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**ATTAWAPISKAT FIRST NATION**  
**NON-CONSOLIDATED SCHEDULE OF PROGRAMS**  
**YEAR ENDED MARCH 31, 2010**

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# Ross, Pope & Company LLP

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### **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, 2010.

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  
December 17, 2010

Ross, Pope & Company LLP  
Chartered Accountants  
Licensed Public Accountants

## ATTAWAPISKAT FIRST NATION

## SCHEDULE A

## NON-CONSOLIDATED SCHEDULE OF PROGRAMS - SUMMARY

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Administration (Schedule B)	Community Development (Schedule C)	Day Care (Schedule D)	Economic Development (Schedule E)	Governance (Schedule F)	Health (Schedule G)
<b>REVENUES</b>						
INAC Revenue	\$ 968,196	\$ 365,175	\$ 46,700	\$ 22,800	\$ 23,000	\$ -
Health and Welfare Canada	-	-	-	-	-	635,563
OFNLP - Casino Rama	-	742,599	-	-	-	-
Province of Ontario	-	-	-	-	-	-
Contracting and user fees	5,265	-	-	-	1,905	-
Mushkegowuk Council	-	-	-	-	-	-
CMHC	-	-	-	-	-	-
Attawapiskat Trust distributions	-	1,106,308	-	(833)	-	-
Other	937,387	181,308	102,609	-	(335)	119,020
	1,910,848	2,395,390	149,309	21,967	24,570	754,583
Deferred revenue - beginning of year	-	-	-	111,833	-	-
Deferred revenue - end of year	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,910,848</b>	<b>2,395,390</b>	<b>149,309</b>	<b>133,800</b>	<b>24,570</b>	<b>754,583</b>
<b>EXPENDITURES</b>						
Administration	1,014,026	199,586	2,881	149,284	267,024	102,889
Amortization	-	-	-	-	-	-
Capital	73,809	-	-	-	42	27
Debt service	-	18,419	-	-	-	-
Program delivery	175,251	742,955	3,862	-	61,970	12,696
Wages and employee benefits	(361,288)	1,094,435	208,259	60,019	654,970	986,021
Writedown of accounts receivable	1,512,600	-	-	-	-	-
Appropriations and transfers	(231,124)	484,907	(828)	-	(39,300)	118,088
<b>Total Expenditures (Recoveries)</b>	<b>2,183,274</b>	<b>2,540,302</b>	<b>214,174</b>	<b>209,303</b>	<b>944,706</b>	<b>1,219,721</b>
Surplus (Deficit) for year	(272,426)	(144,912)	(64,865)	(75,503)	(920,136)	(465,138)
Surplus (Deficit) - beginning of year	(1,035,631)	118,571	181,741	78,897	(3,959,114)	(515,484)
Adjustment - PSAB	-	-	-	-	-	-
<b>Surplus (Deficit) - end of year</b>	<b>\$ (1,308,057)</b>	<b>\$ (26,341)</b>	<b>\$ 116,876</b>	<b>\$ 3,394</b>	<b>\$ (4,879,250)</b>	<b>\$ (980,622)</b>

## ATTAWAPISKAT FIRST NATION

## SCHEDULE A

## NON-CONSOLIDATED SCHEDULE OF PROGRAMS - SUMMARY

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Housing (Schedule H)	Infrastructure (Schedule I)	Social Assistance (Schedule J)	Technical Services (Schedule K)	Other Funds (Schedule L)	Total
<b>REVENUES</b>						
INAC Revenue	\$ 3,644,547	\$ 4,005,652	\$ 1,074,467	\$ 3,320	\$ -	\$ 10,153,857
Health and Welfare Canada	-	-	-	-	-	635,563
OFNLP - Casino Rama	-	-	-	-	-	742,599
Province of Ontario	-	42,000	4,666,497	-	-	4,708,497
Contracting and user fees	-	-	-	2,393,094	-	2,400,264
Mushkegowuk Council	66,160	-	-	-	-	66,160
CMHC	398,953	-	-	-	-	398,953
Attawapiskat Trust distributions	-	-	-	-	-	1,105,475
Other	288,245	100,343	-	-	6,159	1,734,736
	4,397,905	4,147,995	5,740,964	2,396,414	6,159	21,946,104
Deferred revenue - beginning of year	-	2,377,348	-	-	-	2,489,181
Deferred revenue - end of year	-	(2,043,421)	(165,222)	-	-	(2,208,643)
<b>Total Revenues</b>	<b>4,397,905</b>	<b>4,481,922</b>	<b>5,575,742</b>	<b>2,396,414</b>	<b>6,159</b>	<b>22,226,642</b>
<b>EXPENDITURES</b>						
Administration	134,301	(5,082)	46,435	398,518	-	2,309,862
Amortization	-	-	-	-	1,811,594	1,811,594
Capital	781,981	2,642,385	-	-	(3,498,244)	-
Debt service	(566,638)	555,090	-	-	213,813	220,684
Program delivery	15,385	341,444	5,062,061	713,958	-	7,129,582
Wages and employee benefits	1,318,281	405,252	402,187	748,308	-	5,516,444
Writedown of accounts receivable	-	(370,000)	-	-	-	1,142,600
Appropriations and transfers	(295,924)	52,509	2,137	(200,007)	109,542	-
<b>Total Expenditures (Recoveries)</b>	<b>1,387,386</b>	<b>3,621,598</b>	<b>5,512,820</b>	<b>1,660,777</b>	<b>(1,363,295)</b>	<b>18,130,766</b>
Surplus (Deficit) for year	3,010,519	860,324	62,922	735,637	1,369,454	4,095,876
Surplus (Deficit) - beginning of year	(1,177,677)	(1,051,332)	(98,499)	(996,186)	34,825,154	26,370,440
Adjustment - PSAB	-	-	-	-	14,132,382	14,132,382
<b>Surplus (Deficit) - end of year</b>	<b>\$ 1,832,842</b>	<b>\$ (191,008)</b>	<b>\$ (35,577)</b>	<b>\$ (260,549)</b>	<b>\$ 50,326,990</b>	<b>\$ 44,598,698</b>

