

Ginoogaming First Nation
Consolidated Financial Statements
March 31, 2022

Ginoogaming First Nation

Contents

For the year ended March 31, 2022

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Management's Responsibility

To the Members of Ginoogaming First Nation

The accompanying consolidated financial statements of Ginoogaming First Nation are the responsibility of management and have been approved by the Chief and Council.

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Ginoogaming First Nation Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the First Nation's external auditors.

BDO Canada LLP is appointed by the Members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.



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Independent Auditor's Report

To the Members of Ginoogaming First Nation

Qualified Opinion

We have audited the consolidated financial statements of Ginoogaming First Nation, and its entities (the First Nation), which comprise the consolidated statement of financial position as at March 31, 2022, and the consolidated statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters discussed in the *Basis for Qualified Opinion* paragraph, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the First Nation as at March 31, 2022, and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The First Nation was unable to obtain information about Rocky Shore Development Corporation. Accordingly, verification of the assets, liabilities, revenues and expenses were limited to the amounts recorded in the records of the First Nation. Therefore, we were unable to determine whether any adjustments might be necessary to revenues, expenses, annual surplus and cash flows for the years ended March 31, 2022 and 2021, financial assets, liabilities and net debt as at March 31, 2022 and 2021 and accumulated surplus as at April 1 and March 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the First Nation in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the consolidated financial statements, management is responsible for assessing the First Nation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the First Nation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the First Nation's financial reporting process.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the First Nation to cease to continue as a going concern.



Independent Auditor's Report (continued)

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the First Nation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

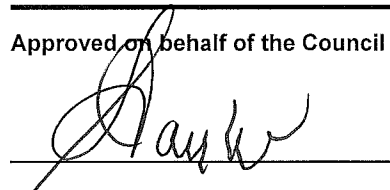
Chartered Professional Accountants, Licensed Public Accountants

Thunder Bay, Ontario
October 20, 2023

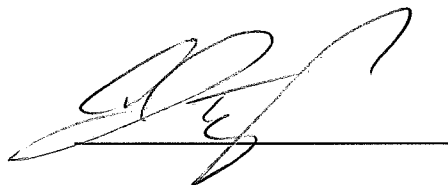
Ginoogaming First Nation
Consolidated Statement of Financial Position
As at March 31, 2022

	2022	2021
Financial assets		
Cash resources (Note 3)	6,925,009	3,040,290
Accounts receivable (Note 4)	1,429,822	1,494,280
Due from government and other government organizations (Note 5)	1,927,183	1,561,020
	10,282,014	6,095,590
Investment in First Nation business entities (Note 6)	(113,311)	(113,251)
Portfolio investments (Note 7)	175,262	25,012
Funds held in Ottawa Trust Fund (Note 8)	3,549	3,493
Total financial assets	10,347,514	6,010,844
Liabilities		
Accounts payable and accruals (Note 9)	5,428,535	5,915,705
Government remittances payable (Note 11)	12,362	387,190
Due to government and other government organizations (Note 12)	729,120	709,327
	6,170,017	7,012,222
Long-term debt (Note 13)	761,217	801,751
Deferred revenue (Note 14)	4,829,473	2,333,720
Total financial liabilities	11,760,707	10,147,693
Net debt	(1,413,193)	(4,136,849)
Contingencies (Note 15)		
Non-financial assets		
Tangible capital assets (Note 16) (Schedule 1)	8,604,068	6,414,995
Inventories of supplies	3,294	3,294
Prepaid expenses	21,093	16,238
Total non-financial assets	8,628,455	6,434,527
Accumulated surplus	7,215,262	2,297,678

Approved on behalf of the Council



Chief



Councillor

Ginoogaming First Nation

Consolidated Statement of Operations and Accumulated Surplus

For the year ended March 31, 2022

	2022 Budget	2022	2021
Indigenous Services Canada (Note 17)			
Fixed Contribution Funding	4,244,879	8,253,480	4,820,771
Set Contribution Funding	80,890	84,817	879,012
Grant Funding	189,394	275,678	266,486
Flexible Contribution Funding	302,599	951,522	2,814,766
Crown Indigenous Relations and Northern Affairs Canada (Note 17)	-	-	286,278
Ministry of Community and Social Services (Note 17)	1,187,471	1,143,327	1,129,946
First Nation and Inuit Health Branch (Note 17)	-	13,692	57,215
Canada Mortgage and Housing Corporation (Note 17)	93,485	3,976,418	216,608
Administration fees	444,406	616,338	609,140
Department of Fisheries and Oceans (Note 17)	-	34,904	-
Dilico	263,128	222,826	225,648
Greenstone Gold	233,252	203,039	171,470
HST Rebates	-	-	571
Interest income	-	2,178	-
Matawa Tribal council	357,745	444,717	536,850
Ministry of Agriculture (Note 17)	-	16,363	-
Ministry of Education (Note 17)	191,862	211,946	226,406
Ministry of Energy, Northern Development and Mines (Note 17)	135,000	100,662	225,395
Ministry of Health (Note 17)	89,748	89,757	93,942
Ministry of Indigenous Affairs (Note 17)	100,662	260,741	168,642
Nishnawbe Aski Nation	239,790	533,631	294,155
OFNLP2008	600,000	468,411	779,990
Other revenue	70,000	331,007	618,874
Ottawa Trust Fund	-	55	43
Rental income	118,230	50,035	52,365
Timberclaim	124,999	219,999	165,836
User fees	44,400	34,255	22,145
Deferred revenue - beginning of year (Note 14)	120,000	2,333,720	531,817
Deferred revenue - end of year (Note 14)	-	(4,829,473)	(2,333,720)
Recovery of funding	-	(265,336)	(248,256)
	9,231,940	15,778,709	12,612,395
Expenses			
Administration	1,186,209	1,385,336	1,478,686
Community Infrastructure	603,436	1,103,656	1,192,905
Education	2,367,999	2,332,793	2,258,905
Social Housing	335,719	230,875	360,092
Social Services	1,362,570	1,556,534	1,536,648
Health Services	2,234,699	1,666,760	1,601,981
Employment and Economic Development	193,692	473,894	542,756
Other First Nation Activities	1,293,198	2,121,637	1,792,335
	9,577,522	10,871,485	10,764,308
Surplus (deficit) before other items	(345,582)	4,907,224	1,848,087

