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# Consolidated financial statements of Timiskaming First Nation

March 31, 2020

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# Management's Statement of Responsibility

## Management's Responsibility for the Consolidated Financial Statements

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

The consolidated financial statements have been prepared by management in accordance with the Financial Reporting Provision in the Indigenous Services Canada Reporting Guide and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Chief and Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Chief and Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging its responsibilities, and to review the consolidated financial statements and the external auditor's report.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Timiskaming First Nation and meet when required.

On behalf of Timiskaming First Nation

 Finance Director  
Signature and title  
for Timiskaming First Nation

March 16, 2021



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## **Independent Auditor's Report**

To the Chief and Council of  
Timiskaming First Nation

### **Opinion**

We have audited the consolidated financial statements of Timiskaming First Nation (the "Organization"), which comprise the consolidated statement of financial position as at March 31, 2020, and the consolidated statements of operations, cumulative operating surplus, net investment in capital assets, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization for the year ended March 31, 2020, and the results of its operations, cumulative operating surplus, net investment in capital assets, changes in net debt and cash flows for the year then ended in accordance with the Financial Reporting Provisions in the Indigenous Services Canada Reporting Guide.

### **Basis for Opinion**

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

### **Emphasis of matter – Basics of accounting**

We draw attention to Note 2 to the consolidated financial statements, which describes the basis of accounting. The consolidated financial statements are prepared to assist the Organization in complying with the Financial Reporting Provisions in the Indigenous Services Canada Reporting Guide. As a result, the consolidated financial statements 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 Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Financial Reporting Provisions in the Indigenous Services Canada Reporting Guide, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Other point**

The organization's financial statements for the year ended March 31, 2109 were audited by another auditor who expressed an unmodified opinion on these financial statements as at July 19, 2019.

*MNP LLP*

March 16, 2021

<sup>1</sup> CPA auditor, CA, public accountancy permit No.A123107

**Timiskaming First Nation**  
**Consolidated statement of operations**  
Year ended March 31, 2020

	2020 \$	2019 \$
<b>Revenues</b>		
ISC – Fixed Contribution	<b>1,768,311</b>	2,117,630
ISC – Block Contribution	<b>7,134,351</b>	6,093,579
ISC – Flexible Contribution	<b>322,960</b>	406,730
ISC – Review letter and Unexpended Funding	<b>54,003</b>	(56,853)
ISC – Set Contribution	-	2,000
Recoverable from (refundable to) ISC	-	(2,000)
Administration fees	<b>909,009</b>	362,906
Anishnabe Long-Term Care Centre (ALTCC)	<b>75,488</b>	88,070
Canadian Mortgage and Housing Corporation (CMHC)	<b>159,914</b>	202,803
First Nations Education Council (FNEC)	<b>862,544</b>	977,511
ISC – Health Branch – Block Contribution	<b>1,622,935</b>	1,462,602
ISC – Health Branch – Flexible Contribution	<b>1,533,100</b>	1,656,588
ISC – Health Branch – Fixed Contribution	<b>592,254</b>	-
ISC – Health Branch – Set Contribution	-	506,052
ISC – Health Branch – Review letter	-	(14,035)
ANHRSDC	<b>256,356</b>	230,726
Ministère de la Culture et des Communications	<b>10,000</b>	10,000
Ministère des Forêts, de la Faune et des Parcs	<b>83,000</b>	103,000
Rent revenues	<b>285,988</b>	296,435
Secrétariat aux affaires autochtones (SAA)	<b>1,312,592</b>	731,296
Sécurité publique du Québec	<b>297,335</b>	289,377
Public Safety and Emergency Preparedness Canada	<b>322,112</b>	313,491
Transfer from (to) Social Assistance program	<b>(1,125)</b>	(13,403)
Western Quebec School Board Invoicing	<b>151,967</b>	147,938
Société de Crédit Commercial Autochtone (SOCCA)	<b>269,752</b>	314,897
Other revenues	<b>1,604,882</b>	1,457,474
Deferred revenue from previous year	<b>3,269,922</b>	1,536,265
Deferred revenue to following year	<b>(4,509,406)</b>	(3,269,922)
	<b>18,388,244</b>	15,951,157

**Timiskaming First Nation**  
**Consolidated statement of operations**  
Year ended March 31, 2020

	2020	2019
	\$	\$
<b>Expenses</b>		
Band government	46,516	47,371
Administration	1,292,790	1,274,120
Education	4,792,419	4,013,061
Health	4,028,970	3,308,393
Public works	1,721,452	4,461,284
Public security	624,804	614,707
Social assistance	1,368,629	1,206,222
Housing	747,981	338,622
Economic development	1,943,629	2,148,283
Natural resources	592,076	502,093
Other	107,967	164,144
	<b>17,267,233</b>	<b>18,078,300</b>
<b>Surplus (deficit) for the year</b>	<b>1,121,011</b>	<b>(2,127,143)</b>

The accompanying notes and schedules are an integral part of the consolidated financial statements.

