

LAKE ST. MARTIN FIRST NATION
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2018

LAKE ST. MARTIN FIRST NATION
CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended March 31, 2018

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**LAKE ST. MARTIN FIRST NATION
MANAGEMENT'S REPORT
March 31, 2018**

Management's Responsibility for the Consolidated Financial Statements

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 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 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 part is properly discharging their responsibilities, and to review the financial statements and the external auditor's report.

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

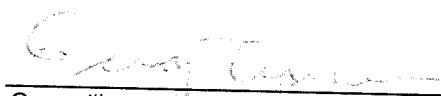
On behalf of Lake St. Martin First Nation:



Chief



Councillor



Councillor



Councillor

27-Jul-18

INDEPENDENT AUDITOR'S REPORT

To the Members of Lake St. Martin First Nation:

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Lake St. Martin First Nation, which comprise the consolidated statement of financial position as at March 31, 2018 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 consolidated 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 we have 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 aspects, the consolidated financial position of Lake St. Martin First Nation as at March 31, 2018 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.

Prairie Point CPA's

CHARTERED PROFESSIONAL ACCOUNTANTS

Winnipeg, Manitoba

July 30, 2018

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

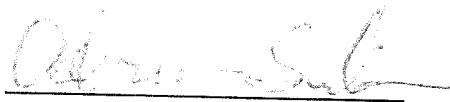
AT MARCH 31, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and cash equivalents (Note 4)	\$ 5,678,707	8,646,891
Accounts receivable (Note 5)	1,938,170	5,463,310
Trust funds held by federal government (Note 6)	13,491	12,904
Due from First Peoples Development Inc.	145,223	145,223
	<u>7,775,591</u>	<u>14,268,328</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 8)	6,550,691	10,042,105
Unexpended funding	559,018	3,569,310
Long-term debt (Note 9)	692,840	692,840
Trust funds held by federal government (Note 6)	13,491	12,904
Funded reserve (Note 10)	766,876	766,876
	<u>8,582,916</u>	<u>15,084,035</u>
NET DEBT	<u><u>(807,325)</u></u>	<u><u>(815,707)</u></u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	142,972,123	79,194,361
Prepaid expenses	1,800	84,571
	<u>142,973,923</u>	<u>79,278,932</u>
ACCUMULATED SURPLUS	<u><u>\$ 142,166,598</u></u>	<u><u>78,463,225</u></u>

Commitments and Contingencies (Notes 11 and 13)

APPROVED ON BEHALF OF THE FIRST NATION:

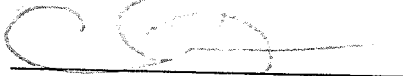
CHIEF



COUNCILLOR



COUNCILLOR



COUNCILLOR



See accompanying notes to the consolidated financial statements.

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

YEAR ENDED MARCH 31, 2018

	Budget (Unaudited)	2018	2017
REVENUES			
Aboriginal Affairs and Northern Development Canada (Note 12) \$	48,547,260	48,006,871	38,643,807
Health Canada	2,313,028	2,294,403	1,725,158
Human Resources and Social Development Canada	390,228	390,228	471,849
Canada Mortgage and Housing Corporation	-	3,630	12,210
Other revenues, interest and sundry	921,291	993,669	1,256,324
Province of Manitoba	-	25,939,435	15,871,656
	<u>52,171,807</u>	<u>77,628,236</u>	<u>57,981,004</u>
EXPENDITURES			
Education	2,189,347	2,373,766	3,813,812
Capital	42,492,229	65,941,803	46,234,401
Health	2,428,341	2,458,228	1,835,537
Social services	2,716,102	3,079,024	4,139,845
Band government	1,077,661	1,938,254	1,161,551
Employment programs	390,226	390,228	471,849
Public works	829,497	1,835,178	302,055
	<u>52,123,403</u>	<u>78,016,481</u>	<u>57,959,050</u>
Subtotal	48,404	(388,245)	21,954
Loss due on flooding (Note 2.g)	-	-	4,435,934
ANNUAL DEFICIT	<u>48,404</u>	<u>(388,245)</u>	<u>(4,413,980)</u>
ACCUMULATED SURPLUS AS PREVIOUSLY STATED	82,723,560	78,463,225	3,914,480
Prior period adjustment (Note 3)	-	-	36,440,990
ACCUMULATED SURPLUS, restated	82,723,560	78,463,225	40,355,470
Annual surplus (deficit)	48,404	(388,245)	(4,413,980)
Capital assets additions	64,091,618	64,091,618	42,521,735
ACCUMULATED SURPLUS at end of year	\$ <u>146,863,582</u>	<u>142,166,598</u>	<u>78,463,225</u>

See accompanying notes to the consolidated financial statements.

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2017

	<u>2018</u>	<u>2017</u>
Annual Deficit	\$ (388,245)	(4,413,980)
Acquisition of tangible capital assets	(63,777,762)	(42,753,371)
(Increase) use of prepaid expenses	82,771	(44,645)
Loss due on flooding	-	5,072,470
Contributions received for tangible capital assets	64,091,618	42,521,735
CHANGE IN NET DEBT	<u>8,382</u>	<u>382,209</u>
Net debt at beginning of year	815,707	1,197,916
NET DEBT AT END OF YEAR	<u><u>\$ 807,325</u></u>	<u><u>815,707</u></u>

See accompanying notes to the consolidated financial statements.

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2018

	2018	2017
OPERATING TRANSACTIONS		
Annual deficit	\$ (388,245)	(4,413,980)
Item not affecting cash:		
Loss due on flooding	-	5,072,470
	(388,245)	658,490
Changes in non-cash charges to operations:		
Accounts receivable	3,525,140	(2,201,235)
Prepaid expenses	82,771	(44,645)
Trust funds held by federal government	-	2,917
Due from CMHC	-	186,014
Due from First Peoples Development Inc.	-	1,498
Accounts payable and accrued liabilities	(3,491,414)	2,287,238
Long-term debt	-	(155,000)
Funded reserve	-	(133,875)
Unexpended funding	(3,010,292)	3,569,310
	(3,282,040)	4,170,712
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(63,777,762)	(42,753,371)
Contributions for tangible capital assets	64,091,618	42,521,735
	313,856	(231,636)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(2,968,184)	3,939,076
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,646,891	4,707,815
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 5,678,707</u></u>	<u><u>8,646,891</u></u>

See accompanying notes to the consolidated financial statements.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

1) NATURE OF ENTITY

Lake St. Martin First Nation is a non-profit, non-taxable entity and is engaged in the social, cultural, educational and economic development of the First Nation citizens of Lake St. Martin First Nation at Lake St. Martin, Manitoba.

2) 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 Canadian Institute of Chartered Accountants.

b) Reporting entity

The Lake St. Martin First Nation reporting entity includes the Lake St. Martin First Nation government. These consolidated statements consolidate only the entities that are included in

c) Principles of consolidation

All controlled entities and components are fully consolidated on a line-by-line basis. Inter-organizational balances and transactions are eliminated upon consolidation.

Unincorporated departments

Lake St. Martin First Nation Employment and Training
Lake St. Martin First Nation Health Authority

There are no organizations that have been accounted for using the modified equity basis.

d) Asset classification

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

e) Net debt

The financial statements are presented so as to highlight net debt as the measurement of financial position. The net debt of Lake St. Martin First Nation is determined by its liabilities less its financial assets. Net debt is comprised of two components, non-financial assets and

f) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks net of bank overdrafts.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Tangible capital assets (continued)

Tangible capital assets are recorded at cost, which include amounts that are directly related to

Amortization is provided at the following rates and methods:

Buildings	3% declining balance
Teacherages and classrooms	3% declining balance
Houses	5% declining balance
House trailers	5% declining balance
Furniture and equipment	15% declining balance
Automotive equipment	15% declining balance
School buses	20% declining balance

The Chief & Council in the current year authorized the write off of tangible capital assets as conditions indicate that they no longer contribute to Lake St. Martin First Nation's ability to provide goods and services, and 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 operations.

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.

Assets under construction are not amortized until the asset is available for use. At completion, the construction costs are closed out to the appropriate asset classification and amortized over its estimated useful life.

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.

h) 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.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue recognition (continued)

Other income, primarily including sales of gas and fees for service, are recognized upon transfer of title of the product or upon performance of the service and when collectability is reasonably assured.

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.

j) Financial instruments

Financial instruments are classified into one of the two measurement categories: (a) fair value; or (b) cost or amortized cost.

NHCN records its financial assets at cost, which include trust funds and accounts and loans receivable. NHCN also records its financial liabilities at cost, which include bank indebtedness,

k) Measurement uncertainty

In preparing the consolidated financial statements for Lake St. Martin 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.

