

**WITCHEKAN LAKE FIRST NATION**

**Consolidated Financial Statements**

**For the Year Ended March 31, 2015**

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**WITCHEKAN LAKE FIRST NATION**  
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**For the Year Ended March 31, 2015**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Witchehan Lake First Nation and all of the information in these financial statements are the responsibility of management and have been approved by the Chief and Council.

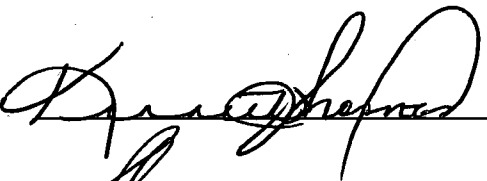


The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen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



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

Witchehan Lake First Nation is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The First Nation carries out this responsibility through the Chief and Council.

Chief and Council review Witchehan Lake First Nation consolidated financial statements and recommend their approval. Chief and Council meet periodically with management, as well as the external auditor, 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 annual report, the consolidated financial statements and the external auditor's report.

The consolidated financial statements have been audited by C.S. Skrupski CPA Professional Corporation in accordance with Canadian auditing standards on behalf of the members. C.S. Skrupski CPA Professional Corporation has full and free access to the Chief and Council, accountant and program directors. The report of the auditing firm is on the following page.

Chief   
Councillor   
Councillor 

Councillor   
Councillor 

Date: August 7, 2015

*C.S. Skrupski*  
*CPA Professional Corporation*

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**INDEPENDENT AUDITOR'S REPORT**

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To the Chief and Council,  
Witchekan Lake First Nation:

I have audited the accompanying consolidated financial statements of Witchekan Lake First Nation, which are comprised of the consolidated statement of financial position as at March 31, 2015, and the consolidated statements of operations, change in net financial assets (net debt), cash flows and accumulated surplus for the year then ended, and a summary of significant accounting policies and other explanatory information.

*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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

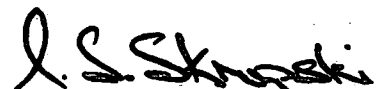
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the First Nation'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 First Nation'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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

*Opinion*

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

Rosthern, Saskatchewan  
August 7, 2015

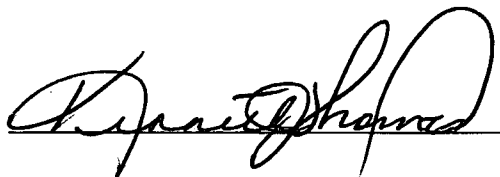



CPA Professional Corporation

**WITCHEKAN LAKE FIRST NATION**  
**Consolidated Statement of Financial Position**  
**As at March 31, 2015**

		2015	2014
<b>Financial Assets</b>			
Cash and cash equivalents	(Note 2)	\$ 277,832	\$ 1,311,359
Accounts receivable	(Note 3)	242,444	327,943
Trust funds held by federal government	(Note 4)	322,431	331,244
Loans receivable	(Note 7)	3,584	3,584
Investments in government business enterprises	(Note 9)	166,426	258,707
		<u>1,012,717</u>	<u>2,232,837</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	(Note 10)	24,318	194,994
Deferred revenue	(Note 12)	267,764	1,045,584
Long-term debt	(Note 13)	2,037,837	2,256,505
		<u>2,329,919</u>	<u>3,497,083</u>
<b>Net financial assets (net debt)</b>		<u>(1,317,202)</u>	<u>(1,264,246)</u>
<b>Non-financial assets</b>			
Tangible capital assets	(Note 16)	18,194,763	17,457,399
		<u>18,194,763</u>	<u>17,457,399</u>
<b>Accumulated surplus (deficit)</b>		<u>\$ 16,877,561</u>	<u>\$ 16,193,153</u>

Approved on behalf of Witchekan Lake First Nation:

 , Chief

 , Councillor

**WITCHEKAN LAKE FIRST NATION**  
**Consolidated Statement of Operations**  
**For the Year Ended March 31, 2015**

		<i>Budget</i>	<b>2015</b>	<b>2014</b>
<b>Revenues</b>				
Federal government transfers for operating	(Note 19)	\$ -	\$ 3,652,046	\$ 3,608,993
Federal government transfers for capital	(Note 19)	-	549,063	1,889,570
Provincial government transfers for operating	(Note 19)	-	265,248	267,174
Rent		-	144,720	156,470
Amounts earned and held in Trust by federal government	(Note 4)	-	259,664	176,675
Income from investment in government business enterprises		-	8,523,737	7,964,446
Other		-	2,365,977	2,169,697
		-	<b>15,760,455</b>	<b>16,233,025</b>
<b>Expenditures</b>				
Education		-	1,615,138	1,379,865
Health		-	284,648	245,278
Economic development		-	-	2,500
Housing		-	258,985	385,334
Community services		-	388,260	265,968
Social services		-	1,048,392	1,063,607
Band government		-	1,128,933	885,596
Public works		-	1,652	95,707
Other		-	9,753,352	8,997,626
Interest		-	45,538	49,995
Amortization		-	551,149	540,322
		-	<b>15,076,047</b>	<b>13,911,798</b>
<b>Annual surplus (deficit)</b>		-	<b>684,408</b>	<b>2,321,227</b>
<b>Accumulated surplus (deficit) at beginning of year</b>		-	<b>16,193,153</b>	<b>13,871,926</b>
<b>Accumulated surplus (deficit) at end of year</b>		\$ -	<b>\$ 16,877,561</b>	<b>\$ 16,193,153</b>

