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**ATTAWAPISKAT FIRST NATION  
NON-CONSOLIDATED SCHEDULE OF PROGRAMS  
YEAR ENDED MARCH 31, 2009**

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Draft - 2009/10/28



# Ross, Pope & Company LLP

## Chartered Accountants

101 Cedar Street South  
Timmins, Ontario  
P4N 2G7



*Partners with Aboriginals*

Telephone: (705) 264-9484

Fax: (705) 264-0788

inform@rosspope.com

www.rosspope.com

### **NOTICE TO READER**

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On the basis of information provided by management, we have compiled the non-consolidated schedule of programs of Attawapiskat First Nation for the year ended March 31, 2009.

We have not performed an audit or a review engagement in respect of these non-consolidated schedule of programs and, accordingly, we express no assurance thereon.

Readers are cautioned that these non-consolidated schedule of programs may not be appropriate for their purposes.

*Ross, Pope & Company LLP*

Timmins, Ontario  
October 28, 2009

Ross, Pope & Company LLP  
Chartered Accountants  
Licensed Public Accountants

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE A**

**NON-CONSOLIDATED SCHEDULE OF PROGRAMS - SUMMARY**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Administration (Schedule B)	Community Development (Schedule C)	Day Care (Schedule D)	Economic Development (Schedule E)	Education (Schedule F)	Governance (Schedule G)	Health (Schedule H)
<b>REVENUES</b>							
INAC Revenue	\$ 1,212,545	\$ 661,100	\$ 46,700	\$ 333,000	\$ 8,321,270	\$ 21,900	\$ -
Health and Welfare Canada	-	-	-	-	-	-	941,622
Casino Rama	-	1,453,488	-	-	-	-	-
Province of Ontario	-	-	134,872	-	-	-	-
Contracting	36,122	-	2,851	-	-	1,000	-
Mushkegowuk Council	-	-	-	-	-	-	-
CMHC	-	-	-	-	-	-	-
IBA Trust distributions	-	786,601	-	227,781	-	-	-
Other	397,833	59,653	115,094	-	-	(797)	231,671
	1,646,500	2,960,842	299,517	560,781	8,321,270	22,103	1,173,293
Deferred revenue - beginning of year	-	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	(111,833)	-	-	-
<b>Total Revenues</b>	<b>1,646,500</b>	<b>2,960,842</b>	<b>299,517</b>	<b>448,948</b>	<b>8,321,270</b>	<b>22,103</b>	<b>1,173,293</b>
<b>EXPENDITURES</b>							
Administration	809,342	310,568	14,451	287,357	-	285,188	256,179
Amortization	-	-	-	-	-	-	-
Capital	9,936	3,206	-	-	-	-	129,060
Debt service (advances)	-	18,420	-	-	-	-	-
Program delivery	175,909	381,276	90,429	-	-	207,519	286,111
Subcontracted service delivery	255,900	308,725	-	150,400	8,321,270	-	-
Wages and employee benefits	632,178	545,910	209,448	3,536	-	587,406	1,057,898
Writedown of accounts receivable	308,400	-	-	-	-	-	-
Appropriations and transfers	(551,826)	1,141,122	18,630	(25,000)	-	1,035	5,544
<b>Total Expenditures (Recoveries)</b>	<b>1,639,839</b>	<b>2,709,227</b>	<b>332,958</b>	<b>416,293</b>	<b>8,321,270</b>	<b>1,081,148</b>	<b>1,734,792</b>
Surplus (Deficit) for year	6,661	251,615	(33,441)	32,655	-	(1,059,045)	(561,499)
Surplus (Deficit) - beginning of year	(1,042,292)	(218,844)	215,182	46,242	-	(2,900,069)	46,015
<b>Surplus (Deficit) - end of year</b>	<b>\$ (1,035,631)</b>	<b>\$ 32,771</b>	<b>\$ 181,741</b>	<b>\$ 78,897</b>	<b>\$ -</b>	<b>\$ (3,959,114)</b>	<b>\$ (515,484)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE A**