3) PRIOR PERIOD ADJUSTMENT

Operation Return Home Project and Own-Resources Funds are unincorporated components controlled by Lake St. Martin First Nation and therefore it was concluded that they should be fully consolidated in the financial statements on a line-by-line basis. The components were not part of the prior year consolidated financial statements and therefore a restatement of prior year is required to correct the error made in previous year.

The effects of the restatement on the consolidated financial statements are summarized as follows:

	2017, as previously stated	Adjustment	2017, restated
Accumulated surplus, beginning of year	3,914,480	36,440,990	40,355,470

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

4) CASH AND CASH EQUIVALENTS

Cash and cash equivalents is comprised of the following:

	2018	2017
Third Party Manager	\$ 47,405	337,965
Health Services	145,557	177,667
PM Associates	5,485,745	8,131,259
Total cash and cash equivalents	\$ 5,678,707	8,646,891

5) ACCOUNTS RECEIVABLE

	2018	2017
Due from government and other government organizations		
Federal government		
Aboriginal Affairs and Northern Development Canada	1,923,784	5,374,199
FNIH	10,756	33,133
Other	3,630	55,978
Total Accounts Receivable	\$ 1,938,170	5,463,310

6) TRUST FUNDS HELD BY THE FEDERAL GOVERNMENT

	March 31, 2017	Additions 2018	Withdrawals 2018	March 31, 2018
Cash in Ottawa Trust	\$ 12,904	587	-	13,491

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.

LAKE ST. MARTIN FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2018

7) TANGIBLE CAPITAL ASSETS

	Opening Cost	Additions	Transfers / Disposals (Note 3)	Closing Cost	Opening Accumulated Depreciation	Adjustments	Transfers/ Disposals	Amortization Expense	Accumulated Depreciation	2018 NBV	2017 NBV
Construction in progress:											
Water treatment plant	49,808,209	-	(939,468)	48,868,741	-	-	-	-	-	48,868,741	49,808,209
New sites development	20,354,400	2,055,567	939,468	23,349,435	-	-	-	-	-	23,349,435	20,354,400
Temporary office	-	585,147	-	585,147	-	-	-	-	-	585,147	-
Housing project	1,863,376	40,312,735	-	42,176,111	-	-	-	-	-	42,176,111	1,863,376
School building	1,211,834	17,889,387	-	19,101,221	-	-	-	-	-	19,101,221	1,211,834
Temporary classrooms	-	1,462,590	-	1,462,590	-	-	-	-	-	1,462,590	-
Storage garage and fire hall	1,874,197	706,381	-	2,580,578	-	-	-	-	-	2,580,578	1,874,197
Other facilities	231,636	-	-	231,636	-	-	-	-	-	231,636	231,636
Telecom plant	3,850,709	765,955	-	4,616,664	-	-	-	-	-	4,616,664	3,850,709
	<u>\$ 79,194,361</u>	<u>63,777,762</u>	<u>-</u>	<u>142,972,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,972,123</u>	<u>79,194,361</u>

In the Spring of 2011, the community of Lake St. Martin First Nation was subject to severe flooding. The effects of this flooding were very severe on the value of tangible capital assets and has been determined and expensed as a loss due on flooding.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

8) ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2018</u>	<u>2017</u>
Trade payables	\$ 1,064,946	5,465,524
Holdbacks on Community Reconstruction Projects	5,485,745	4,576,581
	<u>\$ 6,550,691</u>	<u>10,042,105</u>

9) LONG-TERM DEBT

	<u>2018</u>	<u>2017</u>
Tribal Wi Chi Way Win Corporation	\$ 316,452	316,452
Accrued interest	376,388	376,388
	<u>\$ 692,840</u>	<u>692,840</u>

These loans are in default and will be renegotiated subsequent to the release of these financial statements. The Chief & Council expect that the renegotiated balance will reflect a forgiveness of all accrued interest and a portion of the principal. No additional accrual of interest was made in 2018 or 2017.

10) FUNDED RESERVE

Funded reserve represents funds held and payable to Government of Canada related to flood funding received from the Province of Manitoba - Emergency Measures Organization.

11) COMMITMENTS

Lake St. Martin First Nation entered into a five-year lease which commenced September 1, 2013. The base rent payable in each of the next years is estimated as follows:

2019	\$166,587
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LAKE ST. MARTIN FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2018

12) INAC FUNDING RECONCILIATION

	<u>2018</u>	<u>2017</u>
INAC funding per funding confirmation	\$ 48,547,261	38,361,740
Deferred revenue	(540,390)	(14,632)
Additional tuition agreements funding accrued by TPM	-	296,699
	<u>\$ 48,006,871</u>	<u>38,643,807</u>

13) CONTINGENCIES

Claims

In 2018, a supplier filed a claim against Lake St. Martin First Nation, relating to outstanding invoices for unpaid fuel by the Own-Resources Fund. Lake St. Martin First Nation has defended its position against this claim and is considering the validity and accuracy of the claim. As of the date of the independent auditors' report, the likelihood of successfully defending this claim and the ultimate value of this claim was not determinable.

Contribution agreements

Lake St. Martin First Nation has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the First Nation fails to comply with the terms and conditions of the agreements.

Lake St. Martin First Nation may be liable to repay INAC social services funding received based on INAC's verification and reconciliation process. At the date of the financial statements, no approval or reconciliation of social services cumulative deficits or surpluses had been received from Indigenous and Northern Affairs Canada. As a result, no provision for any potential repayment has been made in the accounts of Lake St. Martin First Nation.

Expense recovery

During part of the current year claims for expense reimbursements from Emergency Measures Organization were not prepared or submitted by the Third Party Management. The First Nation is attempting to rectify this situation and hopes for a recovery of these expenses.

Claims for funeral expenses

Claims for funeral expenses in the amount of \$147,305 were not vetted or approved by the Third Party Management and are not included in the financial statements.

14) ECONOMIC DEPENDENCE

The government of Lake St. Martin First Nation receives a major portion of its revenue from Aboriginal Affairs and Northern Development Canada and Health Canada. The nature and extent of this revenue is of such significance that the First Nation is economically dependent on this source of revenue.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

15) FINANCIAL INSTRUMENT RISK MANAGEMENT

Lake St. Martin First Nation is susceptible to credit risk due to the large balances of accounts receivable and significant overdue accounts. Credit risk is the risk of financial loss if a debtor fails to make payments of interest and principal when due. Accounts receivable from federal and provincial governments pose minimal credit risk. Miscellaneous receivables from various other individuals and entities are monitored on a regular basis. Lake St. Martin First Nation measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on Lake St. Martin First Nation's historical experience regarding collections.

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and price risk. Unless otherwise noted, it is management's opinion that Lake St. Martin First Nation is not exposed to significant currency, interest and price risk.

Liquidity risk is the risk that Lake St. Martin First Nation will not be able to meet all cash outflow obligations as they become due. Lake St. Martin First Nation mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

LAKE ST. MARTIN FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2018

16) EXPENDITURES BY OBJECT

	<u>2018</u>	<u>2017</u>
Administration	\$ 194,018	-
Bank charges and interest	10,442	9,014
Fuel and oil	115,987	49,036
Social expenses	2,557,405	2,645,801
Consolidated Revenue Fund	290,716	-
EI	99,512	-
C.A.R.	-	-
Utilities	48,647	73,156
Workshops and training	117,809	47,299
Supplies	320,285	142,617
Purchased goods and services	69,649,847	52,198,963
Professional fees	232,376	79,121
Insurance	216,769	40,180
Salaries and benefits	3,273,729	2,027,782
Rent expense	419,801	422,108
Travel	469,139	223,973
Loss on flood	-	4,435,934
	<u>\$ 78,016,482</u>	<u>62,394,984</u>

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

17) SEGMENTED INFORMATION

	BAND ADMINISTRATION		SOCIAL SERVICES		CAPITAL		EDUCATION	
	2018	2017	2018	2017	2018	2017	2018	2017
Revenues								
Federal Government								
AANDC	\$ 1,859,466	\$ 1,014,934	\$ 3,039,689	\$ 4,193,295	\$ 39,149,294	\$ 29,359,285	\$ 2,176,506	\$ 3,774,238
CMHC	-	-	-	-	3,630	12,210	-	-
Health Canada	-	-	-	-	-	-	-	-
Province of Manitoba	-	-	-	-	25,777,511	15,871,656	-	-
Other	816	8,976	-	9,792	927,880	1,126,980	41,970	-
Total revenue	<u>1,860,282</u>	<u>1,023,910</u>	<u>3,039,689</u>	<u>4,203,087</u>	<u>65,858,315</u>	<u>46,370,131</u>	<u>2,218,476</u>	<u>3,774,238</u>
Expenses								
Debt servicing	7,931	8,976	-	-	-	-	-	-
Other	1,543,106	877,303	2,853,486	4,082,926	65,332,637	46,071,147	1,753,097	3,220,541
Salaries and benefits	387,217	159,021	225,538	66,711	609,166	281,955	620,669	581,029
Total expenses	<u>1,938,254</u>	<u>1,045,300</u>	<u>3,079,024</u>	<u>4,149,637</u>	<u>65,941,803</u>	<u>46,353,102</u>	<u>2,373,766</u>	<u>3,801,570</u>
Surplus (Deficit)	\$ <u>(77,972)</u>	\$ <u>(21,390)</u>	\$ <u>(39,335)</u>	\$ <u>53,450</u>	\$ <u>(83,488)</u>	\$ <u>17,029</u>	\$ <u>(155,290)</u>	\$ <u>(27,332)</u>

LAKE ST. MARTIN FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2018

17) SEGMENTED INFORMATION (Cont.)

