Financial Reporting of

# NIPISSING FIRST NATION COVID-19 Funding

And Independent Auditors' Report thereon Year ended March 31, 2021

#### **INDEX**

Indigenous Services Canada
Ministry of Aboriginal Affairs
Anishinabek Nation
Kinoomaadziwin Education Body
Summary Schedule



#### INDEPENDENT AUDITORS' REPORT

To the Chief and Council of the Nipissing First Nation

### **Opinion**

We have audited the accompanying schedule of revenue and expenditures for COVID-19 of the Nipissing First Nation (the "Entity") for the year ended March 31, 2021 and note to the schedule, including a summary of significant accounting policies (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2021 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Indigenous Services Canada for 2020-21 as described in the note to the schedule.

### **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 Schedule" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter – Financial Reporting Framework

We draw attention to the note in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

## Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with Indigenous Services Canada as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.



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

### Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is 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 the schedule.

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 schedule, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada November 18, 2021

Schedule of COVID-19 Revenue and Expenditures

|                                                      |             |                                 |                                |          |                          | IN                           | IDIGENOUS           | SERVICES CA | NADA (ISC) |                    |                    |                                                    |                                 |                                                    |
|------------------------------------------------------|-------------|---------------------------------|--------------------------------|----------|--------------------------|------------------------------|---------------------|-------------|------------|--------------------|--------------------|----------------------------------------------------|---------------------------------|----------------------------------------------------|
| Budget Line Items                                    | Total       | Emergency<br>Mgmt<br>Assistance | Ec Dev<br>Readiness<br>(LEDSP) | FNIYES   | FN School<br>Emergencies | Band Office<br>and Buildings | School<br>Reopening | Fire Halls  | Daycares   | Health<br>Facility | Mental<br>Wellness | Child<br>Development<br>PUB<br>HEALTH NS<br>& CHRS | COMM<br>DISEASE -<br>IMM. COORD | COMM<br>DISEASE -<br>CDE<br>PLANNING &<br>RESPONSE |
| Revenue:                                             |             |                                 |                                |          |                          |                              |                     |             |            |                    |                    |                                                    |                                 |                                                    |
| Deferred revenue, beginning of year                  | -           | \$ -                            | \$ -                           | \$ -     | \$ -                     | \$ -                         | \$ -                | \$ -        | \$ -       | \$ -               | \$ -               | \$ -                                               | \$ -                            | \$ -                                               |
| Indigenous Services Canada                           | 1,768,909   | 1,202,098                       | 107,681                        | 107,914  | 4,977                    | 36,642                       | 20,708              | 54,975      | 36,698     | 21,437             | 93,819             | 49,760                                             | 19,200                          | 13,000                                             |
| Other                                                | 21,175      | 21,175                          | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Deferred revenue, end of year                        | (1,005,076) | (645,618)                       | (55,763)                       | (99,206) | (4,977)                  | (36,642)                     | -                   | (54,975)    | (36,698)   | (21,437)           | -                  | (49,760)                                           | -                               | -                                                  |
|                                                      | 785,008     | 577,655                         | 51,918                         | 8,708    | -                        | -                            | 20,708              | -           | -          | -                  | 93,819             | -                                                  | 19,200                          | 13,000                                             |
| Expenditures:                                        |             |                                 |                                |          |                          |                              |                     |             |            |                    |                    |                                                    |                                 |                                                    |
| Wages - Contract (RPN Relief)                        | 1,078       | 1,078                           | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Benefits - Contract (RPN Relief)                     | 102         | 102                             | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Purchased services (Mental Health)                   | 292,928     | 166,909                         | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | 93,819             | -                                                  | 19,200                          | 13,000                                             |
| Community related (Food, household items, health, me | 8,997       | -                               | -                              | -        | -                        | -                            | 8,997               | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Transportation                                       | 2,697       | 2,697                           | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Other related costs (Support required for capacity)  | 30,566      | 18,855                          | -                              | -        | -                        | -                            | 11,711              | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Community security and monitoring                    | 18,398      | 18,398                          | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Indigenous on reserve business support               | 60,626      | -                               | 51,918                         | 8,708    | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Communications - Public Education                    | 2,717       | 2,717                           | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
| Honorariums - Special Council meetings               | 4,800       | 4,800                           | -                              | -        | -                        | -                            | -                   | -           | -          | -                  | -                  | -                                                  | -                               | -                                                  |
|                                                      | 422,909     | 215,556                         | 51,918                         | 8,708    | -                        | -                            | 20,708              | -           | -          | -                  | 93,819             | -                                                  | 19,200                          | 13,000                                             |
| Surplus for year                                     | 362,099     | \$ 362,099                      | \$ -                           | \$ -     | \$ -                     | \$ -                         | \$ -                | \$ -        | \$ -       | \$ -               | \$ -               | \$ -                                               | \$ -                            | \$ -                                               |

