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Financial Statements of  
**OKANESE FIRST NATION**

Year ended March 31, 2023

## **Management's Responsibility for Financial Statements**

The First Nation's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

Council is composed of elected officials who are not employees of the First Nation. Council is responsible for overseeing management in the performance of its financial reporting responsibilities. Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. Council is also responsible for recommending the appointment of the First Nation's external auditors.

Virtus Group LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the 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 Council and management to discuss their audit findings.



Chief Richard Stonechild



**VIRTUS  
GROUP**

Chartered Professional Accountants  
& Business Advisors LLP

## INDEPENDENT AUDITORS REPORT

To the Members,  
**Okanese First Nation**

### *Opinion*

We have audited the accompanying financial statements of **Okanese First Nation** which comprise the statement of financial position as at March 31, 2023 and the statement of operations and accumulated surplus, change in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the First Nation as at March 31, 2023 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the 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 financial statements in Saskatchewan, 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 for our opinion.

### *Other Matter*

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information in Schedules 1 through 65 is presented for additional information purposes only. This supplementary information has been subjected to procedures in the context of the audit of the financial statements as a whole and thus, no additional or specific procedures have been performed on these schedules.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations, 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 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.

## Independent Auditors Report continued

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

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 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 Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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 significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

September 19, 2024  
Regina, Saskatchewan

*VIRTUS Group LLP*  
Chartered Professional Accountants

**OKANESE FIRST NATION**

## Statement of Financial Position

March 31, 2023, with comparative figures for 2022

	2023	2022
<b>Financial assets</b>		
Current financial assets:		
Cash and short term investments (note 4)	\$ 10,018,979	\$ 6,453,732
Accounts receivable (note 5)	757,117	483,438
Funds held in trust (note 6)	56,272	53,628
	<hr/> 10,832,368	<hr/> 6,990,798
Investment in Keseechiwan Holdings Limited Partnership	60,000	60,000
	<hr/> \$ 10,892,368	<hr/> \$ 7,050,798
<b>Liabilities</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 447,743	\$ 143,054
Accrued landfill liability (note 7)	12,000	12,000
Deferred revenue	7,595,330	5,098,028
Current portion of long term debt (note 9)	<hr/> 300,000	<hr/> 318,300
	<hr/> 8,355,073	<hr/> 5,571,382
CMHC Reserves (note 8)	714,302	543,527
Long term debt (note 9)	<hr/> 2,221,734	<hr/> 2,542,290
	<hr/> 11,291,109	<hr/> 8,657,199
<b>Net financial assets</b>	<hr/> \$ (398,741)	<hr/> \$ (1,606,401)
<b>Non-financial assets</b>		
Prepaid expenses	15,811	23,363
Inventory	47,260	47,260
Tangible capital assets (note 10)	<hr/> 14,982,549	<hr/> 14,302,507
	<hr/> 15,045,620	<hr/> 14,373,130
<b>Accumulated surplus</b>	<hr/> \$ 14,646,879	<hr/> \$ 12,766,729
<b>Commitments (note 12)</b>		

See accompanying notes to the financial statements

Approved by the Council of Okanese First Nation:

ORIGINAL  
SIGNED

Director

Director

## OKANESE FIRST NATION

### Statement of Operations and Accumulated Surplus

March 31, 2023, with comparative figures for 2022

	Budget (unaudited)	2023	2022
<b>Revenue:</b>			
Canada Mortgage and Housing Corporation (CMHC)	\$ 209,038	\$ 398,360	\$ 402,667
File Hills Qu'Appelle Tribal Council	230,530	370,273	203,109
First Nations Trust	279,924	334,576	129,206
Government of Saskatchewan	-	234,722	-
Indigenous Services Canada	10,320,825	8,855,481	7,327,558
Indigenous Services Canada (Health Canada)	1,861,856	613,233	857,038
Interest income	2,371	29,872	5,772
Other income	1,457,389	1,466,825	714,731
Rental income	-	665,924	588,154
	14,361,933	12,969,266	10,228,235
<b>Expenses:</b>			
Amortization	643,913	716,230	688,787
Bank charges	10,144	(439)	11,598
CMHC housing	144,326	169,740	169,740
Community distributions, meals	119,673	272,772	316,286
Contracted services	96,343	1,231,536	1,246,413
Insurance	178,530	178,530	187,179
Interest on long term debt	108,853	66,091	79,042
Management fees	209,314	441,557	329,103
Miscellaneous	201,515	90,666	98,478
Office, program supplies, general	720,853	626,964	817,934
Professional services	123,272	648,582	334,810
Repairs, maintenance	338,037	220,795	176,803
Salaries, benefits	2,434,423	2,479,789	2,044,417
Social assistance	437,078	952,572	708,245
Telephone	62,499	58,509	85,129
TLE management	231,637	80,189	66,121
Travel	933,869	1,034,201	621,895
Training	47,674	110,921	33,731
Tuition	1,001,338	1,145,588	1,142,480
Utilities	289,926	328,343	252,535
Vehicle maintenance	97,185	65,206	33,823
	8,430,402	10,918,342	9,444,549
<b>Excess of revenues over expenses</b>	<b>\$ 5,931,531</b>	<b>2,050,924</b>	<b>783,686</b>
<b>Accumulated surplus, beginning of year</b>		12,766,730	11,983,044
Transfers to reserves		(170,775)	-
<b>Accumulated surplus, end of year</b>	<b>\$ 14,646,879</b>	<b>\$ 12,766,730</b>	

See accompanying notes to the financial statements

**OKANESE FIRST NATION**  
Statement of Change in Net Financial Assets

March 31, 2023, with comparative figures for 2022

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	<b>2023</b>	<b>2022</b>
<b>Excess of revenue over expenses</b>	\$ 2,050,924	\$ 783,686
Amortization of tangible capital assets	716,230	688,787
Acquisition of tangible capital assets	(1,396,272)	(1,602,359)
Change in inventory	-	(10,000)
Change in prepaid expenses	7,553	(7,553)
<b>Increase (decrease) in net financial assets</b>	<hr/> <b>\$ 1,378,435</b>	<hr/> <b>\$ (147,439)</b>
Net financial assets, beginning of the year	(1,606,401)	(1,458,962)
Transfers to reserves	(170,775)	-
<b>Net financial assets, end of the year</b>	<hr/> <b>\$ (398,741)</b>	<hr/> <b>\$ (1,606,401)</b>

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See accompanying notes to the financial statements

## OKANESE FIRST NATION

### Statement of Cash Flows

March 31, 2023, with comparative figures for 2022

	<b>2023</b>	<b>2022</b>
<b>Cash provided by (used in) operating activities:</b>		
Excess of revenue over expenses	\$ 2,050,924	\$ 783,686
Items not involving cash:		
Amortization of tangible capital assets	716,230	688,787
Gain on disposal of tangible capital assets	-	-
	<hr/> 2,767,154	<hr/> 1,472,473
Non-cash operating working capital items (note 11)	2,535,864	2,030,563
	<hr/> 5,303,018	<hr/> 3,503,036
<b>Cash provided by (used in) capital activities:</b>		
Trust funds	(2,645)	(1,938)
Acquisition of tangible capital assets	(1,396,272)	(1,602,359)
Proceeds on disposal of tangible capital assets	-	-
	<hr/> (1,398,917)	<hr/> (1,604,297)
<b>Cash provided by (used in) investing activities:</b>		
Repayment of long term debt	<hr/> (338,854)	<hr/> (540,512)
	<hr/> (338,854)	<hr/> (540,512)
<b>Increase (decrease) in cash</b>	<hr/> 3,565,247	<hr/> 1,358,227
<b>Cash position - beginning of year</b>	6,453,732	5,095,505
<b>Cash position - end of year</b>	<hr/> \$ 10,018,979	<hr/> \$ 6,453,732

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See accompanying notes to the financial statements

## OKANESE FIRST NATION

### Notes to Financial Statements

Year ended March 31, 2023

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#### 1. Nature of operations

The Okanese First Nation ("First Nation") is a First Nation community and a signatory of Treaty 4. The First Nation provide services and political representation to the members of the community. The First Nation is exempt from income taxes under the Treaty right to Taxation Immunity.