	OPERATIONS AND MAINTENANCE		HEALTH SERVICES		EMPLOYMENT & TRAINING		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
Revenues								
Federal Government								
AANDC	\$ 1,781,916	\$ 302,055	\$ -	\$ -	\$ -	\$ -	\$ 48,006,871	\$ 38,643,807
CMHC	-	-	-	-	-	-	3,630	12,210
Health Canada	-	-	2,294,403	1,725,158	-	-	2,294,403	1,725,158
Province of Manitoba	-	-	-	-	-	-	25,777,511	15,871,656
Other	-	-	184,927	110,576	390,228	471,849	1,545,821	1,728,173
Total revenue	<u>1,781,916</u>	<u>302,055</u>	<u>2,479,330</u>	<u>1,835,734</u>	<u>390,228</u>	<u>471,849</u>	<u>77,628,236</u>	<u>57,981,004</u>
Expenses								
Debt servicing	-	-	2,511	921	-	-	10,442	9,897
Other	1,594,704	281,764	988,868	693,268	390,228	471,849	74,456,126	55,698,798
Salaries and benefits	240,474	20,291	1,466,849	1,141,348	-	-	3,549,913	2,250,355
Total expenses	<u>1,835,178</u>	<u>302,055</u>	<u>2,458,228</u>	<u>1,835,537</u>	<u>390,228</u>	<u>471,849</u>	<u>78,016,481</u>	<u>57,959,050</u>
Loss due on flooding	-	-	-	-	-	-	-	4,435,934
Surplus (Deficit)	<u>\$ (53,262)</u>	<u>\$ -</u>	<u>\$ 21,102</u>	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (388,245)</u>	<u>\$ (4,413,980)</u>

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
NEW COMMUNITY SITE DEVELOPMENT**

YEAR ENDED MARCH 31, 2018

REVENUE

Indigenous and Northern Affairs Canada
New Community Site Development
Province of Manitoba

BUDGET	2018	2017
\$ 2,170,929	\$ 2,160,981	\$ 6,394,785
-	2,877,330	6,789,594
<u>\$ 2,170,929</u>	<u>\$ 5,038,311</u>	<u>\$ 13,184,379</u>

EXPENDITURES

Project management
Engineering consulting
Management fees
Bush cleaning
Community project
Bank charges

\$ -	\$ -	87,661
-	223,738	576,342
-	-	19,600
-	-	216,086
2,170,929	4,814,453	12,284,439
-	120	251
<u>2,170,929</u>	<u>5,038,311</u>	<u>13,184,379</u>

**EXCESS OF REVENUE OVER EXPENDITURES
(EXPENDITURES OVER REVENUE)**

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
MTS TELECOMMUNICATIONS PROJECT

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada Connectivity (MTS project)	\$ 765,956	\$ 765,956	\$ 1,952,826
EXPENDITURES			
Telecom plant	765,956	765,956	1,952,826
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
EDUCATION PLANNING DESIGN & CONSTRUCTION**

YEAR ENDED MARCH 31, 2018

REVENUE

Indigenous and Northern Affairs Canada
Education planning, design & construction

BUDGET	2018	2017
\$ -	\$ 16,345,526	\$ 400,000

EXPENDITURES

Project management
Design consulting
Management fees
Demolition - remediation
Teacherages
School building

-	80,178	49,947
-	311,179	219,537
-	26,000	24,500
-	229,000	-
-	290,700	-
-	15,408,469	106,015
-	16,345,526	400,000

EXCESS OF REVENUE OVER EXPENDITURES

\$ -	\$ -	\$ -
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LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
WATER WASTEWATER PROJECT**

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Water and sewage project funding	\$ -	\$ 1,035,702	\$ 15,160,444
Province of Manitoba	-	547,432	8,086,919
	<u>\$ -</u>	<u>\$ 1,583,134</u>	<u>\$ 23,247,363</u>
EXPENDITURES			
Project management	-	26,930	50,287
Engineering consulting	-	128,865	1,000,355
Management fees	-	200	24,440
Piping project	-	1,245,877	8,378,596
Water treatment project	-	32,096	5,322,309
Aerated lagoon project	-	149,041	8,471,220
Bank charges	-	125	156
	<u>-</u>	<u>1,583,134</u>	<u>23,247,363</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
PLANNING AND DESIGN**

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Planning and design			
Province of Manitoba	\$ 18,725,527	\$ 18,581,923	4,422,998
	-	21,732,521	995,143
	<u>\$ 18,725,527</u>	<u>\$ 40,314,444</u>	<u>\$ 5,418,141</u>
	-	-	
EXPENDITURES			
Project management	-	-	
Management fees	-	351,445	291,164
Supplies	-	64,000	12,650
Professional services	18,725,527	39,888,490	1,532,322
Bank charges	-	10,290	27,090
Transferred to unexpended funds	-	219	237
	-	-	3,554,678
	<u>18,725,527</u>	<u>40,314,444</u>	<u>5,418,141</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
FIRE PROTECTION**

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUES			
Indigenous and Northern Affairs Canada			
Fire Protection	\$ 204,161	\$ 204,161	\$ 1,177,658
EXPENDITURES			
Storage garage and fire hall project	204,161	204,161	1,177,658
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
PROJECT A626**

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUE			
Province of Manitoba	\$ 502,220	\$ 502,220	\$ 696,539
EXPENDITURES			
Program expenses	502,220	502,220	696,539
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
Own-Resources Fund

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUE			
Sale of gas, and camp site lease	\$ -	\$ -	\$ 116,251
EXPENDITURES			
Community events	-	-	54,835
Utilities	-	-	2,885
Equipment	-	-	6,120
Bank charges	-	-	143
Lake St. Martin School Fundraising	-	-	51,500
	-	-	115,483
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ 768

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
TEMPORARY BAND OFFICE**

YEAR ENDED MARCH 31, 2018

REVENUE

Indigenous and Northern Affairs Canada
Temporary Band Office

BUDGET	2018	2017
\$ -	\$ 539,759	\$ -
\$ -	\$ 539,759	\$ -

EXPENDITURES

Project management
Design consultant
Site preparation
Supplies
Utilities
Transferred to PM Associates

-	50,000	-
-	5,234	-
-	99,069	-
-	395,455	-
-	6,200	-
-	555,958	-

**EXCESS OF REVENUE OVER EXPENDITURES
(EXPENDITURES OVER REVENUE)**

\$ -	\$ (16,199)	\$ -
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LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
TEMPORARY CLASSROOMS PROJECT**

YEAR ENDED MARCH 31, 2018

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Temporary classrooms project	\$ -	\$ 1,393,192	\$ -
EXPENDITURES			
Project management	-	57,007	-
Supplies	-	1,033,699	-
Site development and services	-	371,884	-
	-	1,462,590	-
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	\$ (69,398)	\$ -

**LAKE ST. MARTIN FIRST NATION
SUPPLEMENTARY FINANCIAL INFORMATION
March 31, 2018**

Most of the following schedules with the Supplementary Financial Information were prepared by another firm of Chartered Professional Accountants subject to their Notice to Reader. Certain capital projects included in these schedules are not subject to this Notice to Reader and, in fact, were audited and included in the audited Consolidated Financial Statements.

LAKE ST. MARTIN FIRST NATION

SUMMARY OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	INAC	OTHER	TOTAL	TOTAL EXPENDITURES	NET SURPLUS (DEFICIT)
ADMINISTRATION					
Band Support Services (schedule 1)	\$ 751,564	816	752,380	820,458	(68,078)
Band Support Services (TPM) (Schedule 2)	168,000		168,000	168,000	-
BEB Non-Statutory Benefits (schedule 3)	2,270	-	2,270	2,270	-
BEB Statutory Benefits (schedule 4)	2,257	-	2,257	2,257	-
CEDO (schedule 5)	112,287	-	112,287	112,327	(40)
Wastewater O&M (schedule 6)	215,250	-	215,250	207,527	7,723
Financial Assistance (schedule 7)	26,796	-	26,796	26,796	-
Indian Registry (schedule 8)	19,574	-	19,574	20,952	(1,378)
PIDP (schedule 9)	21,709	-	21,709	21,709	-
Temporary Band Office (Schedule 11)	539,759	-	539,759	555,958	(16,199)
	<u>1,859,466</u>	<u>816</u>	<u>1,860,282</u>	<u>1,938,254</u>	<u>(77,972)</u>
CAPITAL					
Community Buildings (schedule 10)	15,410	-	15,410	10,585	4,825
New Community Site					
Development (schedule 12)	2,160,981	2,877,330	5,038,311	5,038,311	-
MTS Telecom Project (schedule 13)	-	765,956	765,956	765,956	-
Flood Secutiry (schedule 14)	-	279,932	279,932	350,961	(71,029)
Education Planning Design					
& Construction (schedule 15)	16,345,526	-	16,345,526	16,345,526	-
Negotiation Project (schedule 16)	140,000	-	140,000	140,000	-
Band Base Capital (schedule 17)	669,042	-	669,042	673,925	(4,883)
Wastewater Project (schedule 18)	1,035,702	547,432	1,583,134	1,583,134	-
CMHC Housing Intership (schedule 19)	-	3,630	3,630	16,031	(12,401)
Planning and design (schedule 21)	18,581,923	21,732,521	40,314,444	40,314,444	-
Project A626 (schedule 22)	-	502,220	502,220	502,220	-
Electrical Systems (schedule 23)	10,710	-	10,710	10,710	-
Community Playground (Schedule 25)	190,000	-	190,000	190,000	-
	<u>39,149,294</u>	<u>26,709,021</u>	<u>65,858,315</u>	<u>65,941,803</u>	<u>(83,488)</u>
EDUCATION					
Ancillary Support (schedule 26)	14,355	-	14,355	14,355	-
Enhanced Teachers' Salary (schedule 27)	5,840	-	5,840	5,840	-
Guidance and Counseling (schedule 28)	5,496	-	5,496	5,496	-
Teacherage O&M (schedule 29)	10,456	-	10,456	10,456	-
Instructional Services (schedule 30)	585,152	19,970	605,122	671,019	(65,897)
	<u>621,299</u>	<u>19,970</u>	<u>641,269</u>	<u>707,166</u>	<u>(65,897)</u>
Sub-Total	\$ 41,630,059	26,729,807	68,359,866	68,587,224	(227,357)

LAKE ST. MARTIN FIRST NATION

SUMMARY OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	INAC	OTHER	TOTAL	TOTAL EXPENDITURES	NET SURPLUS (DEFICIT)
Carry forward	\$ 41,630,059	26,729,807	68,359,866	68,587,224	(227,357)
New Paths - Teacher Retention & Recruitment (Schedule 31)	5,907	-	5,907	5,907	-
Post Secondary (schedule 32)	705,758	-	705,758	706,311	(553)
Special Education - Provincial Funding (schedule 33)	6,339	-	6,339	6,339	-
School O&M (schedule 35)	34,125	22,000	56,125	82,156	(26,031)
Special Education (schedule 37)	78,714	-	78,714	78,714	-
Student Accomodations (schedule 38)	238,829	-	238,829	238,829	-
Student Transportation (schedule 39)	53,211	-	53,211	54,949	(1,738)
Tuition (schedule 40)	288,796	-	288,796	349,866	(61,070)
New Paths - Language and Culture (schedule 41)	18,529	-	18,529	18,529	-
CEO Mentorship (schedule 42)	125,000	-	125,000	125,000	-
	1,555,208	22,000	1,577,208	1,666,600	(89,392)
OPERATIONS AND MAINTENANCE					
Maintenance Management (schedule 43)	26,000	-	26,000	24,406	1,594
Roads and Bridges (schedule 44)	50,943	-	50,943	46,467	4,476
Solid Waste (schedule 45)	36,860	-	36,860	28,190	8,670
Water O&M (schedule 46)	274,920	-	274,920	273,525	1,395
Temporary Classrooms Project (schedule 47)	1,393,192	-	1,393,192	1,462,590	(69,398)
	1,781,915	-	1,781,915	1,835,178	(53,263)
SOCIAL ASSISTANCE					
Family Violence Prevention (schedule 49)	14,000	-	14,000	14,000	-
Skills Link Program (schedule 50)	47,168	-	47,168	47,168	-
Skill Link - Summer Work (schedule 51)	63,876	-	63,876	63,876	-
Social - Basic Needs (schedule 52)	2,435,039	-	2,435,039	2,490,871	(55,832)
Social In-Home Care (schedule 53)	115,813	-	115,813	116,095	(282)
Social - Special Needs (schedule 54)	66,667	-	66,667	66,535	132
Social - Service Delivery (schedule 55)	92,965	-	92,965	76,318	16,647
Fire Protection (schedule 56)	204,161	-	204,161	204,161	-
	3,039,689	-	3,039,689	3,079,024	(39,335)
TOTAL INAC FUNDING	\$ 48,006,871	26,751,807	74,758,678	75,168,026	(409,347)
Health (schedule 58)	-	2,479,330	2,479,330	2,458,228	21,102
Employment and Training (schedule 76)	-	390,228	390,228	390,228	-
	-	2,869,558	2,869,558	2,848,456	21,102
	\$ 48,006,871	29,621,365	77,628,236	78,016,482	(388,245)

LAKE ST. MARTIN FIRST NATION
SUMMARY OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2017
(Unaudited) Subject to Notice to Reader

	INAC	OTHER	TOTAL	TOTAL EXPENDITURES	NET SURPLUS (DEFICIT)
ADMINISTRATION					
Band Support Services	\$ 684,761	8,976	693,737	715,895	(22,158)
BEB Non-Statutory Benefits	4,558	-	4,558	4,558	-
BEB Statutory Benefits	10,815	-	10,815	10,815	-
CEDO	112,287	-	112,287	112,287	-
Wastewater O&M	113,328	-	113,328	113,328	-
Financial Assistance	30,600	-	30,600	30,600	-
Indian Registry	19,361	-	19,361	19,361	-
Own-Resources Fund		116,251	116,251	115,483	768
PIDP	39,224	-	39,224	39,224	-
	<u>1,014,934</u>	<u>125,227</u>	<u>1,140,161</u>	<u>1,161,551</u>	<u>(21,390)</u>
CAPITAL					
Community Buildings	5,328	-	5,328	6,026	(698)
New Community Site					
Development	6,394,785	6,789,594	13,184,379	13,184,379	-
MTS Telecom Project	1,952,826	-	1,952,826	1,952,826	-
Flood Secutiry	-	311,740	311,740	293,725	18,015
Education Planning Design					
& Construction	400,000	-	400,000	400,000	-
Negotiation Project	235,950	-	235,950	235,950	-
Band Base Capital	633,800	-	633,800	633,785	15
Wastewater Project	15,160,444	8,086,919	23,247,363	23,247,363	-
CMHC Housing Intership	-	12,210	12,210	12,210	-
Housing Survey	147,794	-	147,794	148,097	(303)
Planning and design	4,422,998	995,143	5,418,141	5,418,141	-
Project A626	-	696,539	696,539	696,539	-
Electrical Systems	5,360	-	5,360	5,360	-
	<u>29,359,285</u>	<u>16,892,145</u>	<u>46,251,430</u>	<u>46,234,401</u>	<u>17,029</u>
EDUCATION					
Ancillary Support	22,577	-	22,577	22,577	-
Enhanced Teachers' Salary	18,721	-	18,721	18,721	-
Guidance and Counseling	21,991	-	21,991	21,991	-
Teacherage O&M	10,456	-	10,456	10,456	-
Instructional Services	986,921	12,242	999,163	999,163	-
	<u>1,060,666</u>	<u>12,242</u>	<u>1,072,908</u>	<u>1,072,908</u>	<u>-</u>
Sub-Total	\$ 31,434,885	17,029,614	48,464,499	48,468,860	(4,361)