**NON-CONSOLIDATED SCHEDULE OF PROGRAMS - SUMMARY**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Housing (Schedule I)	Infrastructure (Schedule J)	Social Assistance (Schedule K)	Technical Services (Schedule L)	Other Funds (Schedule M)	Total
<b>REVENUES</b>						
INAC Revenue	\$ 553,531	\$ 2,745,091	\$ 958,532	\$ 711,882	\$ -	\$ 15,565,551
Health and Welfare Canada	-	-	-	-	-	941,622
Casino Rama	-	-	-	-	-	1,453,488
Province of Ontario	-	10,250	3,967,232	-	-	4,112,354
Contracting	-	-	-	2,693,170	-	2,733,143
Mushkegowuk Council	62,340	-	-	-	-	62,340
CMHC	229,496	-	-	-	-	229,496
IBA Trust distributions	500,000	-	-	-	-	1,514,382
Other	109,280	61,910	-	-	6,340	980,984
	1,454,647	2,817,251	4,925,764	3,405,052	6,340	27,593,360
Deferred revenue - beginning of year	-	2,799,717	228,725	-	-	3,028,442
Deferred revenue - end of year	-	(2,377,348)	-	-	-	(2,489,181)
<b>Total Revenues</b>	<b>1,454,647</b>	<b>3,239,620</b>	<b>5,154,489</b>	<b>3,405,052</b>	<b>6,340</b>	<b>28,132,621</b>
<b>EXPENDITURES</b>						
Administration	157,560	49,060	91,283	180,831	-	2,441,819
Amortization	-	-	-	-	3,291,956	3,291,956
Capital	5,174,832	944,557	-	-	(6,261,591)	-
Debt service (advances)	(2,779,900)	390,784	-	-	2,575,044	204,348
Program delivery	1,004,161	917,458	4,587,099	2,211,444	-	9,861,406
Subcontracted service delivery	-	-	-	594,729	-	9,631,024
Wages and employee benefits	1,518,307	380,055	337,718	1,043,506	-	6,315,962
Writedown of accounts receivable	-	40,000	-	-	-	348,400
Appropriations and transfers	(3,314,028)	75,321	66,635	7,972	2,574,595	-
<b>Total Expenditures (Recoveries)</b>	<b>1,760,932</b>	<b>2,797,235</b>	<b>5,082,735</b>	<b>4,038,482</b>	<b>2,180,004</b>	<b>32,094,915</b>
Surplus (Deficit) for year	(306,285)	442,385	71,754	(633,430)	(2,173,664)	(3,962,294)
Surplus (Deficit) - beginning of year	(871,392)	(1,493,717)	(170,253)	(362,756)	36,998,818	30,246,934
Surplus (Deficit) - end of year	\$ (1,177,677)	\$ (1,051,332)	\$ (98,499)	\$ (996,186)	\$ 34,825,154	\$ 26,284,640

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE B**

**NON-CONSOLIDATED SCHEDULE OF ADMINISTRATION PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Administration	Finance	Benefits	Co-management	Capacity Development	Organizational Review	Total
<b>REVENUES</b>							
INAC Revenue	\$ 956,645	\$ -	\$ 255,900	\$ -	\$ -	\$ -	\$ 1,212,545
Contracting	36,122	-	-	-	-	-	36,122
Other	398,595	(762)	-	-	-	-	397,833
<b>Total Revenues</b>	<b>1,391,362</b>	<b>(762)</b>	<b>255,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,646,500</b>
<b>EXPENDITURES</b>							
Administration	523,041	286,301	-	-	-	-	809,342
Capital	9,936	-	-	-	-	-	9,936
Program delivery	150,526	1,005	-	-	-	24,378	175,909
Subcontracted service delivery	-	-	255,900	-	-	-	255,900
Wages and employee benefits	358,350	227,487	-	46,341	-	-	632,178
Writedown of accounts receivable	308,400	-	-	-	-	-	308,400
Appropriations and transfers	(186,423)	(365,403)	-	-	-	-	(551,826)
<b>Total Expenditures (Recoveries)</b>	<b>1,163,830</b>	<b>149,390</b>	<b>255,900</b>	<b>46,341</b>	<b>-</b>	<b>24,378</b>	<b>1,639,839</b>
Surplus (Deficit) for year	227,532	(150,152)	-	(46,341)	-	(24,378)	6,661
Surplus (Deficit) - beginning of year	(1,042,292)	-	-	-	-	-	(1,042,292)
<b>Surplus (Deficit) for year</b>	<b>\$ (814,760)</b>	<b>\$ (150,152)</b>	<b>\$ -</b>	<b>\$ (46,341)</b>	<b>\$ -</b>	<b>\$ (24,378)</b>	<b>\$ (1,035,631)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE C**

**NON-CONSOLIDATED SCHEDULE OF COMMUNITY DEVELOPMENT PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Social Panel	Casino Rama	Post Office	Police Station NAPS	National Child Benefit	Environmental Site Assessment	IBA - Trust Creation
<b>REVENUES</b>							
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ 661,100	\$ -	\$ -
Casino Rama	-	1,453,488	-	-	-	-	-
IBA Trust distributions	-	-	-	-	-	-	-
Other	-	-	65,546	600	-	-	-
	-	1,453,488	65,546	600	661,100	-	-
<b>Total Revenues</b>	-	1,453,488	65,546	600	661,100	-	-
<b>EXPENDITURES</b>							
Administration	170,033	4,063	5,814	-	23,243	-	36,533
Capital	-	-	-	-	3,206	-	-
Debt service (advances)	-	-	-	18,420	-	-	-
Program delivery	202,300	-	6,425	-	102,347	-	7,170
Subcontracted service delivery	-	-	-	-	308,725	-	-
Wages and employee benefits	-	-	80,017	-	224,038	-	50
Appropriations and transfers	(240,512)	1,449,425	-	-	1,900	-	-
<b>Total Expenditures</b>	131,821	1,453,488	92,256	18,420	663,459	-	43,753
Surplus (Deficit) for year	(131,821)	-	(26,710)	(17,820)	(2,359)	-	(43,753)
Surplus (Deficit) - beginning of year	-	-	-	-	-	-	-
Surplus (Deficit) - end of year	\$ (131,821)	\$ -	\$ (26,710)	\$ (17,820)	\$ (2,359)	\$ -	\$ (43,753)