## ATTAWAPISKAT FIRST NATION

## SCHEDULE B

## NON-CONSOLIDATED SCHEDULE OF ADMINISTRATION PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Administration	Finance	Benefits	Co- management	Organizational Review	Total
<b>REVENUES</b>						
INAC Revenue	\$ 968,196	\$ -	\$ -	\$ -	\$ -	\$ 968,196
Contracting and user fees	5,265	-	-	-	-	5,265
Other	933,309	4,078	-	-	-	937,387
<b>Total Revenues</b>	<b>1,906,770</b>	<b>4,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,910,848</b>
<b>EXPENDITURES</b>						
Administration	898,620	116,920	(1,514)	-	-	1,014,026
Capital	73,809	-	-	-	-	73,809
Program delivery	175,251	-	-	-	-	175,251
Wages and employee benefits	(457,008)	246,586	(150,866)	-	-	(361,288)
Writedown of accounts receivable	1,512,600	-	-	-	-	1,512,600
Appropriations and transfers	(232,151)	1,027	-	-	-	(231,124)
<b>Total Expenditures (Recoveries)</b>	<b>1,971,121</b>	<b>364,533</b>	<b>(152,380)</b>	<b>-</b>	<b>-</b>	<b>2,183,274</b>
Surplus (Deficit) for year	(64,351)	(360,455)	152,380	-	-	(272,426)
Surplus (Deficit) - beginning of year	(814,760)	(150,152)	-	(46,341)	(24,378)	(1,035,631)
<b>Surplus (Deficit) for year</b>	<b>\$ (879,111)</b>	<b>\$ (510,607)</b>	<b>\$ 152,380</b>	<b>\$ (46,341)</b>	<b>\$ (24,378)</b>	<b>\$ (1,308,057)</b>

ATTAWAPISKAT FIRST NATION

SCHEDULE C

NON-CONSOLIDATED SCHEDULE OF COMMUNITY DEVELOPMENT PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Social Panel	Casino Rama	Evacuation Costs Community	Local Attawapiskat Evacuation Costs	Business Development	Post Office	Police Station NAPS
<b>REVENUES</b>							
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ 12,800	\$ -	\$ -
OFNLP - Casino Rama	-	742,599	-	-	-	-	-
Attawapiskat Trust distributions	-	-	-	-	-	-	-
Other	-	-	-	-	-	28,252	-
	-	742,599	-	-	12,800	28,252	-
<b>Total Revenues</b>	-	742,599	-	-	12,800	28,252	-
<b>EXPENDITURES</b>							
Administration	204,870	599	-	1,609	-	2,966	-
Debt service	-	-	-	-	-	-	18,419
Program delivery	90,956	19,065	426,020	80,957	-	6,643	-
Wages and employee benefits	-	235,007	(134,190)	180,700	12,800	99,944	-
Appropriations and transfers	-	487,928	-	-	-	1,050	-
<b>Total Expenditures</b>	295,826	742,599	291,830	263,266	12,800	110,603	18,419
Surplus (Deficit) for year	(295,826)	-	(291,830)	(263,266)	-	(82,351)	(18,419)
Surplus (Deficit) - beginning of year	(131,821)	-	-	-	85,800	(26,710)	(17,820)
Surplus (Deficit) - end of year	\$ (427,647)	\$ -	\$ (291,830)	\$ (263,266)	\$ 85,800	\$ (109,061)	\$ (36,239)