**Conciliation to ISC Financial Reporting Requirements**

	2020	2019
	\$	\$
Surplus (deficit) for the year under PSAS	1,121,011	(2,127,143)
Proceeds from long-term debt	1,103,650	1,967,392
Reimbursement of long-term debt	(693,776)	(609,672)
Acquisition of capital assets	(1,647,322)	(3,388,874)
Deficit for the year under ISC Financial Reporting Requirements(1)	(116,437)	(4,158,297)

- (1) The operating surplus before amortization and loss on disposal of capital assets is \$1,264,335 (operating deficit before amortization and loss on disposal of capital assets of \$317,062 in 2019).



**Timiskaming First Nation****Consolidated statement of cumulative operating surplus**

Year ended March 31, 2020

	Notes	2020 \$	2019 \$
Balance at beginning of year		<b>(1,059,652)</b>	8,825
Surplus (deficit) for the year		<b>1,121,011</b>	(2,127,143)
Transfer to net investment in capital assets			
Acquisition of capital assets		<b>(1,647,322)</b>	(3,388,874)
Amortization, loss on disposal of capital assets and proceeds from disposal of capital assets		<b>1,454,222</b>	3,940,805
Proceeds from long-term debt		<b>1,103,650</b>	1,517,392
Reimbursement of long-term debt		<b>(468,775)</b>	(384,672)
Use and decrease of (allocation to) bus reserve	15	<b>64,812</b>	(64,812)
Use and decrease of extension of the school reserve	15	<b>233,814</b>	-
Use and decrease of (allocation to) ancestral village reserve	15	<b>305,000</b>	(305,000)
Use and decrease of (allocation to) building acquisition reserve	15	<b>205,000</b>	(205,000)
Use and decrease of (allocation to) Widjikiwe Gas Bar Reserve	15	<b>152,800</b>	(152,800)
Use and decrease of (allocation to) Midjin Dépanneur and Parcels of Land	15	<b>50,000</b>	(50,000)
Decrease of Widjikiwe Reserve		-	18,070
Adjustment of reserves funds – Article 95		<b>(30,572)</b>	133,557
Balance at end of year		<b>1,483,988</b>	(1,059,652)

The accompanying notes and schedules are an integral part of the consolidated financial statements.

**Timiskaming First Nation****Consolidated statement of net investment in capital assets**

Year ended March 31, 2020

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
<b>Net investment in capital assets at beginning of year</b>	<b>24,339,086</b>	26,023,737
<b>Variation of net investment in capital assets</b>		
Plus:		
Acquisition of capital assets	<b>1,647,322</b>	3,388,874
Reimbursement of long-term debt	<b>468,775</b>	384,672
Adjustment of capital assets for consolidation purposes	<b>125,374</b>	-
	<b>2,241,471</b>	3,773,546
Less:		
Proceeds from long-term debt	<b>1,103,650</b>	1,517,392
Amortization, loss on disposal of capital assets and proceeds from disposal of capital assets	<b>1,454,222</b>	3,940,805
	<b>2,557,872</b>	5,458,197
<b>Net investment in capital assets at end of year</b>	<b>24,022,685</b>	24,339,086

The accompanying notes and schedules are an integral part of the consolidated financial statements.



**Timiskaming First Nation**  
**Consolidated financial position**  
As at March 31, 2020

	Notes	2020 \$	2019 \$
<b>Financial assets</b>			
Cash		<b>2,995,033</b>	2,649,949
Accounts receivable	3	<b>4,660,194</b>	3,176,615
Restricted cash and deposits	5	<b>815,470</b>	746,190
		<b>8,470,697</b>	6,572,754
<b>Liabilities</b>			
Accounts payable and accrued liabilities	8	<b>1,689,467</b>	2,321,406
Due to ISC – Health Branch	9	<b>67,389</b>	67,389
Due to ISC	10	<b>3,120</b>	3,120
Deferred revenue	12 and 13	<b>4,513,543</b>	3,269,922
ISC – Unexpended Funding	11	<b>1,730</b>	55,733
Current portion of long-term debt	14	<b>406,520</b>	653,651
Long-term debt	14	<b>4,357,216</b>	3,700,211
Deferred revenue – long-term	13	<b>95,863</b>	-
		<b>11,134,848</b>	10,071,432
<b>Net debt</b>		<b>(2,664,151)</b>	(3,498,678)
<b>Non-financial assets</b>			
Prepaid expenses	4	<b>212,124</b>	79,460
Capital assets	6	<b>28,786,422</b>	28,467,948
		<b>28,998,546</b>	28,547,408
<b>Accumulated surplus</b>	16	<b>26,334,395</b>	25,048,730

Contingency and contingent asset (Note 25)

The accompanying notes and schedules are an integral part of the consolidated financial statements.

Approved by the First Nation's Council

 Council's member  
 Council's member

**Timiskaming First Nation**  
**Consolidated statement of changes in net debt**  
Year ended March 31, 2020

	2020 \$	2019 \$
<b>Surplus (deficit) for the year</b>	<b>1,121,011</b>	<b>(2,127,143)</b>
<b>Changes in capital assets</b>		
Acquisition of capital assets	<b>(1,647,322)</b>	(3,388,874)
Proceeds from disposal of capital assets	<b>73,450</b>	99,570
Amortization	<b>1,348,949</b>	1,226,702
Loss from disposal of capital assets	<b>31,823</b>	2,614,533
	<b>(193,100)</b>	551,931
<b>Changes in other non-financial assets</b>		
Changes in the prepaid expenses	<b>(132,664)</b>	116,647
<b>Changes in the non-operational surplus and reserves</b>		
Changes in replacement and operating reserves	<b>65,241</b>	(81,188)
Increase of In-trust fund	<b>4,611</b>	5,332
Adjustment of reserves funds – Article 95	<b>(30,572)</b>	133,557
	<b>39,280</b>	57,701
<b>Changes in net debt</b>	<b>834,527</b>	(1,400,864)
<b>Net debt at the beginning of the year</b>	<b>(3,498,678)</b>	(2,097,814)
<b>Net debt at end of year</b>	<b>(2,664,151)</b>	(3,498,678)

The accompanying notes and schedules are an integral part of the consolidated financial statements.