Continued on next page

Ginoogaming First Nation
Consolidated Statement of Operations and Accumulated Surplus
For the year ended March 31, 2022

	2022 Budget	2022	2021
Surplus (deficit) before other items <i>(Continued from previous page)</i>	(345,582)	4,907,224	1,848,087
Other income (expense)			
Loss on disposal of tangible capital assets	-	-	(10,571)
Additions to reserves	-	10,360	10,360
	-	10,360	(211)
Surplus (deficit)	(345,582)	4,917,584	1,847,876
Accumulated surplus, beginning of year	-	2,297,678	449,802
Accumulated surplus (deficit), end of year	(345,582)	7,215,262	2,297,678

Ginoogaming First Nation
Consolidated Statement of Change in Net Debt
For the year ended March 31, 2022

	<i>2022 Budget</i>	<i>2022</i>	<i>2021</i>
Annual surplus (deficit)	(345,582)	4,917,584	1,847,876
Purchases of tangible capital assets	(290,938)	(2,690,540)	(1,032,473)
Amortization of tangible capital assets	501,467	501,467	500,299
Loss on disposal of tangible capital assets	-	-	10,571
Proceeds of disposal of tangible capital assets	-	-	30,000
	210,529	(2,189,073)	(491,603)
Acquisition of prepaid expenses	(4,855)	(4,855)	(16,238)
Decrease (increase) in net debt	(139,908)	2,723,656	1,340,035
Net debt, beginning of year	(4,136,849)	(4,136,849)	(5,476,884)
Net debt, end of year	(4,276,757)	(1,413,193)	(4,136,849)

Ginoogaming First Nation
Consolidated Statement of Cash Flows
For the year ended March 31, 2022

	2022	2021
Cash provided by (used for) the following activities		
Operating activities		
Surplus	4,917,584	1,847,876
Non-cash items		
Amortization	501,467	500,299
Loss on disposal of capital assets	-	10,571
Ottawa Trust Fund	(55)	(43)
	5,418,996	2,358,703
Changes in working capital accounts		
Accounts receivable	64,458	(219,856)
Due to (from) government and other government organizations	(366,163)	315,416
Prepaid expenses	(4,855)	(16,238)
Accounts payable and accruals	(487,170)	(1,893,465)
Government remittances payable	(374,828)	(238,242)
Deferred revenue	2,495,753	1,801,903
Due to government and other government organizations	19,793	104,415
Investment in government business enterprise	60	60
	6,766,044	2,212,696
Financing activities		
Repayment of long-term debt	(40,535)	(70,636)
Capital activities		
Purchases of tangible capital assets	(2,690,540)	(1,032,473)
Proceeds of disposal of tangible capital assets	-	30,000
	(2,690,540)	(1,002,473)
Investing activities		
Investment in portfolio investments	(150,250)	(25,000)
Increase in cash resources	3,884,719	1,114,587
Cash resources, beginning of year	3,040,290	1,925,703
Cash resources, end of year	6,925,009	3,040,290

1. Operations

The Ginoogaming First Nation (the "First Nation") is located in the province of Ontario, and provides various services to its members. Ginoogaming First Nation includes the Nation's members, government and all related entities that are accountable to the Nation and are either owned or controlled by the Nation.

Impact on operations of COVID-19

In early March 2020 the impact of the global outbreak of COVID-19 began to have a significant impact on businesses through restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

The First Nation's operations were impacted by COVID-19 due to the closure of band offices to members, increased demand from members for assistance and cancellation of events.

The impact of COVID-19 has been partially offset by announcements from government funding agencies releasing held funds for immediate use for COVID-19 related expenses and announcements that the First Nation would be eligible for additional COVID-19 related funding. Eligibility under these announcements have evolved since first announced and can be subject to changes in legislation or administrative positions, further, there is significant uncertainty of the period of time into the future that the government will continue these programs.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the First Nation as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause increased support requests from members, supply chain disruptions, staff shortages, and increase government regulations, all of which may negatively impact the First Nation's business and financial condition.

2. Significant accounting policies

These consolidated financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

Basis of accounting

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

Principles of consolidation

The consolidated financial statements consolidate the financial activities of all entities and departments comprising the First Nation reporting entity, except for government business entities. Trusts administered on behalf of third parties by Ginoogaming First Nation are excluded from the First Nation reporting entity.