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE C**

**NON-CONSOLIDATED SCHEDULE OF COMMUNITY DEVELOPMENT PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	IBA - Education & Training	IBA - Environmental Protection	IBA - Implementation	IBA - Revenue	Mining Negotiations	Recreation Director	Scholarship Fund
<b>REVENUES</b>							
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Casino Rama	-	-	-	-	-	-	-
IBA Trust distributions	-	240,000	479,092	67,509	-	-	-
Other	-	14,503	(20,996)	-	-	-	-
	-	254,503	458,096	67,509	-	-	-
<b>Total Revenues</b>	-	254,503	458,096	67,509	-	-	-
<b>EXPENDITURES</b>							
Administration	-	42,141	17,503	-	3,040	8,198	-
Capital	-	-	-	-	-	-	-
Debt service (advances)	-	-	-	-	-	-	-
Program delivery	-	68,730	9,304	-	(15,000)	-	-
Subcontracted service delivery	-	-	-	-	-	-	-
Wages and employee benefits	-	188,974	54,144	-	-	(1,313)	-
Appropriations and transfers	-	796	(75,465)	-	4,978	-	-
<b>Total Expenditures</b>	-	300,641	5,486	-	(6,982)	6,885	-
Surplus (Deficit) for year	-	(46,138)	452,610	67,509	6,982	(6,885)	-
Surplus (Deficit) - beginning of year	-	-	(46,633)	-	(172,211)	-	-
Surplus (Deficit) - end of year	\$ -	\$ (46,138)	\$ 405,977	\$ 67,509	\$ (165,229)	\$ (6,885)	\$ -

**ATTAWAPISKAT FIRST NATION****SCHEDULE C****NON-CONSOLIDATED SCHEDULE OF COMMUNITY DEVELOPMENT PROGRAMS****YEAR ENDED MARCH 31, 2009****(UNAUDITED - SEE NOTICE TO READER)**

	<b>Total</b>
<b>REVENUES</b>	
INAC Revenue	\$ 661,100
Casino Rama	1,453,488
IBA Trust distributions	786,601
Other	59,653
	<b>2,960,842</b>
<b>Total Revenues</b>	<b>2,960,842</b>
<b>EXPENDITURES</b>	
Administration	310,568
Capital	3,206
Debt service (advances)	18,420
Program delivery	381,276
Subcontracted service delivery	308,725
Wages and employee benefits	545,910
Appropriations and transfers	1,141,122
	<b>2,709,227</b>
<b>Total Expenditures</b>	<b>2,709,227</b>
Surplus (Deficit) for year	251,615
Surplus (Deficit) - beginning of year	(218,844)
Surplus (Deficit) - end of year	\$ 32,771



**ATTAWAPISKAT FIRST NATION**

**SCHEDULE D**

**NON-CONSOLIDATED SCHEDULE OF DAY CARE PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Extended Nursery School	Nursery - Chiefs of Ontario	Total
<b>REVENUES</b>			
INAC Revenue	\$ 46,700	\$ -	\$ 46,700
Province of Ontario	134,872	-	134,872
Contracting	2,851	-	2,851
Other	12,331	102,763	115,094
<b>Total Revenues</b>	<b>196,754</b>	<b>102,763</b>	<b>299,517</b>
<b>EXPENDITURES</b>			
Administration	14,451	-	14,451
Program delivery	82,310	8,119	90,429
Wages and employee benefits	209,448	-	209,448
Appropriations and transfers	18,630	-	18,630
<b>Total Expenditures</b>	<b>324,839</b>	<b>8,119</b>	<b>332,958</b>
Surplus (Deficit) for year	(128,085)	94,644	(33,441)
Surplus (Deficit) - beginning of year	(15,302)	230,484	215,182
Surplus (Deficit) - end of year	\$ (143,387)	\$ 325,128	\$ 181,741