**WITCHEKAN LAKE FIRST NATION**  
**Consolidated Statement of Change in Net Financial Assets (Net Debt)**  
**For the Year Ended March 31, 2015**

	<i>Budget</i>	<b>2015</b>	<b>2014</b>
Annual surplus (deficit)	\$ -	\$ 684,408	\$ 2,321,227
Tangible capital assets:			
Acquisition of tangible capital assets	-	(1,288,513)	(3,257,179)
Proceeds on disposal of tangible capital assets	-	-	146,000
Amortization of tangible capital assets	-	551,149	542,681
(Gain) loss on disposal of tangible capital assets	-	-	(25,250)
	-	(737,364)	(2,593,748)
Change in net financial assets (net debt)	-	(52,956)	(272,521)
Net financial assets (net debt) at beginning of year	(1,264,246)	(1,264,246)	(991,725)
Net financial assets (net debt) at end of year	\$ (1,264,246)	\$ (1,317,202)	\$ (1,264,246)

**WITCHEKAN LAKE FIRST NATION**  
**Consolidated Statement of Cash Flows**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>Operating transactions</b>		
Annual surplus (deficit)	684,408	2,321,227
Items not affecting cash:		
Amortization of tangible capital assets	551,149	542,681
(Gain) loss on disposal of tangible capital assets	-	(25,250)
Net income from government business enterprises	-	(182,102)
Change in non-cash charges to operations		
Accounts receivable	85,499	1,864
Accounts payable and accrued liabilities	(170,675)	(16,468)
Deferred revenue	(777,821)	(712,467)
Cash provided by (applied to) operating transactions	372,560	1,929,485
<b>Capital transactions</b>		
Proceeds from disposal of tangible capital assets	-	146,000
Purchase of tangible capital assets	(1,288,513)	(3,257,179)
Cash provided by (applied to) capital transactions	(1,288,513)	(3,111,179)
<b>Investing transactions</b>		
Decrease (increase) in Band Trust Funds	8,813	58,470
Investments in government business enterprises	92,281	-
Cash provided by (applied to) investing transactions	101,094	58,470
<b>Financing transactions</b>		
Debt issues	-	771,878
Debt retirement	(218,668)	(231,257)
Cash provided by (applied to) financing transactions	(218,668)	540,621
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(1,033,527)</b>	<b>(582,603)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,311,359</b>	<b>1,893,962</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 277,832</b>	<b>\$ 1,311,359</b>



**WITCHEKAN LAKE FIRST NATION**  
**Consolidated Statement of Accumulated Surplus**  
**For the Year Ended March 31, 2015**

	2014	Changes	2015
<b>Unappropriated surplus (deficit)</b>	<b>\$ (249,804)</b>	<b>\$ (122,715)</b>	<b>\$ (372,519)</b>
<b>Appropriated reserves</b>			
CMHC replacement reserve	358,552	43,793	402,345
CMHC operating reserve	205,016	(3,065)	201,951
Band trust funds	331,244	(8,813)	322,431
<b>Total appropriated reserves</b>	<b>894,812</b>	<b>31,915</b>	<b>926,727</b>
<b>Investment in band entities</b>			
A.C. Forestry	80,402	(25,977)	54,425
A.C. Realty Limited Partnership	(5,543)	(1)	(5,544)
A.C. Realty Ltd.	169,436	22,436	191,872
Agency Chiefs Tribal Council	42,731	(89,873)	(47,142)
Moose Creek Feller Buncher	14,872	-	14,872
Spruce Creek Bison Ranch	(97,353)	1,134	(96,219)
Treaty Land Entitlement	54,162	-	54,162
<b>Total investment in band entities</b>	<b>258,707</b>	<b>(92,281)</b>	<b>166,426</b>
<b>Net investment in tangible capital assets</b>			
Tangible capital assets	17,457,399	737,364	18,194,763
Less: related debt	(2,167,961)	130,125	(2,037,836)
<b>Total net investment in tangible capital assets</b>	<b>15,289,438</b>	<b>867,489</b>	<b>16,156,927</b>
<b>Total accumulated surplus (deficit)</b>	<b>\$ 16,193,153</b>	<b>\$ 684,408</b>	<b>\$ 16,877,561</b>

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

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**1. Summary of Significant Accounting Policies**

**a) Basis of accounting**

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

**b) Reporting Entity**

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

**c) Principles of consolidation**

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

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

Organizations consolidated in Witchekan Lake First Nation's financial statements include:

- A.C. Forestry
- A.C. Realty Limited Partnership
- A.C. Realty Ltd.
- Agency Chiefs Tribal Council
- Moose Creek Feller Buncher
- Spruce Creek Bison Ranch
- Treaty Land Entitlement

**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) Inventories for resale**

Inventories of supplies and goods available for resale are recorded at the lower of cost and net realizable value.

**f) Loans receivable**

Loans receivable are recorded at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt as assessed by management. Interest income is accrued on loans receivable to the extent it is deemed collectable.