## ATTAWAPISKAT FIRST NATION

## SCHEDULE C

## NON-CONSOLIDATED SCHEDULE OF COMMUNITY DEVELOPMENT PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	National Child Benefit	NCB - Nutritional Training	Environmental Site Assessment	IBA - Trust Creation	IBA - Education & Training	IBA - Environmental Protection	IBA - Implementation
<b>REVENUES</b>							
INAC Revenue	\$ 352,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFNLP - Casino Rama	-	-	-	-	-	-	-
Attawapiskat Trust distributions	-	-	-	1,106,308	-	-	-
Other	-	-	-	-	153,056	-	-
	352,375	-	-	1,106,308	153,056	-	-
<b>Total Revenues</b>	<b>352,375</b>	<b>-</b>	<b>-</b>	<b>1,106,308</b>	<b>153,056</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
Administration	1,252	-	-	(9,295)	-	20,030	(6,811)
Debt service	-	-	-	-	-	-	-
Program delivery	1,641	-	-	-	-	61,999	641
Wages and employee benefits	359,532	-	-	23,962	-	105,511	62,363
Appropriations and transfers	-	-	-	-	(5,957)	1,886	-
<b>Total Expenditures</b>	<b>362,425</b>	<b>-</b>	<b>-</b>	<b>14,667</b>	<b>(5,957)</b>	<b>189,426</b>	<b>56,193</b>
Surplus (Deficit) for year	(10,050)	-	-	1,091,641	159,013	(189,426)	(56,193)
Surplus (Deficit) - beginning of year	(2,359)	-	-	(43,753)	-	(46,138)	405,977
<b>Surplus (Deficit) - end of year</b>	<b>\$ (12,409)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,047,888</b>	<b>\$ 159,013</b>	<b>\$ (235,564)</b>	<b>\$ 349,784</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE C**

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

**YEAR ENDED MARCH 31, 2010**

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

	IBA - Revenue	Mining Negotiations	Recreation Director	Scholarship Fund	Total
<b>REVENUES</b>					
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ 365,175
OFNLP - Casino Rama	-	-	-	-	742,599
Attawapiskat Trust distributions	-	-	-	-	1,106,308
Other	-	-	-	-	181,308
	-	-	-	-	2,395,390
<b>Total Revenues</b>	-	-	-	-	<b>2,395,390</b>
<b>EXPENDITURES</b>					
Administration	-	(15,788)	154	-	199,586
Debt service	-	-	-	-	18,419
Program delivery	50,081	-	4,952	-	742,955
Wages and employee benefits	-	-	148,806	-	1,094,435
Appropriations and transfers	-	-	-	-	484,907
<b>Total Expenditures</b>	50,081	(15,788)	153,912	-	<b>2,540,302</b>
Surplus (Deficit) for year	(50,081)	15,788	(153,912)	-	(144,912)
Surplus (Deficit) - beginning of year	67,509	(165,229)	(6,885)	-	118,571
Surplus (Deficit) - end of year	\$ 17,428	\$ (149,441)	\$ (160,797)	\$ -	\$ (26,341)



## ATTAWAPISKAT FIRST NATION

## SCHEDULE D

## NON-CONSOLIDATED SCHEDULE OF DAY CARE PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Extended Nursery School	Nursery - Chiefs of Ontario	Total
<b>REVENUES</b>			
INAC Revenue	\$ 46,700	\$ -	\$ 46,700
Other	10,885	91,724	102,609
<b>Total Revenues</b>	<b>57,585</b>	<b>91,724</b>	<b>149,309</b>
<b>EXPENDITURES</b>			
Administration	2,881	-	2,881
Program delivery	6,092	(2,230)	3,862
Wages and employee benefits	208,259	-	208,259
Appropriations and transfers	(828)	-	(828)
<b>Total Expenditures</b>	<b>216,404</b>	<b>(2,230)</b>	<b>214,174</b>
Surplus (Deficit) for year	(158,819)	93,954	(64,865)
Surplus (Deficit) - beginning of year	(143,387)	325,128	181,741
<b>Surplus (Deficit) - end of year</b>	<b>\$ (302,206)</b>	<b>\$ 419,082</b>	<b>\$ 116,876</b>

ATTAWAPISKAT FIRST NATION

SCHEDULE E

NON-CONSOLIDATED SCHEDULE OF ECONOMIC DEVELOPMENT PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Economic Development	INAC Summer Students	Career Promotion and Awareness	Joint Venture	Elders Compensation	HRDC Adult Upgrading	Planning and Skills Development
<b>REVENUES</b>							
INAC Revenue	\$ -	\$ 22,800	\$ -	\$ -	\$ -	\$ -	\$ -
Attawapiskat Trust distributions	-	-	-	-	(833)	-	-
Deferred revenue - beginning of year	-	22,800	-	-	(833)	-	-
Total Revenues	-	22,800	-	-	111,833	-	-
<b>EXPENDITURES</b>							
Administration	-	-	-	-	149,284	-	-
Wages and employee benefits	-	57,719	2,300	-	-	-	-
Total Expenditures	-	57,719	2,300	-	149,284	-	-
Surplus (Deficit) for year	-	(34,919)	(2,300)	-	(38,284)	-	-
Surplus (Deficit) - beginning of year	-	19,064	-	59,833	-	-	-
Surplus (Deficit) - end of year	\$ -	\$ (15,855)	\$ (2,300)	\$ 59,833	\$ (38,284)	\$ -	\$ -