#### 2. Significant accounting policies

These financial statements have been prepared by management in accordance with public sector accounting standards for government not for profit organizations, issued by the Public Sector Accounting Board ("PSAB") of CPA Canada. The significant accounting policies used are as follows:

##### Inventory

Inventory consists of bison. It is recorded at the lower of cost and net realizable value on a per unit basis.

##### Investment in limited partnership

The investment in the limited partnership is recorded at cost.

##### Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is provided over the estimated useful life of the assets at the following annual rates and methods:

Band houses	Straight line	15 yrs
Building	Straight line	40 yrs
CMHC houses	Straight line	15 yrs
Computer equipment	Straight line	5 yrs
Dufferin homes	Straight line	15 yrs
Machinery and equipment	Straight line	10 yrs
Roads	Straight line	40 yrs
Street lights	Straight line	15 yrs
Vehicles	Straight line	5 yrs
Water and sewer	Straight line	40 yrs

No amortization is provided for assets under construction until available for use.

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## OKANESE FIRST NATION

### Notes to Financial Statements

Year ended March 31, 2023

#### 4. Cash and short term investments

	2023	2022
Cash	\$ 8,920,324	\$ 1,988,659
Term deposit, bearing interest at 1.7%, maturing June 2, 2023 (CMHC)	321,767	319,848
Term deposit, bearing interest at .40%, matured April 27, 2022 (Trust)	-	3,600,000
Term deposit, bearing interest at 3.6%, maturing March 7, 2024 (CMHC)	392,536	389,035
Term deposit, bearing interest at 3.8%, maturing March 26, 2024 (CMHC)	157,595	156,190
Term deposit, bearing interest at 3.6%, maturing June 22, 2024 (CMHC)	226,757	-
	<u>\$ 10,018,979</u>	<u>\$ 6,453,732</u>

#### 5. Accounts receivable

	2023	2022
Canada Mortgage and Housing Corporation	\$ 19,984	\$ 19,477
File Hills Qu'Appelle Tribal Council	141,324	174,696
FSIN	160,000	-
First Nations Trust	232,567	129,206
Government of Canada - GST	-	17,327
Indigenous Services Canada	102,783	-
Other	100,459	142,732
	<u>\$ 757,117</u>	<u>\$ 483,438</u>

#### 6. Funds Held in Trust

The Trust Fund is held by the Government of Canada's Consolidated Revenue Fund and included the following amounts:

	2023	2022
Revenue Trust Fund - opening balance	\$ 53,520	\$ 51,583
Interest	2,644	1,937
Revenue Trust Fund - closing balance	<u>\$ 56,164</u>	<u>\$ 53,520</u>
Capital Trust Fund - opening balance	\$ 108	\$ 108
No transactions	-	-
Capital Trust Fund - closing balance	<u>\$ 108</u>	<u>\$ 108</u>

## OKANESE FIRST NATION

### Notes to Financial Statements

Year ended March 31, 2023

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#### 2. Significant accounting policies (continued)

##### Landfill liability

The First Nation maintains a waste disposal site. The annual provision is reported as an expense and the accumulated provision is reported on the Statement of Financial Position.

##### Revenue recognition

The First Nation uses the deferral method of accounting for contributions. The First Nation enters into agreements with government agencies and other organizations. Funding is recorded in the period specified in the agreement. Amounts received in advance of the contract period, or for which services have not yet been delivered, are deferred until the next fiscal period. Other income such as interest and rental is recorded in the period the amounts are earned.

##### Statement of remeasurement gains and losses

A statement of remeasurement gains and losses has not been provided as there are no remeasurement gains or losses in the current or previous year.

##### Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 financial statements and the reported amount of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying amounts of tangible capital assets, accounts receivable and investments, and any underlying provision for bad debts. Actual results could differ materially from these estimates.

#### 3. Line of Credit

The First Nation has an authorized line of credit to a maximum of \$150,000 and is secured by funding from Indigenous Services Canada and other agencies. At year-end, the line of credit balance was \$92,511 (2022 - not utilized).

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## OKANESE FIRST NATION

### Notes to Financial Statements

Year ended March 31, 2023

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#### 7. Accrued Landfill Costs

	2023	2022
Environmental liabilities	<u>\$ 12,000</u>	<u>\$ 12,000</u>

The First Nation has accrued a liability for its landfill in the amount of \$12,000 (2022 - \$12,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental Management and Protection Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 20 year period using the best information available to management. Future events may result in significant changes to the estimated total costs, capacity used, total capacity and estimated liability. These changes will be recognized when they occur.

#### 8. CMHC reserves

In accordance with the agreement with CMHC, the First Nation maintains the following reserved for the CMHC Housing Program:

	2023	2022
Operating reserve	\$ 321,767	\$ 185,743
Replacement reserve	392,535	357,684
	<u>\$ 714,302</u>	<u>\$ 543,427</u>

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**OKANESE FIRST NATION**

## Notes to Financial Statements

Year ended March 31, 2023

**9. Long term debt**

	<b>2023</b>	<b>2022</b>
Mortgage payable to CMHC in monthly payments of \$316 including interest at 1.83%. Phase 1 houses pledged as security. Due November 2024.	\$ 6,229	\$ 9,862
Mortgage payable to CMHC in monthly payments of \$1,096 including interest at 1.04%. Phase 2 houses pledged as security. Due August 2025.	31,395	44,119
Mortgage payable to CMHC in monthly payments of \$1,248 including interest at 2.22%. Phase 3 houses pledged as security. Due January 2024.	79,812	92,716
Mortgage payable to CMHC in monthly payments of \$1,202 including interest at 0.86%. Phase 4 houses pledged as security. Due August 2022.	54,918	68,255
Mortgage payable to CMHC in monthly payments of \$4,436 including interest at 1.67%. Phase 5 houses pledged as security. Due July 2024.	304,225	351,543
Mortgage payable to CMHC in monthly payments of \$3,589 including interest at 1.30%. Phase 6 houses pledged as security. Due October 2022.	368,305	403,694
Mortgage payable to CMHC in monthly payments of \$1,806 including interest at 1.50%. Phase 7 houses pledged as security. Due July 2022.	190,065	207,402
Mortgage payable to CMHC in monthly payments of \$1,137 including interest at 0.73%. Phase 8 houses pledged as security. Due July 2025.	160,934	173,253
Mortgage payable to CMHC in monthly payments of \$1,988 including interest at 2.68%. Phase 9 houses pledged as security. Due October 2023.	304,687	319,532
Mortgage payable to CMHC in monthly payments of \$1,848 including interest at 1.72%. Phase 10 houses pledged as security. Due March 2025.	327,299	343,244

**OKANESE FIRST NATION**

## Notes to Financial Statements

Year ended March 31, 2023

**9. Long term debt (continued)****2023****2022**

Loan payable to Brandt Finance in monthly payments of \$2,994 including interest at 8.022%. 2011 JD 870G grader with a net book value of \$129,500 is pledged as security. Due July 2022.	-	11,324
Loan payable to First Nations Bank in monthly payments of \$9,006 including interest at 3.6%. Band office pledged as security. Due October 2029.	632,484	716,137
Loan payable to First Nations Bank in monthly payments of \$1,916 including interest at 5.48%. 2018 590SN Case backhoe with a net book value of \$122,700 is pledged as security. Due December 2024.	33,326	53,907
Loan payable to First Nations Bank in quarterly payments of \$9,698 including interest at 3.25%. 2021 71 Passenger Blue Bird school bus pledged as security. Due October 2023.	28,055	65,602
	<hr/> \$ 2,521,734	<hr/> \$ 2,860,590
Current portion of long term debt	300,000	318,300
	<hr/> \$ 2,221,734	<hr/> \$ 2,542,290

The estimated principal repayments due are as follows:

2024	\$ 300,000
2025	266,500
2026	252,400
2027	251,700
2028	246,200

**OKANESE FIRST NATION**

## Notes to Financial Statements

Year ended March 31, 2023

**10. Tangible capital assets**

	<b>2023</b>		<b>2022</b>	
	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>	<b>Net Book Value</b>
Building	\$ 4,444,932	\$ 1,507,702	\$ 2,937,230	\$ 2,668,383
CMHC houses	5,839,309	3,646,561	2,192,748	2,505,622
Community houses	1,255,324	1,208,263	47,061	53,784
Computer equipment	117,854	113,055	4,799	6,777
Dufferin homes	746,292	125,855	620,437	670,190
Family Support Home	4,070,873	203,071	3,867,802	3,603,508
Land	3,116,544	-	3,116,544	3,116,544
Machinery and equipment	1,025,630	536,295	489,335	363,228
Roads	418,175	303,111	115,064	119,189
Street lights	100,000	100,000	-	-
Vehicles	679,982	524,665	155,317	125,230
Water and sewer	2,774,676	1,338,464	1,436,212	1,070,052
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 24,589,591	\$ 9,607,042	\$ 14,982,549	\$ 14,302,507

