

**SAPOTAWEYAK CREE NATION
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015**

SAPOTAWEYAK CREE NATION

MANAGEMENT'S REPORT

FOR THE YEAR ENDED MARCH 31, 2015

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of Sapotaweyak Cree Nation are the responsibility of management and have been approved by the Council.

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

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

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

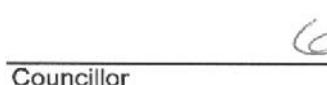
The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the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

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

On behalf of Sapotaweyak Cree Nation:

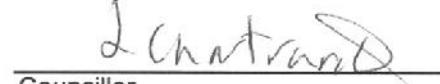

Chief


Councillor


Councillor


Councillor


Councillor


Councillor


Councillor


Councillor

October 22, 2015



INDEPENDENT AUDITOR'S REPORT

To the Members of Sapotaweyak Cree Nation:

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Sapotaweyak Cree Nation, which comprise the consolidated statement of financial position as at March 31, 2015 and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and the notes to the financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements present fairly in all material respects, the consolidated financial position of Sapotaweyak Cree Nation as at March 31, 2015 and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

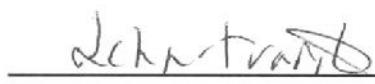
Winnipeg, Manitoba
October 22, 2015

CHARTERED ACCOUNTANTS

SAPOTAWEYAK CREE NATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2015

	2015	2014
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 1,849,700	1,506,776
Accounts receivable (Note 3)	713,623	461,624
Trust funds held by the federal government (Note 4)	781	751
Investment in government business partnership (Note 5)	245,652	245,652
	<u>2,809,756</u>	<u>2,214,803</u>
LIABILITIES		
Temporary borrowings (Note 7)	-	270,674
Accounts payable and accrued liabilities (Note 8)	450,274	368,904
Accounts payable - other and reserves	-	127,660
Unexpended funding (Note 9)	675,567	228,631
Long-term debt (Note 10)	6,177,281	6,751,015
	<u>7,303,122</u>	<u>7,746,884</u>
NET DEBT	\$ 4,493,366	5,532,081
NON-FINANCIAL ASSETS		
Inventories held for use	\$ -	453,316
Tangible Capital Assets (Note 6)	<u>27,303,218</u>	<u>29,615,554</u>
	<u>27,303,218</u>	<u>30,068,870</u>
ACCUMULATED SURPLUS	\$ 22,809,852	24,536,789

APPROVED ON BEHALF OF THE FIRST NATION:

	CHIEF		COUNCILLOR
	COUNCILLOR		COUNCILLOR
	COUNCILLOR		COUNCILLOR
	COUNCILLOR		COUNCILLOR

SAPOTAWEYAK CREE NATION
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2015

	2015	2014
REVENUES		
AANDC	\$ 8,400,714	8,225,576
Health Canada	1,556,040	1,637,744
Federal Government - MKO	491,180	491,181
CMHC - rental subsidy	318,399	320,637
Other	3,727,405	3,204,834
Sapotaweyak Cree Nation T.L.E. Trust	270,100	300,000
Net transfer (to) from unexpended funding	<u>(446,936)</u>	<u>(21,209)</u>
	<u>14,316,902</u>	<u>14,158,763</u>
EXPENSES		
Community development	2,313,877	2,538,115
Economic development	134,572	84,223
Education	5,077,391	4,978,935
Band government	1,208,527	1,256,462
Social services	2,981,770	3,217,769
Health	1,714,302	1,721,600
Amortization	2,540,576	2,474,330
Other	<u>72,824</u>	<u>292,703</u>
	<u>16,043,839</u>	<u>16,564,137</u>
ANNUAL DEFICIT		<u>(1,726,937)</u>
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	24,536,789	26,942,163
ACCUMULATED SURPLUS AT END OF YEAR	\$ 22,809,852	24,536,789

SAPOTAWEYAK CREE NATION
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED MARCH 31, 2015

	2015	2014
ANNUAL DEFICIT	\$ (1,726,937)	(2,405,374)
Acquisition of tangible capital assets	(228,240)	(374,548)
Amortization of tangible capital assets	2,540,576	2,474,330
Change in inventories held for use	<u>453,316</u>	<u>(453,316)</u>
CHANGE IN NET DEBT	1,038,715	(758,908)
NET DEBT AT BEGINNING OF YEAR	<u>(5,532,081)</u>	<u>(4,773,173)</u>
NET DEBT AT END OF YEAR	\$ (4,493,366)	<u>(5,532,081)</u>