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE E**

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

**YEAR ENDED MARCH 31, 2010**

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

	<b>Total</b>
<hr/>	
<b>REVENUES</b>	
INAC Revenue	<b>\$ 22,800</b>
Attawapiskat Trust distributions	<b>(833)</b>
	<b>21,967</b>
Deferred revenue - beginning of year	<b>111,833</b>
<b>Total Revenues</b>	<b>133,800</b>
<hr/>	
<b>EXPENDITURES</b>	
Administration	<b>149,284</b>
Wages and employee benefits	<b>60,019</b>
<b>Total Expenditures</b>	<b>209,303</b>
Surplus (Deficit) for year	<b>(75,503)</b>
Surplus (Deficit) - beginning of year	<b>78,897</b>
Surplus (Deficit) - end of year	<b>\$ 3,394</b>

## ATTAWAPISKAT FIRST NATION

## SCHEDULE F

## NON-CONSOLIDATED SCHEDULE OF GOVERNANCE PROGRAMS

YEAR ENDED MARCH 31, 2010

(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	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
Contracting and user fees	-	-	1,905	-	-	-	1,905
Other	(335)	-	-	-	-	-	(335)
<b>Total Revenues</b>	<b>(335)</b>	<b>-</b>	<b>24,905</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,570</b>
<b>EXPENDITURES</b>							
Administration	245,938	9,788	8,003	-	1,877	1,418	267,024
Capital	-	-	42	-	-	-	42
Program delivery	37,132	-	-	-	2,586	22,252	61,970
Wages and employee benefits	374,970	-	40,153	4,600	-	235,247	654,970
Appropriations and transfers	10,010	-	690	-	(50,000)	-	(39,300)
<b>Total Expenditures</b>	<b>668,050</b>	<b>9,788</b>	<b>48,888</b>	<b>4,600</b>	<b>(45,537)</b>	<b>258,917</b>	<b>944,706</b>
Surplus (Deficit) for year	(668,385)	(9,788)	(23,983)	(4,600)	45,537	(258,917)	(920,136)
Surplus (Deficit) - beginning of year	(1,250,029)	(900)	(16,038)	(8,200)	(13,278)	(2,670,669)	(3,959,114)
Surplus (Deficit) - end of year	\$ (1,918,414)	\$ (10,688)	\$ (40,021)	\$ (12,800)	\$ 32,259	\$ (2,929,586)	\$ (4,879,250)

## ATTAWAPISKAT FIRST NATION

## SCHEDULE G

## NON-CONSOLIDATED SCHEDULE OF HEALTH PROGRAMS

YEAR ENDED MARCH 31, 2010

(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	\$ 25,869	\$ (63,315)	\$ 189,821	\$ 114,018	\$ 85,054	\$ 81,991	\$ -
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>25,869</b>	<b>(63,315)</b>	<b>189,821</b>	<b>114,018</b>	<b>85,054</b>	<b>81,991</b>	<b>-</b>
<b>EXPENDITURES</b>							
Administration	4,186	566	33,616	11,475	550	3,398	-
Capital	-	-	-	-	-	-	-
Program delivery	(5,934)	7,947	(171,747)	73,411	710	(845)	-
Wages and employee benefits	31,021	23,120	151,229	123,932	34,407	91,550	-
Appropriations and transfers	2,993	3,479	22,416	20,454	3,717	9,432	-
<b>Total Expenditures</b>	<b>32,266</b>	<b>35,112</b>	<b>35,514</b>	<b>229,272</b>	<b>39,384</b>	<b>103,535</b>	<b>-</b>
Surplus (Deficit) for year	(6,397)	(98,427)	154,307	(115,254)	45,670	(21,544)	-
Surplus (Deficit) - beginning of year	(18,785)	(18,358)	19,835	(385,964)	74,800	51,438	(126)
Surplus (Deficit) - end of year	\$ (25,182)	\$ (116,785)	\$ 174,142	\$ (501,218)	\$ 120,470	\$ 29,894	\$ (126)