## OKANESE FIRST NATION

### Notes to Financial Statements

Year ended March 31, 2023

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#### 11. Non-cash operating working capital

Details of the net change in each element of working capital relating to operations excluding cash are as follows:

##### **(Increase) decrease in current assets:**

	<b>2023</b>	<b>2022</b>
Accounts receivable	\$ (273,679)	\$ (438,558)
Inventory	-	(10,000)
Prepaid expenses	7,552	(7,552)
	<hr/>	<hr/>
	(266,127)	(456,110)

##### **Increase (decrease) in current liabilities:**

Accounts payable	304,689	(210,209)
Deferred revenue	2,497,302	2,696,882
	<hr/>	<hr/>
	2,801,991	2,486,673
	<hr/>	<hr/>
	\$ 2,535,864	\$ 2,030,563

#### 12. Commitments

The First Nation has a contractual commitment related to the new water treatment plant for \$8,734,000.

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## **OKANESE FIRST NATION**

### Notes to Financial Statements

Year ended March 31, 2023

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#### **13. Financial instruments**

The First Nation's financial assets and liabilities consist of cash, short term investments, accounts receivable, funds held in trust, accounts payable, accrued liabilities and long term debt. The fair value of these items approximate their carrying value.

The First Nation has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant financial risks to which the First Nation is exposed are:

##### **Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The First Nation is exposed to credit risk on its accounts receivable, however, it does not have a significant exposure to any individual funding partner or counterpart. In order to reduce its credit risk, the First Nation has adopted credit policies, which includes conducting regular reviews of its existing accounts receivable. The majority of the First Nation's accounts receivable are from the federal government, and is therefore considered low risk. No allowance has been recorded on these amounts.

##### **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The First Nation's exposure to interest rate risk is limited to the line of credit and long term debt. The interest rate on the long term debt is fixed and thus, there is no interest rate risk. The interest rate on the line of credit is variable; therefore, the First Nation may face increasing interest costs in an increasing interest rate market.

##### **Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The First Nation's exposure to liquidity risk is dependent on the receipt of funds from its operations, external borrowings and other related sources. Funds from these sources are primarily used to finance working capital and capital expenditure requirements, and are considered adequate to meet the First Nation's financial obligations.

#### **14. Comparative figures**

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

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**OKANESE FIRST NATION**  
**Summary of Schedules (unaudited)**  
**For the year ended March 31, 2023**

Category	Revenues	Expenses	Surplus (Deficit)	Deferred to 2024
<b>Lands, Membership</b>				
Band membership	\$ 13,642	\$ 13,434	\$ 208	\$ -
Land management (RLEMP)	222,807	134,468	88,339	-
LEDSP	70,000	-	-	(70,000)
LEDSP	-	59,390	(59,390)	-
LEDSP - Bison Pasture	30,000	31,280	(1,280)	-
Band Revenue	665,924	347,371	318,553	-
Specific claims	27,000	-	27,000	(27,000)
IRS Gravesites	76,556	33,053	43,503	(43,503)
First Nations Adaptation Project	184,000	40,208	143,792	-
<b>Education</b>				
Balcarres School	1,188,124	1,238,027	(49,903)	-
Post secondary education	419,818	396,364	23,454	-
High Cost	99,701	149,251	(49,550)	-
OLC/First Nation School Protection	166,883	152,104	14,779	-
School renovations	305,771	95,378	210,393	(210,393)
Mature Student	11,755	-	11,755	(11,755)
<b>Economic Development</b>				
Economic development	51,240	41,323	9,917	-
FN & Inuit summer work	8,836	11,304	(2,468)	-
Radio station	63,045	95,512	(32,467)	-
Community Opportunity Readiness Program	47,125	-	47,125	-
Skills Link	19,668	41,797	(22,129)	-
<b>Social</b>				
Basic needs	67,221	54,909	12,312	(12,312)
Safe Re-opening - COVID	21,015	22,912	(1,897)	-
Social - Basic needs	1,215,466	684,885	530,581	-
Food security project	2,900	2,948	(48)	-
Assisted Living & In - Home Care	40,613	44,126	(3,513)	-
Institutional Care	17,004	17,284	(280)	-
Good Medicine Circle	44,674	45,985	(1,311)	-
IAFNYES - IA	105,606	29,091	76,515	-
Child & Family Services Law	463,256	357,662	105,594	(105,594)
FN Representative	86,315	86,592	(277)	-
Income Assistance Relief	211,745	211,924	(179)	-
<b>Community</b>				
ICSF3 - Peremiter Security	43,238	43,476	(238)	-
Fire	5,945	11,631	(5,686)	-
A & C Wastewater < 1.5M	4,833,398	455,490	4,377,908	(4,377,908)
Response	20,982	23,471	(2,489)	-
First Nations Trust Gaming	277,753	279,235	(1,482)	-
Community Buildings	1,030,268	739,170	291,098	-
Community Facilities O & M	12,750	12,944	(194)	-
Recreation	12,864	171,648	(158,784)	-
Recovery of Our Children	320,000	56,823	263,177	(263,177)
Water Settlement	500,000	139,000	361,000	-
Basic Carpentry	73,851	78,670	(4,819)	-
Housing Co-ordinator	-	55,621	(55,621)	-

Administration	1,519,813	1,171,052	348,761	-
Fundraising	11,094	6,850	4,244	-

**Band Based Capital**

Construction - Year 2	440,725	-	440,725	(440,725)
Housing Management Subsidy Capacity	49,345	24,779	24,566	(24,566)
Construction Year 2	111,072	130,953	(19,881)	-
Band Based Capital	226,063	221,627	4,436	-

**Community Health**

CMHC Housing	425,576	201,424	224,152	-
Community Health Representative Service	145,308	221,290	(75,982)	-
CPNP	10,310	11,341	(1,031)	-
Mental Wellness Program	315,768	142,327	173,441	(173,441)
Health - TB Prevention	4,424	5,040	(616)	-
COVID	385,042	386,410	(1,368)	-
Public Health - COVID	15,357	15,549	(192)	-
Headstart	298,837	256,755	42,082	(42,082)
Health Planning	71,320	72,758	(1,438)	-
Fetal Alcohol/Prenatal	91,638	79,238	12,400	-
Emergency Preparedness	74,590	8,095	66,495	(66,495)
Daywalker Home Fire Family Centre - Operating	2,217,954	1,450,131	767,823	(767,823)
Daywalker Home Fire Family Centre - Capital	376,609	414,119	(37,510)	-
File Hills Health	12,780	13,940	(1,160)	-
IELCC 2021 Minor Projects	958,556	-	958,556	(958,556)

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\$ 20,840,940 \$ 11,339,439 \$ 9,431,501 \$ (7,595,330)

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**OKANESE FIRST NATION**

Schedule 1 - Statement of Revenues, Expenses and Surplus (Deficit)  
Lands, Membership - Band Membership  
Department 5000 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 13,642	\$ 8,473
	<u>13,642</u>	<u>8,473</u>
Employee benefits	1,324	-
Contract labour	1,980	-
Supplies	4,961	-
Travel	-	612
Wages	<u>5,169</u>	<u>8,255</u>
	<u>13,434</u>	<u>8,867</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ 208</u></u>	<u><u>\$ (394)</u></u>

**OKANESE FIRST NATION**

Schedule 2 - Statement of Revenues, Expenses and Surplus (Deficit)

Lands, Membership - Land Management (RLEMP)

Departments 5001 &amp; 5002 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 222,807	\$ 218,438
	222,807	218,438
Contract labour	35,220	21,698
Land improvements	-	37,359
Land management	76,892	64,146
Professional services	12,444	9,633
Property taxes	3,297	1,974
Supplies/Land improvement	1,689	2,250
Travel	4,926	-
	134,468	137,060
Excess (deficiency) of revenues over expenses	\$ 88,339	\$ 81,378