**g) 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.

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

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**h) Tangible Capital Assets**

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

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

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

Buildings	2.5%
Housing	2.5%
Infrastructure	10.0%
Equipment	10.0%
Vehicles	20.0%

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

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.

**i) Inventories held for use**

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

**j) Employee benefit obligations**

No employee future benefits are applicable.

**k) 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.

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**l) Foreign currency translation**

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Gains and losses resulting from foreign currency transactions are included in the consolidated statement of operations.

**m) Measurement uncertainty**

In preparing the consolidated financial statements for Witchekan Lake First Nation, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

**2. Cash and Cash Equivalents**

Under the terms of an agreement with Canada Mortgage and Housing Corporation, Witchekan Lake First Nation must set aside funds annually for the repair, maintenance, and replacement of worn-out assets. These funds are to be held in a separate bank account and invested only in accounts or instruments insured by the 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 CMHC Replacement and Reserve Fund. Cash and cash equivalents is comprised of the following:

	2015	2014
<b>Externally restricted</b>		
CMHC replacement and surplus reserve funds	\$ 294,579	\$ 274,312
<b>Internally restricted</b>		
Capital Planning	270,793	1,045,584
Economic and Social Development	(92,579)	(12,391)
	178,214	1,033,193
<b>Unrestricted</b>		
Operating	(190,589)	(37,928)
Social Housing	(4,372)	41,782
	(194,961)	3,854
<b>Total cash and cash equivalents</b>	<b>\$ 277,832</b>	<b>\$ 1,311,359</b>

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**3. Accounts Receivable**

	2015	2014
Due from members:		
Rent	\$ -	\$ 8,484
Social Housing	24,370	12,283
	<u>24,370</u>	<u>20,767</u>
Due from others:		
Aboriginal Affairs and Northern Development Canada	630	62,865
Band trust funds - section 66	82,553	68,881
Other	142,725	186,584
	<u>225,908</u>	<u>318,330</u>
	250,278	339,097
Less: Allowance for doubtful accounts	<u>(7,834)</u>	<u>(11,154)</u>
Total Accounts Receivable	<u>\$ 242,444</u>	<u>\$ 327,943</u>

**4. Trust Funds Held by Federal Government**

	March 31, 2014	Additions 2015	Withdrawals 2015	March 31, 2015
Revenue	\$ 330,939	\$ 259,664	\$ (268,477)	\$ 322,126
Capital	305	-	-	305
End balances	<u>\$ 331,244</u>	<u>\$ 259,664</u>	<u>\$ (268,477)</u>	<u>\$ 322,431</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. Inventories for Resale**

The First Nation has no inventories for resale.

**6. Due from Government and Other Government Organizations**

The First Nation has no funds due from government or other government organizations.

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**7. Loans Receivable**

	2015	2014
Agency Chiefs Tribal Council	\$ 3,584	\$ 3,584

**8. Portfolio Investments**

The First Nation has no portfolio investments.

**9. Investments in Government Business Enterprises**

Witchekan Lake First Nation owns 33.3% of A.C. Forestry, 33.3% of A.C. Realty Limited Partnership, 33.3% of A.C. Realty Ltd., 33.3% of Agency Chiefs Tribal Council, 100.0% of Moose Creek Feller Buncher, 50.0% of Spruce Creek Bison Ranch, and equity in Treaty Land Entitlement.

Witchekan Lake First Nation's investments in government business enterprises consist of the following:

	2015	2014
A.C. Forestry	\$ 54,425	\$ 80,402
A.C. Realty Limited Partnership	(5,544)	(5,543)
A.C. Realty Ltd.	191,872	169,436
Agency Chiefs Tribal Council	(47,142)	42,731
Moose Creek Feller Buncher	14,872	14,872
Spruce Creek Bison Ranch	(96,219)	(97,353)
Treaty Land Entitlement	54,162	54,162
	\$ 166,426	\$ 258,707

The following tables present condensed financial information for these commercial enterprises (*continues*):

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**9. Investments in Government Business Enterprises (continued)**