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE E**

**NON-CONSOLIDATED SCHEDULE OF ECONOMIC DEVELOPMENT PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Economic Development	INAC Summer Students	Career Promotion and Awareness	Joint Venture	Compensation	Elders Compensation	HRDC Adult Upgrading	Planning and Skills Development
<b>REVENUES</b>								
INAC Revenue	\$ 150,400	\$ 22,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
IBA Trust distributions	-	-	-	-	-	227,781	-	-
	150,400	22,600	-	-	-	227,781	-	160,000
Deferred revenue - end of year	-	-	-	-	-	(111,833)	-	-
<b>Total Revenues</b>	<b>150,400</b>	<b>22,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,948</b>	<b>-</b>	<b>160,000</b>
<b>EXPENDITURES</b>								
Administration	-	-	-	11,409	-	115,948	-	160,000
Subcontracted service delivery	150,400	-	-	-	-	-	-	-
Wages and employee benefits	-	3,536	-	-	-	-	-	-
Appropriations and transfers	-	-	-	(25,000)	-	-	-	-
<b>Total Expenditures</b>	<b>150,400</b>	<b>3,536</b>	<b>-</b>	<b>(13,591)</b>	<b>-</b>	<b>115,948</b>	<b>-</b>	<b>160,000</b>
Surplus (Deficit) for year	-	19,064	-	13,591	-	-	-	-
Surplus (Deficit) - beginning of year	-	-	-	46,242	-	-	-	-
<b>Surplus (Deficit) - end of year</b>	<b>\$ -</b>	<b>\$ 19,064</b>	<b>\$ -</b>	<b>\$ 59,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ATTAWAPISKAT FIRST NATION****SCHEDULE E****NON-CONSOLIDATED SCHEDULE OF ECONOMIC DEVELOPMENT PROGRAMS****YEAR ENDED MARCH 31, 2009****(UNAUDITED - SEE NOTICE TO READER)**

	<b>Total</b>
<b>REVENUES</b>	
INAC Revenue	\$ 333,000
IBA Trust distributions	227,781
	<b>560,781</b>
Deferred revenue - end of year	<b>(111,833)</b>
<b>Total Revenues</b>	<b>448,948</b>
<b>EXPENDITURES</b>	
Administration	287,357
Subcontracted service delivery	150,400
Wages and employee benefits	3,536
Appropriations and transfers	<b>(25,000)</b>
<b>Total Expenditures</b>	<b>416,293</b>
Surplus (Deficit) for year	32,655
Surplus (Deficit) - beginning of year	46,242
Surplus (Deficit) - end of year	<b>\$ 78,897</b>





**ATTAWAPISKAT FIRST NATION**

**SCHEDULE F**

**NON-CONSOLIDATED SCHEDULE OF EDUCATION PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Provincial Schools Travel and Accommodation	Total
<b>REVENUES</b>		
INAC Revenue	\$ 12,720	\$ 8,321,270
Total Revenues	12,720	8,321,270
<b>EXPENDITURES</b>		
Subcontracted service delivery	12,720	8,321,270
Total Expenditures	12,720	8,321,270
Surplus (Deficit) for year	-	-
Surplus (Deficit) - beginning of year	-	-
Surplus (Deficit) - end of year	\$ -	\$ -

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE G**

**NON-CONSOLIDATED SCHEDULE OF GOVERNANCE PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Chief and Council	Elections	Lands and Membership	Justice Program	Band Representative	By-law Officers	Total
<b>REVENUES</b>							
INAC Revenue	\$ -	\$ -	\$ 21,900	\$ -	\$ -	\$ -	\$ 21,900
Contracting	-	-	1,000	-	-	-	1,000
Other	(797)	-	-	-	-	-	(797)
<b>Total Revenues</b>	<b>(797)</b>	<b>-</b>	<b>22,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,103</b>
<b>EXPENDITURES</b>							
Administration	261,473	-	15,822	-	6,341	1,552	285,188
Program delivery	133,204	-	-	-	-	74,315	207,519
Wages and employee benefits	296,888	900	22,081	8,200	-	259,337	587,406
Appropriations and transfers	-	-	1,035	-	-	-	1,035
<b>Total Expenditures</b>	<b>691,565</b>	<b>900</b>	<b>38,938</b>	<b>8,200</b>	<b>6,341</b>	<b>335,204</b>	<b>1,081,148</b>
Surplus (Deficit) for year	(692,362)	(900)	(16,038)	(8,200)	(6,341)	(335,204)	(1,059,045)
Surplus (Deficit) - beginning of year	(557,667)	-	-	-	(6,937)	(2,335,465)	(2,900,069)
Surplus (Deficit) - end of year	\$ (1,250,029)	\$ (900)	\$ (16,038)	\$ (8,200)	\$ (13,278)	\$ (2,670,669)	\$ (3,959,114)