**OKANESE FIRST NATION**

Schedule 3 - Statement of Revenues, Expenses and Surplus (Deficit)

LEDSP

Department 5007 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 70,000	\$ -
	<u>70,000</u>	<u>-</u>
Expenses	-	-
	-	-
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	70,000	-
Funds received in advance of expenses	(70,000)	-
Excess (deficiency) of revenues over expenses	<u>\$ -</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 4 - Statement of Revenues, Expenses and Surplus (Deficit)

LEDSP

Department 0050, 5005, 5003 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ -	\$ 21,250
Indigenous Services Canada - Fixed	- -	34,627
	- -	55,877
Insurance	4,952	5,172
Contract labour	11,690	25,430
Equipment purchase	6,000	-
Supplies/Land improvement	12,307	40,758
Wages	21,496	18,954
Travel	2,945	25
	59,390	90,339
Excess (deficiency) of revenues over expenses	<u><u>\$ (59,390)</u></u>	<u><u>\$ (34,462)</u></u>

**OKANESE FIRST NATION**

Schedule 5 - Statement of Revenues, Expenses and Surplus (Deficit)

LEDSP - Bison Pasture

Department 5006 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 30,000	\$ -
	<hr/> 30,000	<hr/> -
Supplies	31,280	-
	<hr/> 31,280	<hr/> -
Excess (deficiency) of revenues over expenses	\$ (1,280)	\$ -
	<hr/> <hr/>	<hr/> <hr/>

**OKANESE FIRST NATION**

Schedule 6 - Statement of Revenues, Expenses and Surplus (Deficit)

Lands, Membership - Band Revenue

Department 00010 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Leases	\$ 665,924	\$ 570,154
	<hr/>	<hr/>
Band meeting supplies	44,957	1,860
Contract labour	58,981	-
Honoraria	10,863	1,950
Materials and supplies	19,400	12,746
Member assistance - funerals	32,197	19,132
Member assistance - glasses and other	29,796	9,018
Member assistance - utilities	138,693	90,979
Member assistance - rental	12,484	-
Travel	-	3,418
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ 318,553	\$ 431,051
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 7 - Statement of Revenues, Expenses and Surplus (Deficit)

Lands, Membership - Specific Claims

Department 4000 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ -	\$ 27,000
Funds received in advance prior year	27,000	-
	<hr/>	<hr/>
Expenses	-	-
	-	-
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	27,000	27,000
Funds received in advance of expenses	(27,000)	(27,000)
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$ -	\$ -
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 8 - Statement of Revenues, Expenses and Surplus (Deficit)

IRS Gravesites

Department 0060 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Federation of Sovereign Indigenous Nations	\$ 33,000	\$ 49,500
Funds received in advance, prior year	43,556	-
	<hr/> 76,556	<hr/> 49,500
Contract labour	24,990	3,000
Supplies	4,183	1,300
Travel	3,880	1,644
	<hr/> 33,053	<hr/> 5,944
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	43,503	43,556
Funds received in advance of expenses	(43,503)	(43,556)
Excess (deficiency) of revenues over expenses	<hr/> \$ -	<hr/> \$ -

**OKANESE FIRST NATION**

Schedule 9 - Statement of Revenues, Expenses and Surplus (Deficit)  
First Nations Adaptation Project  
Department 1003 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 184,000	\$ -
	<u>184,000</u>	<u>-</u>
Administration	27,000	-
Assistance	<u>13,208</u>	<u>-</u>
	<u>40,208</u>	<u>-</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ 143,792</u></u>	<u><u>\$ -</u></u>

## OKANESE FIRST NATION

Schedule 10 - Statement of Revenues, Expenses and Surplus (Deficit)

Education - Balcarres School

Department 6005, 6036, 6038, 6044, 6055, 6072 (unaudited)

Year ended March 31

	2023	2022
Indigenous Services Canada - Block	\$ 1,000,354	\$ 1,139,496
Indigenous Services Canada - Flexible	-	107,636
Indigenous Services Canada - Block	-	70,819
Indigenous Services Canada - Block	129,062	-
Other	3,263	-
Funds received in advance prior year	55,445	64,000
	<hr/> 1,188,124	<hr/> 1,381,951
Administration	121,107	158,154
Assistance	14,237	28,836
Employee benefits	3,108	3,137
Contract labour	60,838	71,494
Fuel	66,522	24,111
Insurance	432	5,504
Meals	3,262	368
Repairs and maintenance	3,429	20,381
Supplies	13,457	21,974
Telephone	525	1,441
Tuition	872,250	988,990
Travel	13,500	14,568
Wages	65,360	32,112
	<hr/> 1,238,027	<hr/> 1,371,070
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(49,903)	10,881
Funds received in advance of expenses	-	(55,445)
Excess (deficiency) of revenues over expenses	<hr/> \$ (49,903)	<hr/> \$ (44,564)

**OKANESE FIRST NATION**

Schedule 11 - Statement of Revenues, Expenses and Surplus (Deficit)

Education - Post Secondary Education

Department 6006, 6007 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 92,298	\$ 99,579
Indigenous Services Canada - Block	327,520	321,098
Other income	-	1,130
	<u>419,818</u>	<u>421,807</u>
Administration	60,520	9,000
Living allowance and member assistance	195,338	234,073
Supplies	16,763	27,165
Tuition and registration	123,743	153,490
	<u>396,364</u>	<u>423,728</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ 23,454</u></u>	<u><u>\$ (1,921)</u></u>

**OKANESE FIRST NATION**

Schedule 12 - Statement of Revenues, Expenses and Surplus (Deficit)  
High Cost  
Department 6075 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 99,701	\$ -
	<u>99,701</u>	<u>-</u>
Tuition	149,251	-
	<u>149,251</u>	<u>-</u>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(49,550)	-
Funds received in advance of expenses	-	-
Excess (deficiency) of revenues over expenses	<u>\$ (49,550)</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 13 - Statement of Revenues, Expenses and Surplus (Deficit)

Education - OLC/First Nation School Protection

Departments 6045, 6046 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 166,883	\$ 98,154
Other income	-	775
	<hr/>	<hr/>
Contract labour	15,550	24,849
Honoraria	-	499
Employee benefits	5,528	4,887
Maintenance	977	3,200
Meals	-	3,116
Supplies	14,923	27,265
Travel	9,132	11,780
Utilities	32,741	13,301
Wages	73,253	68,073
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ 14,779	\$ (58,041)
	<hr/>	<hr/>

**OKANESE FIRST NATION****Schedule 14 - Statement of Revenues, Expenses and Surplus (Deficit)**

Education - School Renovations

Department 6047, 6048, 6070 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 260,800	\$ -
Funds received in advance of expense, prior year	44,971	214,472
	<hr/>	<hr/>
Capital expenditures	92,911	154,760
Contract payments	2,467	14,741
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	210,393	44,971
Funds received in advance of expenses	(210,393)	(44,971)
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ -	\$ -

**OKANESE FIRST NATION**

Schedule 15 - Statement of Revenues, Expenses and Surplus (Deficit)  
Education - Mature Student  
Department 6062 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 11,755	\$ -
	<u>11,755</u>	<u>-</u>
Expenses	-	-
	-	-
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	11,755	-
Funds received in advance of expenses	(11,755)	-
Excess (deficiency) of revenues over expenses	<u>\$ -</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 16 - Statement of Revenues, Expenses and Surplus (Deficit)  
Economic Development  
Department 1000 (unaudited)

Year ended March 31

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	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 48,740	\$ 47,784
Other income	2,500	-
	<hr/>	<hr/>
	51,240	47,784
Assistance	2,500	-
Contract labour	9,750	-
Employee benefits	3,686	3,087
Honoraria	-	1,400
Training	-	450
Wages	<hr/>	<hr/>
	25,387	25,154
	<hr/>	<hr/>
	41,323	30,091
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$ 9,917	\$ 17,693

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**OKANESE FIRST NATION**

Schedule 17 - Statement of Revenues, Expenses and Surplus (Deficit)