**Timiskaming First Nation**  
**Consolidated statement of cash flows**  
Year ended March 31, 2020

	Notes	2020 \$	2019 \$
<b>Operating activities</b>			
Surplus (deficit) for the year		<b>1,121,011</b>	(2,127,143)
Items not affecting cash:			
Amortization		<b>1,348,949</b>	1,226,702
Loss from disposal of capital assets		<b>31,823</b>	2,614,533
		<b>2,501,783</b>	1,714,092
Changes in non-cash operating working capital items	20	<b>(962,701)</b>	1,424,725
		<b>1,539,082</b>	3,138,817
<b>Investing activities</b>			
Acquisition of capital assets		<b>(1,647,322)</b>	(2,985,349)
Proceeds from disposal of capital assets		<b>73,450</b>	99,570
Increase of the restricted cash and deposit		<b>(69,280)</b>	(141,411)
		<b>(1,643,152)</b>	(3,027,190)
<b>Financing activities</b>			
Adjustment of reserves funds – Article 95		<b>(52,348)</b>	133,557
Changes in the replacement reserve fund – Article 95		<b>56,445</b>	52,369
Variation of operating reserve fund		<b>30,572</b>	(133,557)
Increase of In-trust fund		<b>4,611</b>	5,332
Proceeds from long-term debt		<b>1,103,650</b>	1,563,867
Reimbursement of long-term debt		<b>(693,776)</b>	(609,672)
		<b>449,154</b>	1,011,896
Net increase of cash and cash equivalents		<b>345,084</b>	1,123,523
Cash and cash equivalents, beginning of year		<b>2,649,949</b>	1,526,426
<b>Cash and cash equivalents, end of year</b>		<b>2,995,033</b>	2,649,949

See additional information presented in Note 20.

Cash and cash equivalents consist of cash.

The accompanying notes and schedules are an integral part of the consolidated financial statements.

## **1. Description of the organization**

Timiskaming First Nation (the "First Nation") is an unincorporated legal body as defined in the *Indian Act*. A band council is considered a form of local government consisting of a Chief and two or more councillors who are chosen by election or band custom to carry out the functions of government for the First Nation.

## **2. Accounting policies**

The consolidated financial statements have been prepared in accordance with the Financial Reporting Provisions on the Indigenous Services Canada Reporting Guide.

The consolidated financial statements differ from Canadian public sector accounting standards by including a certain financial information that is not required by the Canadian public sector accounting standards. This information is presented in order to satisfy to Indigenous Services Canada (ISC) on pages 6, 8 and 29 to 182.

### *Cash and cash equivalents*

Cash and cash equivalents include cash, bank overdraft, bank loan and short-term investments with a term to maturity of three months or less at the date of acquisition.

### *Capital assets*

The capital assets are composed of all capital assets recorded at cost. The methods, the term and depreciation rates for the capital assets are as follows:

Community buildings	Diminishing balance	2.5%
Private housing	Straight line	25 years
Motorized equipment	Diminishing balance	10.0%, 20.0% and 30.0%
Roadway system	Diminishing balance	2.5%
Office and other equipment	Diminishing balance	20.0% and 30.0%
Water and sanitation systems	Diminishing balance	2.5%
Assets under capital lease:		
Motorized equipment	Diminishing balance	30.0%

### *Revenue recognition*

Revenue is recorded in the period specified in funding agreements entered into with government agencies and other organizations. Assistance received in advance of making the related expenses is deferred. Revenues are recognized when persuasive evidence of an arrangement exists, price or amount is fixed or determinable and collection is reasonably assured.

### *Reimbursements of capital and interests*

The reimbursements of capital and interests on the long-term debt are treated as expenses in the housing operations projects (as in other projects that may contain reimbursements of capital and interest) where as the rent charged by the First Nation to the tenants and the grant coming from CMHC are treated as revenues in these same projects.

### *Revenues and expenses related to the acquisition of capital assets*

Revenues and expenses related to the acquisition of capital assets are primarily recorded in the net investment in capital assets when the related capital expenses are recorded, provided that the First Nation meets the eligibility criteria.

## **2. Accounting policies (continued)**

### *Use of estimates*

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingencies at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the consolidated financial statements requiring management to make estimates include the provision for doubtful accounts in respect of receivables, the useful lives of long-lived assets, the deferred revenues, unexpended funding and liabilities under legal contingencies. Actual results could differ from these estimates.

