



ATTAWAPISKAT FIRST NATION

P.O. Box 248
Attawapiskat, Ontario P0L 1A0

December 18, 2011

PRESS RELEASE

SUBJECT: HOUSING SURPLUS MARCH 31, 2011--- \$2,277,974

The question has been posed by a number of news agencies regarding the apparent surplus in the housing program at March 31 2011 in the amount of \$2,277,974.

Correspondence from Aboriginal Affairs (INAC) dated November 17, 2009 made reference to an outstanding Core Capital advance for hydro arrears for the community when they switched from diesel fuel generators onto the hydro grid. This advance paid for outstanding hydro electric utilities for housing in the community. The First Nation paid down the advance to an amount owing of \$2,400,000 and were required to submit an acceptable long-term housing plan to the Department no later than January 31, 2010 with implementation April 2, 2010. In short the advance payable was forgiven by the Department and would form part of a five year housing plan for the community.

As such, in December of 2010 an entry was recorded in the books of account to remove the \$2,400,000 advance payable and record a NON-CASH revenue entry in the housing program for the year ended March 31, 2011.

Therefore, the appropriate figure reflecting housing operations at March 31, 2011 was in reality the difference between the stated surplus of \$2,277,974 less the forgiven Core Capital advance of \$2,400,000 resulting in a deficit of actual housing operations amounting to (\$122,026). The \$2,400,000 remains part of a five year capital whereby the First Nation will expend \$300,000 a year commencing 2011 to 2014. The \$300,000 expenditure regime will continue beyond 2014 for housing until the total \$2,400,000 is utilized.

When referring to the program schedule for housing it should also be recognized that the Attawapiskat First Nation contributed their own funds by way of appropriation from Casino Rama funds in the amount of \$710,631 that reduced expenditures in the housing program.

SUBJECT: INFRASTRUCTURE SURPLUS \$1,076,096

The infrastructure surplus of \$1,076,096 was partially a result of the Attawapiskat First Nation's contribution of their own funds by way of appropriation from Casino Rama funds in the amount of \$436,231. Infrastructure programs consist of operational and

capital projects. There was no deferred revenue established at year end as there was the previous year in the amount of \$1,089,943 for capital projects which also contributed to the overall surplus accumulated at March 31, 2011. The estimated deferred revenue for capital projects should have been recorded as \$226,451. The capital project portion of the infrastructure program is managed by our project manager BDO Dunwoody, Thunder Bay.

It should also be made known that the Attawapiskat First Nation contributed \$2,524,815 of their own Casino Rama funding to supplement all programs during the year in addition to funding received from the Federal and Provincial government.

Chief Theresa Spence

ATTAWAPISKAT FIRST NATION

SCHEDULE I

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2011

(UNAUDITED - SEE NOTICE TO READER)

	Safe Water Operations	O & M Water	WTP & Wastewater Assessment	Emergency Preparedness	Water Plant Project \$1m	Minor Capital Funding	Coastal Ranger
<i>Funding Type (INAC)*</i>	CF	Other	Other	Other	CF	FTP	Other
REVENUES							
INAC Revenue	\$ 145,495	\$ -	\$ -	\$ -	\$ 265,000	\$ 546,475	\$ -
Contracting and user fees	-	-	-	-	-	-	19,045
Other	-	-	-	-	-	-	19,835
	145,495	-	-	-	265,000	546,475	38,880
Deferred revenue - beginning of year	207,800	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	-	-	-	-
Total Revenues	353,295	-	-	-	265,000	546,475	38,880
EXPENDITURES							
Administration	-	-	-	-	-	-	-
Capital	-	-	-	-	49,063	-	-
Debt service	-	-	-	-	-	-	-
Program delivery	82,800	-	182,874	-	-	-	-
Wages and employee benefits	-	-	-	-	-	-	15,961
Writedown of accounts receivable	-	-	-	-	-	-	-
Appropriations and transfers	-	-	-	-	-	-	-
Total Expenditures	82,800	-	182,874	-	49,063	-	15,961
Surplus (Deficit) for year	270,495	-	(182,874)	-	215,937	546,475	22,919
Surplus (Deficit) - beginning of year	-	161,650	(259,553)	16,005	23,245	485,371	92,119
Surplus (Deficit) - end of year	\$ 270,495	\$ 161,650	\$ (442,427)	\$ 16,005	\$ 239,182	\$ 1,031,846	\$ 115,038

1,040,653

* Funding type consists of Contribution Fundings (CF) and Flexible Transfer Payments (FTP) that is consistent with the 2010/2011 INAC Funding Confirmation Report.