	A.C. Forestry	A.C. Realty Limited Partnership	A.C. Realty Ltd.	Agency Chiefs Tribal Council	Moose Creek Feller Buncher
Cash	\$ -	\$ 73,192	\$ 18,607	\$ -	\$ -
Accounts Receivable	656,774	238,906	204,545	123,050	-
Inventory	152,210	401,728	-	-	-
Tangible Capital Assets	585,974	64,223	227,146	13,294	63,676
Other Assets	142,206	41,598	4,140	343,848	-
<b>Total Assets</b>	<b>\$ 1,537,164</b>	<b>\$ 819,647</b>	<b>\$ 454,438</b>	<b>\$ 480,192</b>	<b>\$ 63,676</b>
Accounts Payable	\$ 610,682	\$ 433,057	\$ 1,128	\$ 220,746	\$ 48,804
Long-term Debt	582,162	6,605	261,438	198,633	-
Other Liabilities	289,895	385,529	-	107,955	-
<b>Total Liabilities</b>	<b>1,482,739</b>	<b>825,191</b>	<b>262,566</b>	<b>527,334</b>	<b>48,804</b>
<b>Equity</b>	<b>54,425</b>	<b>(5,544)</b>	<b>191,872</b>	<b>(47,142)</b>	<b>14,872</b>
<b>Total Liabilities and Equity</b>	<b>\$ 1,537,164</b>	<b>\$ 819,647</b>	<b>\$ 454,438</b>	<b>\$ 480,192</b>	<b>\$ 63,676</b>
<b>Revenues</b>	<b>\$ 3,864,171</b>	<b>\$ -</b>	<b>\$ 89,836</b>	<b>\$ 4,569,730</b>	<b>\$ -</b>
<b>Expenditures</b>	<b>3,779,133</b>	<b>-</b>	<b>67,400</b>	<b>4,659,603</b>	<b>-</b>
<b>Net Income (loss)</b>	<b>\$ 85,038</b>	<b>\$ -</b>	<b>\$ 22,436</b>	<b>\$ (89,873)</b>	<b>\$ -</b>
	Spruce Creek Bison Ranch		2015 Total	2014 Total	
Cash	\$ -		\$ 91,799	\$ 1,943,830	
Accounts Receivable	537		1,223,812	-	
Inventory	-		553,938	-	
Tangible Capital Assets	9,255		963,568	726,539	
Other Assets	-		531,792	439,916	
<b>Total Assets</b>	<b>\$ 9,792</b>		<b>\$ 3,364,909</b>	<b>\$ 3,110,285</b>	
Accounts Payable	\$ 7,658		\$ 1,322,075	\$ 1,164,293	
Long-term Debt	-		1,048,838	655,907	
Other Liabilities	98,303		881,682	1,377,855	
<b>Total Liabilities</b>	<b>105,961</b>		<b>3,252,595</b>	<b>3,198,055</b>	
<b>Equity</b>	<b>(96,219)</b>		<b>112,264</b>	<b>(87,770)</b>	
<b>Total Liabilities and Equity</b>	<b>\$ 9,742</b>		<b>\$ 3,364,859</b>	<b>\$ 3,110,285</b>	
<b>Revenues</b>	<b>\$ -</b>		<b>\$ 8,523,737</b>	<b>\$ 7,964,446</b>	
<b>Expenditures</b>	<b>-</b>		<b>8,506,136</b>	<b>7,782,344</b>	
<b>Net Income (loss)</b>	<b>\$ -</b>		<b>\$ 17,601</b>	<b>\$ 182,102</b>	

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**10. Accounts Payable and Accrued Liabilities**

	2015	2014
Trade payables	\$ 14,919	\$ 194,941
Accrued salaries and benefits payable	9,399	53
	<u>\$ 24,318</u>	<u>\$ 194,994</u>

**11. Due to Government and Other Government Organizations**

The First Nation has no funds due to government and other government organizations.

**12. Deferred Revenue**

	Balance March 31, 2014	Funding Received 2015	Revenue Recognized 2015	Balance March 31, 2015
<b><u>Federal Government</u></b>				
Lagoon Feasibility	\$ 109,308	\$ -	\$ (1,652)	\$ 107,656
School Renovations	232,273	250,700	(457,827)	25,146
Water Treatment Plant	704,003	200,000	(769,041)	134,962
	<u>\$ 1,045,584</u>	<u>\$ 450,700</u>	<u>\$ (1,228,520)</u>	<u>\$ 267,764</u>

Deferred revenue represents the amount of funds received by the First Nation which must be spent on certain projects. As these projects had not been completed as of the year end, the revenue has been deferred until such time as the projects are carried out.



**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**13. Long-Term Debt and Obligations under Capital Leases**

	2015	2014
<u><b>LONG TERM DEBT FINANCING OPERATING ASSETS</b></u>		
Canadian Imperial Bank of Commerce loan repayable in monthly blended instalments of \$1,941 per month. The loan is callable on demand.	\$ -	\$ 13,544
Canadian Imperial Bank of Commerce loan repayable on demand, with interest paid monthly.	-	75,000
<u><b>Long-term debt financing tangible capital assets</b></u>		
CMHC mortgage #001 bearing interest at 2.76%, repayable in monthly blended instalments of \$1,198. Mortgage is secured by ministerial guarantee on Section 95, 4-unit housing project, CMHC, Band BCR, and AANDC.	125,633	136,404
CMHC mortgage #002 bearing interest at 1.64%, repayable in monthly blended instalments of \$2,458. Mortgage is secured by ministerial guarantee on Section 95, 9-unit housing project, CMHC, Band BCR, and AANDC.	316,497	340,552
CMHC mortgage #003 bearing interest at 1.67%, repayable in monthly blended instalments of \$268. Mortgage is secured by ministerial guarantee on Section 95, 1-unit housing project, CMHC, Band BCR, and AANDC.	37,750	40,311
CMHC mortgage #004 bearing interest at 1.82%, repayable in monthly blended instalments of \$793. Mortgage is secured by ministerial guarantee on Section 95, 3-unit housing project, CMHC, Band BCR, and AANDC.	119,980	127,020
CMHC mortgage #005 bearing interest at 2.56%, repayable in monthly blended instalments of \$729. Mortgage is secured by ministerial guarantee on Section 95, 2-unit housing project, CMHC, Band BCR, and AANDC.	81,647	88,226
CMHC mortgage #006 bearing interest at 1.65%, repayable in monthly blended instalments of \$1,617. Mortgage is secured by ministerial guarantee on Section 95, 4-unit housing project, CMHC, Band BCR, and AANDC.	213,799	229,544
CMHC mortgage #007 bearing interest at 1.82%, repayable in monthly blended instalments of \$1,303. Mortgage is secured by ministerial guarantee on Section 95, 4-unit housing project, CMHC, Band BCR, and AANDC.	253,842	264,547
CMHC mortgage #008 bearing interest at 2.69%, repayable in monthly blended instalments of \$1,652. Mortgage is secured by ministerial guarantee on Section 95, 4-unit housing project, CMHC, Band BCR, and AANDC.	310,209	321,513