### *Principle of consolidation*

The consolidated financial statements include the accounts of the First Nation and the organizations under its control. The First Nation controls 100% of Widjikiwe Holdings Corp. (WHC – company incorporated under the *Canada Business Corporation Act*) which is fully responsible of Widjikiwe L.P. and TFN Construction L.P. (TFNCLP) as general partner of this limited partnership. Widjikiwe L.P. is the limited partner of TFNCLP. Transactions concluded between these organizations and reciprocal balances are eliminated. Nevertheless, the reciprocal balances have not been eliminated in the information of the schedules presented on pages 29 to 182 neither than in the segment disclosure (Note 18).

### *Pension plan*

The cost of the defined pension plan is equal to the pension plan expenses.

The pension plan is a multiemployer defined benefit pension plan that is accounted for as a defined contribution plan.

### *Loans*

Loans with significant concessionary terms are presented at face value discounted by the amount of the grant portion.

### *Proceeds from disposal of capital assets and the related revenues*

Proceeds from disposal of capital assets and from assets held for sale are recorded in the net investment in capital assets.

**Timiskaming First Nation**  
**Notes to the consolidated financial statements**  
March 31, 2020

**3. Accounts receivable**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
ISC receivable	<b>1,170,176</b>	1,234,457
CMHC receivable	<b>532,379</b>	490,609
First Nations Education Council receivable	<b>90,427</b>	122,411
ISC – Health Branch	<b>219,229</b>	170,121
ANHRSDC receivable	<b>53,867</b>	48,205
Loan advances for construction	<b>5,397</b>	5,397
SAA receivable	<b>870,000</b>	412,500
Rent receivable – Article 95	<b>25,109</b>	37,525
Rent receivable – Band housing	<b>118,203</b>	135,908
Western Quebec School Board receivable	<b>105,727</b>	117,079
SOCCA – Receivable	<b>614,635</b>	25,000
Canada Economic Development (CED)	<b>58,650</b>	-
Les Pétroles Alcasyna (1993) inc.	<b>350,000</b>	-
Other accounts receivable	<b>736,648</b>	646,445
	<b>4,950,447</b>	3,445,657
Allowance for doubtful accounts	<b>(290,253)</b>	(269,042)
	<b>4,660,194</b>	3,176,615

**4. Prepaid expenses**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Prepaid expenses – Post-secondary	<b>51,689</b>	51,689
Prepaid expenses – Other*	<b>160,435</b>	27,771
	<b>212,124</b>	79,460

\* Including \$134,800 related to road reconstruction.

**5. Restricted cash and deposits**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
In-trust fund – Capital and revenues accounts	<b>239,534</b>	234,923
Replacement reserve fund (Note 17)*	<b>478,611</b>	439,339
Operating reserve fund*	<b>97,325</b>	71,928
	<b>815,470</b>	746,190

\* Under the agreement with CMHC, an annual amount for housing units must be invested for the replacement reserve in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. The funds in the account may only be used as approved by CMHC. Withdrawals are credited to interest first and then capital. However, the replacement reserve is sufficient in 2020 and it should have been \$450,914 in 2019 (lack of \$11,575). The operating reserve is sufficient in 2020 and in 2019 (over of \$7,822 and over of \$19,969).



**Timiskaming First Nation**  
**Notes to the consolidated financial statements**  
March 31, 2020

**6. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2020 Net book value</b>	<b>2019 Net book value</b>
	\$	\$	\$	\$
Land	<b>1,182,913</b>	-	<b>1,182,913</b>	779,842
Community buildings	<b>15,208,349</b>	<b>3,887,186</b>	<b>11,321,163</b>	9,474,844
Private housing	<b>9,231,141</b>	<b>6,029,285</b>	<b>3,201,856</b>	5,090,734
Buildings under construction (Gas Bar)	<b>216,153</b>	-	<b>216,153</b>	-
Motorized equipment	<b>3,808,979</b>	<b>1,638,509</b>	<b>2,170,470</b>	2,320,900
Roadway system	<b>8,552,464</b>	<b>6,007,799</b>	<b>2,544,665</b>	2,609,911
Office and other equipment	<b>1,931,476</b>	<b>1,098,190</b>	<b>833,286</b>	663,065
Water and sanitation systems	<b>9,287,596</b>	<b>2,101,702</b>	<b>7,185,894</b>	7,342,906
Assets under capital lease : Motorized equipment	<b>218,525</b>	<b>88,503</b>	<b>130,022</b>	185,746
	<b>49,637,596</b>	<b>20,851,174</b>	<b>28,786,422</b>	28,467,948

Assets under construction, included in Community buildings for an amount of \$639,693 are not amortized as at March 31, 2020. Land includes an amount of \$403,071 in connection with the Gas Bar.

**7. Bank loan**

TFN Construction L.P. has an authorized bank loan for an amount of \$75,000, bearing interests at prime rate (2.45% as at March 31, 2020) plus 1.25%. No amount has been used as of March 31, 2020.