ATTAWAPISKAT FIRST NATION

SCHEDULE G

NON-CONSOLIDATED SCHEDULE OF HEALTH PROGRAMS

YEAR ENDED MARCH 31, 2010

(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	\$ 75,624	\$ 51,692	\$ -	\$ -	\$ -	\$ -	\$ (107,290)
Other	-	-	(50,768)	119,986	49,802	-	-
<b>Total Revenues</b>	<b>75,624</b>	<b>51,692</b>	<b>(50,768)</b>	<b>119,986</b>	<b>49,802</b>	<b>-</b>	<b>(107,290)</b>
<b>EXPENDITURES</b>							
Administration	3,952	-	5,159	4,335	-	-	-
Capital	-	-	-	-	-	-	-
Program delivery	33,542	(2)	8,328	5,140	353	-	-
Wages and employee benefits	51,443	63,566	78,286	93,072	-	-	-
Appropriations and transfers	9,055	6,241	11,087	-	-	-	-
<b>Total Expenditures</b>	<b>97,992</b>	<b>69,805</b>	<b>102,860</b>	<b>102,547</b>	<b>353</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) for year	(22,368)	(18,113)	(153,628)	17,439	49,449	-	(107,290)
Surplus (Deficit) - beginning of year	(101,521)	(39,073)	13,506	(65,114)	93,183	31,275	(109,690)
Surplus (Deficit) - end of year	\$ (123,889)	\$ (57,186)	\$ (140,122)	\$ (47,675)	\$ 142,632	\$ 31,275	\$ (216,980)

ATTAWAPISKAT FIRST NATION

SCHEDULE G

NON-CONSOLIDATED SCHEDULE OF HEALTH PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Tobacco Strategy	Healing Lodge	Aboriginal Diabetes Initiative	Maternal Child Health Coordinator	Total
<b>REVENUES</b>					
Health and Welfare Canada	\$ -	\$ -	\$ 141,686	\$ 40,413	\$ <b>635,563</b>
Other	-	-	-	-	<b>119,020</b>
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>141,686</b>	<b>40,413</b>	<b>754,583</b>
<b>EXPENDITURES</b>					
Administration	-	411	35,241	-	<b>102,889</b>
Capital	-	27	-	-	<b>27</b>
Program delivery	2,434	15,158	36,591	7,610	<b>12,696</b>
Wages and employee benefits	-	146,928	53,556	43,911	<b>986,021</b>
Appropriations and transfers	243	16,091	12,880	-	<b>118,088</b>
<b>Total Expenditures</b>	<b>2,677</b>	<b>178,615</b>	<b>138,268</b>	<b>51,521</b>	<b>1,219,721</b>
Surplus (Deficit) for year	(2,677)	(178,615)	3,418	(11,108)	<b>(465,138)</b>
Surplus (Deficit) - beginning of year	-	(129,060)	23,342	44,828	<b>(515,484)</b>
Surplus (Deficit) - end of year	\$ (2,677)	\$ (307,675)	\$ 26,760	\$ 33,720	\$ <b>(980,622)</b>

## ATTAWAPISKAT FIRST NATION

## SCHEDULE H

## NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Housing Operations	CEAP	Major Renovations, Repairs and Maintenance	Revolving Housing Fund	INAC Lot Servicing	INAC New Construction
<b>REVENUES</b>						
INAC Revenue	\$ 2,938,597	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ 555,950
Mushkegowuk Council	66,160	-	-	-	-	-
CMHC	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,004,757</b>	<b>50,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>555,950</b>
<b>EXPENDITURES</b>						
Administration	118,245	26,124	-	-	-	-
Capital	22,968	-	-	-	-	-
Debt service	-	-	-	-	-	-
Program delivery	38,262	17,634	-	-	-	-
Wages and employee benefits	1,306,606	7,728	-	-	-	-
Appropriations and transfers	(322,424)	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,163,657</b>	<b>51,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) for year	1,841,100	(1,486)	100,000	-	-	555,950
Surplus (Deficit) - beginning of year	119,746	-	-	28,669	-	553,531
<b>Surplus (Deficit) - end of year</b>	<b>\$ 1,960,846</b>	<b>\$ (1,486)</b>	<b>\$ 100,000</b>	<b>\$ 28,669</b>	<b>\$ -</b>	<b>\$ 1,109,481</b>



ATTAWAPISKAT FIRST NATION

SCHEDULE H

NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	NEED PROGRAM NAME dept H101	CMHC Phase I	CMHC Phase II	Trailers	DeBeers Training Centre
<b>REVENUES</b>					
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Mushkegowuk Council	-	-	-	-	-
CMHC	-	97,700	52,531	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>97,700</b>	<b>52,531</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Administration	-	-	-	-	-
Capital	-	5,523	2,749	-	-
Debt service	-	151,091	53,088	-	-
Program delivery	-	-	-	(531)	39,840
Wages and employee benefits	-	-	-	-	-
Appropriations and transfers	-	14,300	4,200	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>170,914</b>	<b>60,037</b>	<b>(531)</b>	<b>39,840</b>
Surplus (Deficit) for year	-	(73,214)	(7,506)	531	(39,840)
Surplus (Deficit) - beginning of year	-	(30,200)	-	(206)	(14,905)
<b>Surplus (Deficit) - end of year</b>	<b>\$ -</b>	<b>\$ (103,414)</b>	<b>\$ (7,506)</b>	<b>\$ 325</b>	<b>\$ (54,745)</b>