Economic Development - FN &amp; Inuit Summer Work

Department 1001 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 8,836	\$ 41,445
FHQTC contributions	-	27,254
	<hr/> 8,836	<hr/> 68,699
Contract labour	-	600
Materials and supplies	283	1,677
Meals	-	3,132
Travel	-	82
Wages	<hr/> 11,021	<hr/> 70,055
	<hr/> 11,304	<hr/> 75,546
Excess (deficiency) of revenues over expenses	<hr/> <hr/> \$ (2,468)	<hr/> <hr/> \$ (6,847)

**OKANESE FIRST NATION**

Schedule 18 - Statement of Revenues, Expenses and Surplus (Deficit)

Economic Development - Radio Station

Department 00040 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Advertising, other	\$ 15,545	\$ 19,630
Indigenous Services Canada - Fixed	25,000	45,929
Indigenous Services Canada - Fixed	-	49,129
File Hills Qu'Appelle Tribal Council	22,500	-
	<hr/> 63,045	<hr/> 114,688
Contract labour	6,304	34,171
Operating costs	58	-
Supplies	3,711	7,239
Telephone	-	8,492
Travel	13,090	13,761
Utilities	20,919	10,007
Wages	51,430	46,969
	<hr/> 95,512	<hr/> 120,639
Excess (deficiency) of revenues over expenses	<hr/> <hr/> \$ (32,467)	<hr/> <hr/> \$ (5,951)

**OKANESE FIRST NATION**

Schedule 19 - Statement of Revenues, Expenses and Surplus (Deficit)  
Economic Development - Community Opportunity Readiness Program  
Department 1101 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ -	\$ 25,125
Funds received in advance, prior year	47,125	22,000
Administration	<u>47,125</u>	<u>47,125</u>
	- - 	- - 
Expenses	- - 	- - 
	- - 	- - 
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	47,125	47,125
Funds received in advance of expenses	- - 	(47,125) - 
Excess (deficiency) of revenues over expenses	<u>\$ 47,125</u>	<u>\$ -</u>
	- - 	- - 

\*Reports related to the expenditure of these funds were provided in prior years.

## OKANESE FIRST NATION

Schedule 20 - Statement of Revenues, Expenses and Surplus (Deficit)

Skills link

Departments 1002 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada -Fixed	\$ 19,668	\$ 89,942
	<u>19,668</u>	<u>89,942</u>
Employee benefits	-	2,591
Travel	16,160	1,800
Wages	<u>25,637</u>	<u>126,027</u>
	<u>41,797</u>	<u>130,418</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ (22,129)</u></u>	<u><u>\$ (40,476)</u></u>

**OKANESE FIRST NATION****Schedule 21 - Statement of Revenues, Expenses and Surplus (Deficit)****Basic Needs****Departments 1027 (unaudited)****Year ended March 31**

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ -	\$ 205,863
Funds received in advance, prior year	67,221	54,794
	<hr/>	<hr/>
Administration	-	-
Assistance	-	10,200
Employee benefits	301	142
Contract labour	22,050	97,114
Supplies	17,398	65,236
Travel	-	14,344
Wages	15,160	6,400
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	12,312	67,221
Funds received in advance of expenses	(12,312)	(67,221)
Excess (deficiency) of revenues over expenses	\$ -	\$ -
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 22 - Statement of Revenues, Expenses and Surplus (Deficit)  
Safe Re-opening - COVID  
Department 1028 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada	\$ -	\$ -
Funds received in advance, prior year	21,015	21,015
	<hr/>	<hr/>
Administration	1,000	-
Contract labour	2,551	-
Employee benefits	93	-
Utilities	4,735	-
Supplies	7,760	-
Telephone	1,115	-
Wages	5,658	-
	<hr/>	<hr/>
	22,912	-
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(1,897)	21,015
Funds received in advance of expenses	-	(21,015)
Excess (deficiency) of revenues over expenses	\$ (1,897)	\$ -
	<hr/>	<hr/>

## OKANESE FIRST NATION

### Schedule 23 - Statement of Revenues, Expenses and Surplus (Deficit)

Social - Basic Needs

Department 7001, 7002, 7003, 7021 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 868,481	\$ 851,452
Indigenous Services Canada - Fixed	24,745	-
Indigenous Services Canada - Fixed	5,537	-
FHQTC	24,000	-
Funds received in advance, prior year	292,703	-
	<hr/> 1,215,466	851,452
Administration	24,000	9,000
Client assistance	238,065	291,696
CMHC rent	169,740	169,740
Contract labour	2,417	1,595
Employee benefits	7,190	110
Meals	765	911
Supplies and other	344	10,946
Training	47,807	2,600
Travel	30,372	-
Utilities	69,834	70,903
Wages	94,351	1,248
	<hr/> 684,885	558,749
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	<hr/> 530,581	292,703
Funds received in advance of expenses	-	(292,703)
Excess (deficiency) of revenues over expenses	<hr/> \$ 530,581	\$ -

**OKANESE FIRST NATION**

Schedule 24 - Statement of Revenues, Expenses and Surplus (Deficit)

Food Security Project

Department 7004 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ -	\$ 29,940
File Hills Qu'Appelle Tribal Council	2,900	-
	<hr/>	<hr/>
Contract labour	400	11,640
Meals	492	6,986
Travel	100	487
Supplies	1,956	8,550
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ (48)	\$ 2,277
	<hr/>	<hr/>

**OKANESE FIRST NATION****Schedule 25 - Statement of Revenues, Expenses and Surplus (Deficit)****Social - Assisted Living & In - Home Care****Departments 7005 (unaudited)****Year ended March 31**

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 31,819	\$ 4,247
Indigenous Services Canada - Flexible	8,794	-
	<hr/>	<hr/>
Rent and comfort allowance	44,126	4,247
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ (3,513)	\$ -
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 26 - Statement of Revenues, Expenses and Surplus (Deficit)

Social - Institutional Care

Departments 7006 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Set	\$ 17,004	\$ 17,004
	<u>17,004</u>	<u>17,004</u>
Rent and comfort allowance	17,284	40,180
	<u>17,284</u>	<u>40,180</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ (280)</u></u>	<u><u>\$ (23,176)</u></u>

**OKANESE FIRST NATION**

Schedule 27 - Statement of Revenues, Expenses and Surplus (Deficit)

Basic Needs - Off reserve

Department 7007 (unaudited)

**Year ended March 31**

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ -	\$ 61,682
	<u>-</u>	<u>61,682</u>
Client assistance	- -	42,868
Supplies	- -	20,000
	<u>-</u>	<u>62,868</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ -</u></u>	<u><u>\$ (1,186)</u></u>

**OKANESE FIRST NATION**

Schedule 28 - Statement of Revenues, Expenses and Surplus (Deficit)

Social - Good Medicine Circle

Department 7010 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
FHQTC contributions	\$ 43,474	\$ 157,342
Other income	1,200	-
	<hr/> 44,674	<hr/> 157,342
Contract labour	31,977	115,985
Meals	3,650	25,525
Supplies	7,898	15,832
Travel	60	-
Workshops	2,400	-
	<hr/> 45,985	<hr/> 157,342
Excess (deficiency) of revenues over expenses	<hr/> \$ (1,311)	<hr/> \$ -

**OKANESE FIRST NATION**

Schedule 29 - Statement of Revenues, Expenses and Surplus (Deficit)

Social - IAFNYES - IA

Departments 9000 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ -	\$ 152,547
Funds received in advance prior year	105,606	-
	<hr/>	<hr/>
Administration	18,305	-
Employee benefits	-	1,229
Travel	10,786	
Wages	-	45,712
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	76,515	105,606
Funds received in advance of expenses	-	(105,606)
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	<hr/>	<hr/>
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 30 - Statement of Revenues, Expenses and Surplus (Deficit)  
 Child & Family Services Law (OSS)  
 Department 7040 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 400,000	\$ 250,000
Funds received in advance prior year	63,256	-
	<hr/>	<hr/>
Administrative fees	28,000	-
Employee benefits	68	953
Contract labour	67,469	60,000
Honoraria	27,545	9,750
Professional services	62,681	-
Meals	11,657	-
Supplies	22,302	1,825
Telephone	525	375
Travel	118,639	70,264
Wages	18,776	43,577
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	105,594	63,256
Funds received in advance of expenses	(105,594)	(63,256)
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$ -	\$ -

**OKANESE FIRST NATION**

Schedule 31 - Statement of Revenues, Expenses and Surplus (Deficit)  
FN Representative  
Department 7043 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 86,315	\$ -
	<u>86,315</u>	<u>-</u>
Employee benefits	1,301	-
Telephone	450	-
Travel	7,027	-
Wages	<u>77,814</u>	<u>-</u>
	<u>86,592</u>	<u>-</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ (277)</u></u>	<u><u>\$ -</u></u>

**OKANESE FIRST NATION**

Schedule 32 - Statement of Revenues, Expenses and Surplus (Deficit)

Language program

Department 55, 20 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Other income	\$ -	\$ 13,778
	- 13,778	
Assistance	-	2,707
Contract labour	-	665
Elder honoaria	-	7,200
Materials and supplies	-	1,370
Meals	-	12,600
Travel	-	1,709
	- 26,251	
Excess (deficiency) of revenues over expenses	\$ -	\$ (12,473)

**OKANESE FIRST NATION**

Schedule 33 - Statement of Revenues, Expenses and Surplus (Deficit)

Income Assistance - Inflation Relief

Department 7012 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 211,745	\$ -
	<u>211,745</u>	<u>-</u>
Assistance	100,510	-
Capital expenditures	58,181	-
Meals	17,250	-
Supplies	26,650	-
Wages	<u>9,333</u>	<u>-</u>
	<u>211,924</u>	<u>-</u>
Excess (deficiency) of revenues over expenses	\$ (179)	\$ -

## OKANESE FIRST NATION

Schedule 34 - Statement of Revenues, Expenses and Surplus (Deficit)

## ICSF3 - Peremiter Security

### Departments 1035 (unaudited)

Year ended March 31

	2023	2022
Indigenous Services Canada - Flexible	\$ -	\$ 63,550
File Hills Qu'Appelle Tribal Council	43,238	-
	<hr/>	<hr/>
	43,238	63,550
Contract labour	-	9,930
Employee benefits	1,642	354
Member assistance	8,465	8,100
Supplies	7,363	29,648
Travel	4,406	-
Wages	<hr/>	<hr/>
	21,600	16,000
	<hr/>	<hr/>
	43,476	64,032
Excess (deficiency) of revenues over expenses	\$ (238)	\$ (482)

**OKANESE FIRST NATION**

Schedule 35 - Statement of Revenues, Expenses and Surplus (Deficit)

Fire

Department 8022 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Fixed	\$ 5,945	\$ 9,392
Indigenous Services Canada - Block	- <hr/>	1,639 <hr/>
	5,945	11,031
Contract labour	11,120	15,728
Supplies	511 <hr/>	654 <hr/>
	11,631	16,382
Excess (deficiency) of revenues over expenses	<hr/> \$ (5,686)	<hr/> \$ (5,351)

**OKANESE FIRST NATION**

Schedule 36 - Statement of Revenues, Expenses and Surplus (Deficit)

Community - A&amp;C Water &lt;1.5M

Department 8027 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 2,500,000	\$ 1,500,000
Funds received in advance, prior year	2,333,398	839,143
	<hr/>	<hr/>
Contract labour	36,164	5,745
Capital expenditures	419,326	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	4,377,908	2,333,398
Funds received in advance of expenses	(4,377,908)	(2,333,398)
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ -	\$ -

**OKANESE FIRST NATION****Schedule 37 - Statement of Revenues, Expenses and Surplus (Deficit)****Response****Department 1041 (unaudited)****Year ended March 31**

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Set	\$ 20,982	\$ -
Funds received in advance prior year	-	-
	<hr/>	<hr/>
	20,982	-
Administration	2,518	-
Contract labour	18,679	-
Meals	2,274	-
	<hr/>	<hr/>
	23,471	-
Excess (deficiency) of revenues over expenses	\$ (2,489)	\$ -
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 38 - Statement of Revenues, Expenses and Surplus (Deficit)

Community - First Nations Trust Gaming

Department 1004 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
First Nations Trust	\$ 277,753	\$ 129,206
	<u>277,753</u>	<u>129,206</u>
Administration	29,835	10,000
Contract labour	20,755	-
Gifts, bonuses, and honoraria	91,425	117,240
Supplies	10,021	-
Travel	94,425	1,966
Wages	23,502	-
Workshops	9,272	-
	<u>279,235</u>	<u>129,206</u>
Excess (deficiency) of revenues over expenses	<hr/> <hr/> \$ (1,482)	<hr/> <hr/> \$ -

**OKANESE FIRST NATION****Schedule 39 - Statement of Revenues, Expenses and Surplus (Deficit)****Community - Community Buildings**

Department 8024, 8026, 8028, 8031(unaudited)

**Year ended March 31**

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 804,475	\$ 448,684
Indigenous Services Canada - Fixed	-	27,000
Indigenous Services Canada - Fixed	-	346,816
Indigenous Services Canada - Flexible	-	10,299
Other	22,879	-
Funds received in advance prior year	202,914	-
	<hr/> 1,030,268	<hr/> 832,799
Administration	172,074	99,935
Contract labour	137,784	109,603
Employee benefits	17,330	16,374
Insurance	134,516	139,590
Maintenance	18,735	18,189
Materials and supplies	30,430	94,222
Operating costs	12,652	19,164
Training	6,165	2,436
Travel	22,573	18,749
Utilities	49,337	59,038
Wages	137,574	131,520
	<hr/> 739,170	<hr/> 708,820
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	291,098	123,979
Funds received in advance of expenses	-	(202,914)
Excess (deficiency) of revenues over expenses	<hr/> \$ 291,098	<hr/> \$ (78,935)

## OKANESE FIRST NATION

Schedule 40 - Statement of Revenues, Expenses and Surplus (Deficit)

Community Facilities O & M

Department 8032 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 12,750	-
	<hr/> 12,750	<hr/> -
Employee benefits	1,199	-
Materials and supplies	4,065	-
Wages	<hr/> 7,680	<hr/> -
	<hr/> 12,944	<hr/> -
Excess (deficiency) of revenues over expenses	<hr/> \$ (194)	<hr/> \$ -
	<hr/> <hr/>	<hr/> <hr/>

**OKANESE FIRST NATION**

Schedule 41 - Statement of Revenues, Expenses and Surplus (Deficit)

Community - Recreation

Department 30, 8045 &amp; 9001 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Other and donations	\$ 12,864	\$ 480
	12,864	480
Community events	-	1,564
Contract labour	32,640	43,798
Honorarium	4,700	850
Meals	-	8,717
Member assistance	114,067	70,160
Sports equipment and supplies	20,241	20,297
Travel	-	57,102
	171,648	202,488
Excess (deficiency) of revenues over expenses	<u>\$ (158,784)</u>	<u>\$ (202,008)</u>

**OKANESE FIRST NATION**

Schedule 42 - Statement of Revenues, Expenses and Surplus (Deficit)

Daycare - COVID

Department 1031 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada	\$ -	\$ -
Funds received in advance, prior year	- -	18,277
	<hr/>	<hr/>
Contract payments	- -	18,277
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ -	\$ -
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 43 - Statement of Revenues, Expenses and Surplus (Deficit)

Recovery of Our Children

Department 1350 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Federation of Saskatchewan Indian Nations	\$ 320,000	\$ -
	320,000	-
Contract labour	750	-
Honoraria	6,500	-
Professional services	48,000	-
Supplies	1,000	-
Travel	573	-
	56,823	-
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	263,177	-
Funds received in advance of expenses	(263,177)	-
Excess (deficiency) of revenues over expenses	\$ -	\$ -

**OKANESE FIRST NATION**

Schedule 44 - Statement of Revenues, Expenses and Surplus (Deficit)

Water Settlement

Department 8029 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Class Action Settlement Funding	\$ 500,000	\$ -
	<u>500,000</u>	<u>-</u>
Assistance	139,000	-
	<u>139,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ 361,000</u></u>	<u><u>\$ -</u></u>

**OKANESE FIRST NATION**

Schedule 45 - Statement of Revenues, Expenses and Surplus (Deficit)

Basic Carpentry

Department 7011 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
File Hills Qu'Appelle Tribal Council	\$ 73,851	\$ -
	<u>73,851</u>	<u>-</u>
Contract labour	28,910	-
Meals	3,600	-
Capital expenditures	41,091	-
Supplies	4,864	-
Travel	205	-
	<u>78,670</u>	<u>-</u>
Excess (deficiency) of revenues over expenses	\$ (4,819)	\$ -
	<u>(4,819)</u>	<u>-</u>