Note to Schedule

Year ended March 31, 2021

#### Note:

The schedule is prepared in accordance with the relevant fixed and flexible funding agreements and amendments with Indigenous Services Canada in effect for the period ending March 31, 2021.

The funding agreements and amendments require the schedule to apply the following principles:

- Revenues are reported based on the funding received and receivable as of March 31, 2021
- Expenditures are reported on the accrual basis of accounting

The purpose of this schedule is for the Entity to report to Chief and Council and it's members on the receipt and disbursement of COVID-19 funding during the fiscal year.



#### INDEPENDENT AUDITORS' REPORT

To the Chief and Council of the Nipissing First Nation

### **Opinion**

We have audited the accompanying schedule of revenue and expenditures for COVID-19 of the Nipissing First Nation (the "Entity") for the year ended March 31, 2021 and note to the schedule, including a summary of significant accounting policies (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2021 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Ministry of Aboriginal Affairs for 2020-21 as described in the note to the schedule.

### **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 Schedule" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter - Financial Reporting Framework

We draw attention to the note in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

## Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with the Ministry of Aboriginal Affairs as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.



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

### Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is 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 the schedule.

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 schedule, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada November 18, 2021

Schedule of COVID-19 Revenue and Expenditures

|                                                     |          | Mi | nistry of Ab        | orig | inal Affairs        |
|-----------------------------------------------------|----------|----|---------------------|------|---------------------|
| Budget Line Items                                   | Total    |    | Surge &<br>Capacity |      | mergency<br>Respone |
| Revenue:                                            |          |    |                     |      |                     |
| Deferred revenue, beginning of year                 | \$<br>_  | \$ | -                   | \$   | -                   |
| Ministry of Aboriginal Affairs                      | 212,673  |    | 123,214             |      | 89,459              |
| Deferred revenue, end of year                       | (43,920) |    | (43,920)            |      | -                   |
|                                                     | 168,753  |    | 79,294              |      | 89,459              |
| Expenditures:                                       |          |    |                     |      |                     |
| Community related (Food, household items,           |          |    |                     |      |                     |
| health, medical)                                    | 68,162   |    | 22,721              |      | 45,441              |
| Transportation                                      | 3,787    |    | 3,787               |      | -                   |
| Other related costs (Support required for capacity) | 42,646   |    | 7,574               |      | 35,072              |
| Administration costs                                | 12,733   |    | 3,787               |      | 8,946               |
| Vaccine rollout support costs                       | 41,425   |    | 41,425              |      | -                   |
|                                                     | 168,753  |    | 79,294              |      | 89,459              |
| Surplus for year                                    | \$<br>   | \$ |                     | \$   |                     |

Note to Schedule

Year ended March 31, 2021

#### Note:

The schedule is prepared in accordance with the funding agreements with Ministry of Aboriginal Affairs in effect for the period ending March 31, 2021.

The funding agreements and amendments require the schedule to apply the following principles:

- Revenues are reported based on the funding received and receivable as of March 31, 2021
- Expenditures are reported on the accrual basis of accounting

The purpose of this schedule is for the Entity to report to Chief and Council and it's members on the receipt and disbursement of COVID-19 funding during the fiscal year.



#### INDEPENDENT AUDITORS' REPORT

To the Chief and Council of the Nipissing First Nation

### **Opinion**

We have audited the accompanying schedule of revenue and expenditures for COVID-19 of the Nipissing First Nation (the "Entity") for the year ended March 31, 2021 and note to the schedule, including a summary of significant accounting policies (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2021 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Anishinabek Nation for 2020-21 as described in the note to the schedule.

### 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 Schedule" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter – Financial Reporting Framework

We draw attention to the note in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

## Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with Anishinabek Nation as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.



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

### Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is 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 the schedule.

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 schedule, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada November 18, 2021

Schedule of COVID-19 Revenue and Expenditures

|                                                            |       |         | Anishinabek Nation        |        |                                                                   |        |    |                     |  |  |
|------------------------------------------------------------|-------|---------|---------------------------|--------|-------------------------------------------------------------------|--------|----|---------------------|--|--|
| Budget Line Items                                          | Total |         | MCSS<br>COVID<br>Response |        | Emergency<br>Response for<br>Indigenous<br>Children &<br>Families |        | V  | Family<br>Vellbeing |  |  |
| Revenue:                                                   |       |         |                           |        |                                                                   |        |    |                     |  |  |
| Deferred revenue, beginning of year                        | \$    | -       | \$                        | -      | \$                                                                | -      | \$ | -                   |  |  |
| Union of Ontario Indians                                   |       | 66,345  |                           | -      |                                                                   | 58,845 |    | 7,500               |  |  |
| Ministry of Community and Social Services                  |       | 57,975  |                           | 57,975 |                                                                   | -      |    | -                   |  |  |
| Deferred revenue, end of year                              |       | (7,500) |                           | -      |                                                                   | -      |    | (7,500)             |  |  |
|                                                            |       | 116,820 |                           | 57,975 |                                                                   | 58,845 |    | -                   |  |  |
| Expenditures:                                              |       |         |                           |        |                                                                   |        |    |                     |  |  |
| Community related (Food, household items, health, medical) |       | 116,820 |                           | 57,975 |                                                                   | 58,845 |    | -                   |  |  |
| Surplus for year                                           | \$    | -       | \$                        | -      | \$                                                                | -      | \$ | -                   |  |  |

Note to Schedule

Year ended March 31, 2021

#### Note:

The schedule is prepared in accordance with the funding agreements with Anishinabek Nation in effect for the period ending March 31, 2021.

The funding agreements and amendments require the schedule to apply the following principles:

- Revenues are reported based on the funding received and receivable as of March 31, 2021
- Expenditures are reported on the accrual basis of accounting

The purpose of this schedule is for the Entity to report to Chief and Council and it's members on the receipt and disbursement of COVID-19 funding during the fiscal year.



#### INDEPENDENT AUDITORS' REPORT

To the Chief and Council of the Nipissing First Nation

### **Opinion**

We have audited the accompanying schedule of revenue and expenditures for COVID-19 of the Nipissing First Nation (the "Entity") for the year ended March 31, 2021 and note to the schedule, including a summary of significant accounting policies (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2021 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Kinoomaadziwin Education Body for 2020-21 as described in the note to the schedule.

### **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 Schedule" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter – Financial Reporting Framework

We draw attention to the note in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

## Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with Kinoomaadziwin Education Body as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.



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

### Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is 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 the schedule.

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 schedule, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada November 18, 2021

Schedule of COVID-19 Revenue and Expenditures

|                                     |           |    | n Body            |                |          |    |                    |
|-------------------------------------|-----------|----|-------------------|----------------|----------|----|--------------------|
| Budget Line Items                   | Total     | 5  | Post<br>Secondary | · <del>-</del> |          | ,  | JK-12 Bus<br>Lines |
| Revenue:                            |           |    |                   |                |          |    |                    |
| Deferred revenue, beginning of year | \$<br>-   | \$ | -                 | \$             | -        | \$ | -                  |
| Kinoomaadziwin Education Body       | 702,718   |    | 616,670           |                | 66,048   |    | 20,000             |
| Deferred revenue, end of year       | (702,718) |    | (616,670)         |                | (66,048) |    | (20,000)           |
|                                     | -         |    | -                 |                | -        |    | -                  |
| Expenditures:                       | -         |    | -                 |                | -        |    | -                  |
| Surplus for year                    | \$<br>-   | \$ | -                 | \$             | -        | \$ | -                  |

Note to Schedule

Year ended March 31, 2021

#### Note:

The schedule is prepared in accordance with the funding agreements with Kinoomaadziwin Education Body in effect for the period ending March 31, 2021.

The funding agreements and amendments require the schedule to apply the following principles:

- Revenues are reported based on the funding received and receivable as of March 31, 2021
- Expenditures are reported on the accrual basis of accounting

The purpose of this schedule is for the Entity to report to Chief and Council and it's members on the receipt and disbursement of COVID-19 funding during the fiscal year.

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2021 (Unaudited)

#### INDIGENOUS SERVICES CANADA (ISC)

|                                                                |             | Emergency<br>Mgmt | Ec Dev<br>Readiness |          | FN School   | Band Office   | School    |            |          |  |
|----------------------------------------------------------------|-------------|-------------------|---------------------|----------|-------------|---------------|-----------|------------|----------|--|
| Budget Line Items                                              | Total       | Assistance        | (LEDSP)             | FNIYES   | Emergencies | and Buildings | Reopening | Fire Halls | Daycares |  |
| Revenue:                                                       |             |                   |                     |          |             |               |           |            |          |  |
| Deferred revenue, beginning of year                            | \$ -        | \$ -              | \$ -                | \$ -     | \$ -        | \$ -          | \$ -      | \$ -       | \$ -     |  |
| Indigenous Services Canada                                     | 1,768,909   | 1,202,098         | 107,681             | 107,914  | 4,977       | 36,642        | 20,708    | 54,975     | 36,698   |  |
| Kinoomaadziwin Education Body                                  | 702,718     | -                 | -                   | -        | -           | -             | -         | -          | -        |  |
| Union of Ontario Indians                                       | 66,345      | -                 | -                   | -        | _           | -             | -         | -          | -        |  |
| Ministry of Community and Social Services                      | 57,975      | -                 | -                   | -        | _           | -             | -         | -          | -        |  |
| Ministry of Aboriginal Affairs                                 | 212,673     | -                 | -                   | -        | -           | -             | -         | -          | -        |  |
| Other donations                                                | 21,175      | 21,175            | -                   | -        | -           | -             | -         | -          | -        |  |
| Deferred revenue, end of year                                  | (1,759,214) | (645,618)         | (55,763)            | (99,206) | (4,977)     | (36,642)      | -         | (54,975)   | (36,698) |  |
|                                                                | 1,070,581   | 577,655           | 51,918              | 8,708    | -           | -             | 20,708    | -          | -        |  |
| Expenditures:                                                  |             |                   |                     |          |             |               |           |            |          |  |
| Wages - Contract (RPN Relief)                                  | 1,078       | 1,078             | -                   | -        | -           | -             | _         | -          | -        |  |
| Benefits - Contract (RPN Relief)                               | 102         | 102               | -                   | -        | _           | -             | -         | -          | -        |  |
| Purchased services (ie: Mental Health)                         | 292,928     | 166,909           | -                   | -        | _           | -             | -         | -          | -        |  |
| Community related (ie: Food, Household items, health, medical) | 193,979     | -                 | -                   | -        | -           | -             | 8,997     | -          | -        |  |
| Transportation                                                 | 6,484       | 2,697             | -                   | -        | -           | -             | -         | -          | -        |  |
| Other related costs (ie: supports required for capacity)       | 73,212      | 18,855            | -                   | -        | -           | -             | 11,711    | -          | -        |  |
| Administration costs                                           | 12,733      | -                 | -                   | -        | -           | -             | -         | -          | -        |  |
| Vaccine rollout support costs                                  | 41,425      | -                 | -                   | -        | -           | -             | -         | -          | -        |  |
| Community security / monitoring                                | 18,398      | 18,398            | -                   | -        | -           | -             | -         | -          | -        |  |
| Indigenous on reserve business support                         | 60,626      | -                 | 51,918              | 8,708    | -           | -             | -         | -          | -        |  |
| Communications - Public Education                              | 2,717       | 2,717             | -                   | =        | -           | -             | -         | -          | -        |  |
| Honorariums - Special Council meetings                         | 4,800       | 4,800             | -                   | -        | -           | -             | -         | -          |          |  |
| ·                                                              | 708,482     | 215,556           | 51,918              | 8,708    | -           | -             | 20,708    | -          | -        |  |
| Surplus for year                                               | \$ 362,099  | \$ 362,099        | \$ -                | \$ -     | \$ -        | \$ -          | \$ -      | \$ -       | \$ -     |  |

|                    |                    |                                                         |                                 |                                        |                     | f Aboriginal<br>airs | A                         | nishinabek Natio                                                  | Kinoomaadziwin Education Body |                   |                |                    |
|--------------------|--------------------|---------------------------------------------------------|---------------------------------|----------------------------------------|---------------------|----------------------|---------------------------|-------------------------------------------------------------------|-------------------------------|-------------------|----------------|--------------------|
| Health<br>Facility | Mental<br>Wellness | Healthy Child<br>Development<br>PUB HEALTH<br>NS & CHRS | COMM<br>DISEASE -<br>IMM. COORD | COMM DISEASE - CDE PLANNING & RESPONSE | Surge &<br>Capacity | Emergency<br>Respone | MCSS<br>COVID<br>Response | Emergency<br>Response for<br>Indigenous<br>Children &<br>Families | Family<br>Wellbeing           | Post<br>Secondary | JK-12 -<br>NEC | JK-12 Bus<br>Lines |
| \$ -               | \$ -               | \$ -                                                    | \$ -                            | \$ -                                   | \$ -                | \$ -                 | \$ -                      | \$ -                                                              | \$ -                          | \$ -              | \$ -           | \$ -               |
| 21,437             | 93,819             | 49,760                                                  | 19,200                          | 13,000                                 | -                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | -                   | -                    | -                         | -                                                                 | -                             | 616,670           | 66,048         | 20,000             |
| -                  | -                  | -                                                       | -                               | -                                      | -                   | -                    | -                         | 58,845                                                            | 7,500                         | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      |                     |                      | 57,975                    | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | 123,214             | 89,459               | -                         | -                                                                 | -                             | -                 | -              | -                  |
| - (0.4.407)        | -                  | - (40.700)                                              | -                               | -                                      | - (40,000)          | -                    | -                         | -                                                                 | (7.500)                       | - (0.4.0.070)     | -              | -                  |
| (21,437)           | - 00.040           | (49,760)                                                |                                 | 13,000                                 | (43,920)            | - 00.450             |                           |                                                                   | (7,500)                       | (616,670)         | (66,048)       | (20,000)           |
| -                  | 93,819             | -                                                       | 19,200                          | 13,000                                 | 79,294              | 89,459               | 57,975                    | 58,845                                                            | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | -                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | -                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | 93,819             | -                                                       | 19,200                          | 13,000                                 | -                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | 22,721              | 45,441               | 57,975                    | 58,845                                                            | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | 3,787               | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | 7,574               | 35,072               | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | 3,787               | 8,946                | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | 41,425              | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | =                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | -                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| -                  | -                  | -                                                       | -                               | -                                      | -                   | -                    | -                         | -                                                                 | -                             | -                 | -              | -                  |
| <u>-</u>           | 93,819             |                                                         | 19,200                          | 13,000                                 | 79,294              | 89,459               | 57,975                    | 58,845                                                            | <u>-</u>                      | <u> </u>          |                | <u> </u>           |
| -                  | 93,019             | -                                                       | 19,200                          | 13,000                                 | 19,294              | 09,409               | 31,913                    | 30,043                                                            | -                             | -                 | -              | -                  |
| \$ -               | \$ -               | \$ -                                                    | \$ -                            | \$ -                                   | \$ -                | \$ -                 | \$ -                      | \$ -                                                              | \$ -                          | \$ -              | \$ -           | \$ -               |