**8. Accounts payable and accrued liabilities**

	<b>2020 \$</b>	<b>2019 \$</b>
Suppliers	<b>766,525</b>	1,411,183
Salaries, vacation and pension plan	<b>444,993</b>	479,776
Remittances payable	<b>34,466</b>	76,781
Other	<b>443,483</b>	353,666
	<b>1,689,467</b>	2,321,406

**9. Due to ISC – Health Branch**

	<b>2020 \$</b>	<b>2019 \$</b>
Medical Transportation	<b>67,389</b>	67,389

**10. Due to ISC**

	<b>2020 \$</b>	<b>2019 \$</b>
Estates Management Program	<b>1,120</b>	1,120
Emergency Preparedness	<b>2,000</b>	2,000
	<b>3,120</b>	3,120

**Timiskaming First Nation**  
**Notes to the consolidated financial statements**  
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**11. ISC – Unexpended Funding**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Estates Management Program	<b>1,730</b>	1,730
First Line Project	-	54,003
	<b>1,730</b>	<b>55,733</b>

**12. Deferred revenue**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Indexation (Annex 5)	-	104,243
Estates Management Program (Annex 6)	-	699
Land Support Services (Annex 7)	<b>15,591</b>	22,234
Consultation & Policy Development (Membership) (Annex 8)	-	10,000
Capacity Development – Electoral Code (Annex 9)	<b>10,000</b>	10,000
Capacity Development – IT Upgrade (Annex 10)	-	13,983
Capacity Development – Salary Scale (Annex 11)	<b>2,669</b>	15,000
Capacity Development – Strategic Plan (Annex 12)	<b>4,279</b>	50,000
Instructional Services Formula (Annex 17)	-	80,459
Education Support Services (Annex 18)	-	104,919
Post-Secondary Education (Annex 19)	-	259,576
New Paths for Education – N1P1 – Parental and Community Engagement (Annex 20)	<b>35,872</b>	47,853
Tuition Agreements (Annex 21)	-	380,977
Skills Link // Youth Programs – Science and Technology (Annex 23)	<b>13,825</b>	5,446
Diversification of Secondary School Learning Paths (Annex 25)	<b>5,875</b>	6,154
Skills Link // Youth Programs – Career Promotion and Awareness (Annex 28)	<b>9,754</b>	4,954
New Paths for Education – NP1Q – Teacher Recruitment and Retention (Annex 29)	<b>386</b>	12,699
Education Partnerships Program (EPP) (Annex 31)	-	4,109
Innovation in Education Program – FNEC (Annex 34)	<b>16,746</b>	-
Continuous School Improvement – FNEC (Annex 35)	<b>75,150</b>	-
CHR (Annex 40)	-	10,370
Regional Hep-C Coordinator (Annex 42)	<b>13,683</b>	27,987
NNADAP (Annex 43)	-	15,875
Health Services Integration Fund (HSIF) (Annex 44)	<b>82,037</b>	66,782
Quarterly Meetings NNADAP (Annex 45)	<b>12,698</b>	15,639
O & M – NHW (Annex 46)	-	2,676
Communicable Diseases (Annex 47)	<b>15,863</b>	2,853
Brighter Futures (Annex 48)	-	15,748
Jordan's Principle (Annex 49)	<b>694,732</b>	360,680
NHW Aids Program (Annex 50)	<b>21,845</b>	-
Prenatal Nutrition (Annex 51)	-	4,809
Diabetes Education (Annex 57)	-	71,356
Home & Community Care (Annex 59)	-	65,254
Avenir d'enfants (Annex 60)	<b>29,619</b>	38,725
Mental Health NHW (Annex 61)	-	6,631
Home Nursing Care (Annex 62)	<b>121,731</b>	44,452
Health Director (Management Support) (Annex 64)	-	142,009
First Line Project (Annex 67)	<b>124,589</b>	175,899

**Timiskaming First Nation**  
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**12. Deferred revenue (continued)**

	2020 \$	2019 \$
Mental Wellness Team (Annex 68)	-	20,092
Tobacco Reduction Program (Annex 69)	26,341	19,486
National Youth Suicide Prevention (Annex 70)	30,022	-
Prescription Drug Abuse (Annex 71)	128,890	79,168
Mental Health – MHC – Traditionnal Healer (Annex 72)	-	13,885
Head Start Program (FNHS) (Annex 73)	2,859	39,061
New Horizons (Annex 75)	6,123	24,750
Infrastructure – Renovation (Annex 76)	12,080	49,000
Community Mobilization (Annex 79)	37,831	10,000
Eco Center – Operations (Annex 83)	30,400	28,624
Eco Center – Upgrade (Annex 84)	169,535	62,813
Education Facilities / Design – Construction (Kiwetin Extension) (Annex 89)	208,242	251,477
Drinking Water Upgrade (Annex 90)	222,727	49,624
Garbage Truck Purchase (Annex 93)	-	800
Arena Clean Up (Annex 94)	48,213	-
Pre-Employment Support Program (Annex 104)	242,836	112,628
Youth Initiative Project CMHC (Annex 110)	-	2,398
RRAP – 70 Richard's Road (Annex 111)	3,633	3,633
Emergency Repair – ISC (Annex 114)	-	23,035
Advisory Services – Housing (Annex 115)	27,900	27,900
RRAP – 14 Stanger's Road (Annex 117)	-	9,879
RRAP – 22 Polson Street (Annex 119)	10,813	-
Algonquin Village (Annex 128)	37,263	62,426
Sawmill – Economic Insertion (Annex 130)	2,793	-
Widjikiwe Holdings Corp. – Gas Bar (Annex 137)	1,753,226	-
Northern Ontario Heritage Fund Corporation (NOHFC) (Annex 140)	17,209	10,492
Natural Ressources & Heritage (Annex 141)	44,965	128,366
CEAA (Annex 144)	106,410	-
Climate Change (Annex 145)	15,973	-
Emergency Preparedness (Annex 147)	15,100	-
TFN's Activities (Annex 149)	1,078	17,390
Culture (Annex 150)	-	6,133
FNQ – Initiative to Combat Poverty (Annex 152)	-	15,812
	<b>4,509,406</b>	<b>3,269,922</b>