**OKANESE FIRST NATION**

Schedule 46 - Statement of Revenues, Expenses and Surplus (Deficit)

Community - Housing Co-ordinator

Department 8060 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Revenue	\$ -	\$ -
Contract labour	2,385	-
Employee benefits	5,477	2,676
Materials and supplies	4,320	60
Telephone	300	565
Travel	11,051	3,869
Wages	<u>32,088</u>	<u>30,160</u>
	<u>55,621</u>	<u>37,330</u>
Excess (deficiency) of revenues over expenses	<u><u>\$ (55,621)</u></u>	<u><u>\$ (37,330)</u></u>

## OKANESE FIRST NATION

Schedule 47 - Statement of Revenues, Expenses and Surplus (Deficit)

Band Government - Administration

Department 9003, 9004 (unaudited)

Year ended March 31

	2023	2022
Indigenous Services Canada - Block	\$ 464,581	\$ 433,731
Administration fees	723,378	468,992
Other income	331,854	392,444
	<hr/> 1,519,813	<hr/> 1,295,167
Administration	29,244	19,259
Bank charges and interest	(440)	11,598
Contract labour	96,343	150,420
Council meetings	24,448	-
Employee benefits	33,108	38,825
Equipment purchases	-	5,870
Gifts and honoraria	12,392	(2,510)
Maintenance and supplies	61,118	38,579
Member assistance	15,444	9,674
Meals	13,510	15,733
Professional services	100,308	24,133
Staff training	2,150	(2,478)
Travel	256,486	95,541
Utilities	19,900	29,177
Wages	213,689	113,724
Wages - Chief Richard Stonechild	65,504	65,900
Wages - Edward Dumont	50,900	50,900
Wages - Penny Tukanow	52,858	50,900
Wages - Tyson Creely	25,450	50,900
Wages - James Dieter	50,900	50,900
Wages - Severance	41,250	33,000
Workshops and events	6,490	-
	<hr/> 1,171,052	<hr/> 850,045
Excess (deficiency) of revenues over expenses	<hr/> \$ 348,761	<hr/> \$ 445,122

**OKANESE FIRST NATION**

Schedule 48 - Statement of Revenues, Expenses and Surplus (Deficit)

Band Office &amp; Building - COVID

Departments 1030 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada	\$ -	\$ -
Funds received in advance, prior year	- -	18,249
	<hr/>	<hr/>
	- -	18,249
Supplies	- -	18,324
	<hr/>	<hr/>
	- -	18,324
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$ -	\$ (75)
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 49 - Statement of Revenues, Expenses and Surplus (Deficit)

Fundraising

Department 99 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Other income	\$ 11,094	\$ -
	<hr/> 11,094	<hr/> -
Supplies	6,850	-
	<hr/> 6,850	<hr/> -
Excess (deficiency) of revenues over expenses	<hr/> \$ 4,244	<hr/> \$ -
	<hr/> <hr/>	<hr/> <hr/>

**OKANESE FIRST NATION**

Schedule 50 - Statement of Revenues, Expenses and Surplus (Deficit)

Construction - Year 2 - Immediate Needs

Department 8063 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 326,308	\$ 116,080
Funds received in advance, prior year	114,417	-
	<hr/> 440,725	<hr/> 116,080
Contract payments	-	-
Professional fees	-	1,663
	<hr/> -	<hr/> 1,663
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	440,725	114,417
Funds received in advance of expenses	(440,725)	(114,417)
Excess (deficiency) of revenues over expenses	<hr/> \$ -	<hr/> \$ -

**OKANESE FIRST NATION**

Schedule 51 - Statement of Revenues, Expenses and Surplus (Deficit)

Housing Management Subsidy Capacity

Department 8061 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 49,345	\$ -
	<u>49,345</u>	<u>-</u>
Contract payments	24,779	-
	<u>24,779</u>	<u>-</u>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	24,566	-
Funds received in advance of expenses	(24,566)	-
Excess (deficiency) of revenues over expenses	<u>\$ -</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 52 - Statement of Revenues, Expenses and Surplus (Deficit)

Construction - Year 2 - On Reserve - Immediate Needs

Department 8066 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 111,072	\$ -
	111,072	-
Administration	33,428	-
Capital payments	26,402	-
Contract payments	69,343	-
Professional services	-	-
Supplies	1,003	-
Utilities	211	-
Travel	566	-
	130,953	-
Excess (deficiency) of revenues over expenses	<u><u>\$ (19,881)</u></u>	<u><u>\$ -</u></u>

**OKANESE FIRST NATION**

Schedule 53 - Statement of Revenues, Expenses and Surplus (Deficit)

Construction - Year 2 - On Reserve - Immediate Needs

Department 8066 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
	\$	\$
Indigenous Services Canada - Flexible	-	-
	-	-
Administration	-	-
Capital payments	-	311,532
Contract payments	-	69,204
Professional services	-	3,799
Supplies	-	21,756
Utilities	-	2,383
Travel	-	-
	-	408,674
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$	\$
	-	(408,674)

**OKANESE FIRST NATION**

Schedule 54 - Statement of Revenues, Expenses and Surplus (Deficit)

Band Based Capital

Department 8067 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Block	\$ 216,115	\$ 211,877
Other income	9,948	-
	<hr/>	<hr/>
	226,063	211,877
Administration	21,612	3,600
Contract labour	103,169	70,678
Materials and supplies	3,945	36,639
Repairs and maintenance	92,198	76,735
Travel	703	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	\$ 4,436	\$ 24,225
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 55 - Statement of Revenues, Expenses and Surplus (Deficit)

CMHC Housing - Canada Mortgage and Housing Rental

Department 8069 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Canada Mortgage and Housing Corporation	\$ 230,432	\$ 232,927
Rental income	169,740	169,740
Other income	25,404	5,771
	<hr/> 425,576	<hr/> 405,878
Administration	24,504	24,554
Contract labour	9,252	1,124
Insurance	34,308	36,366
Interest and bank charges	36,201	35,579
Maintenance	88,659	77,613
Professional services	8,500	8,500
	<hr/> 201,424	<hr/> 183,736
Excess (deficiency) of revenues over expenses	<hr/> <hr/> \$ 224,152	<hr/> <hr/> \$ 222,142

## OKANESE FIRST NATION

Schedule 56 - Statement of Revenues, Expenses and Surplus (Deficit)

Community Health Representative Service

Department 1007, 1012, 1013, 1014, 1015 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ -	\$ 207,583
Health Canada - Flexible	29,890	29,019
FHQTC	27,000	-
Funds received in advance, prior year	88,418	44,126
	<hr/>	<hr/>
Administration	15,051	10,668
Assistance	1,800	4,504
Contract labour	73,243	26,278
Employee benefits	10,182	9,715
Honoraria	5,375	8,411
Meals	451	1,535
Supplies	30,469	17,106
Telephone	841	828
Training		1,780
Travel	13,066	18,116
Wages	70,812	64,350
	<hr/>	<hr/>
	221,290	163,291
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(75,982)	88,418
	<hr/>	<hr/>
Funds received in advance of expenses	-	(88,418)
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	<b>\$ (75,982)</b>	<b>\$ -</b>
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 57 - Statement of Revenues, Expenses and Surplus (Deficit)

CPNP

Department 1016 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 10,310	\$ 12,010
	<hr/> 10,310	<hr/> 12,010
Assistance	200	1,400
Supplies	9,141	9,410
Travel	<hr/> 2,000	<hr/> -
	<hr/> 11,341	<hr/> 10,810
Excess (deficiency) of revenues over expenses	<hr/> \$ (1,031)	<hr/> \$ 1,200

**OKANESE FIRST NATION**

Schedule 58 - Statement of Revenues, Expenses and Surplus (Deficit)

Mental Wellness Program

Department 1017 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 215,017	\$ 192,055
Health Canada - Flexible	-	12,815
Funds received in advance, prior year	100,751	-
	<u>315,768</u>	<u>204,870</u>
Administration	19,200	6,000
Assistance	3,855	18,377
Contract labour	14,024	29,053
Honoraria	10,043	1,290
Meals	150	11,021
Supplies	39,093	23,676
Telephone	-	75
Training	-	9,749
Travel	38,252	4,878
Workshops & events	17,710	-
	<u>142,327</u>	<u>104,119</u>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	173,441	100,751
Funds received in advance of expenses	(173,441)	(100,751)
Excess (deficiency) of revenues over expenses	<u>\$ -</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 59 - Statement of Revenues, Expenses and Surplus (Deficit)