ATTAWAPISKAT FIRST NATION

SCHEDULE I

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

CAPITAL

YEAR ENDED MARCH 31, 2011

(UNAUDITED - SEE NOTICE TO READER)

	Bay Road Construction	Portage Project	Winter Road Re-Alignment	Cap Proj. Fire Hall	Soil remediation	Building Demolition School	Vast
<i>Funding Type (INAC)*</i>	Other	Other	Other	Other	CF	Other	Other
REVENUES							
INAC Revenue	\$ -	\$ -	\$ -	\$ -	\$ 838,727	\$ -	\$ -
Contracting and user fees	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(43,650)
Deferred revenue - beginning of year	-	-	-	-	838,727	-	(43,650)
Deferred revenue - end of year	-	-	-	-	39,866	-	-
Total Revenues	-	-	-	-	878,593	-	(43,650)
EXPENDITURES							
Administration	-	-	-	-	-	-	-
Capital	-	-	-	23,571	565,451	64,838	4,180
Debt service	-	-	-	-	-	-	-
Program delivery	-	-	-	-	-	-	-
Wages and employee benefits	-	-	-	-	-	-	-
Writedown of accounts receivable	-	-	-	-	-	-	-
Appropriations and transfers	-	-	-	-	-	-	-
Total Expenditures	-	-	-	23,571	565,451	64,838	4,180
Surplus (Deficit) for year	-	-	-	(23,571)	313,142	(64,838)	(47,830)
Surplus (Deficit) - beginning of year	(452,816)	(69,045)	9,295	-	-	(275,152)	-
Surplus (Deficit) - end of year	\$ (452,816)	\$ (69,045)	\$ 9,295	\$ (23,571)	\$ 313,142	\$ (339,990)	\$ (47,830)

* Funding type consists of Contribution Fundings (CF) and Flexible Transfer Payments (FTP) that is consistent with the 2010/2011 INAC Funding Confirmation Report.

OPERATING

ATTAWAPISKAT FIRST NATION

SCHEDULE

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2011

(UNAUDITED - SEE NOTICE TO READER)

	O&M Community Building	O&M - Fire Protection	O&M - Roads	O&M - Sanitation/sew ers	O&M - Wastewater Systems	O&M Solid Waste Infra.	O&M - Water Plant
<i>Funding Type (INAC)*</i>	FTP	FTP	FTP	Other	CF/FTP	FTP	FTP
REVENUES							
INAC Revenue	\$ 104,584	\$ 102,447	\$ 78,280	\$ -	\$ 110,037	\$ 5,204	\$ 143,803
Contracting and user fees	-	-	-	-	-	-	-
Other	-	12,380	-	-	-	-	50,310
	104,584	114,827	78,280	-	110,037	5,204	194,113
Deferred revenue - beginning of year	-	-	-	-	-	-	-
Deferred revenue - end of year	-	-	-	(351)	-	-	-
Total Revenues	104,584	114,827	78,280	(351)	110,037	5,204	194,113
EXPENDITURES							
Administration	-	15,838	-	500	-	-	30,676
Capital	-	-	-	-	-	-	-
Debt service	-	42,665	-	-	-	-	-
Program delivery	-	35,006	-	22,396	-	-	339,964
Wages and employee benefits	-	27,617	-	62,006	-	-	189,932
Writedown of accounts receivable	-	-	-	-	-	-	(1,376)
Appropriations and transfers	-	-	-	(85,325)	-	-	(240,906)
Total Expenditures	-	121,126	-	(423)	-	-	318,290
Surplus (Deficit) for year	104,584	(6,299)	78,280	72	110,037	5,204	(124,177)
Surplus (Deficit) - beginning of year	401,677	(24,789)	335,566	(400,574)	-	-	(1,152,399)
Surplus (Deficit) - end of year	\$ 506,261	\$ (31,088)	\$ 413,846	\$ (400,502)	\$ 110,037	\$ 5,204	\$ (1,276,576)