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**13. Long-Term Debt and Obligations under Capital Leases (continued)**

CMHC mortgage #009 bearing interest at 1.68%, repayable in monthly blended installments of \$3,073. Mortgage is secured by ministerial guarantee on Section 95, 5-unit housing project, CMHC, Band BCR, and AANDC.

572,867      597,210

Canadian Imperial Bank of Commerce loan bearing interest at 3.00%, repayable in blended monthly installments of \$600. Loan is secured by ministerial guarantee on RCMP rental housing project, an irrevocable letter of direction instructing the RCMP to forward rental payments directly to the CIBC, Band BCR, and AANDC.

5,613      12,369

Canadian Imperial Bank of Commerce loan repayable in monthly installments of \$833 plus interest. Loan is secured Band BCR, AANDC, and by direction of AANDC funding.

-      5,833

Canadian Imperial Bank of Commerce loan repayable in monthly installments of \$556 plus interest. Loan is secured Band BCR, AANDC, and by direction of AANDC funding.

-      4,432

**Total long-term debt**

**\$ 2,037,837      \$ 2,256,505**

Anticipated annual principal repayments over the next five years and thereafter are as follows:

2016	204,839
2017	205,772
2018	208,361
2019	210,412
2020	213,897
Thereafter	994,556

**2015      2014**

Interest expense for the year on long-term debt

**\$ 45,538      \$ 49,995**

**Obligations under capital leases**

The First Nation has no obligations under capital leases.

**14. Risk Management**

The First Nation has no formalized risk management policy.

**15. Employee Benefit Obligations**

The First Nation does not have any employee benefit obligations.

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**16. Tangible Capital Assets**

	Cost				Accumulated Amortization				Net Book Value		
	Opening Balance	Additions	Disposals	Transfers of Assets	Closing Balance	Opening Balance	Amortization	Disposals, Write-offs & Other Adjustments	Closing Balance	Total 2015	Total 2014
Tangible Capital Assets											
Land	\$ 4,980,969	\$ -	\$ -	\$ -	\$ 4,980,969	\$ -	\$ -	\$ -	\$ -	\$ 4,980,969	\$ 4,980,969
Buildings	6,588,345	-	-	-	6,588,345	(2,065,841)	(164,709)	-	(2,230,550)	4,357,795	4,522,504
Housing	887,077	-	-	-	887,077	(300,735)	(22,177)	-	(322,912)	564,165	586,341
CMHC Housing	2,982,274	13,959	-	-	2,996,233	(607,064)	(113,465)	-	(720,529)	2,275,704	2,375,210
Infrastructure	2,630,053	-	-	-	2,630,053	(2,366,060)	(181,045)	-	(2,547,105)	82,948	263,993
Equipment	542,555	-	-	-	542,555	(308,316)	(26,994)	-	(335,310)	207,245	234,240
Vehicles	163,756	39,000	-	-	202,756	(105,612)	(35,178)	-	(140,790)	61,966	58,144
Store and Bison Ranch	479,107	-	-	-	479,107	(326,563)	(7,581)	-	(334,144)	144,963	152,544
	19,254,136	52,959	-	-	19,307,095	(6,080,191)	(551,149)	-	(6,631,340)	12,675,755	13,173,945
Assets Under Construction											
Water Treatment Plant Upgrade	4,215,727	777,727	-	-	4,993,454	-	-	-	-	4,993,454	4,215,727
School Renovations	67,727	457,827	-	-	525,554	-	-	-	-	525,554	67,727
	4,283,454	1,235,554	-	-	5,519,008	-	-	-	-	5,519,008	4,283,454
	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 23,537,590	\$ 1,288,513	\$ -	\$ -	\$ 24,826,103	\$ (6,080,191)	\$ (551,149)	\$ -	\$ (6,631,340)	\$ 18,194,763	\$ 17,457,399

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**17. Contractual Obligations**

The First Nation does not have any contractual obligations.

**18. Contingent Liabilities**

Witchekan Lake 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.

In addition, in the normal course of its operations, Witchekan Lake First Nation becomes involved in legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on Witchekan Lake First Nation's financial statements.