Health - TB Prevention

Departments 1036 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 3,255	\$ 1,169
Funds received in advance prior year	1,169	-
	<hr/>	<hr/>
Supplies	5,040	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(616)	1,169
Funds received in advance of expenses	-	(1,169)
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$ (616)	\$ -
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 60 - Statement of Revenues, Expenses and Surplus (Deficit)

COVID

Department 1025 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 76,376	\$ 152,752
Indigenous Services Canada - Flexible	-	131,040
Indigenous Services Canada - Flexible	-	24,104
FHQTC	-	6,000
Funds received in advance, prior year	308,666	310,068
	<u>385,042</u>	<u>623,964</u>
Assistance	128,893	130,716
Contract labour	41,220	96,030
Meals	20,014	-
Supplies	108,024	80,421
Travel	46,632	8,131
Utilities	27,335	-
Wages	14,292	-
	<u>386,410</u>	<u>315,298</u>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(1,368)	308,666
Funds received in advance of expenses	-	(308,666)
Excess (deficiency) of revenues over expenses	<u>\$ (1,368)</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 61 - Statement of Revenues, Expenses and Surplus (Deficit)

Public Health - COVID

Department 1026 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Funds received in advance, prior year	\$ 15,357	\$ 118,097
	<u>15,357</u>	<u>118,097</u>
Contract labour	2,085	38,757
Member assistance	1,000	62,146
Supplies	3,837	-
Travel	-	1,837
Wages	<u>8,627</u>	<u>-</u>
	<u>15,549</u>	<u>102,740</u>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(192)	15,357
Funds received in advance of expenses	-	(15,357)
Excess (deficiency) of revenues over expenses	<u>\$ (192)</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 62 - Statement of Revenues, Expenses and Surplus (Deficit)

Community Health - Headstart

Department 1018, 1040 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 279,551	\$ 86,500
Health Canada - Flexible	-	136,456
Funds received in advance, prior year	19,286	-
	<hr/>	<hr/>
Administration	8,652	-
Capital expenditures	-	27,655
Contract labour	34,110	20,409
Employee benefits	9,108	9,680
Management fee and rent	-	14,400
Materials and supplies	23,690	8,987
Meals	7,595	7,314
Professional services	2,000	500
Telephone	1,878	14,104
Travel	81,081	29,714
Utilities	-	5,751
Wages	88,641	64,348
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	42,082	19,286
Funds received in advance of expenses	(42,082)	(19,286)
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	<hr/>	<hr/>

**OKANESE FIRST NATION**

Schedule 63 - Statement of Revenues, Expenses and Surplus (Deficit)

Community Health - Health Planning

Departments 1019 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 71,320	\$ 69,243
	<u>71,320</u>	<u>69,243</u>
Administration	5,400	6,249
Contract labour	-	5,094
Employee benefits	5,579	6,015
Professional services	-	865
Supplies	6,073	4,581
Telephone	75	675
Travel	17,508	11,016
Wages	<u>38,123</u>	<u>35,973</u>
	<u>72,758</u>	<u>70,468</u>
Excess (deficiency) of revenues over expenses	\$ (1,438)	\$ (1,225)

**OKANESE FIRST NATION**

Schedule 64 - Statement of Revenues, Expenses and Surplus (Deficit)

Community Health - Fetal Alcohol/Prenatal

Departments 1020 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 49,085	\$ 56,445
FHQTC	29,613	25,142
Other income	<u>12,940</u>	<u>6,327</u>
	91,638	87,914
Administration	4,908	6,000
Contract labour	200	-
Honoraria	31,813	22,147
Supplies	14,555	18,999
Meals	1,500	14,934
Member assistance	1,330	213
Travel	2,257	13,014
Utilities	375	1,350
Wages	20,800	20,800
Workshops and honoraria	<u>1,500</u>	<u>3,442</u>
	79,238	100,899
Excess (deficiency) of revenues over expenses	<u><u>\$ 12,400</u></u>	<u><u>\$ (12,985)</u></u>

## OKANESE FIRST NATION

Schedule 65 - Statement of Revenues, Expenses and Surplus (Deficit)

Community Health - Emergency Preparedness

Department 1021 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 38,720	\$ 38,720
Funds received in advance prior year	35,870	-
	<hr/> 74,590	<hr/> 38,720
Materials and supplies	8,095	2,850
	<hr/> 8,095	<hr/> 2,850
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	66,495	35,870
Funds received in advance of expenses	(66,495)	(35,870)
Excess (deficiency) of revenues over expenses	<hr/> \$ -	<hr/> \$ -

**OKANESE FIRST NATION**

Schedule 66 - Statement of Revenues, Expenses and Surplus (Deficit)

Daywalker Home Fire Family Centre - Operating

Department 7025 - 7031 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ 1,195,134	\$ 1,063,758
Other income	67,603	77,213
Government of Saskatchewan	234,722	-
Funds received in advance, prior year	720,495	648,375
	<hr/> 2,217,954	<hr/> 1,789,346
Administration	97,510	107,202
Assistance	240	3,274
Contract labour	126,587	78,841
Employee benefits	78,806	35,289
Honoraria	75,500	48,610
Insurance	4,322	946
Maintenance	63,459	-
Meals	13,523	10,995
Professional services	9,262	23,603
Supplies	24,410	109,307
Telephone	7,214	26,550
Travel	131,311	99,901
Utilities	8,482	(5,313)
Wages	771,232	491,066
Workshops	38,273	38,580
	<hr/> 1,450,131	<hr/> 1,068,851
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	767,823	720,495
Funds received in advance of expenses	(767,823)	(720,495)
Excess (deficiency) of revenues over expenses	<hr/> \$ -	<hr/> \$ -

**OKANESE FIRST NATION**

Schedule 67 - Statement of Revenues, Expenses and Surplus (Deficit)  
Daywalker Home Fire Family Centre - Capital  
Department 7025 - 7031 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada - Flexible	\$ -	\$ 1,417,659
Funds received in advance, prior year	<u>376,609</u>	<u>-</u>
	<u>376,609</u>	<u>1,417,659</u>
Administration	-	18,883
Capital expenditures	409,987	1,007,502
Contract labour	<u>4,132</u>	<u>14,665</u>
	<u>414,119</u>	<u>1,041,050</u>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(37,510)	376,609
Funds received in advance of expenses	-	(376,609)
Excess (deficiency) of revenues over expenses	<u>\$ (37,510)</u>	<u>\$ -</u>

**OKANESE FIRST NATION**

Schedule 68 - Statement of Revenues, Expenses and Surplus (Deficit)

File Hills Health

Departments 1022 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
File Hills Health	\$ -	\$ -
Funds received in advance, prior year	12,780	12,780
	<hr/>	<hr/>
Contract labour	12,160	-
Supplies	1,780	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	(1,160)	12,780
Funds received in advance of expenses	-	(12,780)
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses	<b>\$ (1,160)</b>	<b>\$ -</b>

**OKANESE FIRST NATION**

Schedule 69 - Statement of Revenues, Expenses and Surplus (Deficit)

Headstart - COVID

Department 1029 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Indigenous Services Canada	\$ -	\$ -
Funds received in advance, prior year	- -	15,749
	<hr/>	<hr/>
Administration	- -	- -
Adminstration	- -	7,248
Member assistance	- -	2,547
Supplies	- -	6,294
Utilities	<hr/>	<hr/>
	- -	16,089
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	\$ -	\$ (340)

**OKANESE FIRST NATION**

Schedule 70 - Statement of Revenues, Expenses and Surplus (Deficit)

Head Start Capital

Department 1200 (unaudited)

Year ended March 31

	<b>2023</b>	<b>2022</b>
Health Canada - Flexible	\$ 958,556	\$ -
	<u>958,556</u>	<u>-</u>
Expenses	-	-
	-	-
Excess (deficiency) of revenues over expenses before funds received in advance of expenses	958,556	-
Funds received in advance of expenses	(958,556)	-
Excess (deficiency) of revenues over expenses	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>