* Funding type consists of Contribution Fundings (CF) and Flexible Transfer Payments (FTP) that is consistent with the 2010/2011 INAC Funding Confirmation Report.

ATTAWAPISKAT FIRST NATION

SCHEDULE I

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2011

(UNAUDITED - SEE NOTICE TO READER)

	Relocation of Water Intake	Water Treatment Plant	Electrical Service Subdivision	Capital Project 75 Lot Subdivision	Waste Management	Emergency shelter	Capital Planning Study
<i>Funding Type (INAC)*</i>	CF	CF	Other	Other	CF	Other	CF
REVENUES							
INAC Revenue	\$ 195,236	\$ 239,870	\$ -	\$ -	\$ 237,000	\$ -	\$ 40,000
Contracting and user fees	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	195,236	239,870	-	-	237,000	-	40,000
Deferred revenue - beginning of year	185,745	248,764	-	-	31,469	376,299	-
Deferred revenue - end of year	-	-	-	-	-	-	-
Total Revenues	380,981	488,634	-	-	268,469	376,299	40,000
EXPENDITURES							
Administration	-	-	-	-	-	-	-
Capital	175,429	142,158	-	-	16,647	740,348	79,607
Debt service	-	-	459,426	-	-	-	-
Program delivery	-	-	-	-	-	-	-
Wages and employee benefits	-	-	-	-	-	-	-
Writedown of accounts receivable	-	-	-	-	-	-	-
Appropriations and transfers	-	-	-	-	-	(110,000)	-
Total Expenditures	175,429	142,158	459,426	-	16,647	630,348	79,607
Surplus (Deficit) for year	205,552	346,476	(459,426)	-	251,822	(254,049)	(39,607)
Surplus (Deficit) - beginning of year	(5,006)	-	-	(634,532)	(119,475)	-	(146,332)
Surplus (Deficit) - end of year	\$ 200,546	\$ 346,476	\$ (459,426)	\$ (634,532)	\$ 132,347	\$ (254,049)	\$ (185,939)

* Funding type consists of Contribution Fundings (CF) and Flexible Transfer Payments (FTP) that is consistent with the 2010/2011 INAC Funding Confirmation Report.

ATTAWAPISKAT FIRST NATION

SCHEDULE I

NON-CONSOLIDATED SCHEDULE OF INFRASTRUCTURE PROGRAMS

YEAR ENDED MARCH 31, 2011

(UNAUDITED - SEE NOTICE TO READER)

	Fuel Spill Assessment	Life Safety Officer Training	River Watch Other Protection	Flood Dyke	Total
<i>Funding Type (INAC)*</i>	Other	Other	FTP	Other	
REVENUES					
INAC Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ 3,102,158
Contracting and user fees	-	-	-	-	19,045
Other	-	-	-	-	38,875
			50,000		3,160,078
Deferred revenue - beginning of year	-	-	-	-	1,089,943
Deferred revenue - end of year	-	-	-	-	(351)
Total Revenues	-	-	50,000	-	4,249,670
EXPENDITURES					
Administration	-	-	-	-	47,014
Capital	-	-	-	-	1,861,292
Debt service	-	-	-	-	502,091
Program delivery	-	-	29,580	-	692,620
Wages and employee benefits	-	21,640	-	-	317,156
Writedown of accounts receivable	-	-	-	-	(1,376)
Appropriations and transfers	-	-	-	-	(436,231)
Total Expenditures	-	21,640	29,580	-	2,982,566
Surplus (Deficit) for year	-	(21,640)	20,420	-	1,267,104
Surplus (Deficit) - beginning of year	(31,223)	-	-	1,854,960	(191,008)
Surplus (Deficit) - end of year	\$ (31,223)	\$ (21,640)	\$ 20,420	\$ 1,854,960	\$ 1,076,096

CAPITAL 226 451
 OPERATIVE 1040 653
1,267,104

* Funding type consists of Contribution Fundings (CF) and Flexible Transfer Payments (FTP) that is consistent with the 2010/2011 INAC Funding Confirmation Report.



Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

www.inac.gc.ca

www.ainc.gc.ca

November 17, 2009

RECEIVED
NOV 26 2009

Your file - Votre référence

Our file - Notre référence

4200-143(FSN30)

CIDM#311405

cc'd BAND MANAGER, I Gull
BDO DUNWOODY, CO-MANAGER
FINANCE, P. VEENSTRA
FN CONSULTANT, W. TURNER
DEC 14/09

Chief and Council
Attawapiskat First Nation
P.O. 248
ATTAWAPISKAT, ON P0L 1A0

13

This is further to my letter of November 3, 2009 and in anticipation of our meeting on November 18, 2009, regarding funding issues.

I am very pleased to confirm receipt of the First Nation's 2008/2009 Consolidated Audited Financial Statements. The Department is making the detailed review a priority and will contact the First Nation if additional information is required.

If you recall, at our October 26th video conference, I made reference to a couple of long term outstanding projects; the Community Ring Dyke Project which was approved in April 1994 and the Core Capital Advance for hydro arrears in the 2002/03 fiscal year.

The project reporting for the Community Ring Dyke Project shows that there are deferred revenues of \$2,377,348. The department is willing to approve \$1,423,870 in expenditures which can be applied to this project once a submission supporting the expenditures is reviewed by our Capital Management Officer and Funding Services Officer. In addition, we are prepared to work with the First Nation to determine if there are any other capital expenditures that the remaining \$953,478 can be applied to. Please ensure that these adjustments are reflected in your 2009/2010 audited financial statements.

Regarding the outstanding \$3,000,000 Core Capital Advance for hydro arrears, I wish to acknowledge the efforts of the First Nation to repay this amount owing to the department.

Canada

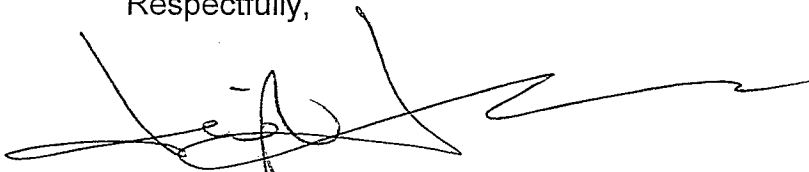
Contingent on the First Nation submitting an acceptable long-term housing plan, the Department approves, in principle, the utilization of the balance of \$2,400,000 to address the housing situation in your community. I would like to request that the long-term housing plan be submitted no later than January 31, 2010 for implementation in April 1, 2010.

In response to the First Nation's request for funding to offset the cost of hiring a co-manager, at this time there are no available funding sources which could be utilized to support your request. It is anticipated that your draft Remedial Management Plan (RMP) will be submitted to the department by November 30, 2009; as outlined in our October 26th video-conference. A review of your RMP will be made a priority.

I would encourage the Attawapiskat First Nation to continue to work co-operatively with your Tribal Council and with Peggy Nolan, A/Senior Funding Services Officer to make current all outstanding reporting requirements.

I trust this information will assist in our discussion at our video conference tomorrow morning.

Respectfully,

A handwritten signature in black ink, appearing to read 'Leigh Jessen', with a long horizontal flourish extending to the right.

Leigh Jessen
A/Regional Director General
Ontario Region

25 St. Clair Ave. East, 8th Floor
TORONTO ON M4T 1M2

cc: Joseph Young, A/Associate Regional Director General North
Max Johnson, A/Director, Funding Services North
Ken Atkins, A/Manager, Funding Services North



Indian and Northern
Affairs Canada
www.inac.gc.ca

Affaires indiennes
et du Nord Canada
www.ainc.gc.ca

May 1, 2009

Your file - Votre référence

Our file - Notre référence

Tor 4300-5-143
CIDM# 280431

13 + B. McGrath, A.F.A., F.O.