**19. Government Transfers**

	2015			2014		
	Operating	Capital	Total	Operating	Capital	Total
<b>Federal government transfers:</b>						
Aboriginal Affairs and Northern Development Canada	\$ 3,219,886	\$ 535,728	\$ 3,755,614	\$ 3,223,518	\$ 1,784,180	\$ 5,007,698
Health Canada	285,451	-	285,451	235,520	-	235,520
Canada Mortgage and Housing Corporation	146,709	13,335	160,044	149,955	96,140	246,095
Other	-	-	-	-	9,250	9,250
<b>Total</b>	<b>3,652,046</b>	<b>549,063</b>	<b>4,201,109</b>	<b>3,608,993</b>	<b>1,889,570</b>	<b>5,498,563</b>
<b>Provincial government transfers</b>	<b>265,248</b>	<b>-</b>	<b>265,248</b>	<b>267,174</b>	<b>-</b>	<b>267,174</b>
	<b>\$ 3,917,294</b>	<b>\$ 549,063</b>	<b>\$ 4,466,357</b>	<b>\$ 3,876,167</b>	<b>\$ 1,889,570</b>	<b>\$ 5,765,737</b>

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**20. Segment Disclosure**

Witchekan Lake First Nation provides a range of services to its members. For management reporting purposes, operations and activities are organized and reported on a segmented basis by function of related revenues and expenses. For each segment separately reported, the segment revenues and expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The presentation by segment is based on the same accounting policies as described in the summary of Significant Accounting Policies as described in Note 1. The segment results for the period are as follows:

	Education			Health			Economic Development			Housing		
	<i>Budget 2015</i>	2015	2014	<i>Budget 2015</i>	2015	2014	<i>Budget 2015</i>	2015	2014	<i>Budget 2015</i>	2015	2014
<b>Revenues:</b>												
Federal government operating transfers	\$	- \$ 1,327,751	\$ 1,353,580	\$	- \$ 285,451	\$ 235,520	\$	- \$	- \$	\$	- \$	-
Federal government capital transfers		-	-		-	-		-	-		98,363	237,870
Other revenue		- 1,790	39,200		- 212	2,692		-	14,206		86,931	(19,925)
<b>Total Revenues</b>		- 1,329,541	1,392,780		- 285,663	238,212		-	14,206		185,294	217,945
<b>Expenditures:</b>												
Salaries and benefits		- 1,110,842	1,018,460		- 141,592	133,575		-	-		24,111	32,970
Debt Servicing		-	-		-	-		-	-		444	761
Amortization		-	-		- 7,411	7,411		-	-		173,176	22,177
Other Expenses		- 504,296	361,405		- 143,056	111,703		-	2,500		234,874	352,364
<b>Total Expenditures</b>		- 1,615,138	1,379,865		- 292,059	252,689		-	2,500		432,605	408,272
<b>Annual Surplus (Deficit)</b>	\$	- \$ (285,597)	\$ 12,915	\$	- \$ (6,396)	\$ (14,477)	\$	- \$	- \$ 11,706	\$	- \$ (247,311)	\$ (190,327)

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**20. Segment Disclosure (continued)**

	Social Services			Band Government			Community Services			Capital		
	Budget 2015	2015	2014	Budget 2015	2015	2014	Budget 2015	2015	2014	Budget 2015	2015	2014
<b>Revenues:</b>												
Federal government operating transfers	\$ -	\$ 980,427	\$ 1,050,113	\$ -	\$ 469,615	\$ 469,220	\$ -	\$ 442,093	\$ 353,105	\$ -	\$ -	\$ -
Federal government capital transfers	-	-	-	-	-	-	-	-	-	-	450,700	1,651,700
Other revenue	-	400	-	-	876,075	660,797	-	17,750	6,284	-	789,536	850,174
<b>Total Revenues</b>	-	980,827	1,050,113	-	1,345,690	1,130,017	-	459,843	359,389	-	1,240,236	2,501,874
<b>Expenditures:</b>												
Salaries and benefits	-	148,527	171,150	-	453,540	424,610	-	141,903	116,060	-	-	-
Debt Servicing	-	-	-	-	1,049	2,995	-	-	383	-	-	-
Amortization	-	-	-	-	43,090	35,290	-	206,105	357,104	-	-	-
Other Expenses	-	899,865	892,457	-	675,393	460,986	-	246,357	149,908	-	1,652	95,707
<b>Total Expenditures</b>	-	1,048,392	1,063,607	-	1,173,072	923,881	-	594,365	623,455	-	1,652	95,707
<b>Annual Surplus (Deficit)</b>	\$ -	\$ (67,565)	\$ (13,494)	\$ -	\$ 172,618	\$ 206,136	\$ -	\$ (134,522)	\$ (264,066)	\$ -	\$ 1,238,584	\$ 2,406,167

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**20. Segment Disclosure (continued)**

	Other			Total Before Adjustments			Consolidation Adjustments			Consolidated Totals		
	Budget 2015	2015	2014	Budget 2015	2015	2014	Budget 2015	2015	2014	Budget 2015	2015	2014
<b>Revenues:</b>												
Federal government operating transfers	\$	- \$ 146,709	\$ 147,455	\$	- \$ 3,652,046	\$ 3,608,993	\$	- \$	- \$	- \$	- \$ 3,652,046	\$ 3,608,993
Federal government capital transfers		-	-		-	549,063		-	-		-	549,063
Provincial government operating transfers		-	265,248		-	265,248		-	-		-	265,248
Income from investments in government business enterprise		-	8,523,737		-	8,523,737		-	-		-	8,523,737
Other revenue		-	997,667		-	2,770,361		-	(1,277,584)		-	1,492,777
<b>Total Revenues</b>		-	9,933,361		-	15,760,455		-	(1,277,584)		-	14,482,871
<b>Expenditures:</b>												
Salaries and benefits		-	253,184		-	2,273,699		-	-		-	2,273,699
Debt Servicing		-	44,045		-	45,538		-	-		-	45,538
Amortization		-	121,367		-	551,149		-	(551,149)		-	-
Other Expenses		-	9,500,168		-	12,205,661		-	-		-	12,205,661
<b>Total Expenditures</b>		-	9,918,764		-	15,076,047		-	(551,149)		-	14,524,898
<b>Annual Surplus (Deficit)</b>	\$	- \$ 14,597	\$ 166,667	\$	- \$ 684,408	\$ 2,321,227	\$	- \$	(726,435)	\$	- \$	(42,027)

**WITCHEKAN LAKE FIRST NATION**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended March 31, 2015**

**21. Expenditures by Object**

The following is a summary of expenditures by object:

	2015	2014
Salaries and wages	\$ 2,273,699	\$ 2,121,533
Staff development	489,495	427,546
Supplies and services	410,442	430,078
Interest	45,538	49,995
Professional services	37,255	38,892
Rental expenditures	144,720	37,593
Fees and contract services	184,323	222,063
Other	10,939,426	10,043,776
Amortization	551,149	540,322
	<b>\$ 15,076,047</b>	<b>\$ 13,911,798</b>

**22. Trusts Under Administration**

The First Nation does not administer any trusts.

**23. Subsequent Events**

The First Nation does not have any subsequent events.

**24. Budgeted Figures**

The budget figures are provided for information purposes only and were not covered by the scope of the external audit. Budget figures were not available for all programs.



**WITCHEKAN LAKE FIRST NATION**  
**Schedule of Revenues, Expenditures and Unexpended Equity by Program**  
**For the Year Ended March 31, 2015**

		REVENUE			EXPENDITURES		SURPLUS			
		AANDC	Other	Total		Current	2014	Adjustments	Prior	Cumulative
<b>AANDC FUNDED PROGRAMS</b>										
<b>Band Support</b>										
Administration	26	329,938	606,098	936,036	864,188	71,848	114,534	(1,705)	(209,127)	(24,450)
Lands	27	134,082	1,500	135,582	117,310	18,272	39,702		64,217	122,191
Indian Registry	28	5,595	-	5,595	6,317	(722)	(258)		9,686	8,706
Band Funds	29	-	268,477	268,477	185,257	83,220	52,158	5,795	(52,665)	88,508
Summer Student		-	-	-	-	-	-		2,270	2,270
Skills Development		-	-	-	-	-	-		(1,490)	(1,490)
Election Act		-	-	-	-	-	-		(23,206)	(23,206)
Community Plan		-	-	-	-	-	-		(13,319)	(13,319)
Capacity Development		-	-	-	-	-	-		(3,791)	(3,791)
		469,615	876,075	1,345,690	1,173,072	172,618	206,136	4,090	(227,425)	155,419
<b>Education</b>										
Education	30	507,243	289	507,532	704,060	(196,528)	(66,246)		124,553	(138,221)
Books and Supplies	31	-	-	-	-	-	(93)		-	(93)
Boards and Committees	32	68,243	424	68,667	65,344	3,323	1,259		-	4,582
Enhanced Teacher	33	17,906	-	17,906	21,548	(3,642)	(4,055)		(7,121)	(14,818)
Literacy Program	34	-	-	-	3,531	(3,531)	5,969		-	2,438
Special Education										
- Band Operated	35	161,575	-	161,575	161,620	(45)	(1,252)		119,989	118,692
- Low Cost	36	43,250	-	43,250	43,436	(186)	1,177		2,417	3,408
Employee Benefits										
- Flexible	37	24,557	-	24,557	25,732	(1,175)	4,852		71,679	75,356
- Contribution	38	62,111	-	62,111	62,111	-	(6,159)		736	(5,423)
Bussing	39	176,252	-	176,252	155,407	20,845	25,753		287,035	333,633
Post Secondary	40	256,173	1,077	257,250	362,106	(104,856)	52,020		(103,723)	(156,559)
Transportation	41	-	-	-	-	-	(310)		-	(310)
Ancillary Support	42	10,441	-	10,441	10,243	198	-		-	198
Capital Assets		-	-	-	-	-	-		6,980	6,980
		1,327,751	1,790	1,329,541	1,615,138	(285,597)	12,915	-	502,545	229,863
<b>Social Programs</b>										
Service delivery	43	49,022	-	49,022	49,022	-	(4,134)		(81,865)	(85,999)
Home care	44	24,445	-	24,445	28,247	(3,802)	(8,807)		684	(11,925)
Social assistance	45	812,957	-	812,957	812,957	-	(548)		(80,491)	(81,039)
Child Benefit	46	94,003	400	94,403	158,166	(63,763)	(5)		(18,596)	(82,364)
Family Violence		-	-	-	-	-	-		(8,751)	(8,751)
		980,427	400	980,827	1,048,392	(67,565)	(13,494)		(189,019)	(270,078)

**WITCHEKAN LAKE FIRST NATION**  
**Schedule of Revenues, Expenditures and Unexpended Equity by Program**  
**For the Year Ended March 31, 2015**

		REVENUE		EXPENDITURES		SURPLUS			
AANDC FUNDED PROGRAMS		AANDC	Other	Total	Current	2014	Adjustments	Prior	Cumulative
<b>Community Infrastructure</b>									
Fire Protection	47	22,280	-	22,280	22,280	-	3,881	6,800	97,815
Roads	48	97,914	17,750	115,664	44,057	71,607	70,850	3,492	(74,809)
Waste Water	49	17,762	-	17,762	46,652	(28,890)	(1,506)	25,879	(52,424)
Water Systems	50	22,440	-	22,440	54,894	(32,454)	(6,639)	1,854	(192,589)
Water O&M	51	13,500	-	13,500	60,056	(46,556)	(236)		(24,791)
Community Buildings	52	18,359	-	18,359	181,783	(163,424)	(161,927)	164,709	192,777
O&M Schools	53	150,056	-	150,056	159,277	(9,221)	13,895		162,405
Preparedness		-	-	-	-	-	-		(9)
Other Protection	54	-	-	-	-	-	(262)		(262)
Electrical Systems	55	2,400	-	2,400	2,312	88	(19)		69
Drainage Project	56	97,382	-	97,382	23,054	74,328	-	3,371	74,328
Infrastructure	57	-	-	-	-	-	(182,103)	-	182,103
Other									26,633
		442,093	17,750	459,843	594,365	(134,522)	(264,066)	206,105	317,111
									93,524
<b>Capital</b>									
Housing	58	85,028	100,266	185,294	414,131	(228,837)	(95,935)	164,631	(187,919)
Section 10	59	-	-	-	18,474	(18,474)	(16,795)	8,545	14,819
Section 95 Capital	60	-	-	-	-	-	(77,597)		(45,158)
CEAP		-	-	-	-	-	-		11,914
Band Office Project		-	-	-	-	-	-		36,082
Water Treatment plant									
Upgrade	61	200,000	580,757	780,757	-	780,757	2,338,440	(780,757)	(2,338,440)
New Band Office		-	-	-	-	-	-		(98,625)
School Renovations	62	250,700	207,127	457,827	-	457,827	67,727	(457,827)	(67,727)
Lagoon Feasibility	63	-	1,652	1,652	1,652	-	-		-
		535,728	889,802	1,425,530	434,257	991,273	2,215,840	(1,065,408)	(2,675,054)
									(533,349)

**WITCHEKAN LAKE FIRST NATION**  
**Schedule of Revenues, Expenditures and Unexpended Equity by Program**  
**For the Year Ended March 31, 2015**

		REVENUE			EXPENDITURES		SURPLUS			
		AANDC	Other	Total		Current	2014	Adjustments	Prior	Cumulative
OTHER FUNDED PROGRAMS										
National Health	64	-	285,663	285,663	292,059	(6,396)	(14,477)	7,411	(17,457)	(30,919)
Brighter Futures	65	-	49,571	49,571	24,927	24,644	6,022		(91,340)	(60,674)
Home/Community	66	-	11,000	11,000	22,271	(11,271)	(3,020)		13,568	(723)
Child Care	67	-	32,735	32,735	31,684	1,051	6,630		(23,115)	(15,434)
Head Start	68	-	120,504	120,504	122,717	(2,213)	(22,075)		105,876	81,588
Youth Pow Wow	69	-	-	-	606	(606)	8,792		(1,305)	6,881
Recreation/Gaming	70	-	440,942	440,942	454,688	(13,746)	(7,888)		156,887	135,253
Bapaume Pasture	71	-	41,500	41,500	57,316	(15,816)	21,583		24,740	30,507
Section 95 Rent	72	-	291,429	291,429	293,914	(2,485)	(7,423)	113,466	17,112	120,670
Youth Worker	73	-	20,000	20,000	26,220	(6,220)	(2,453)	-	9,368	695
Fire Suppression	74	-	101,551	101,551	91,635	9,916	(13,327)	320	(47,687)	(50,778)
CEAP		-	-	-	-	-	-		8,900	8,900
Slow Pitch	75	-	-	-	10,592	(10,592)	18,337		-	7,745
Store	76	-	-	-	7,581	(7,581)	(10,211)	7,581	(111,572)	(121,783)
Economic Develop.	77	-	-	-	-	-	11,706		(9,273)	2,433
CMHC Housing		-	-	-	-	-	-		(32,291)	(32,291)
TLE		-	-	-	-	-	-		22,109	22,109
Feller Buncher		-	-	-	-	-	-		54,229	54,229
Other									(280)	(280)
INVESTMENTS										
Band Trust Funds		-	259,664	259,664	268,477	(8,813)	(58,470)	8,813	58,470	-
CMHC Reserves		-	40,728	40,728	-	40,728	48,068	(40,728)	(48,068)	-
Investments		-	8,523,737	8,523,737	8,506,136	17,601	182,102	(17,601)	(388,128)	(206,026)
		-	10,219,024	10,219,024	10,210,823	8,201	163,896	79,262	(299,257)	(47,898)
		3,755,614	12,004,841	15,760,455	15,076,047	684,408	2,321,227	(775,951)	(2,571,099)	(372,519)