**13. Deferred revenue related to Les Pétroles Alcasyna (1993) inc.**

	Short-term \$	Long-term \$	2020 Total \$
Les Pétroles Alcasyna (1993) inc.	4,137	95,863	100,000

Widjikiwe Holdings Corp. signed an agreement with Les Pétroles Alcasyna (1993) inc. for a contribution of \$100,000. Widjikiwe Holdings Corp. will have to reimburse the capital on the last day of the term of ten years. However, the capital will be deemed reduced by the number of days since the beginning of the term divided per 3,650 multiplied by the initial amount of \$100,000. If the agreement is terminated before the term, the remaining capital will become due and payable at the date of termination.

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**14. Long-term debt**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Loans from CMHC, 0.98% to 2.68%, guaranteed by ISC, payable by monthly instalments of \$300 to \$2,089, capital and interests, maturing from 2028 to 2044	<b>1,843,618</b>	1,967,502
Loan, 2.56%, guaranteed by a motorized equipment with a net book value of \$248,227, payable by monthly instalments of \$7,078, capital and interests, maturing in 2021	<b>49,130</b>	131,665
Loan, 3.33%, guaranteed by a movable hypothec (first ranking security interest in the universality of all present and future assets, corporeal and incorporeal), payable by monthly instalments of \$8,152, capital and interests, maturing in 2022	<b>104,013</b>	196,657
Loan, 5.50%, guaranteed and repaid by the Secr�tariat aux affaires autochtones by semi-annual repayments of \$46,296 principal and interest, maturing in 2024	<b>291,264</b>	364,795
Loan from SOCCA, 6.50%, moratorium on the repayment of capital for a period of 24 months, payable by monthly instalments of \$3,542 starting on January 2021, maturing in 2035	<b>377,109</b>	377,109
Loans in progress, approved by CMHC, with a term of 25 years, interest and other terms to be determined	<b>415,000</b>	288,000
Loan, 5.99%, guaranteed by a motorized equipment with a net book value of \$34,970, payable by monthly instalments of \$1,081, capital and interests, maturing in 2024	<b>39,105</b>	49,402
Loan, 5.99%, guaranteed by a motorized equipment with a net book value of \$36,260, payable by monthly instalments of \$1,121, capital and interests, maturing in 2024	<b>40,544</b>	51,221
Loan from SOCCA, 7.50%	-	225,000
Loan from SOCCA, 6.50%, guaranteed by a movable hypothec on the universality of all present and future assets and by the First Nation, payable by monthly instalments of \$6,359, capital and interests, maturing in 2029	<b>486,100</b>	529,178
Obligation under capital lease, 5.30%, representing a total commitment of \$159,636 payable by monthly instalments of \$3,423, capital and interests, maturing in 2025	<b>141,203</b>	173,333
Loan from SOCCA, 7.00%, guaranteed by Timiskaming First Nation, payable from November 2020 by monthly instalments of \$6,004, capital and interests, maturing in 2036*	<b>668,000</b>	-
Loan in progress from Canada Economic Development for a maximum of \$359,000	<b>58,650</b>	-

**Timiskaming First Nation**  
**Notes to the consolidated financial statements**  
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**14. Long-term debt (continued)**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Loan from Les Pétroles Alcasyna (1993) inc., no interest, payable at the rate of nine tenths of a cent (\$0.009) per litre of petroleum products delivered on the site by Les Pétroles Alcasyna (1993) inc.	<b>250,000</b>	-
	<b>4,763,736</b>	4,353,862
Current portion	<b>406,520</b>	653,651
	<b>4,357,216</b>	3,700,211

- \* Under the terms of SOCCA's long-term debt, Widjikiwe Holdings Corp. is subject to certain restrictive covenants regarding the maintenance of minimum financial ratios. Widjikiwe Holdings Corp. is in default with respect to these covenants and has obtained a waiver from SOCCA, implying that the long-term debt affected will not be subject to recall in 2021.

Principal payments on long-term debt and future minimum lease payments under the capital leases required in each of the next five years are as follows:

	Long-term debt	Lease
	\$	\$
2021	406,520	27,389
2022	345,448	41,084
2023	353,357	41,084
2024	315,235	41,084
2025	227,990	8,995

**15. Reserves**

These reserves are created from the cumulative operating surplus. When events for which they were created occur, they shall be returned to the cumulative operating surplus.