Chief and Council
Attawapiskat First Nation
P.O. Box 248
Attawapiskat, ON P0L 1A0

RECEIVED
May 15 2009

RE: FIVE YEAR CAPITAL PLAN

Thank you for your Five Year Capital Plan Annual Update submission for the 2008/09 fiscal year. The plan has been reviewed and accepted and will release the 2009/10 core capital funding. The First Nation is to utilize its allocation of \$1,177,331 to support the approved projects.

A Certificate of Completion for Capital Projects (460671) is to be completed for each separate project, and are due no later than June 30, 2010. Enclosed is the review sheet with comments from the Capital, Environmental, and Funding Officers for your information, along with a copy of your Five Year Plan.

If there are any questions or you require additional information please contact me directly at (705) 522-6571 or Peggy.Nolan@inac.gc.ca.

Yours truly,

Peggy Nolan
A/Senior Funding Services Officer
Ontario Region

1760 Regent St.
Sudbury, ON P3E 3Z8

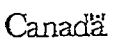


FIVE YEAR CAPITAL PLAN - ANNUAL UPDATE

The information you provide in this document is collected under the authority of Capital and Facilities Maintenance Program - Payments to support Indians, Inuit and Innu for the purpose of supplying public services in capital facilities and maintenance...

Table with columns: Band Name (Attawapiskat), Band Number (143), Fiscal Year (2009-2010), Site Name (Attawapiskat Reserve 91A), Site Number, Type of Capital Project, Band Project #, Project Name and Description, Type of Capital Project, ACRS Project?, Priority Matrix Code, Total Cost, Spent to Date 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, Total INAC, Total other (specify other source(s)), Specify Funding Source(s), and \$.

Signature and date fields for Chief (Given Name, Family Name, Date), Councillor (Given Name, Family Name, Date), and Technical Certification (Given Name, Family Name, Date).



P.02 785677976 INDIAN AND NORTH FEB-23-2009 14:24

FIVE YEAR CAPITAL PLAN - ANNUAL UPDATE

The information you provide in this document is collected under the authority of Capital and Facilities Maintenance Program - Payments to support Indians, Inuit and Innu for the purpose of supplying public services in capital facilities and maintenance. Information on individuals is used by Indian and Northern Affairs Capital and Facilities Maintenance program employees who need to know the information in order to respond to your request and/or the program requirements. We do not share the personal information with other government departments. The personal information will be kept for a period of 30 years. Individuals have the right to the protection of and access to their personal information under the Privacy Act (<http://www.privacy.gc.ca/>). The information collected is described under the Treasury Board Personal Information Bank INAPPU 808 which is detailed at www.infosource.gc.ca.

Band Name		Band Number		Fiscal Year		Site Name					Site Number			
Attawapiskat		143		2009-2010		Attawapiskat Reserve 91A								
Type of Capital Projects	Band Project #	Project Name and Description (more detail in Environmental Screening Reports attached or in a one page summary sheet / letter of intent)	Type of Capital Project	ACRS Project?	Priority Matrix Code*	Total Cost	Spent to Date 2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Total INAC	Total other (specify other source(s), eg. own source revenue, other government, non-government organization, and amount for each)
			<input type="checkbox"/> major <input checked="" type="checkbox"/> minor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										Specify Funding Source(s)
900	1-01	INAC - Advance Hydro Areas Recovery	<input checked="" type="checkbox"/> major <input type="checkbox"/> minor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,800,000	CHMCAFN
300	2-01	Education - Acquisition and Construction	<input checked="" type="checkbox"/> major <input type="checkbox"/> minor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	0	\$84,381	\$84,381	\$84,381	\$84,381	\$84,381	\$84,381	\$84,381	\$506,166	
600	3-01	84 Lot Subdivision (Growth Related)	<input checked="" type="checkbox"/> major <input type="checkbox"/> minor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4	\$487,613	\$487,613	\$487,613	\$487,613	\$0	\$0	\$0	\$1,350,452	
100	3-02	Housing Program	<input checked="" type="checkbox"/> major <input type="checkbox"/> minor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	0	\$553,531	\$553,531	\$553,531	\$553,531	\$741,144	\$741,144	\$741,144	\$2,789,412	
Total INAC \$							\$1,125,525	\$1,125,525	\$1,125,525	\$1,125,525	\$1,125,525	\$1,125,525	\$7,055,030	
Total Other \$							\$6,848,500							