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE H**

**NON-CONSOLIDATED SCHEDULE OF HEALTH PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	NNADAP	Medical Transportation	Home and Community Care	Brighter Futures	Building Healthy Communities	Community Health Promotion	FNIHIS
<b>REVENUES</b>							
Health and Welfare Canada	\$ 39,968	\$ 84,428	\$ 322,827	\$ 133,570	\$ 96,738	\$ 70,107	\$ -
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>39,968</b>	<b>84,428</b>	<b>322,827</b>	<b>133,570</b>	<b>96,738</b>	<b>70,107</b>	<b>-</b>
<b>EXPENDITURES</b>							
Administration	3,974	15,773	59,446	59,832	7,719	5,311	-
Capital	-	-	-	-	-	-	-
Program delivery	2,937	25,066	81,721	81,305	2,000	12,066	126
Wages and employee benefits	65,147	35,546	205,732	304,392	32,227	44,230	-
Appropriations and transfers	-	121	297	818	1,000	1,374	-
<b>Total Expenditures</b>	<b>72,058</b>	<b>76,506</b>	<b>347,196</b>	<b>446,347</b>	<b>42,946</b>	<b>62,981</b>	<b>126</b>
Surplus (Deficit) for year	(32,090)	7,922	(24,369)	(312,777)	53,792	7,126	(126)
Surplus (Deficit) - beginning of year	13,305	(26,280)	44,204	(73,187)	21,008	44,312	-
Surplus (Deficit) - end of year	\$ (18,785)	\$ (18,358)	\$ 19,835	\$ (385,964)	\$ 74,800	\$ 51,438	\$ (126)



**ATTAWAPISKAT FIRST NATION**

**SCHEDULE H**

**NON-CONSOLIDATED SCHEDULE OF HEALTH PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Health Services O&M	Security Services	Crisis Intervention	Health Administration	Health FASD NAN	Healthy Babies NAN	Early Childhood Development
<b>REVENUES</b>							
Health and Welfare Canada	\$ 88,592	\$ 60,557	\$ -	\$ -	\$ -	\$ -	\$ (107,290)
Other	-	-	103,818	230	93,642	33,981	-
<b>Total Revenues</b>	<b>88,592</b>	<b>60,557</b>	<b>103,818</b>	<b>230</b>	<b>93,642</b>	<b>33,981</b>	<b>(107,290)</b>
<b>EXPENDITURES</b>							
Administration	38,599	-	29,288	5,643	-	-	-
Capital	-	-	-	-	-	-	-
Program delivery	35,940	2,344	7,765	2,217	459	2,706	-
Wages and employee benefits	86,202	96,795	45,107	117,118	-	-	-
Appropriations and transfers	682	-	1,252	-	-	-	-
<b>Total Expenditures</b>	<b>161,423</b>	<b>99,139</b>	<b>83,412</b>	<b>124,978</b>	<b>459</b>	<b>2,706</b>	<b>-</b>
Surplus (Deficit) for year	(72,831)	(38,582)	20,406	(124,748)	93,183	31,275	(107,290)
Surplus (Deficit) - beginning of year	(28,690)	(491)	(6,900)	59,634	-	-	(2,400)
<b>Surplus (Deficit) - end of year</b>	<b>\$ (101,521)</b>	<b>\$ (39,073)</b>	<b>\$ 13,506</b>	<b>\$ (65,114)</b>	<b>\$ 93,183</b>	<b>\$ 31,275</b>	<b>\$ (109,690)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE H**

**NON-CONSOLIDATED SCHEDULE OF HEALTH PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Healing Lodge	Aboriginal Diabetes Initiative	Maternal Child Health Coordinator	Total
<b>REVENUES</b>				
Health and Welfare Canada	\$ -	\$ 85,576	\$ 66,549	\$ 941,622
Other	-	-	-	231,671
<b>Total Revenues</b>	<b>-</b>	<b>85,576</b>	<b>66,549</b>	<b>1,173,293</b>
<b>EXPENDITURES</b>				
Administration	-	29,204	1,390	256,179
Capital	129,060	-	-	129,060
Program delivery	-	33,030	(3,571)	286,111
Wages and employee benefits	-	-	25,402	1,057,898
Appropriations and transfers	-	-	-	5,544
<b>Total Expenditures</b>	<b>129,060</b>	<b>62,234</b>	<b>23,221</b>	<b>1,734,792</b>
Surplus (Deficit) for year	(129,060)	23,342	43,328	(561,499)
Surplus (Deficit) - beginning of year	-	-	1,500	46,015
<b>Surplus (Deficit) - end of year</b>	<b>\$ (129,060)</b>	<b>\$ 23,342</b>	<b>\$ 44,828</b>	<b>\$ (515,484)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE I**

**NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Housing Operations	Revolving Housing Fund	INAC Lot Servicing	INAC New Construction	NEED PROGRAM NAME dept H101	CMHC Phase I
<b>REVENUES</b>						
INAC Revenue	\$ -	\$ -	\$ -	\$ 553,531	\$ -	\$ -
Mushkegowuk Council	-	-	-	-	-	-
CMHC	-	-	-	-	-	97,700
IBA Trust distributions	-	-	-	-	-	-
Other	-	63,680	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>63,680</b>	<b>-</b>	<b>553,531</b>	<b>-</b>	<b>97,700</b>
<b>EXPENDITURES</b>						
Administration	158,904	-	-	-	-	-
Capital	572,987	-	-	-	-	-
Debt service (advances)	-	-	-	-	-	151,091
Program delivery	854,923	-	-	-	-	-
Wages and employee benefits	1,214,575	-	-	-	-	-
Appropriations and transfers	(3,298,280)	-	-	-	-	(23,191)
<b>Total Expenditures</b>	<b>(496,891)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,900</b>
Surplus (Deficit) for year	496,891	63,680	-	553,531	-	(30,200)
Surplus (Deficit) - beginning of year	(377,145)	(35,011)	-	-	-	-
<b>Surplus (Deficit) - end of year</b>	<b>\$ 119,746</b>	<b>\$ 28,669</b>	<b>\$ -</b>	<b>\$ 553,531</b>	<b>\$ -</b>	<b>\$ (30,200)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE I**

**NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	CMHC Phase II	Trailers	DeBeers Training Centre	CMHC 8 Unit Project # 22-199- 467-001	CMHC 8 Unit Project # 22-199- 467-002
<b>REVENUES</b>					
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Mushkegowuk Council	-	-	-	62,340	-
CMHC	52,531	-	-	79,265	-
IBA Trust distributions	-	-	-	-	166,129
Other	-	-	-	35,700	-
<b>Total Revenues</b>	<b>52,531</b>	<b>-</b>	<b>-</b>	<b>177,305</b>	<b>166,129</b>
<b>EXPENDITURES</b>					
Administration	-	-	-	(1,344)	-
Capital	-	-	-	5,463	1,576,823
Debt service (advances)	53,088	-	-	76,800	(1,017,000)
Program delivery	-	206	14,905	134,127	-
Wages and employee benefits	-	-	-	262,794	-
Appropriations and transfers	(557)	-	-	8,000	-
<b>Total Expenditures</b>	<b>52,531</b>	<b>206</b>	<b>14,905</b>	<b>485,840</b>	<b>559,823</b>
Surplus (Deficit) for year	-	(206)	(14,905)	(308,535)	(393,694)
Surplus (Deficit) - beginning of year	-	-	-	(134,232)	-
<b>Surplus (Deficit) - end of year</b>	<b>\$ -</b>	<b>\$ (206)</b>	<b>\$ (14,905)</b>	<b>\$ (442,767)</b>	<b>\$ (393,694)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE I**

**NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	CMHC 6 Unit Project # 22-199- 467-004	CMHC 3 Unit Project # 22-199- 467-005	CMHC 8 Unit Project # 22-199- 467-006	Bearpaw- RRAP	CMHC Mushkegowuk Tribal Council	Guild Crest Homes - 12 Unit Project
<b>REVENUES</b>						
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mushkegowuk Council	-	-	-	-	-	-
CMHC	-	-	-	-	-	-
IBA Trust distributions	91,894	67,811	174,166	-	-	-
Other	-	-	-	-	-	9,900
<b>Total Revenues</b>	<b>91,894</b>	<b>67,811</b>	<b>174,166</b>	<b>-</b>	<b>-</b>	<b>9,900</b>
<b>EXPENDITURES</b>						
Administration	-	-	-	-	-	-
Capital	847,129	572,749	1,599,681	-	-	-
Debt service (advances)	(562,554)	(415,125)	(1,066,200)	-	-	-
Program delivery	-	-	-	-	-	-
Wages and employee benefits	-	-	-	6,069	34,869	-
Appropriations and transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>284,575</b>	<b>157,624</b>	<b>533,481</b>	<b>6,069</b>	<b>34,869</b>	<b>-</b>
Surplus (Deficit) for year	(192,681)	(89,813)	(359,315)	(6,069)	(34,869)	9,900
Surplus (Deficit) - beginning of year	-	-	-	(325,004)	-	-
<b>Surplus (Deficit) - end of year</b>	<b>\$ (192,681)</b>	<b>\$ (89,813)</b>	<b>\$ (359,315)</b>	<b>\$ (331,073)</b>	<b>\$ (34,869)</b>	<b>\$ 9,900</b>

**ATTAWAPISKAT FIRST NATION****SCHEDULE I****NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS****YEAR ENDED MARCH 31, 2009****(UNAUDITED - SEE NOTICE TO READER)**

	<b>Total</b>
<b>REVENUES</b>	
INAC Revenue	<b>\$ 553,531</b>
Mushkegowuk Council	<b>62,340</b>
CMHC	<b>229,496</b>
IBA Trust distributions	<b>500,000</b>
Other	<b>109,280</b>
<b>Total Revenues</b>	<b>1,454,647</b>
<b>EXPENDITURES</b>	
Administration	<b>157,560</b>
Capital	<b>5,174,832</b>
Debt service (advances)	<b>(2,779,900)</b>
Program delivery	<b>1,004,161</b>
Wages and employee benefits	<b>1,518,307</b>
Appropriations and transfers	<b>(3,314,028)</b>
<b>Total Expenditures</b>	<b>1,760,932</b>
Surplus (Deficit) for year	<b>(306,285)</b>
Surplus (Deficit) - beginning of year	<b>(871,392)</b>
<b>Surplus (Deficit) - end of year</b>	<b>\$ (1,177,677)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE J**

**NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	O&M Community Buildings	O&M Fire Protection	O&M Roads	O&M Sanitation Sewers	O&M Water Plant	Water Plant Upgrades & Waste Water Assessments	Emergency Preparedness	Water Plant Project \$1 M
<b>REVENUES</b>								
INAC Revenue	\$ 112,100	\$ 97,000	\$ 111,600	\$ 125,737	\$ 338,447	\$ -	\$ 257,955	\$ -
Province of Ontario	-	-	-	-	-	-	-	-
Other	-	11,600	-	-	50,310	-	-	-
	112,100	108,600	111,600	125,737	388,757	-	257,955	-
Deferred revenue - beginning of year	-	-	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>112,100</b>	<b>108,600</b>	<b>111,600</b>	<b>125,737</b>	<b>388,757</b>	<b>-</b>	<b>257,955</b>	<b>-</b>
<b>EXPENDITURES</b>								
Administration	-	24,940	990	(360)	21,971	885	587	-
Capital	-	9,750	-	-	23,121	-	-	-
Debt service (advances)	-	(149,446)	-	39,676	-	-	-	-
Program delivery	1,040	46,116	26,024	125,613	422,056	111,111	171,551	(26,600)
Wages and employee benefits	-	44,266	-	126,130	182,133	-	-	-
Writedown of accounts receivable	-	-	-	-	40,000	-	-	-
Appropriations and transfers	-	2,257	-	-	76,664	-	-	-
<b>Total Expenditures</b>	<b>1,040</b>	<b>(22,117)</b>	<b>27,014</b>	<b>291,059</b>	<b>765,945</b>	<b>111,996</b>	<b>172,138</b>	<b>(26,600)</b>
Surplus (Deficit) for year	111,060	130,717	84,586	(165,322)	(377,188)	(111,996)	85,817	26,600
Surplus (Deficit) - beginning of year	199,752	(129,141)	166,196	(102,794)	(1,065,509)	(60,333)	(95,112)	(3,355)
Surplus (Deficit) - end of year	\$ 310,812	\$ 1,576	\$ 250,782	\$ (268,116)	\$ (1,442,697)	\$ (172,329)	\$ (9,295)	\$ 23,245

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE J**

**NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Minor Capital	Coastal Ranger	Bay Road Construction	Portage Project	Winter Road Re-Alignment	NEED PROGRAM NAME dept S010	Capital Project Fire Hydrants	Capital Project Relocation of Water Intake
<b>REVENUES</b>								
INAC Revenue	\$ 485,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Province of Ontario	-	10,250	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	485,371	10,250	-	-	-	-	-	-
Deferred revenue - beginning of year	-	-	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>485,371</b>	<b>10,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
Administration	-	-	-	47	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Debt service (advances)	-	-	-	-	-	-	-	-
Program delivery	-	-	-	19,827	20,720	-	-	-
Wages and employee benefits	-	10,650	-	46,891	(30,015)	-	-	-
Writedown of accounts receivable	-	-	-	-	-	-	-	-
Appropriations and transfers	-	(3,600)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>7,050</b>	<b>-</b>	<b>66,765</b>	<b>(9,295)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) for year	485,371	3,200	-	(66,765)	9,295	-	-	-
Surplus (Deficit) - beginning of year	-	64,904	(452,816)	-	-	-	-	(5,006)
Surplus (Deficit) - end of year	\$ 485,371	\$ 68,104	\$ (452,816)	\$ (66,765)	\$ 9,295	\$ -	\$ -	\$ (5,006)



**ATTAWAPISKAT FIRST NATION**

**SCHEDULE J**

**NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Capital Project 75 Lot Subdivision	Capital Planning Study	Fuel Spill Assessment	Flood Dyke	Total
<b>REVENUES</b>					
INAC Revenue	\$ 1,216,881	\$ -	\$ -	\$ -	\$ 2,745,091
Province of Ontario	-	-	-	-	10,250
Other	-	-	-	-	61,910
	1,216,881	-	-	-	2,817,251
Deferred revenue - beginning of year	-	-	-	2,799,717	2,799,717
Deferred revenue - end of year	-	-	-	(2,377,348)	(2,377,348)
<b>Total Revenues</b>	<b>1,216,881</b>	<b>-</b>	<b>-</b>	<b>422,369</b>	<b>3,239,620</b>
<b>EXPENDITURES</b>					
Administration	-	-	-	-	49,060
Capital	910,041	-	1,645	-	944,557
Debt service (advances)	500,554	-	-	-	390,784
Program delivery	-	-	-	-	917,458
Wages and employee benefits	-	-	-	-	380,055
Writedown of accounts receivable	-	-	-	-	40,000
Appropriations and transfers	-	-	-	-	75,321
<b>Total Expenditures</b>	<b>1,410,595</b>	<b>-</b>	<b>1,645</b>	<b>-</b>	<b>2,797,235</b>
Surplus (Deficit) for year	(193,714)	-	(1,645)	422,369	442,385
Surplus (Deficit) - beginning of year	41,132	(22,057)	(29,578)	-	(1,493,717)
<b>Surplus (Deficit) - end of year</b>	<b>\$ (152,582)</b>	<b>\$ (22,057)</b>	<b>\$ (31,223)</b>	<b>\$ 422,369</b>	<b>\$ (1,051,332)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE K**