All controlled entities are fully consolidated on a line-by line basis except for commercial enterprises which meet the definition of a 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 the 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 the First Nation.

Organizations accounted for on a modified equity basis include:

- Giizhagaakwe Development Corporation (GDC)

2. Significant accounting policies *(Continued from previous page)*

Organizations accounted for on a consolidated basis include:

- Rocky Shore Development Corporation (RSDC)

All inter-entity balances have been eliminated on consolidation; however, transactions between departments have not been eliminated in order to present the results of operations for each specific department.

Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets, inventories and prepaid expenses.

Cash and cash equivalents

Cash and cash equivalent include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Portfolio investments

Long-term investments in entities that are not owned, controlled or influenced by the First Nation reporting entity are accounted for using the cost method. They are recorded at cost, less any provision for other than temporary impairment.

Funds held in Ottawa Trust Fund

Funds held in trust on behalf of First Nation members by the Government of Canada in the Ottawa Trust Fund are reported on the consolidated statement of financial position with an offsetting amount in accumulated surplus. Trust monies consist of:

- Capital trust monies derived from non-renewable resource transactions on the sale of land or other First Nation tangible capital assets; and
- Revenue trust monies generated primarily through land leasing transactions or interest earned on deposits held in trust.

Long-lived assets and discontinued operations

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Nation performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. Impairment is measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using discounted future cash flows. Any impairment is included in surplus for the year ended.

Tangible capital assets

Tangible capital assets are initially 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 attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

When conditions indicate that a tangible capital asset no longer contributes to the First Nation's ability to provide goods and services, or that the value of future economic benefits associated with a tangible capital asset is less than its net book value, the First Nation reduces the cost of the asset to reflect the decline in its value. Write-downs of tangible capital assets are not reversed.

2. Significant accounting policies *(Continued from previous page)*

Contributed tangible capital assets are recorded into revenue 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 nominal value.

Certain assets that have historical or cultural value, including works of art, historical documents, and historical and cultural artifacts, are not recognized as tangible capital assets.

Tangible capital assets that are not yet ready for use are recorded as construction in progress. No amortization is recorded until the asset is ready for use.

Amortization

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Commercial buildings	straight-line	5-20 years
Furniture and fixtures	straight-line	5 years
Housing	straight-line	20 years
Infrastructure	straight-line	10-20 years
Machinery and equipment	straight-line	5-10 years
Office equipment	straight-line	3-5 years
Vehicles	straight-line	5 years

Revenue recognition

Funding revenue is recognized as it becomes receivable under the terms of applicable funding agreements.

Rental revenue is recognized over the rental term.

Other revenues are earned from other services provided by the First Nation and are recognized when the service has been provided and collectability is reasonably assured.

Revenues from trust monies are recognized when measurable, earned and collection is reasonably assured. These monies are reported on by the Government of Canada.

Government transfers

The First Nation recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the First Nation recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Administration fees

It is the First Nation's policy to allocate certain administrative costs to the various programs. Such allocations are recorded as administration fee revenue.

Net financial assets (net debt)

The First Nation's consolidated financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of the First Nation is determined by its financial assets less its liabilities. Net financial assets (net debt) combined with non-financial assets comprise a second indicator of financial position, accumulated surplus (deficit).

2. Significant accounting policies *(Continued from previous page)*

Use of estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management 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 reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Provisions are made for slow moving and obsolete inventory.

Amortization is based on the estimated useful lives of tangible capital assets.

Accounts payable and accruals are estimated based on historical charges for unbilled goods and services at year-end.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the consolidated financial statements of changes in such estimates and assumptions in future years could be significant. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the years in which they become known.

Expense allocation

Certain expenses which pertain to the operations as a whole have been allocated to various programs at the discretion of Chief and Council.

Segments

The First Nation conducts its business through 8 reportable segments: Administration, Community Infrastructure, Education, Social Housing, Social Services, Health Services, Employment and Economic Development and Community Development. These operating segments are established by senior management to facilitate the achievement of the First Nation's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. Administration fees have been apportioned based on a percentage of budgeted revenue, where permitted by the funder.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the significant accounting policies.

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

3. Cash resources

	2022	2021
Cash on hand	-	11,840
Administration	4,892,690	1,037,232
Social Assistance	483,841	288,229
Canada Mortgage and Housing Corporation	476,303	154,312
Bingo	12,738	12,738
Casinorama	1,059,437	1,535,939
	6,925,009	3,040,290

During the year the First Nation designated \$3,359,905 (2021 - \$Nil) of cash to be used specifically for multiple ongoing projects.

The First Nation is required under the terms of its funding agreement with Canada Mortgage and Housing Corporation to set aside designated funds for the replacement of the constructed units under its S.95 Housing program. At year-end, \$80,640 (2021 - \$71,680) was set aside to replace units constructed under the program.

4. Accounts receivable

	2022	2021
Trade receivables	577,831	343,123
OFNLP2008	327,049	519,196
Matawa Tribal Council	524,886	631,961
Due from members	363,401	363,345
	1,793,167	1,857,625
Less: allowance for doubtful accounts	363,345	363,345
	1,429,822	1,494,280

5. Due from government and other government organizations

	2022	2021
Federal		
Indigenous Services Canada	1,318,114	759,995
First Nation and Inuit Health Branch	15,692	69,160
Canada Mortgage and Housing Corporation	49,354	238,674
HST Rebates	90,248	136,179
Ministry of Fisheries and Oceans	3,490	-
Crown Indigenous Relations and Northern Affairs Canada	-	38,175
	1,476,898	1,242,183
Provincial		
Ministry of Agriculture	16,362	-
Ministry of Energy, Northern Development and Mines	244,832	174,171
Ministry of Indigenous Affairs	189,091	144,666
	450,285	318,837
	1,927,183	1,561,020

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

6. Investments in First Nation business entities

Ginoogaming First Nation owns 100% of Giizhagaakwe Development Corporation. Giizhagaakwe Development Corporation harvests timber for sale to a local pulp mill.

	2022	2021
Giizhagaakwe Development Corporation	(113,311)	(113,251)

The following table presents condensed financial information for this government business enterprise:

	<i>Giizhagaakwe Development Corporation As at March 31, 2022</i>	<i>Giizhagaakwe Development Corporation As at March 31, 2021</i>
Cash	959	1,019
Due from related party	45,614	45,614
Total assets	46,573	46,633
Accounts payable and accruals	114,270	114,270
Total liabilities	114,270	114,270
Deficit	(67,697)	(67,637)
Total liabilities and deficit	46,573	46,633
Total expenses	60	60
Net loss	(60)	(60)

7. Portfolio investments

	2022	2021
Ne-Daa-Kii-Me-Naan Inc.	10	10
OFN Asset Management	1	1
Sovereign Wealth LP	1	1
RBC guaranteed investment certificate (0.50% interest rate, maturing February 2023)	25,000	25,000
Kenogamisis Energy GP	250	-
Minodahmun Development LP	150,000	-
	175,262	25,012

The guaranteed investment certificate is held as collateral with the Royal Bank of Canada as a requirement for the First Nation to be issued a credit card. The balance of the credit card at year-end is \$9,397 (2021 - \$Nil).

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

8. Funds held in Ottawa Trust Fund

	2022	2021
Capital Trust		
Balance, beginning of year	24	24
Balance, end of year	24	24
Revenue Trust		
Balance, beginning of year	3,469	3,426
Interest	56	43
Balance, end of year	3,525	3,469
	3,549	3,493

The trust funds arise from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held 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.

9. Accounts payable and accruals

	2022	2021
Trade payables	5,074,172	5,495,268
Accrued salaries and benefits	154,626	146,171
Other accrued payables	199,737	274,266
	5,428,535	5,915,705

10. Defined contribution plans

Defined contribution pension plan

The First Nation has a defined contribution pension plan covering select employees who have completed one year of service. Members are required to contribute 3% of their basic salary. The First Nation contributes 3% which is directed to the members' contribution account. The amount of retirement benefit to be received by the employees will be the amount of retirement annuity that could be purchased based on the member's share of the pension plan at the time of the members' withdrawal from the plan. The First Nation contributions and corresponding expenses totalled \$54,968 in 2022 (2021 - \$56,927). Indigenous Services Canada provides funding to the First Nation for its share of pension contributions for full-time employees.

11. Government remittances payable

	2022	2021
Receiver General - payroll deductions	12,362	387,190

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

12. Due to government and other government organizations

	2022	2021
Federal		
Indigenous Services Canada	598,586	589,020
Provincial		
Ministry of Community and Social Services	-	5,390
Ministry of Health	72,429	72,429
Ministry of Energy, Northern Development and Mines	34,137	16,509
Ministry of Indigenous Affairs	23,968	25,979
	130,534	120,307
	729,120	709,327

13. Long-term debt

	2022	2021
CMHC Mortgage payable with payments of \$4,784 per month including interest at 2.52% per annum, maturing April 2038, with a renewal date of September 2023. Secured by a ministerial guarantee from Indigenous Services Canada in the amount of \$760,754 and a first mortgage on seven housing units with a net book value of \$630,448.	759,138	796,995
Ford Truck Loan payable with payments of \$235 per month including interest at 3.99%, maturing December 2022. Secured by a general security agreement and vehicle equipment with a net book value of \$12,042.	2,079	4,756
	761,217	801,751

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed, are estimated as follows:

	Principal
2023	40,800
2024	39,708
2025	40,720
2026	41,758
2027	42,823
	205,809
Thereafter	555,408

Interest on long-term debt amounted to \$20,455 (2021 - \$22,590).

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

14. Deferred revenue

The following table represents changes in the deferred revenue balance attributable to each major category of external restrictions:

	<i>Balance, beginning of year</i>	<i>Revenue received</i>	<i>Revenue recognized</i>	<i>Balance, end of year</i>
CMHC - Rapid Housing Initiative	-	3,852,720	1,553,252	2,299,468
Greenstone Gold - Tote Road Claim	87,133	-	-	87,133
ISC - 2 Unit Housing	-	614,000	606,368	7,632
ISC - Basic Needs (Covid-19)	-	261,926	100,503	161,423
ISC - Aboriginal Headstart Building	190,027	-	190,027	-
ISC - Child and Family Law Development	-	249,425	82,717	166,708
ISC - Covid-19	325,167	517,350	423,486	419,031
ISC - Drainage Study	33,252	20,000	53,252	-
ISC - Indigenous Early Learning and Child Care	136,091	-	-	136,091
ISC - In Home Care (Covid-19)	-	5,760	4,425	1,335
ISC - Forestry Advisory Service Project	72,927	-	35,410	37,517
ISC - Health Building Renovations	89,204	129,413	139,304	79,313
ISC - Indigenous Community Business Fund	43,953	-	43,953	-
ISC - Indigenous Learning and Child Care (Covid-19)	60,098	-	-	60,098
ISC - Jordan's Principle (Choose Life)	162,660	-	162,660	-
ISC - Professional and Institutional Development - Capacity	14,333	203,333	217,666	-
ISC - Professional and Institutional Development - Governance	75,000	75,000	9,937	140,063
ISC - Sewage and Battery Backup	78,234	-	27,552	50,682
ISC - Social Assistance Admin (Covid-19)	-	48,063	29,116	18,947
KKETS - FNICCI	364,552	214,755	359,020	220,287
Matawa - Post Secondary	112,427	411,850	411,850	112,427
MENDM - Martin Falls Community Access Road	50,759	-	35,527	15,232
NAN - Diabetes	35,000	29,202	2,920	61,282
NAN - Education	-	34,843	3,484	31,359
NAN - Safehouse	-	300,000	-	300,000
Nuclear Waste Management Organization	402,903	36,667	16,125	423,445
	2,333,720	7,004,307	4,508,554	4,829,473

15. Contingent liabilities

The First Nation has entered into contribution agreements with various federal and provincial 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 operations, the 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 in the First Nation's consolidated financial statements. As of March 31, 2022, no contingent liabilities have been recorded in the consolidated financial statements.

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

16. Tangible capital assets

The tangible capital assets reconciliation is included in Schedule 1.

Commercial buildings include one (2021 - two) buildings with a carrying value of \$61,693 (2021 - \$3,880,019). Housing includes 15 units with a carrying value of \$2,161,047 (2021 - \$Nil). No amortization of these assets has been recorded during the year because they are currently under construction at March 31, 2022.

The First Nation holds works of art and historical treasures held, which have not been included in tangible capital assets due to the inability of estimating future benefits associated with such property.

17. Government transfers

	<i>Operating</i>	<i>Capital</i>	<i>2022</i>	<i>2021</i>
Indigenous Services Canada	8,628,790	936,707	9,565,497	8,781,035
First Nation and Inuit Health Branch	13,692	-	13,692	57,215
Canada Mortgage and Housing Corporation	123,698	3,852,720	3,976,418	216,608
Crown Indigenous Relations and Northern Affairs Canada	-	-	-	286,278
Department of Fisheries and Oceans	34,904	-	34,904	-
Total federal transfers	8,801,084	4,789,427	13,590,511	9,341,136
Ministry of Agriculture	16,363	-	16,363	-
Ministry of Community and Social Services	1,143,327	-	1,143,327	1,129,946
Ministry of Education	211,946	-	211,946	226,406
Ministry of Energy, Northern Development and Mines	100,662	-	100,662	225,395
Ministry of Health	89,757	-	89,757	93,942
Ministry of Indigenous Affairs	260,741	-	260,741	168,642
Total provincial transfers	1,822,796	-	1,822,796	1,844,331
	10,623,880	4,789,427	15,413,307	11,185,467

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

18. Reserves

Under agreements with Canada Mortgage and Housing Corporation ("CMHC") the First Nation established the following:

In 2012, a replacement reserve was established by an annual allocation of \$8,960 , to ensure replacement of buildings financed by CMHC. At March 31, 2022, \$80,640 (2021 - \$71,680) was required to be set aside to fund the reserve. The reserve is fully funded at March 31, 2022 (2021 - fully funded).

A subsidy operating surplus reserve was established by retaining excess federal payments received since the inception of the project. Reserve funds may be used to meet future subsidy requirements of income test occupants, over and above the maximum federal assistance. In the current year, there existed a surplus of \$7,780 (2021 surplus - \$6,004) in operations. The surplus was added to the operating reserve.

In accordance with the terms of the agreements, CMHC reserve monies must be held or invested only in accounts or instruments guaranteed by the Canada Deposit Insurance Corporation, or as otherwise approved by CMHC.

	2022	2021
CMHC - replacement reserve		
Opening balance	71,680	62,720
Addition to replacement reserve	8,960	8,960
Closing balance - CMHC replacement reserve	80,640	71,680
CMHC - operating reserve		
Opening balance	23,707	17,703
Surplus from operations for the year	7,780	6,004
Closing balance - CMHC operating reserve	31,487	23,707
CMHC - contingency reserve		
Opening balance	9,800	8,400
Addition to contingency reserve	1,400	1,400
	11,200	9,800
	123,327	105,187

19. Segments

During 2022, the First Nation had 8 reportable segments. These segments are differentiated by major activities or services they provide. The First Nation's segments are as follows:

Administration

Administration oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities to Chief and Council.

Community Development

Community development contains activities that provide a benefit to the community.

Community Infrastructure

Community infrastructure contains activities that provide infrastructure to the community such as road maintenance, sewer and water, community buildings and public utilities.

Education

Education provides public services to elementary and secondary students by entering into contracts with provincially funded area school boards, as well as native language study. In addition, the department provides sponsorship to students attending post secondary institutions.

Employment and Economic Development

Employment and economic development provides a wide array of activities to further support the development and progressively enhance the First Nation's economy and community.

Health Services

Health services contains activities that provide medical services to band members. Furthermore, the community wellness department provides a diverse bundle of services directed towards medical transportation, prenatal, health representation, traditional healing, family violence prevention, mental health and many other smaller programs designed to enhance the health of members.

Social Housing

Social housing contains activities that provide housing and repairs and maintenance to band members.

Social Services

Social services contains activities that provide financial support or support by other means to band members that are aimed at developing both the individual as well as the community.

Inter-segment transfers are recorded at their exchange amount. The accounting policies of the segments are the same as those described in Note 2.

20. Budget information

The disclosed budget information has been approved by the Chief and Council of Ginoogaming First Nation. The budget was prepared on a cash basis while Public Sector Accounting Standards require a full accrual basis. As a result, the budget figures presented in the consolidated statement of operations and changes in net financial assets were adjusted to add amortization of \$501,467 (2021 - \$500,299) and acquisition of prepaid expenses of \$4,855 (2021 - \$16,238).

21. Economic dependence

Ginoogaming First Nation receives a significant portion of its revenue from Indigenous Services Canada as a result of treaties entered into with the Government of Canada. These treaties are administered by Indigenous Services Canada under the terms and conditions of the Indian Act. The ability of the First Nation to continue operations is dependent upon the Government of Canada's continued financial commitments as guaranteed by these treaties.

Ginoogaming First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2022

22. Commitments

The First Nation has entered into agreements to construct 14 housing units estimated to be \$4,782,700. These commitments will be partially funded by amounts included in deferred revenue.

23. First Nation Financial Transparency Act

The First Nation is required by the First Nations Financial Transparency Act to post its consolidated financial statements on a website and submit the consolidated financial statements to Indigenous Services Canada (ISC) by July 29, 2022. As the report date is after this date, the First Nation is not in compliance with the requirement. The possible effect of this non-compliance had not yet been determined.

Ginoogaming First Nation
Schedule 1 - Consolidated Schedule of Tangible Capital Assets
For the year ended March 31, 2022

	<i>Commercial buildings</i>	<i>Furniture and fixtures</i>	<i>Housing</i>	<i>Infrastructure</i>	<i>Machinery and equipment</i>	<i>Office equipment</i>	<i>Subtotal</i>
Cost							
Balance, beginning of year	10,296,241	49,174	5,142,804	257,512	193,308	298,081	16,237,120
Acquisition of tangible capital assets	385,215	21,210	-	-	7,999	68,540	482,964
Construction-in-progress	-	-	2,161,047	-	-	-	2,161,047
Disposal of tangible capital assets	-	-	-	-	-	-	-
Balance, end of year	10,681,456	70,384	7,303,851	257,512	201,307	366,621	18,881,131
Accumulated amortization							
Balance, beginning of year	6,054,958	49,174	3,255,879	150,345	186,643	279,313	9,976,312
Annual amortization	253,244	4,242	141,574	10,764	1,752	31,509	443,085
Accumulated amortization on disposals	-	-	-	-	-	-	-
Balance, end of year	6,308,202	53,416	3,397,453	161,109	188,395	310,822	10,419,397
Net book value of tangible capital assets	4,373,254	16,968	3,906,398	96,403	12,912	55,799	8,461,734
Net book value of tangible capital assets 2021	4,241,283	-	1,886,925	107,167	6,665	18,768	6,260,808

Ginoogaming First Nation
Schedule 1 - Consolidated Schedule of Tangible Capital Assets
For the year ended March 31, 2022

	<i>Subtotal</i>	<i>Vehicles</i>	<i>2022</i>	<i>2021</i>
Cost				
Balance, beginning of year	16,237,120	473,872	16,710,992	15,746,137
Acquisition of tangible capital assets	482,964	46,529	529,493	244,932
Construction-in-progress	2,161,047	-	2,161,047	787,541
Disposal of tangible capital assets	-	-	-	(67,618)
Balance, end of year	18,881,131	520,401	19,401,532	16,710,992
Accumulated amortization				
Balance, beginning of year	9,976,312	319,685	10,295,997	9,822,745
Annual amortization	443,085	58,382	501,467	500,299
Accumulated amortization on disposals	-	-	-	(27,047)
Balance, end of year	10,419,397	378,067	10,797,464	10,295,997
Net book value of tangible capital assets	8,461,734	142,334	8,604,068	6,414,995
Net book value of tangible capital assets 2021	6,260,808	154,187	6,414,995	

Ginoogaming First Nation
Schedule 2 - Consolidated Schedule of Expenses by Object
For the year ended March 31, 2022

	2022	2021
Consolidated expenses by object		
Administration	616,338	609,140
Advertising	1,213	3,020
Amortization	501,467	500,299
Bank charges and interest	10,037	18,462
Busing	167,641	106,385
Co-management fees	180,000	189,000
Community donations	-	9,289
Contingency	1,400	1,400
Food and beverage	460,432	231,169
Fuel	76,421	53,996
Funeral	38,859	-
Groceries and kitchen	-	471
Honourarium	498,866	682,740
Insurance	79,546	63,362
Interest on long-term debt	20,455	22,590
Medical supplies and prescriptions	3,173	13,893
Miscellaneous	1,544	85
Office supplies	27,506	59,935
Postage, courier and freight	260	1,554
Professional fees	498,382	811,492
Rent	51,937	67,487
Repairs and maintenance	721,499	406,104
Replacement reserve	8,960	8,960
Salaries and benefits	2,713,381	2,920,909
Sanitation	62,810	19,390
Social assistance	998,838	1,168,222
Student allowances	22,348	6,500
Supplies	598,337	367,574
Telephone	92,211	85,828
Training	9,539	6,182
Travel	288,172	121,816
Tuition	1,744,375	1,714,034
Utilities	375,538	492,780
Vehicle	-	240
	10,871,485	10,764,308

Ginoogaming First Nation
Schedule 3 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2022

	<i>ISC Revenue</i>	<i>Other Revenue</i>	<i>Deferred Revenue</i>	<i>Total Revenue</i>	<i>Total Expenses</i>	<i>Adjustments/ Transfers From (To)</i>	<i>Current Surplus (Deficit)</i>
Administration							
Minor capital	193,294	-	-	193,294	193,294	-	-
Registry Events	7,299	-	-	7,299	7,299	-	-
Council and Admin	479,512	954,577	14,333	1,448,422	1,102,642	-	345,780
Giizhagaakwe Development Corp.	-	-	-	-	60	-	(60)
Election	-	-	-	-	13,933	13,933	-
OFNLP2008	-	468,411	-	468,411	65,983	(402,428)	-
Professional & Institutional Development	75,000	-	(65,063)	9,937	2,125	-	7,812
	755,105	1,422,988	(50,730)	2,127,363	1,385,336	(388,495)	353,532
Community Infrastructure							
O&M	205,097	-	-	205,097	328,780	123,683	-
Road Repairs/Fire Protection	67,404	-	-	67,404	79,039	-	(11,635)
Water/Sewer Project	-	-	27,552	27,552	27,552	-	-
Wastewater Infiltration	20,000	-	33,252	53,252	53,252	-	-
Community Complex	182,464	-	-	182,464	421,212	9,535	(229,213)
Water O&M	65,668	-	-	65,668	65,668	-	-
Wastewater O&M	110,621	-	-	110,621	110,621	-	-
Road Resurfacing Project	-	16,363	-	16,363	17,532	-	(1,169)
	651,254	16,363	60,804	728,421	1,103,656	133,218	(242,017)
Education							
Education	157,609	-	-	157,609	157,609	-	-
Post Secondary	411,850	-	-	411,850	411,850	-	-
Band Employee Benefits	23,748	-	-	23,748	23,748	-	-
Band Operated School	126,815	-	-	126,815	112,263	-	14,552
Secondary/Elementary Education	1,297,148	(9,555)	-	1,287,593	1,332,525	22,547	(22,385)
Education Ancilliary Support	243,015	-	-	243,015	134,614	-	108,401
Ministry of Education - Journey Together	-	81,373	-	81,373	156,700	-	(75,327)
NAN - Education	-	34,843	(31,359)	3,484	3,484	-	-
Prior Year Education Payments	-	39,076	-	39,076	-	-	39,076
	2,260,185	145,737	(31,359)	2,374,563	2,332,793	22,547	64,317
Housing							
CMHC Residential Rehabilitation Assistance Program (RRAP)	-	-	-	-	-	-	-
User Fees	-	34,255	-	34,255	24,833	(34,255)	(24,833)
CMHC Rent - 7 Unit Project	-	78,963	-	78,963	106,043	15,405	(11,675)
Housing	-	99,999	-	99,999	99,999	-	-
NAN - Safehouse	-	300,000	(300,000)	-	-	-	-
2 Unit Housing Project	614,000	-	(7,633)	606,367	-	-	606,367
CMHC - Rapid Housing Initiative	-	3,854,147	(2,299,467)	1,554,680	-	-	1,554,680
	614,000	4,367,364	(2,607,100)	2,374,264	230,875	(18,850)	2,124,539

Ginoogaming First Nation
Schedule 3 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2022

	<i>ISC Revenue</i>	<i>Other Revenue</i>	<i>Deferred Revenue</i>	<i>Total Revenue</i>	<i>Total Expenses</i>	<i>Adjustments/ Transfers From (To)</i>	<i>Current Surplus (Deficit)</i>
Social Development							
Social Assistance - Administration	162,145	77,375	-	239,520	239,526	-	(6)
Social Assistance - Basic Needs	-	931,116	-	931,116	931,116	-	-
Social Assistance - Special Needs	-	(1,942)	-	(1,942)	-	-	(1,942)
Social Assistance - Time Limit Project	-	-	-	-	-	-	-
Homemaking - Ministry of Health	-	89,722	-	89,722	89,722	-	-
Social Assistance - Employment Support	-	69,700	-	69,700	69,700	-	-
Homemaking - In Home Care	3,800	-	-	3,800	3,800	-	-
Social Assistance - Transitional Support	-	66,302	-	66,302	88,626	22,324	-
Social Services Administration (Covid-19)	48,063	-	(18,947)	29,116	29,116	-	-
Homemaking (Covid-19)	5,760	-	(1,335)	4,425	4,425	-	-
Basic Needs (Covid-19)	261,926	-	(161,423)	100,503	100,503	-	-
	481,694	1,232,273	(181,705)	1,532,262	1,556,534	22,324	(1,948)
Health							
Aboriginal Headstart - New Building	-	-	190,027	190,027	-	-	190,027
Canada Prenatal Nutrition Program (CPNP)	7,359	-	-	7,359	7,359	-	-
Victims Services	-	-	-	-	-	-	-
Medical Transport	67,177	(19,529)	-	47,648	67,729	-	(20,081)
Medical Transport - Administration	17,640	-	-	17,640	17,640	-	-
Health Canada - Special	129,413	-	9,891	139,304	35,589	-	103,715
Brighter Futures	3,163	-	-	3,163	3,174	-	(11)
Dilico - Community Health Representative	-	113,452	-	113,452	113,452	-	-
Children's Oral Health Initiative (COHI)	20,666	-	-	20,666	20,666	-	-
Dilico - Family Support Worker	-	43,693	-	43,693	49,822	-	(6,129)
Aboriginal Diabetes Initiative (ADI)	14,874	29,202	(26,282)	17,794	4,408	-	13,386
Building Healthy Communities - Mental Health (BHC-MH)	198,615	-	-	198,615	195,062	-	3,553
National Native Alcohol and Drug Abuse Program (NNADAP) Aftercare	208,428	-	-	208,428	131,872	-	76,556
Nishnawbe Aski Nation - Crisis	-	44,487	-	44,487	44,487	-	-
Nishnawbe Aski Nation - Healthy Babies/Healthy Children (HBHC)	-	14,141	-	14,141	14,231	-	(90)
Nishnawbe Aski Nation - Fetal Alcohol Spectrum Disorder	-	8,118	-	8,118	8,118	-	-
Nishnawbe Aski Nation - Family Well Being	-	116,703	-	116,703	116,703	-	-
Non-insured Health Benefits - Reimbursements	-	13,692	-	13,692	19,152	5,460	-
Jordan's Principle - Choose Life	369,838	5,953	162,661	538,452	534,956	-	3,496
Timber Claim Trust - Health	-	25,000	-	25,000	25,000	-	-
Prevention/Least Disruptive Measures	145,504	-	-	145,504	59,079	-	86,425
NAN - Customary Care	-	20,980	-	20,980	20,980	-	-
Band Representative Services	587,894	-	-	587,894	177,281	-	410,613
	1,770,571	415,892	336,297	2,522,760	1,666,760	5,460	861,460

Ginoogaming First Nation
Schedule 3 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2022

	<i>ISC Revenue</i>	<i>Other Revenue</i>	<i>Deferred Revenue</i>	<i>Total Revenue</i>	<i>Total Expenses</i>	<i>Adjustments/ Transfers From (To)</i>	<i>Current Surplus (Deficit)</i>
Economic Development							
Employment Councilling	-	50,000	-	50,000	50,234	-	(234)
Economic Development	49,400	-	-	49,400	76,849	27,449	-
Summer Students - Other	20,362	2,391	-	22,753	52,023	29,270	-
Trans Canada Pipeline	-	-	-	-	116,136	116,136	-
Employment Assistance - Employment and Training	98,400	-	-	98,400	90,401	-	7,999
Nuclear Waste	-	36,667	(20,544)	16,123	16,123	-	-
Tote Road Claim	-	-	-	-	-	-	-
Greenstone Gold	-	-	-	-	-	-	-
Learner Successor Advisor	-	28,157	-	28,157	25,831	-	2,326
Economic Development Supervision and Capacity Building	10,887	-	35,410	46,297	46,297	-	-
	179,049	117,215	14,866	311,130	473,894	172,855	10,091
Other First Nation Activities							
Aboriginal Headstart	477,436	242,625	144,264	864,325	571,973	-	292,352
ACEP	-	35,642	-	35,642	5,650	-	29,992
Treaty Land Entitlement - Support for Community Negotiations	-	46,293	-	46,293	46,293	-	-
New Relationship Fund - Core	-	85,000	-	85,000	98,866	15,671	1,805
Community Events	-	109,590	-	109,590	109,590	-	-
LTRA - Implementation Committee	-	200,648	-	200,648	176,311	-	24,337
Community Communications Liason Officer (CCLO)	-	83,033	-	83,033	82,098	-	935
Martin Falls Community Access Road	-	-	35,527	35,527	35,527	-	-
Skills Link Program	2,525	-	-	2,525	2,525	-	-
COVID-19	517,350	188,301	(93,861)	611,790	467,017	-	144,773
Public Health Nurses (Covid-19)	47,760	-	-	47,760	47,760	-	-
CDE Planning and Response (Covid-19)	90,273	-	-	90,273	90,273	-	-
First Nation School Emergencies (Covid-19)	13,299	-	-	13,299	13,299	-	-
Indigenous Community Business Fund (Covid-19)	83,743	-	43,953	127,696	8,374	-	119,322
Marathon Paladium	-	-	-	-	10,049	-	(10,049)
Own Source Revenue (Covid-19)	1,371,828	-	-	1,371,828	238,045	-	1,133,783
Child and Family Services - Family Law Development	249,425	-	(166,708)	82,717	82,717	-	-
Special Projects	-	-	-	-	35,270	35,270	-
	2,853,639	991,132	(36,825)	3,807,946	2,121,637	50,941	1,737,250
Total	9,565,497	8,708,964	(2,495,752)	15,778,709	10,871,485	-	4,907,224