LAKE ST. MARTIN FIRST NATION

SUMMARY OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2017

(Unaudited) Subject to Notice to Reader

	INAC	OTHER	TOTAL	TOTAL EXPENDITURES	NET SURPLUS (DEFICIT)
Carry forward	\$ 31,434,885	17,029,614	48,464,499	48,468,860	(4,361)
Post Secondary	598,880	-	598,880	596,207	2,673
Special Education -					
Provincial Funding	20,825	-	20,825	22,059	(1,234)
School Improvement	23,629	-	23,629	23,629	-
School O&M	136,580	-	136,580	137,126	(546)
Skills Link - Work Placement	45,785	-	45,785	45,225	560
Special Education	262,380	-	262,380	256,578	5,802
Student Accomodations	289,000	-	289,000	289,000	-
Student Transportation	238,721	-	238,721	273,282	(34,561)
Tuition	964,192	-	964,192	964,192	-
New Paths - Language and					
Culture	65,397	-	65,397	65,423	(26)
CEO Mentorship	68,183	-	68,183	68,183	-
	<u>2,713,572</u>	<u>-</u>	<u>2,713,572</u>	<u>2,740,904</u>	<u>(27,332)</u>
OPERATIONS AND MAINTENANCE					
Maintenance Management	20,501	-	20,501	20,501	-
Roads and Bridges	58,704	-	58,704	58,704	-
Solid Waste	26,715	-	26,715	26,715	-
Water O&M	156,135	-	156,135	156,135	-
Capital Funding Insurance					
Water Treatment Plant	40,000	-	40,000	40,000	-
	<u>302,055</u>	<u>-</u>	<u>302,055</u>	<u>302,055</u>	<u>-</u>
SOCIAL ASSISTANCE					
Family Violence Prevention	14,000	-	14,000	14,000	-
Skills Link Program	74,990	-	74,990	74,990	-
Skill Link - Summer Work	29,205	-	29,205	29,205	-
Social - Basic Needs	2,618,879	-	2,618,879	2,565,429	53,450
Social In-Home Care	115,813	-	115,813	115,813	-
Social - Special Needs	80,372	-	80,372	80,372	-
Social - Service Delivery	82,378	-	82,378	82,378	-
Fire Protection	1,177,658	-	1,177,658	1,177,658	-
	<u>4,193,295</u>	<u>-</u>	<u>4,193,295</u>	<u>4,139,845</u>	<u>53,450</u>
TOTAL INAC FUNDING	\$ 38,643,807	17,029,614	55,673,421	55,651,664	21,757
Loss due on flooding				4,435,934	(4,435,934)
Health	-	1,835,734	1,835,734	1,835,537	197
Employment and Training	-	471,849	471,849	471,849	-
	<u>-</u>	<u>2,307,583</u>	<u>2,307,583</u>	<u>6,743,320</u>	<u>(4,435,737)</u>
	<u>\$ 38,643,807</u>	<u>19,337,197</u>	<u>57,981,004</u>	<u>62,394,984</u>	<u>(4,413,980)</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
BAND SUPPORT (schedule 1)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

REVENUE	BUDGET	2018	2017
Indigenous and Northern Affairs Canada			
Band Support	\$ 663,016	\$ 751,564	\$ 516,761
Band Support - TPM	88,548	-	-
Other	-	816	8,976
	<u>751,564</u>	<u>752,380</u>	<u>525,737</u>
EXPENDITURES			
Administration fees	22,000	22,000	16,964
Band Member Assistance	68,000	67,921	34,560
Bank charges	1,803	7,931	8,976
Community events	70,000	74,575	26,000
Election	-	-	13,754
Honoraria	273,000	273,000	217,326
Insurance	5,774	14,701	11,976
Office	30,389	30,674	22,875
Professional fees	50,000	79,700	58,000
Salaries and benefits	132,898	138,619	91,043
Telephone	11,700	18,472	11,088
Travel	86,000	92,865	35,149
	<u>751,564</u>	<u>820,458</u>	<u>547,711</u>
EXCESS OF EXPENDITURES OVER REVENUE	<u><u>\$ -</u></u>	<u><u>\$ (68,078)</u></u>	<u><u>\$ (21,974)</u></u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
Band Support Services (TPM) (schedule 2)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Band Support Services	\$ 168,000	\$ 168,000	\$ 168,000
EXPENDITURES			
TPM Admin Fees and Travel	168,000	168,000	168,184
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ (184)

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
BEB NON-STATUTORY BENEFITS (schedule 3)

YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
BEB Non-Statutory Benefits	\$ 2,270	\$ 2,270	\$ 4,558
EXPENDITURES			
Pension benefits	2,270	2,270	4,558
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
BEB STATUTORY BENEFITS (schedule 4)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
BEB statutory benefits	\$ 2,257	\$ 2,257	\$ 10,815
EXPENDITURES			
Pension benefits	2,257	2,257	10,815
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
CEDO (schedule 5)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Capacity Development	\$ 112,287	\$ 112,287	\$ 112,287
EXPENDITURES			
Economic development projects	79,092	77,163	79,043
Salaries and benefits	33,195	35,164	33,244
	112,287	112,327	112,287
EXCESS OF EXPENSES OVER REVENUE	\$ -	\$ (40)	\$ -

LAKE ST. MARTIN FIRST NATION
SCHEDULE OF REVENUE AND EXPENDITURES
WASTEWATER O&M (schedule 6)

YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Wastewater	\$ 215,250	\$ 215,250	\$ 113,328
EXPENDITURES			
Operations and maintenance	215,250	207,527	113,328
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 7,723	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
FINANCIAL ASSISTANCE (schedule 7)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Financial assistance	\$ 26,796	\$ 26,796	\$ 30,600
EXPENDITURES			
Financial assistance	26,796	26,796	30,600
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
INDIAN REGISTRY (schedule 8)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Indian registry	\$ 19,574	\$ 19,574	\$ 19,361
EXPENDITURES			
Salaries and benefits	19,574	20,952	19,361
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ (1,378)	\$ -

LAKE ST. MARTIN FIRST NATION
SCHEDULE OF REVENUE AND EXPENDITURES
PIDP (schedule 9)

YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Capacity Development	\$ 21,709	\$ 21,709	\$ 39,224
EXPENDITURES			
Program expenses	21,709	21,709	19,224
Training and development	-	-	20,000
	21,709	21,709	39,224
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY BUILDINGS (schedule 10)**

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

REVENUE

Indigenous and Northern Affairs Canada
Community Buildings

BUDGET	2018	2017
\$ 10,652	\$ 15,410	\$ 5,328

EXPENDITURES

Insurance
Salary and benefits

1,618	1,213	2,093
9,034	9,372	3,933
10,652	10,585	6,026

EXCESS OF EXPENDITURES OVER REVENUE

\$ -	\$ 4,825	\$ (698)
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LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
TEMPORARY BAND OFFICE (schedule 11)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Temporary Band Office	539,759 \$	539,759 \$	-
	<u>\$ 539,759</u>	<u>\$ 539,759</u>	<u>-</u>
EXPENDITURES			
Project management	-	50,000	-
Design consultant	-	5,234	-
Site preparation	-	99,069	-
Supplies	539,759	395,455	-
Utilities	-	6,200	-
	<u>539,759</u>	<u>555,958</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURES			
(EXPENDITURES OVER REVENUE)	<u>\$ -</u>	<u>\$ (16,199)</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES NEW COMMUNITY SITE DEVELOPMENT (schedule 12)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
New Community Site Development	2,170,929	\$ 2,160,981	\$ 6,394,785
Province of Manitoba		2,877,330	6,789,594
	<u>\$ 2,170,929</u>	<u>\$ 5,038,311</u>	<u>\$ 13,184,379</u>
EXPENDITURES			
Project management	-	-	87,661
Engineering consulting	-	223,738	576,342
Management fees	-	-	19,600
Bush cleaning	-	-	216,086
Community project	2,170,929	4,814,453	12,284,439
Bank charges		120	251
	<u>2,170,929</u>	<u>5,038,311</u>	<u>13,184,379</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
MTS TELECOMMUNICATIONS PROJECT (schedule 13)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Connectivity (MTS project)	<u>\$ 765,956</u>	<u>\$ 765,956</u>	<u>\$ 1,952,826</u>
EXPENDITURES			
Telecom plant	<u>765,956</u>	<u>765,956</u>	<u>1,952,826</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
FLOOD SECUTIRY (schedule 14)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	2018	2017
REVENUE			
Province of Manitoba	\$ -	\$ 279,932	\$ 311,740
EXPENDITURES			
Flood coordination	-	27,354	26,216
Salaries and benefits	-	323,607	267,509
	-	350,961	293,725
EXCESS OF REVENUE OVER EXPENDITURES			
(EXPENDITURES OVER REVENUE)	\$ -	\$ (71,029)	\$ 18,015

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
EDUCATION PLANNING DESIGN & CONSTRUCTION (schedule 15)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Education planning, design & construction	\$ 16,345,526	\$ 16,345,526	\$ 400,000
EXPENDITURES			
Project management	80,178	80,178	49,947
Design consulting	311,179	311,179	219,537
Management fees	26,000	26,000	24,500
Demolition-remediation	229,000	229,000	-
Teacherages	290,700	290,700	-
School building	15,408,469	15,408,469	106,015
	<u>16,345,526</u>	<u>16,345,526</u>	<u>400,000</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
NEGOTIATION PROJECT (schedule 16)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Negotiations proposal project	\$ 140,000	\$ 140,000	\$ 235,950
EXPENDITURES			
Professional fees	140,000	140,000	235,950
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION**SCHEDULE OF REVENUE AND EXPENDITURES
BAND BASE CAPITAL (schedule 17)****YEAR ENDED MARCH 31, 2018****(Unaudited) Subject to Notice to Reader**