Chief - Given Name	Family Name	Date (YYYYMMDD)	Councillor - Given Name	Family Name	Date (YYYYMMDD)
ORIGINAL SUBMISSION SIGNE	AMENDED 20090222				
Councillor - Given Name	Family Name	Date (YYYYMMDD)	Councillor - Given Name	Family Name	Date (YYYYMMDD)
We hereby certify that these project(s) has/have been reviewed by the (Local Council or a First Nations technical services corporation) in conjunction with the First Nation and verify that these projects meet the requirements of the Long Term Capital Plan as well as all program and technical requirements in accordance with DIAND capital program directives, Level of Services Standards, Department Reference Manuals and the Delivery/Reporting requirements set out in the First Nations' funding arrangement. All aspects of these project(s) including the implementation plans, and operation and maintenance requirements have been reviewed.					
Technical Certification (Engineer/provincially certified engineering technician/Public Works Official/Capital Specialist)	Given Name	Family Name	Date (YYYYMMDD)	DIAND Funding Services Officer	Given Name



2008/09 FIVE YEAR CAPITAL PLAN - ANNUAL UPDATE
INAC REVIEW

INAC File #:	4300-5-143
GIDM #:	260366

First Nation:	Attawapiskat	Reviewed by:	FSO:	Peggy Nolan	Review Date		Page 1 OF 1	
Document Date:	Feb 22/09		CMO:	Brian Holm	Review Date		Advance Recovery to be processed in 2009/10	\$0,00
Received Date:	Febr 23/09		EO:	Shawn Green	Review Date			
Version:	Amended	Core Capital Funding 2009/10		\$1,177,331.00	New Housing Policy Y/N	Y	Letter of Direction Y/N	Y

PROJECT NAME/TYPE:	AMOUNT 2008/09	ELIGIBLE Y/N	PRIORITY MATRIX	CEAA	COMMENTS/FOLLOW UP ACTION REQUIRED BY FIRST NATION
Education - acquisition and construction	\$84,381.00	Y	C-3/C-4		FSO: Prior approval. CMO: EO:
64 lot subdivision (growth related)	\$487,613.00	Y	F-4		FSO: Prior approval. Continuing project to address housing shortages in the community. CMO: EO:
Housing Program	\$553,531.00	Y			FSO: Prior approval. Continuing project to address housing shortages in the community. CMO: EO:
TOTAL PROJECT DOLLARS	\$1,125,525.00				

PROJECT NAME/TYPE:	AMOUNT 2008/09	ELIGIBLE Y/N	PRIORITY MATRIX	CEAA	COMMENTS/FOLLOW UP ACTION REQUIRED BY FIRST NATION
--------------------	----------------	--------------	-----------------	------	--

1) Does the Plan Address ACRS Health and Safety Projects?

ACRS Outstanding Repairs Project Report lists projects as of January 2009 totalling \$ 224,200

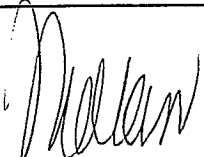
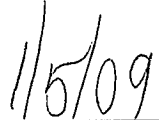
2) Does the Plan Address Core Capital Cost Sharing Commitments?

ACRS:----CMO Comments

ADDITIONAL COMMENTS:
FSO:

CMO:

EO:

 					
FUNDING SERVICES OFFICER:	DATE:	CAPITAL MANAGEMENT OFFICER:	DATE:	ENVIRONMENT OFFICER:	DATE: