

**DAKOTA TIPI FIRST NATION
CONSOLIDATED
FINANCIAL STATEMENTS
MARCH 31, 2021**

DAKOTA TIPI FIRST NATION

MARCH 31, 2021

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Members of the Dakota Tipi First Nation:

The accompanying consolidated financial statements of Dakota Tipi First Nation and all the information in this annual report are the responsibility of management and have been approved by Chief and Council.

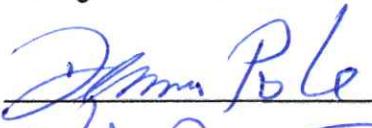
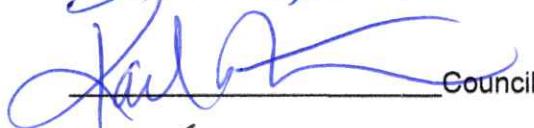
The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based upon estimates and judgments. When alternative accounting methods exist, management has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

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

The First Nation's Chief and Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Finance Department reviews the First Nation's financial statements with the Chief and Council and recommends their approval. Chief and Council meet periodically with the Finance Department, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters, and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the annual report, the consolidated financial statements and the external auditor's report.

Zaplitny and Zamrykut, Chartered Professional Accountants were appointed by the Chief and Council to audit the consolidated financial statements and report directly to them and the members of the First Nation; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Chief and Council and management to discuss their findings.

 Dennis Pole	Chief	<hr/>	Councillor
 Karl A.	Councillor	<hr/>	Councillor
 Wes Suttler	Councillor	<hr/>	Councillor

INDEPENDENT AUDITORS' REPORT

To the Members of the Dakota Tipi First Nation:

Disclaimer of Opinion

We have audited the accompanying consolidated financial statements of the Dakota Tipi First Nation which comprise of the statement of financial position as at March 31, 2021 and the statements of operations and accumulated surplus, statement of changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Because of the matters described in the Basis for Disclaimer of opinion paragraph, we were unable to obtain sufficient appropriate evidence to provide a basis for an audit opinion.

Basis of Disclaimer of Opinion

We were unable to gather appropriate documentation to verify various material asset, liability, revenue and expenditure accounts. As a result, we were unable to determine what adjustments, if any, would be necessary to assets, liabilities, revenues, expenditures or accumulated surplus.

Responsibilities of Management 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 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 Program'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 Program or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 than 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 Program'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 Program'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 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 Program to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Zaplitny & Zamrykut

ZAPLITNY & ZAMRYKUT
Chartered Professional Accountants
510 Main Street North
Dauphin, Manitoba
R7N 1C9

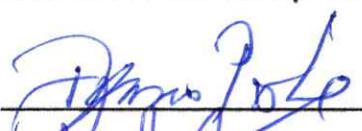
March 10, 2024

DAKOTA TIPI FIRST NATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2021

	2021	2020
FINANCIAL ASSETS		
CURRENT		
Cash	\$ 908,956	\$ 79,672
Accounts Receivable - Note 4	221,491	211,395
	<hr/> 1,130,447	<hr/> 291,067
FINANCIAL LIABILITIES		
CURRENT		
Bank Indebtedness	\$ 3,724	\$ 51,168
Accounts Payable and Accrued Liabilities - Note 6	1,849,035	1,325,250
Deferred Revenue - Note 7	745,359	340,283
	<hr/> 2,598,118	<hr/> 1,716,701
LONG TERM		
Long Term Debt - Note 8	858,930	966,075
	<hr/> 3,457,048	<hr/> 2,682,776
NET FINANCIAL DEBT	<hr/> (2,326,601)	<hr/> (2,391,709)
NON-FINANCIAL ASSETS		
Tangible Capital Assets - Note 9	4,732,673	3,742,322
ACCUMULATED SURPLUS	<hr/> \$ 2,406,072	<hr/> \$ 1,350,613

Approved on Behalf of Dakota Tipi First Nation:

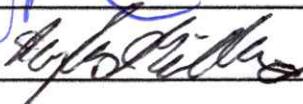
Chief: _____



Councillor: _____



Councillor: _____



Councillor: _____

(The accompanying notes are an integral part of these financial statements.)

DAKOTA TIPI FIRST NATION

**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2021**

	<i>(Unaudited)</i>		
	2021	Budget	2021
			2020
REVENUE			
Indigenous Services Canada	\$ -	\$ 5,252,831	\$ 4,445,797
Province of Manitoba	- -	78,403	-
Southern Chiefs Organization	- -	45,000	-
Chundee Mazopiya	- -	32,000	-
Dakota Ojibway Tribal Council	- -	19,147	-
ERP Revenue	- -	19,855	-
Canada Mortgage and Housing Corporation (CMHC)	- -	163,488	129,190
Assembly of Manitoba Chiefs	- -	142,305	23,376
Commission and Profit Share	- -	183,633	359,589
Government Wage Subsidy	- -	67,210	-
First Peoples Development	- -	232,390	343,864
Rental Income	- -	94,936	70,182
Tobacco Tax Rebates	- -	46,745	166,082
Other	- -	1,459,189	132,298
User Fees	- -	-	540
VLT Proceeds	- -	532,342	1,148,089
Bingo Proceeds	- -	-	11,171
Tobacco Sales - Net	- -	(12,407)	(45,178)
Confectionary Sales - Net	- -	(3,740)	(38,328)
Other Sales - Net	- -	(10,258)	(16,124)
Deferred Revenue - Prior Year - Note 7	- -	340,283	16,684
Deferred Revenue - Current Year - Note 7	- -	(745,359)	(340,283)
	- -	7,937,993	6,406,949
EXPENSES			
Governance and Administration	- -	887,390	664,353
Social	- -	711,220	591,519
Health	- -	257,644	53,586
Housing	- -	1,864,189	530,875
Economic Development	- -	761,238	710,763
Education	- -	197,444	223,695
Operations and Maintenance	- -	1,319,231	1,166,807
Training and Other	- -	388,104	403,514
Gaming	- -	496,073	1,360,204
	- -	6,882,533	5,705,316
ANNUAL SURPLUS (DEFICIT)	\$ -	1,055,460	701,633
ACCUMULATED SURPLUS, BEGINNING OF YEAR		1,350,613	648,980
ACCUMULATED SURPLUS, END OF YEAR		\$ 2,406,073	\$ 1,350,613

(The accompanying notes are an integral part of these financial statements.)

DAKOTA TIPI FIRST NATION
CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
ANNUAL SURPLUS (DEFICIT)	\$ 1,055,460	\$ 701,633
Acquisition of Tangible Capital Assets	(1,335,593)	(2,304,624)
Amortization of Tangible Capital Assets	345,242	296,134
CHANGE IN NET DEBT	65,109	(1,306,857)
NET FINANCIAL DEBT, BEGINNING OF YEAR	(2,391,709)	(1,084,852)
NET DEBT, END OF YEAR	\$ (2,326,600)	\$ (2,391,709)

(The accompanying notes are an integral part of these financial statements.)

DAKOTA TIPI FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

MARCH 31, 2021

	2021	2020
CASH PROVIDED BY OPERATING ACTIVITIES		
Cash Received From Contributors	\$ 7,937,993	\$ 6,406,949
Cash Paid to Suppliers	(4,090,560)	(3,599,944)
Cash Paid to Employees	(1,513,053)	(1,297,872)
Interest on Long Term Debt	(14,912)	(13,018)
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,319,468	1,496,115
CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Debt Repayments	(107,146)	(9,049)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital Additions	(1,335,593)	(2,304,624)
NET INCREASE IN CASH AND CASH EQUIVALENTS	876,729	(817,558)
NET CASH AND CASH EQUIVALENTS, beginning of year	28,504	846,062
NET CASH AND CASH EQUIVALENTS, end of year	\$ 905,233	\$ 28,504
Cash and Cash Equivalents consists of:	2021	2020
Cash	\$ 908,956	\$ 79,672
Bank Indebtedness	(3,724)	(51,168)
	\$ 905,232	\$ 28,504

(The accompanying notes are an integral part of these financial statements.)

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

1. NATURE OF ENTITY

The Dakota Tipi First Nation is a community located near Portage, Manitoba. The First Nation provides general government, education, protection, housing and health programs to the general membership through various First Nation departments and entity's. The First Nation receives program funding direct from Indigenous Services Canada, the Canada Mortgage and Housing Corporation, First Peoples Development, and Health Canada and carries out programs within the community in accordance with the provisions set forth in the annual funding agreements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) Reporting Entity and Principles of Financial Reporting

The First Nation's reporting entity includes the First Nation's government and all related entities which are accountable to the First Nation and are either owned or controlled by the First Nation. These financial statements consolidate the assets, liabilities, and results of operations for the following entities:

Dakota Tipi First Nation
Dakota Tipi CMHC Housing
Dakota Tipi Gaming

All inter-entity balances have been eliminated for the purposes of consolidating all of the above entities. However, transactions between programs have not been eliminated in reporting the results of operations.

(b) Revenue Recognition

Funding received under the terms of agreements is recognized as revenue when the related expenses are incurred. Funding received but not yet expended is recorded as deferred revenue or a liability to the funding body depending upon the nature of the program revenue. Other revenue is recognized as it is earned.

(c) Long-Lived Assets

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

The First Nation performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying value of an asset, or group of assets may not be recoverable. Impairment losses are recognized when undiscounted future cash flows from its use and disposal are less than the asset's value. Impairment is measured as the amount by which the asset's carrying value exceeds its fair value. Any impairment is included in earnings for the year.

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

(d) Measurement Uncertainty

The preparation of 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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may vary from current estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

(e) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair value upon acquisition. Certain tangible capital assets for which historical cost information is not available have been recorded at current fair market values discounted by a relevant inflation factor. Certain assets are disclosed at a nominal value as the determination of current fair market value was not available.

General Tangible Capital Assets

Land	Indefinite
Land Improvements	10 to 30 years
Buildings and Leasehold Improvements	
Buildings	25 to 40 years
Leasehold Improvements	Life of lease
Vehicles and Equipment	
Vehicles	5 to 10 years
Machinery, Equipment and Furniture	5 to 20 years
Maintenance and Road Construction Equipment	20 years
Computer Hardware and Software	4 years

Infrastructure Assets

Transportation	
Land	Indefinite
Road Surface	20 years
Road Grade	20 years
Bridges	30 to 45 years
Water and Sewer	
Land	Indefinite
Buildings	25 to 40 years
Underground Networks	30 years
Machinery and Equipment	20 years

Certain assets which have historical or cultural value including works of art, historical documents as well as historical and cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Intangibles, Crown lands that have not been purchased by the Community, forests, water, and other natural resources are not recognized as tangible capital assets.

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

(f) Financial Segment Reporting

The First Nation conducts its business through 10 reportable segments as reported below. These operating segments are established by senior management to facilitate the achievement to 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.

The First Nation's segments are as follows:

Governance and administration - reports on governance and administration activities

Social - reports on social assistance programs

Housing - Reports on activities related to developing and sustaining housing, including CMHC subsidized housing

Economic Development - Reports on services that facilitate economic development

Education - Reports on the operations of education programs

Operations and Maintenance - Reports on general operations and maintenance programs in the First Nation

Training and Other - Reports on training and other activities

Gaming - Reports on the Video Lottery Terminal operations.

Inter-segment transfers are recorded at their exchange amount. 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.

3. FINANCIAL INSTRUMENTS

The First Nation classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired or liability was incurred. The First Nation's accounting policy for each category is as follows:

Assets held-for-trading

Financial instruments classified as assets held-for-trading are reported at fair value at each balance sheet date, and any change in fair value is recognized in net income (loss) in the period during which the change occurs. Transaction costs are expensed when incurred. In these financial statements, cash and cash equivalents has been classified as held-for-trading. The carrying amount of these items approximates the fair value because of the short term maturity of these instruments.

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

3. FINANCIAL INSTRUMENTS - Continued

Available-for-sale investments

Financial instruments classified as available-for-sale are reported at fair value at each balance sheet date, and any change in fair value is recognized in net assets in the period in which the change occurs. All transactions related to marketable securities are recorded on a settlement date basis. In these financial statements, there are no assets classified as available for sale.

Held-to-maturity

Financial instruments classified as held-to-maturity are financial assets with fixed or determinable payments and fixed maturities that the organization's management has the positive intention and ability to hold to maturity. These assets are initially recorded at fair value and subsequently carried at amortized cost, using the effective rate method. Transaction costs are included in the amount initially recognized. In these financial statements, no assets have been classified as held-to-maturity.

Loans and receivables and other financial liabilities

Financial instruments classified as loans and receivables and other financial liabilities are carried at amortized cost using the effective interest method. Transaction costs are expensed when incurred.

In these financial statements, accounts receivable have been classified as loans and receivables. Accounts payable have been classified as other financial liabilities. The carrying value of these items approximates the fair value because of the short term nature of these instruments and because they are subject to normal credit terms.

Risk

The First Nation as part of its operations carries a number of financial instruments. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

DAKOTA TIPI FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2021

4. ACCOUNTS RECEIVABLE

	2021	2020
Indigenous Services Canada	\$ 167,062	\$ 172,257
Trade Receivables	54,429	17,995
Canada Mortgage and Housing Corporation Subsidies	-	21,143
	\$ 221,491	\$ 211,395

5. FUNDS HELD IN TRUST

The Ottawa trust accounts arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Trade	\$ 1,849,035	\$ 1,325,250

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

7. DEFERRED REVENUE

	2021	2020
<u>Indigenous Services Canada</u>		
Wastewater Systems (Feasibility)	\$ -	\$ 40,500
Reforming FNCFS	-	2,436
Dakota Claim	133,319	73,777
Household Cleaning Supplies	-	22,747
Support Covid-19	-	6,012
Flood Study	-	63,521
Basic Needs	132,106	52,435
In Home Care	-	1,324
Post Secondary Education	-	77,531
Septic Line Repairs	7,758	-
Septic Lines	466	-
CFS Survey	3,487	-
Capacity Enhancement	3,884	-
ISCF3 Perimeter Security	13,850	-
Covid - 19 - Other	6,598	-
Flood Drainage Recovery	114,402	-
Severe Weather (Emergency MGMT Assistance)	54,640	-
CDE - Planning and Response	22,804	-
Community Facilities O&M	12,761	-
Public Health NS and CHRS	25,731	-
Covid 19 Service Delivery	55,303	-
Sup Covid IA	36,744	-
IRP Grant	7,581	-
Post Secondary Student Support Program	50,661	-
Post Secondary Education - One Time Top Up	34,270	-
Post Secondary Education - Support Program - Covid	8,941	-
Law Making Government	20,053	-
	\$ 745,359	\$ 340,283

DAKOTA TIPI FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2021

8. LONG TERM DEBT

These loans are secured by a ministerial guarantee by the Government of Canada unless otherwise noted.

	2021	2020
Canada Mortgage and Housing Corporation Terms: Monthly payments of \$2,986 including interest Interest: 0.69%	\$ 111,525	\$ 167,323
Canada Mortgage and Housing Corporation Terms: Monthly payments of \$5,205 including interest Interest: 1.44%	747,405	798,752
Subtotal	\$ 858,930	\$ 966,075

Principal repayments on long-term debt in each of the next five years are estimated as follows:

2021 - 2022	\$ 87,214
2022 - 2023	88,211
2023 - 2024	89,222
2024 - 2025	59,608
2025 - 2026	55,123
Subsequent Years	479,552

DAKOTA TIPI FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2021

9. TANGIBLE CAPITAL ASSETS

	Land	Buildings	Vehicles and Equipment	Roads	Water and Sewer	CMHC Housing	2021
COST							
Balance, Beginning of Year	\$ 111,850	\$ 3,269,144	\$ 658,490	\$ 213,396	\$ -	\$ 7,239,904	\$ 11,492,784
Acquisition of Tangible Capital Assets	-	12,310	36,704	28,956	405,812	851,811	1,335,593
Disposals & Write Downs	-	-	-	-	-	-	-
Balance, End of Year	111,850	3,281,454	695,194	242,352	405,812	8,091,715	12,828,377
ACCUMULATED AMORTIZATION							
Balance, Beginning of Year	-	2,728,257	583,174	213,396	-	4,225,635	7,750,462
Amortization	-	14,138	24,822	1,448	13,527	291,307	345,242
Balance, End of Year	-	2,742,395	607,996	214,844	13,527	4,516,942	8,095,704
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS							
	\$ 111,850	\$ 539,059	\$ 87,198	\$ 27,508	\$ 392,285	\$ 3,574,773	\$ 4,732,673

DAKOTA TIPI FIRST NATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2021

9. TANGIBLE CAPITAL ASSETS

	Land	Buildings	Vehicles and Equipment	Roads	Water and Sewer	CMHC Housing	2020
COST							
Balance, Beginning of Year	\$ 111,850	\$ 2,714,388	\$ 590,490	\$ 213,396	\$ -	\$ 5,558,036	\$ 9,188,160
Acquisition of Tangible Capital Assets	-	554,756	68,000	-	-	1,681,868	2,304,624
Disposals & Write Downs	-	-	-	-	-	-	-
Balance, End of Year	111,850	3,269,144	658,490	213,396	-	7,239,904	11,492,784
ACCUMULATED AMORTIZATION							
Balance, Beginning of Year	-	2,714,388	558,144	213,396	-	3,968,400	7,454,328
Amortization	-	13,869	25,030	-	-	257,235	296,134
Balance, End of Year	-	2,728,257	583,174	213,396	-	4,225,635	7,750,462
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS							
	\$ 111,850	\$ 540,887	\$ 75,316	\$ -	\$ -	\$ 3,014,269	\$ 3,742,322

DAKOTA TIPI FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

10. ECONOMIC DEPENDENCE

The First Nation receives a significant portion of its revenues pursuant to a funding arrangement with the Government of Canada.

11. PRIOR YEAR COMPARATIVES

Certain prior year figures have been reclassified to conform with the current year's presentation.

DAKOTA TIPI FIRST NATION
SCHEDULE 1 - GOVERNANCE AND ADMINISTRATION
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i>		
	2021	2021	2020
	Budget		
REVENUE			
Indigenous Services Canada	\$ -	\$ 1,039,588	\$ 691,499
Southern Chiefs Organization	- -	15,000	-
Chundee Mazopiya	- -	2,000	-
Dakota Ojibway Tribal Council	- -	19,147	-
Other	- -	17,630	30,840
Contribution Revenue	- -	-	17,000
Deferred Revenue - Prior Year - Note 7	- -	82,225	16,684
Deferred Revenue - Current Year - Note 7	- -	(167,341)	(82,225)
	- -	1,008,249	673,798
EXPENSES			
Administration	- -	1,500	-
Bank Charges and Interest	- -	16	600
Contractors	- -	10,455	91,457
Insurance	- -	30,854	18,270
Office	- -	21,387	31,936
Professional Fees	- -	218,119	212,832
Repairs and Maintenance	- -	2,559	7,665
Salaries and Benefits	- -	327,792	263,036
Supplies	- -	252,366	-
Telephone	- -	13,406	-
Travel	- -	8,936	38,557
	- -	887,390	664,353
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 120,859	\$ 9,445

DAKOTA TIPI FIRST NATION
SCHEDULE 2 - SOCIAL
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i> 2021 Budget	2021	2020
REVENUE			
Indigenous Services Canada	\$ -	\$ 937,241	\$ 638,216
Deferred Revenue - Prior Year - Note 7	- -	53,759	-
Deferred Revenue - Current Year - Note 7	- -	(224,153)	(53,759)
	- -	766,847	584,457
EXPENSES			
Amortization	- -	5,243	-
Basic Needs Allowances	- -	603,704	494,878
Office	- -	2,160	360
Professional Fees	- -	2,070	3,500
Salaries and Benefits	- -	57,706	65,552
Special Needs	- -	28,471	25,828
Supplies	- -	10,460	-
Telephone	- -	1,406	1,401
	- -	711,220	591,519
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 55,627	\$ (7,062)

DAKOTA TIPI FIRST NATION
SCHEDULE 3 - HEALTH
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i> 2021 Budget	2021	2020
REVENUE			
Indigenous Services Canada	\$ -	\$ 273,615	\$ -
Contribution Revenue	- -	- -	50,000
Chundee Mazopiya	- -	30,000	- -
Southern Chief's Organization	- -	30,000	- -
Deferred Revenue - Current Year - Note 7	- -	(61,296)	- -
	- -	272,319	50,000
EXPENSES			
Amortization	- -	14,138	- -
Contractors	- -	275	- -
Repairs and Maintenance	- -	23,875	- -
Salaries and Benefits	- -	209,615	52,306
Telephone	- -	2,192	1,280
Travel	- -	7,549	- -
	- -	257,644	53,586
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 14,675	\$ (3,586)

DAKOTA TIPI FIRST NATION
SCHEDULE 4 - HOUSING
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i> 2021 Budget	2021	2020
REVENUE			
Indigenous Services Canada	\$ -	\$ 1,293,700	\$ 1,042,000
Canada Mortgage and Housing Corporation (CMHC)	-	163,488	128,408
Rent	-	70,795	38,131
Insurance Proceeds	-	-	782
ERP Revenue	-	19,855	-
Other	-	30,250	-
	-	1,578,088	1,209,321
EXPENSES			
Administration	-	5,852	8,275
Amortization	-	291,307	307,802
Bank Charges and Interest	-	89,964	13,018
Contractors	-	1,223,700	12,650
Insurance	-	2,712	12,401
Office	-	-	822
Professional Fees	-	7,000	6,900
Repairs and Maintenance	-	107,474	48,735
Salaries and Benefits	-	134,294	119,427
Travel	-	1,886	845
	-	1,864,189	530,875
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (286,101)	\$ 678,446

DAKOTA TIPI FIRST NATION
SCHEDULE 5 - ECONOMIC DEVELOPMENT
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i>			
	2021	Budget	2021	2020
REVENUE				
Indigenous Services Canada	\$ -	\$	40,556	\$ 40,556
Tobacco Tax Rebates	-	18,113	166,082	
Other	-	14,333	1,000	
Commission and Profit Share	-	183,633	359,589	
Wage Subsidy	-	67,210	-	
Manitoba Taxation Rebate	-	28,632	-	
Tobacco Sales - Net	-	(12,407)	(45,178)	
Confectionary Sales - Net	-	(3,740)	(38,328)	
Other Sales - Net	-	(10,258)	(16,124)	
	-	326,072	467,597	
EXPENSES				
Advertising and Promotion	-	250	-	
Bank Charges and Interest	-	10,596	8,325	
Chief and Council Honorarium	-	48,090	132,515	
Community Donations	-	547,746	366,907	
Professional Fees	-	25,284	7,358	
Program Supplies	-	9,117	22,613	
Repairs and Maintenance	-	657	161	
Salaries and Benefits	-	100,099	122,749	
Telephone	-	707	427	
Travel	-	18,692	49,708	
	-	761,238	710,763	
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (435,166)	\$ (243,166)	

DAKOTA TIPI FIRST NATION
SCHEDULE 6 - EDUCATION
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i>		
	2021	2021	2020
	Budget		
REVENUE			
Indigenous Services Canada	\$ -	\$ 289,305	\$ 297,398
Deferred Revenue - Prior Year - Note 7	- -	77,531	-
Deferred Revenue - Current Year - Note 7	- -	(93,872)	(77,531)
	- -	272,964	219,867
EXPENSES			
Bank Charges and Interest	- -	25	-
Repairs and Maintenance	- -	-	3,228
Salaries and Benefits	- -	37,314	71,215
Student Allowances	- -	82,975	91,868
Student Fees	- -	5,500	-
Supplies	- -	23,565	13,086
Telephone	- -	117	1,181
Travel	- -	-	323
Tuition	- -	47,948	42,794
	- -	197,444	223,695
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 75,520	\$ (3,828)

DAKOTA TIPI FIRST NATION
SCHEDULE 7 - OPERATIONS AND MAINTENANCE
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i> 2021 Budget	2021	2020
REVENUE			
Indigenous Services Canada	\$ -	\$ 1,366,273	\$ 1,718,899
Province of Manitoba Revenue	- -	41,052	-
Dakota Ojibway Child and Family Services	- -	19,985	-
Manitoba Hydro Revenue	- -	27,791	-
Rental Income	- -	24,141	32,051
Deferred Revenue - Prior Year - Note 7	- -	126,768	-
Deferred Revenue - Current Year - Note 7	- -	(198,697)	(126,768)
		1,407,313	1,624,182
EXPENSES			
Administration	- -	- -	119
Amortization	- -	34,554	38,899
Bank Charges and Interest	- -	- -	54
Contractors	- -	861,064	724,172
Insurance	- -	8,039	-
Repairs and Maintenance	- -	60,340	80,849
Salaries and Benefits	- -	295,788	198,925
Telephone	- -	1,927	1,481
Travel	- -	30,409	18,423
Utilities	- -	27,113	103,888
		1,319,234	1,166,810
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 88,079	\$ 457,372

DAKOTA TIPI FIRST NATION
SCHEDULE 8 - TRAINING AND OTHER
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i>		
	2021	2021	2020
	Budget	Budget	Budget
REVENUE			
Indigenous Services Canada	\$ -	\$ 12,553	\$ 17,229
First Peoples Development	- -	232,390	343,864
Other	- -	13,607	33,458
Province of Manitoba Revenue	- -	37,351	-
Assembly of Manitoba Chiefs	- -	142,305	23,376
	- -	438,206	417,927
EXPENSES			
Administration	- -	2,073	3,435
Bank Charges and Interest	- -	780	989
Contractors	- -	46,666	-
Office	- -	342	993
Participant Allowances	- -	85,590	99,077
Partnership Development	- -	8,070	22,482
Rent	- -	18,000	13,500
Repairs and Maintenance	- -	-	30
Salaries and Benefits	- -	187,948	236,372
Supplies	- -	32,560	14,053
Telephone	- -	657	1,975
Traditional Teachings	- -	500	2,100
Training	- -	4,918	8,508
	- -	388,104	403,514
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 50,102	\$ 14,413

DAKOTA TIPI FIRST NATION
SCHEDULE 9 - GAMING
CONSOLIDATED SCHEDULE OF SEGMENT REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	<i>(Unaudited)</i> 2021 Budget	2021	2020
REVENUE			
VLT Proceeds - Net	\$ -	\$ 532,342	\$ 1,148,089
Bingo Proceeds - Net	- -	- -	11,171
ATM Fees	- -	- -	540
		532,342	1,159,800
EXPENSES			
Accumulator	- -	- -	22,235
Advertising	- -	46,334	64,919
Canteen	- -	- -	15,047
Chief and Council Honorariums	- -	44,846	117,400
Community Donations	- -	86,224	129,839
Covid	- -	1,000	- -
Culture	- -	1,670	2,851
Education	- -	1,450	- -
Funeral	- -	8,350	7,350
Gaming	- -	2,120	134,748
Insurance	- -	13,043	169
Interest and Bank Charges	- -	5,200	5,807
Medical	- -	4,435	6,045
MLC Commissions and Fees	- -	114,437	300,497
Office	- -	12,162	36,004
Overage/Shortage	- -	(126,321)	15,368
Professional Development	- -	- -	2,500
Repairs and Maintenance	- -	4,359	14,921
Salaries and Benefits	- -	144,823	336,032
Smoke Shop	- -	4,149	232
Sports and Recreation	- -	24,409	54,540
Summer Students	- -	1,464	- -
Telephone	- -	5,626	8,818
Travel	- -	32,840	17,195
Utilities	- -	29,256	29,414
Vehicle Expenses	- -	34,197	38,273
		496,073	1,360,204
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 36,269	\$ (200,404)

INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Members of Dakota Tipi First Nation:

We have reviewed the accompanying schedule of salaries, honoraria and travel expenses paid to the elected officials ("the schedule") of the Dakota Tipi First Nation for the year ended March 31, 2021. The schedule has been prepared by management of the Dakota Tipi First Nation based on the First Nations Financial Transparency Act.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the First Nations Financial Transparency Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted accounting standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

Based on our review, we are unable to determine whether the schedule is prepared in all material respects, in accordance with the First Nations Financial Transparency Act.

Zaplitny & Zamrykut

ZAPLITNY & ZAMRYKUT,
Chartered Professional Accountants
510 Main Street North
Dauphin, Manitoba
R7N 1C9

March 10, 2024

DAKOTA TIPI FIRST NATION
SCHEDULE OF SALARIES, HONORARIA, AND TRAVEL EXPENSES FOR ELECTED OFFICIALS
FOR THE YEAR ENDED MARCH 31, 2021

ELECTED OFFICIALS -

	Number of Months	Salary and Honoraria	Travel Expenses	Other	Total
Chief Eric Pashe	12	-	-	-	-
Councillor Kyle Pashe	12	-	-	-	-
Councillor Cameron Hall	12	-	-	-	-

INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Members of Dakota Tipi First Nation:

We have reviewed the accompanying schedule of salaries, honoraria and travel expenses paid to the senior unelected officials ("the schedule") of the Dakota Tipi First Nation for the year ended March 31, 2021. The schedule has been prepared by management of the Dakota Tipi First Nation based on the First Nations Financial Transparency Act.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the First Nations Financial Transparency Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted accounting standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

Based on our review, we are unable to determine whether the schedule is prepared in all material respects, in accordance with the First Nations Financial Transparency Act.

Zaplitny & Zamrykut

ZAPLITNY & ZAMRYKUT,
Chartered Professional Accountants
510 Main Street N
Dauphin, Manitoba
R7N 1C9

March 10, 2024

DAKOTA TIPI FIRST NATION
SCHEDULE OF SALARIES, HONORARIA, AND TRAVEL EXPENSES FOR SENIOR UNELECTED OFFICIALS
FOR THE YEAR ENDED MARCH 31, 2021

UNELECTED SENIOR OFFICIALS -

	Number of Months	Salary and Honoraria	Travel Expenses	Other	Total
Financial Administrator	12	\$ -	\$ -	\$ -	\$ -

DAKOTA TIPI FIRST NATION
SCHEDULES OF OPERATIONS
BY PROGRAM
Unaudited
MARCH 31, 2021

DAKOTA TIPI FIRST NATION

MARCH 31, 2021

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DAKOTA TIPI FIRST NATION

MARCH 31, 2021

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COMPILATION ENGAGEMENT REPORT

To the Members of the Dakota Tipi First Nation:

On the basis of information provided by management, we have compiled the accompanying schedules of operations by program for the year ended March 31, 2021.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Zaplitny & Zamrykut

ZAPLITNY & ZAMRYKUT,
Chartered Professional Accountants
510 Main Street North
Dauphin, Manitoba
R7N 1C9

March 10, 2024

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

TRACTOR PURCHASE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 80,690	\$ 56,500
EXPENDITURES		
Program Supplies	-	56,500
ANNUAL SURPLUS (DEFICIT)	\$ 80,690	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

BACKHOE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 68,310	\$ -
EXPENDITURES		
Program Supplies	- -	- -
ANNUAL SURPLUS (DEFICIT)	\$ 68,310	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

PLAYGROUND

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 45,000	\$ -
Dakota Ojibway Child and Family Services	19,985	-
	64,985	-
EXPENDITURES		
Program Supplies	-	-
ANNUAL SURPLUS (DEFICIT)	\$ 64,985	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ZAMBONIE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 6,000	\$ -
EXPENDITURES		
Program Supplies	- -	- -
ANNUAL SURPLUS (DEFICIT)	\$ 6,000	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SEPTIC LINE REPAIRS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 24,713	\$ -
Deferred Revenue - Current Year	(7,758)	-
	16,955	-
EXPENDITURES		
Contractors	16,955	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SEPTIC LINES

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 10,562	\$ -
Deferred Revenue - Current Year	(466)	-
	10,096	-
EXPENDITURES		
Contractors	9,892	-
Program Supplies	204	-
	10,096	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SEPTIC SERVICES

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 67,052	\$ -
EXPENDITURES		
Contractors	67,052	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
WASTEWATER SYSTEMS (Feasibility)

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 40,500
Deferred Revenue - Prior Year	40,500	-
Deferred Revenue - Current Year	-	<u>(40,500)</u>
	40,500	-
EXPENDITURES		
Contractors	40,500	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****BAND SUPPORT**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 293,170	\$ 234,028
Rental Income	17,630	19,841
Other	-	11,000
	310,800	264,869
EXPENDITURES		
Bank Charges and Interest	-	600
Community Activities	375,281	-
Insurance	30,854	18,270
Office	20,091	31,514
Professional Fees	-	5,732
Repairs and Maintenance	157	50
Salaries and Benefits	197,147	211,588
Telephone	11,603	-
	635,133	267,754
ANNUAL SURPLUS (DEFICIT)	\$ (324,333)	\$ (2,885)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

BIPOLE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Rental Income	\$ 24,141	\$ 31,051
Manitoba Hydro Revenue	27,791	-
	51,932	31,051
EXPENDITURES		
Administration	-	119
Contractors	2,250	190
Program Supplies	774	-
Salaries and Benefits	34,107	22,704
Travel	4,170	5,525
	41,301	28,538
ANNUAL SURPLUS (DEFICIT)	\$ 10,631	\$ 2,513

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

CFS SURVEY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Southern Chief's Organization	\$ 15,000	\$ -
Deferred Revenue - Current Year	(3,487)	-
	<hr/> 11,513	-
EXPENDITURES		
Administration	1,500	-
Contractors	600	-
Program Supplies	8,213	-
Salaries and Benefits	1,200	-
	<hr/> 11,513	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

REFORMING FNCFS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 33,340	\$ 27,227
Deferred Revenue - Prior Year	2,436	-
Deferred Revenue - Current Year	-	(2,436)
	35,776	24,791
EXPENDITURES		
Contractors	-	5,565
Salaries and Benefits	17,579	11,932
Special Needs	-	2,000
Program Supplies	19,232	5,294
Repairs and Maintenance	132	-
	36,943	24,791
ANNUAL SURPLUS (DEFICIT)	\$ (1,167)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 - OCI REOPEN

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 18,249	\$ -
EXPENDITURES		
Bank Charges and Interest	8	-
Contractors	4,475	-
Repairs and Maintenance	2,270	-
Program Supplies	14,399	-
	21,152	-
ANNUAL SURPLUS (DEFICIT)	\$ (2,903)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 LEDSP

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 34,425	\$ -
EXPENDITURES		
Program Supplies	34,425	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****DAKOTA CLAIM**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 152,735	\$ 126,004
Deferred Revenue - Prior Year	73,777	-
Deferred Revenue - Current Year	(133,319)	(73,777)
	93,193	52,227
EXPENDITURES		
Contractors	3,550	10,248
Professional Fees	-	4,022
Office	-	58
Salaries and Benefits	5,360	-
Security	-	344
Program Supplies	14,810	1,253
Travel	-	36,302
	23,720	52,227
ANNUAL SURPLUS (DEFICIT)	\$ 69,473	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
ECONOMIC DEVELOPMENT - REBATES
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Commission Revenue	\$ 8,439	\$ -
Tobacco Rebates	18,113	266,815
	26,552	266,815
EXPENDITURES		
Tobacco Tax Commission	39,782	195,212
ANNUAL SURPLUS (DEFICIT)	\$ (13,230)	\$ 71,603

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
COMMUNITY ECONOMIC DEVELOPMENT
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 40,556	\$ 40,556
EXPENDITURES		
Professional Fees	12,993	-
Program Costs	8,817	22,146
Salaries and Wages	18,000	18,750
	39,810	40,896
ANNUAL SURPLUS (DEFICIT)	\$ 746	\$ (340)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

CAPACITY ENHANCEMENT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 45,000	\$ 15,500
Deferred Revenue - Current Year	(3,884)	-
	41,116	15,500
EXPENDITURES		
Salaries and Benefits	39,056	15,996
Telephone	405	-
Travel	1,655	-
	41,116	15,996
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (496)

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****SUPPORT (Covid - 19)**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 165,888	\$ 8,001
Contribution Revenue	-	4,000
Deferred Revenue - Prior Year	6,012	-
Deferred Revenue - Current Year	-	(6,012)
	171,900	5,989
EXPENDITURES		
Bank Charges and Interest	8	-
Contractors	850	1,444
Salaries and Benefits	30,824	4,545
Professional Fees	14,786	-
Program Supplies	113,993	-
Telephone	1,288	-
Travel	4,140	-
	165,889	5,989
ANNUAL SURPLUS (DEFICIT)	\$ 6,011	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 EMAP

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 55,240	\$ -
EXPENDITURES		
Basic Needs	250	-
Program Supplies	43,223	-
Salaries and Benefits	11,767	-
	55,240	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
HOUSEHOLD CLEANING SUPPLIES

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 25,000
Deferred Revenue - Prior Year	22,747	-
Deferred Revenue - Current Year	-	<u>(22,747)</u>
	22,747	2,253
EXPENDITURES		
Program Supplies	19,851	2,253
ANNUAL SURPLUS (DEFICIT)	\$ 2,896	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ISCF2 PERIMETER SECURITY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 200,000	\$ -
EXPENDITURES		
Program Supplies	4,908	-
Salaries and Benefits	180,160	-
Telephone	522	-
Travel	14,410	-
	200,000	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ISCF3 PERIMETER SECURITY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 13,850	\$ -
Deferred Revenue - Current Year	(13,850)	-
EXPENDITURES	-	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ISCF2 EMAP

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 5,000	\$ -
EXPENDITURES		
Contractors	980	-
Program Supplies	4,020	-
	5,000	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SUPPORT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE	\$ -	\$ -
EXPENDITURES		
Program Supplies	1,895	-
Telephone	117	-
	2,012	-
ANNUAL SURPLUS (DEFICIT)	\$ (2,012)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 - OTHER

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Chundee Mazopiya	\$ 2,000	\$ -
Dakota Ojibway Tribal Council	19,147	-
Deferred Revenue - Current Year	(6,598)	-
	14,549	-
EXPENDITURES		
Salaries and Benefits	12,886	-
Telephone	110	-
Travel	3,053	-
	16,049	-
ANNUAL SURPLUS (DEFICIT)	\$ (1,500)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

FLOOD STUDY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 152,714
Deferred Revenue - Prior Year	63,521	-
Deferred Revenue - Current Year	-	(63,521)
	63,521	89,193
EXPENDITURES		
Contractors	61,414	89,193
ANNUAL SURPLUS (DEFICIT)	\$ 2,107	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

FLOODING

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 234,826
EXPENDITURES		
Contractors	-	234,826
Program Supplies	3,984	-
Salaries and Benefits	17,885	-
Travel	13	-
	21,882	234,826
ANNUAL SURPLUS (DEFICIT)	\$ (21,882)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

FLOOD DRAINAGE RECOVERY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 688,531	\$ -
Deferred Revenue - Current Year	(114,402)	-
	574,129	-
EXPENDITURES		
Contractors	574,129	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****SEVERE WEATHER**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 54,640	\$ 334,354
Deferred Revenue - Current Year	(54,640)	-
	-	334,354
EXPENDITURES		
Contractors	-	337,604
Repairs and Maintenance	-	3,072
Salaries and Benefits	-	12,605
Security	-	16,799
Supplies	-	44,169
	-	414,249
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (79,895)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SEVERE WEATHER HOME ASSESSMENTS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 39,000
EXPENDITURES		
Contractors	-	39,000
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

WIND STORM

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 9,600	\$ -
EXPENDITURES		
Contractors	9,600	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ADI

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 10,000	\$ -
EXPENDITURES		
Contractors	275	-
Repairs and Maintenance	12,310	-
	12,585	-
ANNUAL SURPLUS (DEFICIT)	\$ (2,585)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

CDI - PLANNING AND RESPONSE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 25,000	\$ -
Deferred Revenue - Current Year	(22,804)	-
	2,196	-
EXPENDITURES		
Program Supplies	2,196	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION
SCHEDULE OF OPERATIONS
COMMUNITY FACILITIES OPERATIONS AND MAINTENANCE
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 211,984	\$ -
Deferred Revenue - Current Year	(12,761)	-
	199,223	-
EXPENDITURES		
Program Supplies	7,949	-
Salaries and Benefits	178,871	-
Telephone	783	-
Travel	11,620	-
	199,223	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

PUBLIC HEALTH - NS & CHRS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 26,631	\$ -
Deferred Revenue - Current Year	(25,731)	-
	900	-
EXPENDITURES		
Program Supplies	900	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****HEALTH REFORM**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Chundee Mazopiya	\$ 30,000	\$ -
Southern Chief's Organization	30,000	-
Other	-	50,000
	60,000	50,000
EXPENDITURES		
Program Supplies	520	-
Salaries and Benefits	30,744	52,306
Telephone	1,409	1,280
Travel	(4,071)	-
	28,602	53,586
ANNUAL SURPLUS (DEFICIT)	\$ 31,398	\$ (3,586)

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****BASIC NEEDS**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 606,902	\$ 532,636
Deferred Revenue - Prior Year	52,435	-
Deferred Revenue - Current Year	(132,106)	(52,435)
	527,231	480,201
EXPENDITURES		
Basic Needs	302,078	336,545
Shelter Allowance	40,700	32,941
Utilities	116,168	110,715
	458,946	480,201
ANNUAL SURPLUS (DEFICIT)	\$ 68,285	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID-19 - 50% PRO-RATION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 12,277	\$ 14,689
EXPENDITURES		
Basic Needs	13,282	14,677
Professional Fees	- 3,500	
	<u>13,282</u>	<u>18,177</u>
ANNUAL SURPLUS (DEFICIT)	\$ (1,005)	\$ (3,488)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SEPTIC FIELD PUMP OUT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 4,782	\$ 5,783
EXPENDITURES		
Contractors	4,782	6,258
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (475)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 DISABILITY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 5,400	\$ -
EXPENDITURES		
Basic Needs	7,850	-
ANNUAL SURPLUS (DEFICIT)	\$ (2,450)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 HEAD OF HOUSEHOLD

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 84,240	\$ -
EXPENDITURES		
Basic Needs	88,200	-
ANNUAL SURPLUS (DEFICIT)	\$ (3,960)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COVID 19 SERVICE DELIVERY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 60,825	\$ -
Deferred Revenue - Current Year	(55,303)	-
	5,522	-
EXPENDITURES		
Special Needs	2,279	-
Salaries and Benefits	3,243	-
	5,522	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

IN HOME CARE - WAGE TOP UP

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 2,754	\$ -
EXPENDITURES		
Salaries and Benefits	2,754	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

IN HOME CARE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 11,030	\$ 11,030
Deferred Revenue - Prior Year	1,324	(1,324)
	12,354	9,706
EXPENDITURES		
Salaries and Benefits	12,354	9,706
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SERVICE DELIVERY

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 43,781	\$ 57,018
EXPENDITURES		
Office	2,160	360
Salaries and Benefits	39,355	55,846
Special Needs	400	-
Supplies	460	-
Telephone	1,406	1,401
	43,781	57,607
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (589)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SPECIAL NEEDS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 25,792	\$ 22,843
EXPENDITURES		
Special Needs	25,792	23,828
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (985)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SUP COVID IA

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 84,240	\$ -
Deferred Revenue - Current Year	(36,744)	-
	47,496	-
EXPENDITURES		
Basic Needs	35,426	-
Program Supplies	10,000	-
Professional Fees	2,070	-
	47,496	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

IRP GRANT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Province of Manitoba Revenue	\$ 41,052	\$ -
Deferred Revenue - Current Year	(7,581)	-
	33,471	-
EXPENDITURES		
Contractors	14,500	-
Program Supplies	14,785	-
Salaries and Benefits	4,186	-
	33,471	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COMMUNITY BUILDINGS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 11,830	\$ 13,012
Rental Income	- 1,000	
	11,830	14,012
EXPENDITURES		
Insurance	8,039	-
Repairs and Maintenance	4,860	320
Utilities	377	14,305
	13,276	14,625
ANNUAL SURPLUS (DEFICIT)	\$ (1,446)	\$ (613)