**NON-CONSOLIDATED SCHEDULE OF SOCIAL ASSISTANCE PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Welfare Administration	Province of Ontario Benefits	Home Makers	Total
<b>REVENUES</b>				
INAC Revenue	\$ 200,700	\$ 796,266	\$ (38,434)	\$ 958,532
Province of Ontario	160,925	3,603,459	202,848	3,967,232
	361,625	4,399,725	164,414	4,925,764
Deferred revenue - beginning of year	-	-	228,725	228,725
<b>Total Revenues</b>	<b>361,625</b>	<b>4,399,725</b>	<b>393,139</b>	<b>5,154,489</b>
<b>EXPENDITURES</b>				
Administration	91,283	-	-	91,283
Program delivery	30,329	4,556,770	-	4,587,099
Wages and employee benefits	291,632	-	46,086	337,718
Appropriations and transfers	-	-	66,635	66,635
<b>Total Expenditures</b>	<b>413,244</b>	<b>4,556,770</b>	<b>112,721</b>	<b>5,082,735</b>
Surplus (Deficit) for year	(51,619)	(157,045)	280,418	71,754
Surplus (Deficit) - beginning of year	(549,630)	277,234	102,143	(170,253)
<b>Surplus (Deficit) - end of year</b>	<b>\$ (601,249)</b>	<b>\$ 120,189</b>	<b>\$ 382,561</b>	<b>\$ (98,499)</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE L**

**NON-CONSOLIDATED SCHEDULE OF TECHNICAL SERVICES PROGRAMS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Tech Services Operations		Gravel	Bulk Fuel Purchase	Total
<b>REVENUES</b>					
INAC Revenue	\$ -	\$ -	\$ -	\$ 711,882	\$ 711,882
Contracting	647,559	-	746,222	1,299,389	2,693,170
<b>Total Revenues</b>	<b>647,559</b>	<b>-</b>	<b>746,222</b>	<b>2,011,271</b>	<b>3,405,052</b>
<b>EXPENDITURES</b>					
Administration	181,056	-	(225)	-	180,831
Program delivery	1,188,220	-	-	1,023,224	2,211,444
Subcontracted service delivery	-	-	-	594,729	594,729
Wages and employee benefits	1,043,506	-	-	-	1,043,506
Appropriations and transfers	7,972	-	-	-	7,972
<b>Total Expenditures</b>	<b>2,420,754</b>	<b>-</b>	<b>(225)</b>	<b>1,617,953</b>	<b>4,038,482</b>
Surplus (Deficit) for year	(1,773,195)	-	746,447	393,318	(633,430)
Surplus (Deficit) - beginning of year	626,304	-	(657,177)	(331,883)	(362,756)
Surplus (Deficit) - end of year	\$ (1,146,891)	\$ -	\$ 89,270	\$ 61,435	\$ (996,186)

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE M**

**NON-CONSOLIDATED SCHEDULE OF PROGRAMS - OTHER FUNDS**

**YEAR ENDED MARCH 31, 2009**

**(UNAUDITED - SEE NOTICE TO READER)**

	Casino Rama Fund	Capital Fund	INAC Trust Fund	CMHC Replacement Reserve Fund	Total
<b>REVENUES</b>					
Other	\$ -	\$ -	\$ 6,340	\$ -	\$ 6,340
<b>Total Revenues</b>	-	-	6,340	-	6,340
<b>EXPENDITURES</b>					
Amortization	-	3,291,956	-	-	3,291,956
Capital	-	(6,261,591)	-	-	(6,261,591)
Debt service (advances)	-	2,575,044	-	-	2,575,044
Appropriations and transfers	2,601,095	-	-	(26,500)	2,574,595
<b>Total Expenditures (Recoveries)</b>	2,601,095	(394,591)	-	(26,500)	2,180,004
Surplus (Deficit) for year	(2,601,095)	394,591	6,340	26,500	(2,173,664)
Surplus (Deficit) - beginning of year	3,135,107	33,401,386	155,766	306,559	36,998,818
Surplus (Deficit) - end of year	\$ 534,012	\$ 33,795,977	\$ 162,106	\$ 333,059	\$ 34,825,154