SAPOTAWEYAK CREE NATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2015

	2015	2014
OPERATING TRANSACTIONS		
Annual deficit	\$ (1,726,937)	(2,405,374)
Item not affecting cash:		
Amortization	2,540,576	2,474,330
	<u>813,639</u>	<u>68,956</u>
Change in non-cash charges to operations		
Accounts receivable	(251,999)	353,091
Trust funds held by the federal government	(30)	(10)
Temporary borrowings	(270,674)	110,000
Accounts payable and accrued liabilities	81,370	(113,454)
Accounts payable - other and reserves	(127,660)	(137,359)
Incomplete projects	446,936	21,209
Inventories held for use	453,316	(453,316)
Cash provided by (applied to) operating transactions	<u>1,144,898</u>	<u>(150,883)</u>
CAPITAL TRANSACTIONS		
Purchase of tangible capital assets	<u>(228,240)</u>	<u>(374,548)</u>
FINANCING TRANSACTIONS		
Debt issuance	450,000	1,046,634
Debt retirement	<u>(1,023,734)</u>	<u>(521,912)</u>
Cash provided by (applied to) financing transactions	<u>(573,734)</u>	<u>524,722</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	342,924	(709)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,506,776</u>	<u>1,507,485</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,849,700	1,506,776

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

b) Reporting entity

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

c) Principles of consolidation

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

d) Cash and cash equivalents

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

e) Portfolio investments

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

f) Tangible capital assets

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

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

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

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Tangible capital assets (continued)

Amortization is provided for on a straight-line basis, over the estimated useful lives as follows:

Commercial buildings	20 years
Residential buildings	25 years
Roads	40 years
Underground networks	40 years
Furniture and fixtures	5 years
Appliances	4 years
Vehicles	3 years
Computer equipment	3 years
Other equipment	4 years
Heavy equipment	5 years

g) Revenue recognition

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

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

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

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

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Measurement uncertainty

In preparing the consolidated financial statements for Sapotaweyak Cree 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.

2) CASH AND CASH EQUIVALENTS

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

	2015	2014
Externally restricted		
CMHC - Replacement Reserve	\$ 318,324	280,346
CMHC - Operating Reserve	25,569	13,303
Unrestricted	<u>1,505,807</u>	<u>1,213,127</u>
Total cash and cash equivalents	\$ 1,849,700	<u>1,506,776</u>

3) ACCOUNTS RECEIVABLE

	2015	2014
Trade receivables	\$ 465,385	142,457
Due from members		
Economic Development - start-up loans	75,977	104,183
Cash advance loans	85,873	62,906
Due to government and other government organizations		
Federal government		
Aboriginal Affairs and Northern Development Canada	30,788	138,120
Health Canada	34,207	7,430
Canada Mortgage and Housing Corporation	6,528	6,528
Provincial government	14,865	-
Total Accounts Receivable	\$ 713,623	<u>461,624</u>

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

4) TRUST FUNDS HELD BY THE FEDERAL GOVERNMENT

	<u>March 31, 2014</u>	<u>Additions 2015</u>	<u>Withdrawals 2015</u>	<u>March 31, 2015</u>
Revenue	\$ 751	30	-	781
Capital	-	-	-	-
	<u>\$ 751</u>	<u>30</u>	<u>-</u>	<u>781</u>

The trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

5) INVESTMENT IN GOVERNMENT BUSINESS PARTNERSHIP

	<u>2015</u>	<u>2014</u>
Investment - Asenesak Casino Limited Partnership	\$ 330,000	330,000
Less : 2003 write down of investment	(84,348)	(84,348)
	<u>\$ 245,652</u>	<u>245,652</u>

6) TANGIBLE CAPITAL ASSETS

	<u>2015</u>		<u>2014</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Buildings - CMHC	\$ 6,674,923	1,645,372	6,674,923	1,410,800
Buildings - other	45,421,706	28,283,348	44,968,390	26,473,154
Infrastructure	6,645,400	3,510,084	6,645,400	3,345,074
Roads	5,906,222	4,774,931	5,906,222	4,663,966
Equipment	4,000,743	3,143,594	3,734,512	2,506,373
Vehicles	1,481,507	1,469,953	1,481,507	1,396,033
	<u>\$ 70,130,501</u>	<u>42,827,282</u>	<u>69,410,954</u>	<u>39,795,400</u>
Net book value	<u>\$ 27,303,218</u>		<u>\$ 29,615,554</u>	

7) TEMPORARY BORROWINGS

The First Nation has lines of credit available to address operating requirements and to bridge capital expenditures. Interest on these borrowings range from the bank's prime lending rate plus 1.5% to 2.3%. All loans are unsecured, due on demand and are in the form of bankers' acceptance notes and bank overdrafts. As at March 31, 2015, the amount drawn is \$Nil (2014 - \$270,674).

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

8) ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2015	2014
Trade payables	\$ 450,274	368,904

9) UNEXPENDED FUNDING

	Balance March 31, 2014	Funding Received 2015	Revenue Recognized 2015	Balance March 31, 2015
<u>Federal Government - AANDC</u>				
Family Violence Prevention	\$ -	14,000	(7,075)	6,925
Education				
Transportation	60,458	284,032	(281,977)	62,513
	<u>60,458</u>	<u>298,032</u>	<u>(289,052)</u>	<u>69,438</u>
<u>Other Unexpended Funds</u>				
Insurance proceeds	-	169,651	-	169,651
TLE	-	150,000	-	150,000
Education				
Post Sec: Health Care Aide	-	24,554	(13,473)	11,081
Hot Lunch Program	-	147,008	(128,243)	18,765
Health - FNIHB				
CFA	4,900	-	-	4,900
Social Capital	10,600	-	-	10,600
E-Health	3,430	-	(3,430)	-
Mental Health	22,176	66,416	(41,835)	24,581
CHR	16,959	60,727	(29,934)	30,793
Diabetes	5,902	30,674	(12,660)	18,014
Nursing	104,206	379,211	(258,271)	120,940
CPNP	-	27,862	(16,728)	11,134
Brighter Futures	-	78,830	(48,478)	30,352
NNADAP	-	81,407	(76,089)	5,318
	<u>168,173</u>	<u>1,216,340</u>	<u>(629,141)</u>	<u>606,129</u>
	\$ 228,631	1,514,372	(918,193)	675,567

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

10) LONG-TERM DEBT

	2015	2014
NON-CAPITAL		
GENERAL FUND - DEMAND LOAN		
Repayable at \$10,281 monthly including interest at 2.75% per annum, plus annual payments of \$100,000, maturing October 2036.	\$ 44,875	161,970
GENERAL FUND - DEMAND LOAN		
Repayable at \$8,202 monthly including interest at 3.58% per annum, maturing May 4, 2016	450,000	-
TANGIBLE CAPITAL ASSETS		
GENERAL FUND - GRAVEL TRUCK DEMAND LOAN		
Repaid during the year	-	65,001
GENERAL FUND - SEPTIC TRUCK DEMAND LOAN		
Repaid during the year	-	32,794
GENERAL FUND - WATER TRUCK DEMAND LOAN		
Repaid during the year	-	35,547
GENERAL FUND - MB LOTTERIES VLT MACHINES		
Repayable at \$1,407 per week, including interest at 2.35%, maturing March 2020.	457,728	464,897
GENERAL FUND - HOUSING PROJECT		
Repayable at \$42,110 per week, including interest at 2.7%, maturing May 2015.	400,000	497,820
GENERAL FUND - EQUIPMENT		
Repayable at \$211,501 annually, interest monthly at 2.7%, maturing May 2015.	156,323	548,814
SUB-TOTAL - GENERAL FUND	1,508,926	1,806,843
EDUCATION FUND - NEW BUSES DEMAND LOAN		
Repaid during the year	-	36,036
SUB-TOTAL - EDUCATION FUND	-	36,036

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

10) LONG-TERM DEBT (continued)

	2015	2014
CANADA MORTGAGE AND HOUSING CORPORATION (CMHC):		
Phase 1: Repayable at \$2,501 monthly including interest at 2.69% per annum, compounded semi-annually, matures April 2024, renewal date August 2015.	\$ 266,937	289,460
Phase 2: Repayable at \$4,582 monthly including interest at 1.65% per annum, compounded semi-annually, matures April 2027, renewal date June 2017.	602,208	646,858
Phase 3: Repayable at \$3,478 monthly including interest at 2.65% per annum, compounded semi-annually, matures January 2030, renewal date February 2015.	511,059	539,760
Phase 4: Repayable at \$4,902 monthly including interest at 1.64% per annum, compounded semi-annually, matures December 2031, renewal date December 2016.	861,516	905,817
Phase 5: Repayable at \$2,909 monthly including interest at 4.00% per annum, compounded semi-annually, matures July 2033, renewal date September 2013.	446,562	466,446
Phase 6: Repayable at \$5,158 monthly including interest at 2.17% per annum, compounded semi-annually, matures January 2034, renewal date March 2014.	954,409	995,623
Phase 7: Repayable at \$4,783 monthly including interest at 1.80% per annum, compounded semi-annually, matures October 2036, renewal date October 2016.	1,025,665	1,064,172
SUB-TOTAL - CMHC	4,668,356	4,908,136
Sub-total General Fund	1,508,926	1,806,843
Sub-total Education	-	36,036
Total Long-term debt	6,177,282	6,751,015
Less: current portion	888,421	416,501
	\$ 5,288,861	6,334,514

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

2016	\$ 888,421
2017	498,133
2018	416,948
2019	417,270
2020	553,122

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

11) EXPENSES BY OBJECT

The following is a summary of expenses by object:

	2015	2014
Salaries, wages and benefits	\$ 4,645,646	4,541,270
Staff development	308,703	407,190
Supplies and services	6,317,826	6,628,704
Interest	180,491	204,428
Other	540,398	1,095,527
Professional services	201,567	142,830
Rental expenditures	28,640	38,105
Travel	766,362	678,033
Fees and contract services	513,630	353,720
Amortization	2,540,576	2,474,330
	\$ 16,043,839	16,564,137

SAPOTAWEYAK CREE NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

12) CONTINGENT LIABILITY - SOCIAL SERVICES FUNDING

According to the reports filed with Aboriginal Affairs and Northern Development Canada ("AANDC"), the First Nation owes an undetermined amount to AANDC at March 31, 2007 for non-eligible social services expenditures. Subsequent to year-end these amounts were re-submitted and a final determination could not be estimated. Any amounts not approved will be recorded as an expenditure in the 2015 - 2016 fiscal year.

During the 2008 / 2009 fiscal year, AANDC has identified an over-payment of \$202,965 from Basic Needs funding. The exact date of an "agreed amount of recovery" has not yet been established. Until such that a mutual agreement has been reached, the First Nation is disclosing this recovery as a contingent liability.

13) COMPARATIVE FIGURES

Comparative figures have been provided where practicable in the Schedules of Revenue and Expenditures. Certain comparative figures have been reclassified to conform to the current year's method of presentation.

SAPOTAWEYAK CREE NATION
SUMMARY OF AANDC AND OTHER FUNDING
FOR THE YEAR ENDED MARCH 31, 2015
(Uaudited)

	REVENUE						EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	
	PAGE	UNEXPENDED FUNDING BEGINNING OF YEAR		TOTAL	EXPENDITURE	UNEXPENDED FUNDING END OF YEAR		
		AANDC	OTHER					
Band support	17	\$ 724,644	825,728	-	1,550,372	1,278,073	-	272,299
Reserve Land and Environment Mgmt Prog	17a	26,996	-	-	26,996	27,294	-	(298)
Family Violence Prevention	17a	14,000	-	-	14,000	7,075	6,925	-
Education	18	4,234,417	800,287	60,458	5,095,162	5,811,366	92,359	(808,563)
Social services	31	2,375,783	493,716	15,495	2,884,994	2,877,820	-	7,174
Capital	33	472,700	156,590	-	629,290	1,940,664	-	(1,311,374)
Operations & maintenance	35	407,354	418,182	-	825,536	718,036	-	107,500
Water and Wastewater	38	59,656	-	-	59,656	91,095	-	(31,439)
Economic development	36	85,164	4,386	-	89,550	134,572	-	(45,022)
Health Canada	41	-	1,575,636	168,173	1,743,809	1,736,291	256,632	(249,114)
Other programs		-	1,753,453	-	1,753,453	1,421,553	-	331,900
		\$ 8,400,714	6,027,978	244,126	14,672,818	16,043,839	355,916	(1,726,937)