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Equipment purchase	-	-	154,800
Demolition	-	-	279,000
Security Cameras	72,207	72,207	96,700
Limestone	-	-	84,330
Demolition of Treatment Plant	80,000	80,000	-
Security Alarms	185,013	198,000	-
Insurance	182,329	182,329	18,970
Equipment repairs	154,251	136,506	-
	<u>673,800</u>	<u>669,042</u>	<u>633,800</u>
EXPENDITURES			
Demolition of Treatment Plant	-	-	154,800
Security Cameras	27,882	27,882	96,700
Limestone	-	-	84,315
Equipment repairs	154,251	141,389	-
Demolition of Treatment Plant	80,000	80,000	-
Insurance	182,329	182,329	18,970
Security Alarms	185,013	198,000	279,000
Security Cameras	44,325	44,325	-
	<u>673,800</u>	<u>673,925</u>	<u>633,785</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	\$ (4,883)	\$ 15

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
WATER WASTEWATER PROJECT (schedule 18)**

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

REVENUE

	BUDGET	2018	2017
Indigenous and Northern Affairs Canada			
Water and sewage project funding	\$ 1,410,041	\$ 1,035,702	\$ 15,160,444
Province of Manitoba	-	547,432	8,086,919
	<u>\$ 1,410,041</u>	<u>\$ 1,583,134</u>	<u>\$ 23,247,363</u>

EXPENDITURES

Project management	-	26,930	50,287
Engineering consulting	-	128,865	1,000,355
Management fees	-	200	24,440
Piping project	1,410,041	1,245,877	8,378,596
Water treatment project	-	32,096	5,322,309
Aerated lagoon project	-	149,041	8,471,220
Bank charges	-	125	156
	<u>1,410,041</u>	<u>1,583,134</u>	<u>23,247,363</u>

EXCESS OF REVENUE OVER EXPENDITURES

<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
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LAKE ST. MARTIN FIRST NATION

STATEMENT OF REVENUES AND EXPENDITURES
CMHC HOUSING (schedule 19)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
CMHC	\$ -	\$ 3,630	\$ 12,210
EXPENDITURES			
Capital expenditures	\$ -	\$ 16,031	\$ 12,210
EXCESS OF EXPENDITURES OVER REVENUE	\$ -	\$ (12,401)	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
HOUSING SURVEY (schedule 20)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Housing survey	\$ -	\$ -	\$ 147,794
EXPENDITURES			
Project manager	-	-	74,888
Salaries and benefits	-	-	10,513
Workshops and training	-	-	62,696
	-	-	148,097
EXCESS OF EXPENDITURES OVER REVENUE	\$ -	\$ -	\$ (303)

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
PLANNING AND DESIGN (schedule 21)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Planning and design	\$ 18,725,527	\$ 18,581,923	\$ 4,422,998
Province of Manitoba	-	21,732,521	995,143
	<u>\$ 18,725,527</u>	<u>\$ 40,314,444</u>	<u>\$ 5,418,141</u>
EXPENDITURES			
Project management	-	351,445	291,164
Management fees	-	64,000	12,650
Supplies	18,725,527	39,888,490	1,532,322
Professional services	-	10,290	27,090
Bank charges	-	219	237
Transferred to unexpended funds	-	-	3,554,678
	<u>18,725,527</u>	<u>40,314,444</u>	<u>5,418,141</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
PROJECT A626 (schedule 22)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Province of Manitoba	\$ -	\$ 502,220	\$ 696,539
EXPENDITURES			
Program expenses	-	502,220	696,539
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
ELECTRICAL SYSTEMS (schedule 23)

YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Electrical Systems	\$ 10,710	\$ 10,710	\$ 5,360
EXPENDITURES			
Program expenditures	10,710	10,710	5,360
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
Own-Resources Fund (schedule 24)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Sale of gas, and camp site lease	\$ -	\$ -	\$ 116,251
EXPENDITURES			
Community events	-	-	54,835
Utilities	-	-	2,885
Equipment	-	-	6,120
Bank charges	-	-	143
Lake St. Martin School Fundraising	-	-	51,500
	-	-	115,483
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ 768

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY PLAYGROUND (schedule 25)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Community Playground	\$ 190,000	\$ 190,000	\$ -
EXPENDITURES			
Program expenditures	190,000	190,000	-
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
ANCILLARY SUPPORT (schedule 26)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Ancillary Support	\$ 14,355	\$ 14,355	\$ 22,577
EXPENDITURES			
Student ancillary services	14,355	14,355	22,577
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
ENHANCED TEACHERS' SALARY (schedule 27)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Enhanced teachers' salary	\$ 5,840	\$ 5,840	\$ 18,721
EXPENDITURES			
Salaries and benefits	5,840	5,840	18,721
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
GUIDANCE AND COUNSELING (schedule 28)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

REVENUE

Indigenous and Northern Affairs Canada
 Guidance and counseling

BUDGET	2018	2017
\$ 5,496	\$ 5,496	\$ 21,991

EXPENDITURES

Salaries and benefits
 Travel

5,496	5,496	21,491
-	-	500
5,496	5,496	21,991

EXCESS OF REVENUE OVER EXPENDITURES

\$ -	\$ -	\$ -
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LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
TEACHERAGE O&M (schedule 29)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Teacherage	\$ 10,456	\$ 10,456	\$ 10,456
EXPENDITURES			
Supplies and materials	10,456	10,456	10,456
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
INSTRUCTIONAL SERVICES (schedule 30)**

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Instructional services formula	\$ 567,224	\$ 585,152	\$ 986,921
Other	-	19,970	12,242
	<u>567,224</u>	<u>605,122</u>	<u>999,163</u>
EXPENDITURES			
Office	-	8,040	47,074
Professional fees	7,676	7,676	25,023
Rent	419,801	419,801	419,801
Salaries and benefits	139,747	206,293	477,606
Telephone	-	10,608	14,208
Travel	-	18,601	15,451
	<u>567,224</u>	<u>671,019</u>	<u>999,163</u>
EXCESS OF EXPENDITURES OVER REVENUE	<u>\$ -</u>	<u>\$ (65,897)</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
NEW PATHS - TEACHER RETENTION & RECRUITMENT (schedule 31)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
New Paths - teacher retention & recruitment	\$ 5,907	\$ 5,907	\$ -
	5,907	5,907	-
EXPENDITURES			
Salaries and benefits	5,907	5,907	-
	5,907	5,907	-
EXCESS OF EXPENDITURES OVER REVENUE	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
POST SECONDARY (schedule 32)**

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Post secondary	\$ 705,758	\$ 705,758	\$ 598,880
EXPENDITURES			
Administration fees	-	25,855	42,215
Post secondary allowances	363,925	345,574	400,836
Post secondary travel	-	-	2,881
Post secondary tuition	341,833	283,357	129,947
Supplies	-	51,525	20,328
	<u>705,758</u>	<u>706,311</u>	<u>596,207</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	<u>\$ -</u>	<u>\$ (553)</u>	<u>\$ 2,673</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL EDUCATION - PROVINCIAL FUNDING (schedule 33)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Provincial schools	\$ 6,339	\$ 6,339	\$ 20,825
EXPENDITURES			
Program expenditures	6,339	6,339	22,059
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	\$ -	\$ (1,234)

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SCHOOL IMPROVEMENT (schedule 34)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2017	2016
REVENUE			
Indigenous and Northern Affairs Canada			
New Paths - Improving school	\$ -	\$ -	\$ 23,629
EXPENDITURES			
Salaries and benefits	-	-	23,629
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

STATEMENT OF REVENUES AND EXPENDITURES
SCHOOL O&M (schedule 35)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada	\$ 34,125	\$ 34,125	\$ 136,580
Other Revenue	-	22,000	-
	<u>34,125</u>	<u>56,125</u>	<u>136,580</u>
EXPENDITURES			
Maintenance	100	870	14,477
Salaries and benefits	14,540	14,430	48,559
Supplies and materials	-	1,316	42,129
Utilities	19,485	65,540	31,961
	<u>34,125</u>	<u>82,156</u>	<u>137,126</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	<u>\$ -</u>	<u>\$ (26,031)</u>	<u>\$ (546)</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SKILLS LINK - WORK PLACEMENT (schedule 36)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Skills link - Work Placement	\$ -	\$ -	\$ 45,785
EXPENDITURES			
Career promotion and awareness	-	-	1,365
Cooperative	-	-	2,583
Salaries and benefits	-	-	38,379
Science and technology	-	-	2,898
	-	-	45,225
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ 560

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL EDUCATION (schedule 37)

YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

REVENUE

Indigenous and Northern Affairs Canada

BUDGET	2018	2017
\$ 78,714	\$ 78,714	\$ 262,380

EXPENDITURES

Office

Salaries and benefits

Travel

21,384	16,907	25,629
56,330	60,807	225,415
1,000	1,000	5,534
78,714	78,714	256,578

EXCESS OF REVENUE OVER EXPENDITURES

\$ -	\$ -	\$ 5,802
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LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
STUDENT ACCOMODATIONS (schedule 38)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Student accomodations	\$ 238,829	\$ 238,829	\$ 289,000
EXPENDITURES			
Student accomodations	238,829	238,829	289,000
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
STUDENT TRANSPORTATION (schedule 39)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Student Transportation	\$ 53,211	\$ 53,211	\$ 238,721
EXPENDITURES			
Administrative fees	-	-	11,250
Repairs and maintenance	4,767	9,462	66,086
Salaries and benefits	42,444	36,803	104,646
Fuel	4,000	4,434	26,556
Transportation	2,000	4,250	64,744
	<u>53,211</u>	<u>54,949</u>	<u>273,282</u>
EXCESS OF REVENUE OVER EXPENDITURES			
(EXPENDITURES OVER REVENUE)	<u>\$ -</u>	<u>\$ (1,738)</u>	<u>\$ (34,561)</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
TUITION (schedule 40)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Tuition agreements	\$ 288,796	\$ 288,796	\$ 964,192
EXPENDITURES			
Tuition costs	288,796	349,866	964,192
EXCESS OF EXPENDITURES OVER REVENUE	\$ -	\$ (61,070)	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
NEW PATHS - LANGUAGE AND CULTURE (schedule 41)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
New Paths - Language & Culture	\$ 18,529	\$ 18,529	\$ 65,397
EXPENDITURES			
Repairs and maintenance	1,050	2,000	-
Supplies	3,700	2,125	-
Salaries and benefits	13,779	14,404	65,423
	18,529	18,529	65,423
EXCESS OF EXPENDITURES OVER REVENUE	\$ -	\$ -	\$ (26)

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
CEO MENTORSHIP (schedule 42)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
CEO mentorship	\$ 125,000	\$ 125,000	\$ 68,183
EXPENDITURES			
Legal fees	125,000	125,000	-
Salaries and benefits	-	-	60,685
Supplies	-	-	7,498
	125,000	125,000	68,183
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
MAINTENANCE MANAGEMENT (schedule 43)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Maintenance Management	\$ 26,000	\$ 26,000	\$ 20,501
EXPENDITURES			
Maintenance	3,800	1,543	210
Salaries and benefits	22,200	22,863	20,291
	26,000	24,406	20,501
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 1,594	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
ROADS AND BRIDGES (schedule 44)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

REVENUE	BUDGET	2018	2017
Indigenous and Northern Affairs Canada			
Roads and Bridges	\$ 50,944	\$ 50,943	\$ 58,704
EXPENDITURES			
Repairs and maintenance	3,199	11,860	51,996
Salaries and benefits	47,745	34,346	6,708
Travel	-	261	-
	50,944	46,467	58,704
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 4,476	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SOLID WASTE (schedule 45)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Solid Waste	\$ 36,860	\$ 36,860	\$ 26,715
EXPENDITURES			
Operations and maintenance	36,860	28,190	26,715
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 8,670	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
WATER O&M (schedule 46)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Water	\$ 274,920	\$ 274,920	\$ 156,135
EXPENDITURES			
Operations and maintenance	85,280	90,260	156,135
Salaries and benefits	189,640	183,265	-
	<u>274,920</u>	<u>273,525</u>	<u>156,135</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 1,395</u>	<u>\$ -</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
TEMPORARY CLASSROOMS PROJECT (schedule 47)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Temporary classrooms project	\$ 1,405,692	\$ 1,393,192	\$ -
EXPENDITURES			
Project management	-	57,007	-
Supplies	1,405,692	1,033,699	-
Site development and services	-	371,884	-
	1,405,692	1,462,590	-
EXCESS OF REVENUE OVER EXPENDITURES			
(EXPENDITURES OVER REVENUE)	\$ -	\$ (69,398)	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
TREATMENT PLANT (schedule 48)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Other protection	\$ -	\$ -	\$ 40,000
EXPENDITURES			
Insurance	-	-	40,000
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
FAMILY VIOLENCE PREVENTION (schedule 49)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

REVENUE

Indigenous and Northern Affairs Canada
Family Violence Prevention

BUDGET	2018	2017
\$ 14,000	\$ 14,000	\$ 14,000

EXPENDITURES

Workshops

14,000	14,000	14,000
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EXCESS OF REVENUE OVER EXPENDITURES

\$ -	\$ -	\$ -
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LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SKILLS LINK PROGRAM (schedule 50)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Skills Link Program	\$ 47,168	\$ 47,168	\$ 74,990
EXPENDITURES			
Salaries and benefits	47,168	45,568	67,810
Supplies	-	1,600	7,180
	47,168	47,168	74,990
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF REVENUE AND EXPENDITURES
SUMMER WORK EXPERIENCE (schedule 51)**

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Skills Link - Summer Work	\$ 63,876	\$ 63,876	\$ 29,205
EXPENDITURES			
Salaries and benefits	63,876	63,876	29,205
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SOCIAL - BASIC NEEDS (schedule 52)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUE			
Indigenous and Northern Affairs Canada			
Basic needs	\$ 2,435,039	\$ 2,435,039	\$ 2,618,879
EXPENDITURES			
Basic Needs Assistance	1,790,533	2,081,006	2,154,962
Funerals	294,636	3,789	12,331
Utilities	341,488	406,076	398,136
	<u>2,426,657</u>	<u>2,490,871</u>	<u>2,565,429</u>
EXCESS OF REVENUE OVER EXPENDITURES			
(EXPENDITURES OVER REVENUE)	<u>\$ 8,382</u>	<u>\$ (55,832)</u>	<u>\$ 53,450</u>

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SOCIAL IN-HOME CARE (schedule 53)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUES			
Indigenous and Northern Affairs Canada	\$ 115,813	\$ 115,813	\$ 115,813
EXPENDITURES			
Salaries and benefits	115,813	116,095	115,813
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	\$ (282)	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SOCIAL - SPECIAL NEEDS (schedule 54)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	2018	2017
REVENUES			
Indigenous and Northern Affairs Canada			
Special needs	\$ 66,667	\$ 66,667	\$ 80,372
EXPENDITURES			
Special needs	66,667	66,535	80,372
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 132	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
SOCIAL - SERVICE DELIVERY (schedule 55)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUES			
Indigenous and Northern Affairs Canada			
Service delivery	\$ 92,965	\$ 92,965	\$ 82,378
EXPENDITURES			
Salaries and benefits	81,800	60,879	66,711
Supplies	11,165	12,807	14,823
Travel	-	2,632	844
	92,965	76,318	82,378
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 16,647	\$ -

LAKE ST. MARTIN FIRST NATION

SCHEDULE OF REVENUE AND EXPENDITURES
FIRE PROTECTION (schedule 56)

YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	BUDGET	2018	2017
REVENUES			
Indigenous and Northern Affairs Canada			
Fire Protection	\$ 204,161	\$ 204,161	\$ 1,177,658
EXPENDITURES			
Program expenditures	204,161	204,161	1,177,658
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**STATEMENT OF FINANCIAL POSITION - BAND
HEALTH AUTHORITY (schedule 57)**

FOR THE YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	Actual 2018
FINANCIAL ASSETS	
Cash	\$ 145,557
Accounts receivable	10,756
Prepaid expenses	1,800
	<u>158,113</u>
LIABILITIES	
Accounts payable and accrued liabilities	77,698
Deferred revenue	18,625
	<u>96,323</u>
NET FINANCIAL ASSETS AND ACCUMULATED SURPLUS	\$ <u>61,790</u>

LAKE ST. MARTIN FIRST NATION

**SCHEDULE OF PROGRAM OPERATIONS
HEALTH (schedule 58)**

FOR THE YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	2018	2017
REVENUES		
Health Canada funding	\$ 2,294,403	1,725,158
Other	184,927	110,576
	<u>2,479,330</u>	<u>1,835,734</u>
EXPENDITURES		
Aboriginal Diabetes Initiative	65,304	37,963
Canada Prenatal Nutrition Program	46,167	38,803
Home and Community Care	369,877	327,198
HIV Prevention	10,212	8,620
Medical Transportation	313,385	187,500
Health Planning Management	285,145	230,265
Building Healthy Communities	109,679	125,673
Brighter Futures	123,426	124,648
Community Health Plan		
CHP/IP	140,918	135,139
Public Health Nursing	193,996	171,314
National Native Alcohol and Drug Abuse Program	58,274	55,771
Jordan's Principle - Child First Initiative	628,087	301,004
Nursing Station Operations & Management	51,452	48,664
Youth Solvent Abuse	19,111	-
Medical Transportation Support	43,195	42,975
	<u>2,458,228</u>	<u>1,835,537</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u><u>\$ 21,102</u></u>	<u><u>197</u></u>

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
ABORIGINAL DIABETES INITIATIVE (schedule 59)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 66493	66,493	37,963
EXPENDITURES			
Administrative fees	3,796	3,796	3,108
Professional development	2,000	3,294	2,551
Program activities	3,537	3,537	-
Program Supplies	1,929	1,816	3,788
Travel	-	792	1,573
Salaries and benefits	55,231	52,069	26,943
	66,493	65,304	37,963
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	1,189	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
CANADA PRENATAL NUTRITION PROGRAM (schedule 60)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 39,967	39,967	38,803
EXPENDITURES			
Administrative fees	3,996	3,996	3,881
Program supplies	7,000	5,052	4,828
Travel	1,000	1,140	894
Salaries and benefits	27,971	35,979	29,200
	<u>39,967</u>	<u>46,167</u>	<u>38,803</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	(6,200)	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
HOME AND COMMUNITY CARE (schedule 61)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 369,414	369,414	327,198
EXPENDITURES			
Administrative fees	36,941	36,941	32,598
Fuel	11,000	11,769	7,311
Insurance	8,000	6,974	5,459
Professional development	15,000	14,363	7,884
Repairs and maintenance	5,000	2,889	14,222
Office supplies	2,500	804	231
Supplies	15,000	15,418	28,116
Travel and accomodations	29,390	26,225	8,896
Miscellaneous	1,200	324	1,006
Wages and benefits	245,383	254,170	221,475
	<u>369,414</u>	<u>369,877</u>	<u>327,198</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITUVES OVER REVENUE)	\$ -	(463)	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
HIV PREVENTION (schedule 62)**

FOR THE YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 8,620	8,620	8,620
EXPENDITURES			
Administration	862	862	646
Professional development	-	1,300	3,209
Program supplies	1,358	2,070	100
Travel	-	223	817
Salaries and benefits	6,400	5,757	3,848
	8,620	10,212	8,620
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	(1,592)	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
MEDICAL TRANSPORTATION (schedule 63)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 312,968	312,968	187,500
EXPENDITURES			
Administration	9,375	9,375	-
Vehicle purchase	124,668	90,668	-
Insurance	10,000	10,865	10,522
Utilities	2,000	4,732	2,271
Meals	5,000	4,245	3,441
Office supplies	10,000	7,920	-
Repair and maintenance	20,000	13,653	15,985
Private Vehicle - Medical Travel	5,000	17,329	4,758
Travel and accommodations	15,770	41,478	28,684
Salaries and benefits	111,155	113,120	121,839
	<u>312,968</u>	<u>313,385</u>	<u>187,500</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ <u>-</u>	<u>(417)</u>	<u>-</u>

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
HEALTH PLANNING MANAGEMENT (schedule 64)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 123,274	123,274	119,684
Admin Fee Transfer	155,335	155,335	-
Other	-	29,592	110,576
	<u>278,609</u>	<u>308,201</u>	<u>230,260</u>
EXPENDITURES			
Bank charges and interest	2,500	2,511	921
Professional fees	8,000	20,000	15,000
Utilities	2,000	3,404	1,077
Office supplies	9,500	16,079	13,640
Travel	7,891	8,838	3,804
TPM fees and travel	97,215	97,215	96,000
Salaries and benefits	111,485	137,098	99,823
	<u>238,591</u>	<u>285,145</u>	<u>230,265</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ 40,018	23,056	(5)

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
BUILDING HEALTHY COMMUNITIES (schedule 65)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 108,171	108,171	126,094
EXPENDITURES			
Administration	10,817	10,817	12,610
Program activities	42,300	44,983	-
Professional development	12,900	18,321	15,875
Program supplies	15,515	12,484	57,691
Travel	9,500	3,741	1,896
Salaries and benefits	17,139	19,333	37,601
	<u>108,171</u>	<u>109,679</u>	<u>125,673</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ <u>-</u>	<u>(1,508)</u>	<u>421</u>

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
BRIGHTER FUTURES (schedule 66)**

FOR THE YEAR ENDED MARCH 31, 2018
(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 128,387	128,387	124,648
EXPENDITURES			
Administration	12,884	12,839	12,465
Professional development	7,303	9,400	26,985
Program activities	39,135	39,135	1,428
Program supplies	23,665	17,275	48,941
Travel	10,900	10,682	3,917
Salaries and benefits	34,500	34,095	30,912
	<u>128,387</u>	<u>123,426</u>	<u>124,648</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	4,961	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
CHP/IP (schedule 67)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 139,194	139,194	135,139
EXPENDITURES			
Administration	13,919	13,919	13,514
Professional development	7,000	6,860	4,792
Program supplies	11,000	10,149	29,561
Travel	9,075	11,706	764
Salaries and benefits	98,200	98,284	86,508
	<u>139,194</u>	<u>140,918</u>	<u>135,139</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	(1,724)	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
PUBLIC HEALTH NURSING (schedule 68)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 197,560	197,560	171,115
EXPENDITURES			
Administration	19,756	19,756	22,245
Vehicle repair and maintenance	1,500	858	7,807
Program supplies	8,963	5,927	8,956
Professional development	4,000	2,950	311
Utilities	2,000	324	1,350
Travel	10,140	7,727	8,414
Salaries and benefits	151,200	156,454	122,231
	<u>197,559</u>	<u>193,996</u>	<u>171,314</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ <u>1</u>	<u>3,564</u>	<u>(199)</u>

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
NATIONAL NATIVE ALCOHOL AND DRUG ABUSE PROGRAM (schedule 69)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 57,444	57,444	55,771
EXPENDITURES			
Administration	5,744	5,744	5,577
Professional development	11,506	14,386	6,096
Program supplies	6,862	6,393	5,554
Travel	1,692	1,226	2,656
Salaries and benefits	31,640	30,525	35,888
	<u>57,444</u>	<u>58,274</u>	<u>55,771</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ <u>-</u>	<u>(830)</u>	<u>-</u>

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
JORDAN'S PRINCIPLE - CHILD FIRST INITIATIVE (schedule 70)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 646,712	646,712	301,004
Deferred to following year	-	(18,625)	-
	<u>646,712</u>	<u>628,087</u>	<u>301,004</u>
EXPENDITURES			
Administration	64,671	64,671	31,112
Professional development	60,000	27,790	27,502
Program supplies	60,000	76,945	15,261
Repair and maintenance	8,000	1,900	-
Vehicle purchase	-	-	76,513
Travel	22,000	14,767	4,597
Salaries and benefits	432,041	442,014	146,019
	<u>646,712</u>	<u>628,087</u>	<u>301,004</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	-	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
NURSING STATION OPERATIONS & MANAGEMENT (schedule 71)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 50,103	50,103	48,644
EXPENDITURES			
Administration	5,010	5,010	3,153
Fuel	1,500	1,100	-
Office supplies	5,000	3,123	60
Travel	2,000	1,324	-
Utilities	2,000	324	-
Janitorial supplies	-	7,939	13,778
Salaries and benefits	34,590	32,632	31,673
	<u>50,100</u>	<u>51,452</u>	<u>48,664</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ <u>3</u>	<u>(1,349)</u>	<u>(20)</u>

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
YOUTH SOLVENT ABUSE (schedule 72)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 21,706	21,706	-
EXPENDITURES			
Administration	2,170	2,170	-
Salaries and benefits	19,536	16,941	-
	21,706	19,111	-
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	2,595	-

LAKE ST. MARTIN FIRST NATION HEALTH SERVICES

**SCHEDULE OF REVENUE AND EXPENDITURES -
MEDICAL TRANSPORTATION SUPPORT (schedule 73)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	Budget	Actual 2018	Actual 2017
REVENUE			
Health Canada funding	\$ 43,015	43,015	42,975
EXPENDITURES			
Utilities	2,425	509	1,651
Program supplies	3,150	4,308	2,927
Salaries and benefits	37,440	38,378	38,397
	43,015	43,195	42,975
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ -	(180)	-

LAKE ST. MARTIN FIRST NATION

**STATEMENT OF FINANCIAL POSITION
EMPLOYMENT AND TRAINING (schedule 74)**

AT MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

	2018	2017
ASSETS		
Due from First Peoples Development Inc.	\$ 145,223	145,223
SURPLUS	\$ 145,223	145,223

LAKE ST. MARTIN FIRST NATION

**STATEMENT OF REVENUES AND EXPENDITURES AND SURPLUS
EMPLOYMENT AND TRAINING (schedule 75)**

FOR THE YEAR ENDED MARCH 31, 2018

(Unaudited) Subject to Notice to Reader

		<u>Budget</u>	<u>2017</u>	<u>2017</u>
REVENUES	\$	-	390,228	471,849
EXPENDITURES				
Consolidated Revenue Fund		-	290,716	266,656
EI		-	99,512	105,193
C.A.R.		-	-	100,000
Child Care		-	390,228	471,849
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	\$	-	-	-
EXCESS OF REVENUE OVER EXPENDITURES, BEGINNING OF THE YEAR		-	145,223	145,223
EXCESS OF REVENUE OVER EXPENDITURES, END OF YEAR	\$	\$ -	\$ 145,223	\$ 145,223