DAKOTA TIPI FIRST NATION
SCHEDULE OF OPERATIONS
ELECTRICAL SYSTEMS - OPERATIONS AND MAINTENANCE
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 15,650	\$ 15,650
EXPENDITURES		
Contractors	2,488	3,000
Repairs and Maintenance	-	675
Salaries and Benefits	-	11,375
Utilities	15,615	658
	18,103	15,708
ANNUAL SURPLUS (DEFICIT)	\$ (2,453)	\$ (58)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

MAINTENANCE MANAGEMENT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 2,636	\$ 2,749
EXPENDITURES		
Fuel	4,645	8,386
Contractors	150	-
Repairs and Maintenance	7,839	5,124
Salaries and Benefits	36,032	14,599
	48,666	28,109
ANNUAL SURPLUS (DEFICIT)	\$ (46,030)	\$ (25,360)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
MUNICIPAL SERVICES - PUBLIC WORKS
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 12,000	\$ 12,000
EXPENDITURES		
Contractors	15,250	-
Utilities	-	12,000
ANNUAL SURPLUS (DEFICIT)	\$ (3,250)	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ROADS AND BRIDGES

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 9,096	\$ 10,966
EXPENDITURES		
Contractors	-	800
Fuel	50	-
Program Supplies	72	-
Repairs and Maintenance	284	165
Salaries and Benefits	-	9,000
Telephone	1,405	1,481
	1,811	11,446
ANNUAL SURPLUS (DEFICIT)	\$ 7,285	\$ (480)

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS****SOLID WASTE**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 5,286	\$ 5,246
EXPENDITURES		
Automotive	7,121	3,582
Contractors	10,025	1,484
Repairs and Maintenance	2,779	2,132
Salaries and Benefits	4,624	16,444
Supplies	-	607
Utilities	-	2,491
	24,549	26,740
ANNUAL SURPLUS (DEFICIT)	\$ (19,263)	\$ (21,494)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

CURB STOPS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE	\$ -	\$ -
EXPENDITURES		
Contractors	28,956	-
ANNUAL SURPLUS (DEFICIT)	\$ (28,956)	\$ -

DAKOTA TIPI FIRST NATION
SCHEDULE OF OPERATIONS
WASTEWATER SYSTEMS - OPERATIONS AND MAINTENANCE
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 120	\$ 80
EXPENDITURES		
Contractors	3,121	11,817
Salaries and Benefits	-	19,019
Supplies	-	34
Utilities	-	8,250
	3,121	39,120
ANNUAL SURPLUS (DEFICIT)	\$ (3,001)	\$ (39,040)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

WATER - OPERATIONS AND MAINTENANCE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 35,925	\$ 63,780
EXPENDITURES		
Repairs and Maintenance	-	258
Salaries and Benefits	18,794	-
Supplies	-	68
Utilities	11,121	66,184
	29,915	66,510
ANNUAL SURPLUS (DEFICIT)	\$ 6,010	\$ (2,730)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

HOUSING CONSTRUCTION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 1,223,700	\$ 972,000
EXPENDITURES		
Contractors	1,223,700	972,000
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

HOUSING INITIATIVE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 70,000	\$ 70,000
EXPENDITURES		
Administration	5,852	7,000
Contractors	-	12,650
Insurance	2,712	-
Office	-	166
Salaries and Benefits	45,603	47,150
Supplies	14,454	3,040
Travel	1,886	-
	70,507	70,006
ANNUAL SURPLUS (DEFICIT)	\$ (507)	\$ (6)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

POST SECONDARY EDUCATION - ADMINISTRATION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 37,339	\$ 37,339
EXPENDITURES		
Bank Charges and Interest	25	-
Salaries and Benefits	37,314	36,494
Telephone	-	781
Travel	-	206
	37,339	37,481
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (142)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

POST SECONDARY EDUCATION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 191,812	\$ 215,835
Deferred Revenue - Prior Year	77,531	-
Deferred Revenue - Current Year	(50,661)	(77,531)
	218,682	138,304
EXPENDITURES		
Student Allowances	82,975	84,620
Supplies	10,227	10,890
Tuition	47,948	42,794
	141,150	138,304
ANNUAL SURPLUS (DEFICIT)	\$ 77,532	\$ -

DAKOTA TIPI FIRST NATION
SCHEDULE OF OPERATIONS
POST SECONDARY EDUCATION - ONE TIME TOP UP
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 34,270	\$ -
Deferred Revenue - Current Year	(34,270)	-
	-	-
EXPENDITURES		
	-	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION
SCHEDULE OF OPERATIONS
POST SECONDARY EDUCATION - SUPPORT PROGRAM - COVID
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 25,884	\$ -
Deferred Revenue - Current Year	(8,941)	-
	<hr/> 16,943	-
EXPENDITURES		
Student Fees	5,500	-
Program Supplies	11,443	-
	<hr/> 16,943	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

**SCHEDULE OF OPERATIONS
PREVENTION AND MANAGEMENT**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 203,333	\$ 203,333
EXPENDITURES		
Professional Fees	203,333	203,078
Travel	- 255	
	203,333	203,333
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

LAW MAKING GOVERNMENT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 30,000	\$ -
Deferred Revenue - Current Year	(20,053)	-
	9,947	-
EXPENDITURES		
Office	791	-
Salaries and Benefits	9,071	-
Travel	85	-
	9,947	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

PROVINCIAL TRAINING

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Province of Manitoba Revenue	\$ 37,351	\$ -
EXPENDITURES		
Contractors	46,666	-
ANNUAL SURPLUS (DEFICIT)	\$ (9,315)	\$ -

DAKOTA TIPI FIRST NATION

**SCHEDULE OF OPERATIONS
REGISTRATION AND MEMBERSHIP**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 3,208	\$ 3,046
EXPENDITURES		
Office	505	20
Program Supplies	51	-
Salaries and Benefits	2,652	4,291
	3,208	4,311
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (1,265)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SKILLS LINK

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 7,372	\$ 12,164
EXPENDITURES		
Salaries and Benefits	7,661	10,876
ANNUAL SURPLUS (DEFICIT)	\$ (289)	\$ 1,288

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SUMMER WORK EXPERIENCE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ 5,181	\$ 5,065
EXPENDITURES		
Salaries and Benefits	5,298	5,396
Supplies	- 140	
	5,298	5,536
ANNUAL SURPLUS (DEFICIT)	\$ (117)	\$ (471)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

CHUNDEE MAZOPIYA

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Wage Subsidy	\$ 67,210	\$ 59,227
Manitoba Taxation Rebate	68,414	94,479
Tobacco Sales - Net	(12,407)	(45,178)
Confectionary Sales - Net	(3,740)	(38,328)
Other Sales - Net	(10,258)	(16,124)
ATM	7,255	18,394
Other Revenue	9,144	1,000
	125,618	73,470
EXPENDITURES		
Advertising and Promotion	250	-
Bank Charges and Interest	5,568	6,276
Cash Short/Over	-	(21,793)
Community Donations	172,465	118,813
Honorarium Chief and Council	48,090	132,515
Office Supplies	300	359
Professional Fees	12,291	7,358
Repairs and Maintenance	657	161
Salaries and Benefits	82,099	163,226
Telephone	707	427
Travel	9,242	22,936
Travel Chief and Council	9,450	26,772
	341,119	457,050
ANNUAL SURPLUS (DEFICIT)	\$ (215,501)	\$ (383,580)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

CANADA MORTGAGE AND HOUSING CORPORATION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
CMHC Subsidy	\$ 163,488	\$ 122,208
Band Minimum Revenue Contribution	17,575	11,319
Rental Income	53,220	26,812
Inspections CMHC	-	6,200
P1997 Flood Damage	-	782
ERP Revenue	19,855	-
295 Construction Contribution	30,250	-
	284,388	167,321
EXPENDITURES		
Administration	-	1,275
Bank Charges and Interest	-	658
Insurance	-	12,401
Interest on Long-Term Debt	89,964	62,927
Office Supplies	-	656
Professional Fees	7,000	6,900
Repairs and Maintenance	93,020	45,695
Salaries and Wages	88,691	72,277
Travel	-	845
	278,675	203,634
ANNUAL SURPLUS (DEFICIT)	\$ 5,713	\$ (36,313)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

VLT AND GAMING

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
VLT Income - Net	\$ 532,342	\$ 1,148,089
ATM Income	- 540	
	532,342	1,148,629
EXPENDITURES		
Advertising	46,334	64,919
Bank Charges and Interest	5,200	5,792
Canteen	-	15,047
Cash Short/Over	(126,321)	8,861
Chief and Council Honorarium	44,846	117,400
Community Donations	86,224	129,839
Covid	1,000	-
Culture	1,670	2,851
Emergency	1,450	-
Funeral	8,350	7,350
Gaming	2,120	134,748
Insurance	13,043	169
Medical	435	1,225
MLC Commissions	114,437	298,852
Office	12,162	36,004
Poverty Relief	4,000	4,820
Repairs and Maintenance	4,359	9,071
Salaries and Benefits	130,182	332,529
Summer Students	1,464	-
Security	14,641	800
Smoke Shop	4,149	232
Sports and Recreation	24,409	54,540
Telephone	3,358	5,253
Training	-	2,500
Travel	32,840	17,095
Utilities	29,256	29,414
Vehicle Expenses	34,197	38,273
	493,805	1,317,584
ANNUAL SURPLUS (DEFICIT)	\$ 38,537	\$ (168,955)

DAKOTA TIPI FIRST NATION**SCHEDULE OF OPERATIONS**
DAKOTA TIPI FIRST NATION - ASETS
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
First Peoples Development	\$ 232,390	\$ 343,864
Sponsorship	- 5,000	
Assembly of Manitoba Chiefs	142,305	23,376
Other	13,607	28,458
	388,302	400,698
EXPENDITURES		
Administration	2,073	3,435
Bank Charges and Interest	780	989
Core Program Services	300	750
Job Creation	85,590	99,077
Office	342	993
Partnership Development	5,500	20,034
Program Supplies	32,560	13,913
Rent	18,000	13,500
Repairs and Maintenance	-	30
Salaries and Benefits	174,989	218,756
Telephone	657	1,975
Traditional Teachings	500	2,100
Training	4,348	5,674
Travel	570	2,834
Utilities	2,270	1,698
	328,479	385,758
ANNUAL SURPLUS (DEFICIT)	\$ 59,823	\$ 14,940

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

OLD SIOUX DEVELOPMENT CORPORATION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Commission and Profit Share	\$ 167,939	\$ 341,195
Other	5,189	-
	173,128	341,195
EXPENDITURES		
Bank Charges and Interest	5,028	2,049
Supplies	-	108
Uncategorized	-	248,094
	5,028	250,251
ANNUAL SURPLUS (DEFICIT)	\$ 168,100	\$ 90,944

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

BINGO PALACE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Gross Bingo Revenue	\$ -	\$ 11,171
EXPENDITURES		
Accumulator	-	22,235
Bank Charges and Interest	-	15
Cash Short/Over	-	28,300
Bingo Paper Purchases	-	4,976
Computer and Internet	2,268	3,565
License Fees	-	1,645
Salaries and Benefits	-	2,703
Supplies	-	874
Travel	-	100
	2,268	64,413
ANNUAL SURPLUS (DEFICIT)	\$ (2,268)	\$ (53,242)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

BAND OFFICE REPAIRS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ -
EXPENDITURES		
Repairs and Maintenance	-	4,360
Salaries and Benefits	-	191
	-	4,551
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (4,551)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
COMMUNITY BUILDINGS - SHED REPAIRS
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 7,000
EXPENDITURES		
Repairs and Maintenance	-	5,598
Salaries and Benefits	-	1,296
Supplies	-	204
	-	7,098
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (98)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COMMUNITY HALL UPGRADE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 29,757
EXPENDITURES		
Repairs and Maintenance	-	29,757
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

EQUIPMENT UPGRADE

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 2,963
EXPENDITURES		
Repairs and Maintenance	-	5,257
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (2,294)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

GARBAGE TRUCK REPAIRS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 472
EXPENDITURES		
Repairs and Maintenance	- -	451
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 21

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS
MAINTENANCE VEHICLE PURCHASE
Unaudited
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 11,547
EXPENDITURES		
Program Supplies	-	11,500
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 47

DAKOTA TIPI FIRST NATION

**SCHEDULE OF OPERATIONS
RINK PROJECT - CONSTRUCTION**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 525,000
EXPENDITURES		
Bank Charges and Interest	-	54
Contractors	-	525,000
Supplies	-	1,500
	<hr/> -	<hr/> 526,554
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (1,554)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

COMMUNITY WELL BEING

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Deferred Revenue - Prior Year	\$ -	\$ 16,684
EXPENDITURES		
Salaries and Benefits	-	14,684
Travel	-	2,000
	-	16,684
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

RENOVATIONS AND ADDITIONS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 50,000
EXPENDITURES		
Contractors	-	50,000
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ -

DAKOTA TIPI FIRST NATION

**SCHEDULE OF OPERATIONS
PROFESSIONAL DEVELOPMENT**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 74,360
EXPENDITURES		
Contractors	- -	74,200
Supplies	- -	1,066
	- -	75,266
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (906)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

ANCILLARY SUPPORT

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ -
EXPENDITURES		
Books and Supplies	-	2,196
Student Fees	-	125
	-	2,321
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (2,321)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

PROVINCIAL ADMINISTRATION 2ND LEVEL

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 8,184
EXPENDITURES		
Salaries and Benefits	- -	8,283
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (99)

DAKOTA TIPI FIRST NATION

**SCHEDULE OF OPERATIONS
PROVINCIAL STUDENT SUPPORT**

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 7,076
EXPENDITURES		
Student Activities	-	7,123
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (47)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

STUDENT TRANSPORTATION

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 28,964
EXPENDITURES		
Automotive	-	117
Repairs and Maintenance	-	3,228
Salaries and Benefits	-	26,438
Telephone	-	400
	-	30,183
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (1,219)

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

SCO

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Contribution Revenue	\$ -	\$ 13,000
EXPENDITURES		
	-	-
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 13,000

DAKOTA TIPI FIRST NATION

SCHEDULE OF OPERATIONS

RINK PROJECT - STUDENTS

Unaudited

FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Indigenous Services Canada	\$ -	\$ 80,000
EXPENDITURES		
Salaries and Benefits	-	74,893
Supplies	-	4,601
Travel	-	930
	-	80,424
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ (424)