing Corporation mortgage payable $1,643 monthly including principal and interest, bearing interest at 1.67 % per annum, due June 1, 2018	217,033	232,985
Canada Mortgage and Housing Corporation mortgage payable $2,588 monthly including principal and interest, bearing interest at 2.63% per annum, due August 1, 2019	450,618	470,963
Canada Mortgage and Housing Corporation mortgage payable $1,279 monthly including principal and interest, bearing interest at 1.80% per annum, due October 1, 2016	263,958	274,457
Canada Mortgage and Housing Corporation mortgage payable $1,458 monthly including principal and interest, bearing interest at 1.61% per annum, due November 1, 2017	319,786	332,025
Canada Mortgage and Housing Corporation construction financing, terms and conditions established at the date of substantial completion	76,414	–
Royal Bank mortgage payable $2,377 monthly including principal and interest, bearing interest at 5.47% per annum, maturing June 8, 2017	101,401	115,170
Royal Bank loan $3,129 monthly including principal and interest, bearing interest at 5.08% per annum, maturing July 2018	82,020	114,616
	$ 1,647,333	1,745,635

Principal repayments due are estimated as follows:

2017	$ 504,728
2018	513,716
2019	241,719
2020	387,170

6. Loans payable to Indigenous and Northern Affairs Canada ("INAC"):

The loans payable to INAC are non-interest bearing, unsecured and are due on the earlier of the settlement of the land claim or March 31, 2019.

7. Accumulated surplus:

	2016	2015
Invested in tangible capital assets	$ 9,081,721	8,911,029
Operating	(1,484,205)	(636,770)
Committed reserves	208,945	208,945
Reserve funds set aside for specific purpose by Council	945,946	1,085,014
Unfinanced CMHC capital	(140,355)	(149,469)
Invested in Shwe Miikaan Limited Partnership	458,726	–
	$ 9,070,778	9,418,749

8. Contingent liabilities:

(a) The First Nation has endorsed CMHC loans made to various members under the Rural Rehabilitation Assistance Program and is contingently liable.

(b) The First Nation has guaranteed a mortgage issued to Nigig Power Corporation in the amount of $250,000. As of March 31 2016, the remaining principal of the mortgage is $180,480.

(c) The First Nation guaranteed a note payable to Nigig Power Corporation in the amount of $450,000.

9. Comparative information:

Certain 2015 comparative figures have been reclassified to conform to the presentation adopted in 2016.

10. Investment in business enterprise:

The investment in Shwe Miikaan Limited Partnership represents a 33.333% ownership interest and is accounted for using the equity method.

	2016	2015
Investment in Shwe Miikaan Limited Partnership	$ 500,000	–
Accumulated share of net loss	(41,274)	–
	$ 458,726	–

11. Budget figures:

The budget data presented in these consolidated financial statements is based upon the operating and capital budgets approved by Council. The reconciliation of the approved budget to the budget figures reported on these consolidated financial statements is listed below.

Approved revenue budget:	
Total revenues per budget	$ 3,676,437
Revenue budget per financial statements	$ 3,676,437
Approved expense budget:	
Total expenses per budget	$ 3,629,820
Add:	
Amortization of tangible capital assets	458,152
Expense budget per financial statements	$ 4,087,972

12. Segmented information:

Henvey Inlet First Nation is a diversified governmental institution that provides a wide range of services to its band members, including band support, health services, education, social assistance, and capital. For management reporting purposes the First Nation's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

Services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

Henvey Inlet First Nation is a diversified governmental institution that provides a wide range of services to its band members, including band support, health services, education, social assistance, and capital. For management reporting purposes the First Nation's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

12. Segmented information (continued):

Services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

Band Support

The band support department oversees the delivery of all governmental services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of chief and council and management and assistance for computer and communications related projects and services.

Health Services

The health services department provides a diverse bundle of services directed toward the well-being of the members of the member First Nations including such activities as long-term care, health centers, diabetes, fetal alcohol syndrome, mental health, smoke free programs, traditional healing, and training designed to enhance the health of member communities.

Education

The education department provides education management services to the member First Nations as well as overseeing various small incentives on behalf of the communities.

Social Assistance

The social assistance department provides services under the Provincial Ontario Works Program including both active measures such as employment training and financial assistance components.

Community Infrastructure

The community infrastructure department provides services for the longevity of the First Nation by the acquisition, development, and maintenance of land resources, equipment, roads and housing.

For each reported segment, revenues and expenses include amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocations methodologies are employed in the preparation of segmented financial information, including transfers that have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in the summary of significant accounting policies.

12. Segmented information (continued):

	General/Band Support	Health	Education	Social Assistance	Community Infrastructure	2016 Total
Revenue	5,898,268	801,852	1,148,644	422,929	714,842	8,986,535
Expenses:						
Salaries and benefits	1,002,229	378,629	93,796	51,841	62,014	1,588,509
Material supplies and subcontracts	1,530,418	150,044	-	9,742	335,902	2,026,106
Professional fees	2,409,506	8,061	-	-	8,170	2,425,737
Interest on long-term debt	4,892	-	4,956	-	25,445	35,293
Provincial Schools tuition	-	-	316,206	-	-	316,206
Other	1,260,194	406,539	544,226	358,080	443,216	3,012,255
Repayment to funder	-	-	-	3,229	-	3,229
Investment in tangible capital assets	(354,959)	(37,336)	-	-	(138,685)	(530,980)
Amortization of tangible capital assets	95,752	34,322	33,096	-	294,981	458,151
	5,948,032	940,259	992,280	422,892	1,031,043	9,334,506
Excess (deficiency) of revenue over expenses $	(49,764)	(138,407)	156,364	37	(316,201)	(347,971)

12. Segmented information (continued):

	General/Band Support	Health	Education	Social Assistance	Community Infrastructure	2015 Total
Revenue	4,889,330	820,520	1,036,253	413,368	716,033	7,875,506
Expenses:						
Salaries and benefits	941,464	368,990	-	48,011	50,038	1,408,503
Material supplies and subcontracts	1,231,716	120,354	-	14,889	718,541	2,085,500
Professional fees	2,081,865	11,944	-	-	54,517	2,148,326
Interest on long-term debt	5,495	-	6,532	-	29,025	41,052
Provincial Schools tuition	-	-	416,154	-	-	416,154
Other	313,385	481,665	567,057	343,596	128,125	1,833,828
Repayment to funder	-	-	35,135	8,749	-	43,884
Investment in tangible capital assets	(33,223)	(77,512)	-	-	(163,469)	(274,204)
Amortization of tangible capital assets	108,586	24,730	33,096	-	281,308	447,720
	4,649,288	930,171	1,057,974	415,245	1,098,085	8,150,763
Excess (deficiency) of revenue over expenses	$ 240,042	(109,651)	(21,721)	(1,877)	(382,052)	(275,257)