ATTAWAPISKAT FIRST NATION

SCHEDULE H

NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	CMHC 8 Unit Project # 22-199- 467-001	CMHC 8 Unit Project # 22-199- 467-002	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
<b>REVENUES</b>						
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mushkegowuk Council	-	-	-	-	-	-
CMHC	79,265	47,263	31,393	26,339	64,462	-
Other	226,595	-	-	-	-	-
<b>Total Revenues</b>	<b>305,860</b>	<b>47,263</b>	<b>31,393</b>	<b>26,339</b>	<b>64,462</b>	<b>-</b>
<b>EXPENDITURES</b>						
Administration	(10,068)	-	-	-	-	-
Capital	63,394	204,872	216,317	84,117	182,041	-
Debt service	90,255	(295,049)	(163,703)	(112,515)	(289,805)	-
Program delivery	2,954	-	-	-	-	(82,774)
Wages and employee benefits	3,947	-	-	-	-	-
Appropriations and transfers	8,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>158,482</b>	<b>(90,177)</b>	<b>52,614</b>	<b>(28,398)</b>	<b>(107,764)</b>	<b>(82,774)</b>
Surplus (Deficit) for year	147,378	137,440	(21,221)	54,737	172,226	82,774
Surplus (Deficit) - beginning of year	(442,767)	(393,694)	(192,681)	(89,813)	(359,315)	(331,073)
Surplus (Deficit) - end of year	\$ (295,389)	\$ (256,254)	\$ (213,902)	\$ (35,076)	\$ (187,089)	\$ (248,299)

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE H**

**NON-CONSOLIDATED SCHEDULE OF HOUSING PROGRAMS**

**YEAR ENDED MARCH 31, 2010**

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

	CMHC Mushkegowuk Tribal Council	Guild Crest Homes - 12 Unit Project	Total
<b>REVENUES</b>			
INAC Revenue	\$ -	\$ -	\$ 3,644,547
Mushkegowuk Council	-	-	66,160
CMHC	-	-	398,953
Other	-	61,650	288,245
<b>Total Revenues</b>	<b>-</b>	<b>61,650</b>	<b>4,397,905</b>
<b>EXPENDITURES</b>			
Administration	-	-	134,301
Capital	-	-	781,981
Debt service	-	-	(566,638)
Program delivery	-	-	15,385
Wages and employee benefits	-	-	1,318,281
Appropriations and transfers	-	-	(295,924)
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,387,386</b>
Surplus (Deficit) for year	-	61,650	3,010,519
Surplus (Deficit) - beginning of year	(34,869)	9,900	(1,177,677)
<b>Surplus (Deficit) - end of year</b>	<b>\$ (34,869)</b>	<b>\$ 71,550</b>	<b>\$ 1,832,842</b>

ATTAWAPISKAT FIRST NATION

SCHEDULE I

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	O&M Community Buildings	O&M Fire Protection	O&M Roads	O&M Sanitation Sewers	O&M Water Plant	Safe Water operations program	O & M Water	Water Plant Upgrades & Waste Water Assessments
<b>REVENUES</b>								
INAC Revenue	\$ 113,235	\$ 99,118	\$ 112,792	\$ 118,666	\$ 177,907	\$ 207,800	\$ 161,650	\$ -
Province of Ontario	-	-	-	-	-	-	-	-
Other	-	34,195	-	-	50,310	-	-	-
	113,235	133,313	112,792	118,666	228,217	207,800	161,650	-
Deferred revenue - beginning of year	-	-	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	-	-	(207,800)	-	-
<b>Total Revenues</b>	<b>113,235</b>	<b>133,313</b>	<b>112,792</b>	<b>118,666</b>	<b>228,217</b>	<b>-</b>	<b>161,650</b>	<b>-</b>
<b>EXPENDITURES</b>								
Administration	-	(8,611)	-	-	3,409	-	-	-
Capital	-	3,881	-	2,265	(6,202)	-	-	-
Debt service	-	42,665	-	39,676	-	-	-	-
Program delivery	170	28,155	12,958	106,114	107,123	-	-	87,224
Wages and employee benefits	22,200	49,079	15,050	103,069	195,589	-	-	-
Writedown of accounts receivable	-	-	-	-	(370,000)	-	-	-
Appropriations and transfers	-	44,509	-	-	8,000	-	-	-
<b>Total Expenditures</b>	<b>22,370</b>	<b>159,678</b>	<b>28,008</b>	<b>251,124</b>	<b>(62,081)</b>	<b>-</b>	<b>-</b>	<b>87,224</b>
Surplus (Deficit) for year	90,865	(26,365)	84,784	(132,458)	290,298	-	161,650	(87,224)
Surplus (Deficit) - beginning of year	310,812	1,576	250,782	(268,116)	(1,442,697)	-	-	(172,329)
<b>Surplus (Deficit) - end of year</b>	<b>\$ 401,677</b>	<b>\$ (24,789)</b>	<b>\$ 335,566</b>	<b>\$ (400,574)</b>	<b>\$ (1,152,399)</b>	<b>\$ -</b>	<b>\$ 161,650</b>	<b>\$ (259,553)</b>