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Reserve for health contingencies	<b>20,074</b>	20,074
Reserve for bus acquisition	-	64,812
Reserve for extension of the school	-	233,814
Reserve for Ancestral Village	-	305,000
Reserve for building acquisition	-	205,000
Reserve for Widjikiwe Gas Bar	-	152,800
Reserve for Midjim Dépanneur and parcels of land	-	50,000
	<b>20,074</b>	1,031,500

**Timiskaming First Nation**  
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**16. Accumulated surplus**

The accumulated surplus of Timiskaming First Nation is divided among several surpluses and reserves, as detailed below:

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Reserves	<b>20,074</b>	1,031,500
In-trust fund	<b>239,534</b>	234,923
Operating reserve fund	<b>89,503</b>	51,959
Replacement reserve	<b>478,611</b>	450,914
Net investment in capital assets	<b>24,022,685</b>	24,339,086
Cumulative operating surplus (deficit)	<b>1,483,988</b>	(1,059,652)
	<b>26,334,395</b>	25,048,730

**17. Replacement reserve**

The main categories of external restrictions related to fund balances are as follows:

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
Balance at beginning of the year	<b>450,914</b>	491,578
Add: Current year addition	<b>50,750</b>	51,350
Adjustment from CMHC	<b>(3,858)</b>	(93,033)
Use of replacement reserve	<b>(24,890)</b>	-
Interests earned	<b>5,695</b>	1,019
Balance at end of the year	<b>478,611</b>	450,914

Under the terms of the agreement with CMHC, the replacement reserve account is to be credited annually. These funds along with accumulated interests must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. The funds in the account may only be used as approved by CMHC. Withdrawals are credited to interests first and then capital.

**Timiskaming First Nation**  
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**18. Segment disclosure**

	<b>Band government</b>		<b>Administration</b>	
	<b>2020</b>	2019	<b>2020</b>	2019
	<b>\$</b>	\$	<b>\$</b>	\$
<b>Revenues:</b>				
Federal government transfers	<b>44,215</b>	43,729	<b>800,863</b>	968,108
Provincial government transfers	-	-	-	-
Other revenues	<b>2,301</b>	3,642	<b>1,022,396</b>	(184,056)
<b>Total revenues</b>	<b>46,516</b>	47,371	<b>1,823,259</b>	784,052
<b>Expenses:</b>				
Salaries and fringe benefits	<b>41,253</b>	35,991	<b>573,922</b>	558,352
Amortization	-	-	<b>17,459</b>	19,545
Other expenses	<b>5,263</b>	11,380	<b>701,409</b>	696,223
<b>Total expenses</b>	<b>46,516</b>	47,371	<b>1,292,790</b>	1,274,120
<b>Annual surplus (deficit)</b>	-	-	<b>530,469</b>	(490,068)
	<b>Education</b>		<b>Health</b>	
	<b>2020</b>	2019	<b>2020</b>	2019
	<b>\$</b>	\$	<b>\$</b>	\$
<b>Revenues:</b>				
Federal government transfers	<b>5,083,063</b>	4,293,287	<b>3,760,525</b>	4,061,817
Provincial government transfers	<b>151,967</b>	147,938	<b>52,000</b>	60,000
Other revenues	<b>785,195</b>	(476,179)	<b>425,312</b>	(991,982)
<b>Total revenues</b>	<b>6,020,225</b>	3,965,046	<b>4,237,837</b>	3,129,835
<b>Expenses:</b>				
Salaries and fringe benefits	<b>2,121,381</b>	1,998,204	<b>1,890,789</b>	1,468,650
Amortization	<b>97,075</b>	80,901	<b>139,482</b>	123,964
Other expenses	<b>2,573,963</b>	1,933,956	<b>2,076,755</b>	1,724,292
<b>Total expenses</b>	<b>4,792,419</b>	4,013,061	<b>4,107,026</b>	3,316,906
<b>Annual surplus (deficit)</b>	<b>1,227,806</b>	(48,015)	<b>130,811</b>	(187,071)

**Timiskaming First Nation**  
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**18. Segment disclosure (continued)**

	<b>Public works</b>		<b>Public security</b>	
	<b>2020</b>	2019	<b>2020</b>	2019
	<b>\$</b>	\$	<b>\$</b>	\$
<b>Revenues:</b>				
Federal government transfers	<b>1,549,067</b>	1,661,495	<b>342,372</b>	325,568
Provincial government transfers	<b>92,592</b>	46,296	<b>297,335</b>	289,377
Other revenues	<b>144,407</b>	538,726	<b>11,276</b>	2,961
<b>Total revenues</b>	<b>1,786,066</b>	2,246,517	<b>650,983</b>	617,906
<b>Expenses:</b>				
Salaries and fringe benefits	<b>591,192</b>	606,302	<b>425,425</b>	419,477
Amortization	<b>399,447</b>	411,739	<b>31,994</b>	37,251
Other expenses	<b>730,813</b>	3,471,643	<b>167,560</b>	157,979
<b>Total expenses</b>	<b>1,721,452</b>	4,489,684	<b>624,979</b>	614,707
<b>Annual surplus (deficit)</b>	<b>64,614</b>	(2,243,167)	<b>26,004</b>	3,199
	<b>Social assistance</b>		<b>Housing</b>	
	<b>2020</b>	2019	<b>2020</b>	2019
	<b>\$</b>	\$	<b>\$</b>	\$
<b>Revenues:</b>				
Federal government transfers	<b>1,496,456</b>	1,275,027	<b>469,025</b>	488,697
Provincial government transfers	-	-	-	-
Other revenues	<b>(111,290)</b>	(99,663)	<b>365,033</b>	473,203
<b>Total revenues</b>	<b>1,385,166</b>	1,175,364	<b>834,058</b>	961,900
<b>Expenses:</b>				
Salaries and fringe benefits	<b>133,936</b>	145,405	<b>150,480</b>	104,412
Amortization	-	-	<b>370,125</b>	358,558
Other expenses	<b>1,234,693</b>	1,060,817	<b>293,226</b>	295,744
<b>Total expenses</b>	<b>1,368,629</b>	1,206,222	<b>813,831</b>	758,714
<b>Annual surplus (deficit)</b>	<b>16,537</b>	(30,858)	<b>20,227</b>	203,186