ATTAWAPISKAT FIRST NATION

SCHEDULE I

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Emergency Preparedness	Water Plant Project \$1 M	Minor Capital	Coastal Ranger	Bay Road Construction	Portage Project	Winter Road Re-Alignment	Soil Remediation
<b>REVENUES</b>								
INAC Revenue	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,236
Province of Ontario	-	-	-	42,000	-	-	-	-
Other	-	-	-	-	-	-	-	-
	25,000	-	-	42,000	-	-	-	340,236
Deferred revenue - beginning of year	-	-	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	-	-	-	-	(39,866)
<b>Total Revenues</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,370</b>
<b>EXPENDITURES</b>								
Administration	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	300,370
Debt service	-	-	-	-	-	-	-	-
Program delivery	(300)	-	-	-	-	-	-	-
Wages and employee benefits	-	-	-	17,985	-	2,280	-	-
Writedown of accounts receivable	-	-	-	-	-	-	-	-
Appropriations and transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>17,985</b>	<b>-</b>	<b>2,280</b>	<b>-</b>	<b>300,370</b>
Surplus (Deficit) for year	25,300	-	-	24,015	-	(2,280)	-	-
Surplus (Deficit) - beginning of year	(9,295)	23,245	485,371	68,104	(452,816)	(66,765)	9,295	-
Surplus (Deficit) - end of year	\$ 16,005	\$ 23,245	\$ 485,371	\$ 92,119	\$ (452,816)	\$ (69,045)	\$ 9,295	\$ -

## ATTAWAPISKAT FIRST NATION

## SCHEDULE I

## NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Building Demolition School	Capital Project Relocation of Water Intake	Water Treatment Plant	Capital Project 75 Lot Subdivision	Landfill	Emergency Shelter	Capital Planning Study	Waste Management
<b>REVENUES</b>								
INAC Revenue	\$ 535,228	\$ 446,000	\$ 386,000	\$ -	\$ -	\$ 1,232,020	\$ -	\$ 50,000
Province of Ontario	-	-	-	-	-	-	-	-
Other	-	15,838	-	-	-	-	-	-
	535,228	461,838	386,000	-	-	1,232,020	-	50,000
Deferred revenue - beginning of year	-	-	-	-	-	-	-	-
Deferred revenue - end of year	-	(185,745)	(248,764)	-	-	(376,299)	-	(31,469)
<b>Total Revenues</b>	<b>535,228</b>	<b>276,093</b>	<b>137,236</b>	<b>-</b>	<b>-</b>	<b>855,721</b>	<b>-</b>	<b>18,531</b>
<b>EXPENDITURES</b>								
Administration	-	-	120	-	-	-	-	-
Capital	810,380	276,093	137,116	9,201	119,475	855,721	124,275	18,531
Debt service	-	-	-	472,749	-	-	-	-
Program delivery	-	-	-	-	-	-	-	-
Wages and employee benefits	-	-	-	-	-	-	-	-
Writedown of accounts receivable	-	-	-	-	-	-	-	-
Appropriations and transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>810,380</b>	<b>276,093</b>	<b>137,236</b>	<b>481,950</b>	<b>119,475</b>	<b>855,721</b>	<b>124,275</b>	<b>18,531</b>
Surplus (Deficit) for year	(275,152)	-	-	(481,950)	(119,475)	-	(124,275)	-
Surplus (Deficit) - beginning of year	-	(5,006)	-	(152,582)	-	-	(22,057)	-
<b>Surplus (Deficit) - end of year</b>	<b>\$ (275,152)</b>	<b>\$ (5,006)</b>	<b>\$ -</b>	<b>\$ (634,532)</b>	<b>\$ (119,475)</b>	<b>\$ -</b>	<b>\$ (146,332)</b>	<b>\$ -</b>

**ATTAWAPISKAT FIRST NATION**

**SCHEDULE I**

**NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS**

**YEAR ENDED MARCH 31, 2010**

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

	Fuel Spill Assessment	Flood Dyke	Total
<b>REVENUES</b>			
INAC Revenue	\$ -	\$ -	\$ 4,005,652
Province of Ontario	-	-	42,000
Other	-	-	100,343
	-	-	4,147,995
Deferred revenue - beginning of year	-	2,377,348	2,377,348
Deferred revenue - end of year	-	(953,478)	(2,043,421)
<b>Total Revenues</b>	-	1,423,870	<b>4,481,922</b>
<b>EXPENDITURES</b>			
Administration	-	-	(5,082)
Capital	-	(8,721)	2,642,385
Debt service	-	-	555,090
Program delivery	-	-	341,444
Wages and employee benefits	-	-	405,252
Writedown of accounts receivable	-	-	(370,000)
Appropriations and transfers	-	-	52,509
<b>Total Expenditures</b>	-	(8,721)	<b>3,621,598</b>
Surplus (Deficit) for year	-	1,432,591	860,324
Surplus (Deficit) - beginning of year	(31,223)	422,369	(1,051,332)
<b>Surplus (Deficit) - end of year</b>	\$ (31,223)	\$ 1,854,960	\$ <b>(191,008)</b>

## ATTAWAPISKAT FIRST NATION

## SCHEDULE J

## NON-CONSOLIDATED SCHEDULE OF SOCIAL ASSISTANCE PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Welfare Administration	Province of Ontario Benefits	Home Makers	Total
REVENUES				
INAC Revenue	\$ 200,700	\$ 869,767	\$ 4,000	\$ 1,074,467
Province of Ontario	227,444	4,204,443	234,610	4,666,497
	428,144	5,074,210	238,610	5,740,964
Deferred revenue - end of year	-	-	(165,222)	(165,222)
<b>Total Revenues</b>	<b>428,144</b>	<b>5,074,210</b>	<b>73,388</b>	<b>5,575,742</b>
EXPENDITURES				
Administration	46,435	-	-	46,435
Program delivery	14,299	5,045,814	1,948	5,062,061
Wages and employee benefits	330,747	-	71,440	402,187
Appropriations and transfers	2,137	-	-	2,137
<b>Total Expenditures</b>	<b>393,618</b>	<b>5,045,814</b>	<b>73,388</b>	<b>5,512,820</b>
Surplus (Deficit) for year	34,526	28,396	-	62,922
Surplus (Deficit) - beginning of year	(601,249)	120,189	382,561	(98,499)
<b>Surplus (Deficit) - end of year</b>	<b>\$ (566,723)</b>	<b>\$ 148,585</b>	<b>\$ 382,561</b>	<b>\$ (35,577)</b>



## ATTAWAPISKAT FIRST NATION

## SCHEDULE K

## NON-CONSOLIDATED SCHEDULE OF TECHNICAL SERVICES PROGRAMS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Tech Services Operations	Gravel	Bulk Fuel Purchase	Total
<b>REVENUES</b>				
INAC Revenue	\$ -	\$ -	\$ 3,320	\$ 3,320
Contracting and user fees	44,640	532,727	1,815,727	2,393,094
<b>Total Revenues</b>	<b>44,640</b>	<b>532,727</b>	<b>1,819,047</b>	<b>2,396,414</b>
<b>EXPENDITURES</b>				
Administration	(54,752)	-	453,270	398,518
Program delivery	383,343	(42,759)	373,374	713,958
Wages and employee benefits	759,186	(10,878)	-	748,308
Appropriations and transfers	-	-	(200,007)	(200,007)
<b>Total Expenditures</b>	<b>1,087,777</b>	<b>(53,637)</b>	<b>626,637</b>	<b>1,660,777</b>
Surplus (Deficit) for year	(1,043,137)	586,364	1,192,410	735,637
Surplus (Deficit) - beginning of year	(1,146,891)	89,270	61,435	(996,186)
<b>Surplus (Deficit) - end of year</b>	<b>\$ (2,190,028)</b>	<b>\$ 675,634</b>	<b>\$ 1,253,845</b>	<b>\$ (260,549)</b>

## ATTAWAPISKAT FIRST NATION

## SCHEDULE L

## NON-CONSOLIDATED SCHEDULE OF PROGRAMS - OTHER FUNDS

YEAR ENDED MARCH 31, 2010

(UNAUDITED - SEE NOTICE TO READER)

	Casino Rama Fund	Capital Fund	INAC Trust Fund	CMHC Replacement Reserve Fund	Total
REVENUES					
Other	\$ -	\$ -	\$ 6,159	\$ -	\$ 6,159
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>6,159</b>	<b>-</b>	<b>6,159</b>
EXPENDITURES					
Amortization	-	1,811,594	-	-	1,811,594
Capital	-	(3,498,244)	-	-	(3,498,244)
Debt service	-	213,813	-	-	213,813
Appropriations and transfers	136,042	-	-	(26,500)	109,542
<b>Total Expenditures (Recoveries)</b>	<b>136,042</b>	<b>(1,472,837)</b>	<b>-</b>	<b>(26,500)</b>	<b>(1,363,295)</b>
Surplus (Deficit) for year	(136,042)	1,472,837	6,159	26,500	1,369,454
Surplus (Deficit) - beginning of year	534,012	33,795,977	162,106	333,059	34,825,154
Adjustment - PSAB	-	14,132,382	-	-	14,132,382
<b>Surplus (Deficit) - end of year</b>	<b>\$ 397,970</b>	<b>\$ 49,401,196</b>	<b>\$ 168,265</b>	<b>\$ 359,559</b>	<b>\$ 50,326,990</b>