**Timiskaming First Nation**  
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**18. Segment disclosure (continued)**

	<b>Economic development</b>		<b>Natural resources</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenues:</b>				
Federal government transfers	<b>376,317</b>	503,693	<b>98,458</b>	195,000
Provincial government transfers	<b>1,352,752</b>	854,897	<b>178,000</b>	198,000
Other revenues	<b>(200,186)</b>	1,554,243	<b>330,353</b>	112,038
<b>Total revenues</b>	<b>1,528,883</b>	2,912,833	<b>606,811</b>	505,038
<b>Expenses:</b>				
Salaries and fringe benefits	<b>589,183</b>	673,046	<b>243,537</b>	210,016
Amortization	<b>270,357</b>	170,997	-	-
Other expenses	<b>1,499,695</b>	1,383,594	<b>363,274</b>	292,077
<b>Total expenses</b>	<b>2,359,235</b>	2,227,637	<b>606,811</b>	502,093
<b>Annual surplus (deficit)</b>	<b>(830,352)</b>	685,196	-	2,945
	<b>Other</b>		<b>Total</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenues:</b>				
Federal government transfers	<b>15,100</b>	67,000	<b>14,035,461</b>	13,883,421
Provincial government transfers	-	-	<b>2,124,646</b>	1,596,508
Other revenues	<b>75,653</b>	74,654	<b>2,850,450</b>	1,007,587
<b>Total revenues</b>	<b>90,753</b>	141,654	<b>19,010,557</b>	16,487,516
<b>Expenses:</b>				
Salaries and fringe benefits	<b>35,973</b>	61,848	<b>6,797,071</b>	6,281,703
Amortization	<b>23,010</b>	23,747	<b>1,348,949</b>	1,226,702
Other expenses	<b>48,984</b>	78,549	<b>9,695,635</b>	11,106,254
<b>Total expenses</b>	<b>107,967</b>	164,144	<b>17,841,655</b>	18,614,659
<b>Annual surplus (deficit)</b>	<b>(17,214)</b>	(22,490)	<b>1,168,902</b>	(2,127,143)

The segment disclosure is presented before elimination of revenue and expenses for consolidation purposes.

**19. Comparative figures**

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

**20. Additional information relating to the consolidated statement of cash flows**

	2020	2019
	\$	\$
<i>Changes in non-cash operating working capital items</i>		
Accounts receivable	(1,483,579)	(35,209)
Prepaid expenses	(132,664)	116,647
Accounts payable and accrued liabilities	(631,939)	(412,015)
Due to ISC – Health Branch	-	(37,205)
Due to ISC	-	3,120
Deferred revenue	1,243,621	1,733,654
ISC – Unexpended Funding	(54,003)	55,733
Deferred revenue – long-term	95,863	-
	<b>(962,701)</b>	<b>1,424,725</b>

**21. Cumulative operating and funds balances**

The cumulative operating and funds balances as at March 31, 2020, do not take in consideration possible modifications following the review and analysis of the present consolidated financial statements by the ISC, CMHC, FNEC and ISC – Health Branch. Any adjustment, including deferred revenue, resulting from this analysis will be recorded in the current year as an adjustment in the funds or the results.

**22. Budget**

Budget figures are unaudited and are presented in each statement of revenues and expenses by project, when available.

**23. Pension plan**

The First Nation supports the contributory defined benefit pension plan for substantially all of its employees (rates for the police department are described below). It is a multiemployer plan that is administered by the Native Benefit Plan. The pension for native employees is 8.5% of the gross salary and the employer contributes 1.82 times the employee contribution, for the non-native it is 6.8 % of the gross salary and the employer contributes 1.82 times the employee contribution.

For the police department, the rate is 9.5% of the gross salary for the native employees and 7.2% for the non-native employees. The employer's contribution is 2 times the amount.

An expense of \$295,031 (\$217,482 in 2019) is included in salaries and fringe benefits of various departments.

## **24. Financial instruments**

### *Fair value of financial assets and liabilities*

The fair value represents approximately the amounts of the financial instruments that would be exchanged between the consenting parties, according to the current market value of instruments for which the risk, capital and duration are the same. Certain estimates and decisions were required to arrive at the fair value of financial instruments which was based upon actualization and other evaluation methods which depend largely on hypothesis of estimated cash flows and the actualization rate depending on different degrees of risk.

The fair value of cash, accounts receivable, restricted cash and deposits, accounts payable and accrued liabilities, due to ISC and due to ISC – Health Branch is approximately equal to their carrying value due to their short-term maturity date.

As at March 31, 2020, the net book value of all financial instruments corresponded approximately to their fair value with the exception of the following item:

	Net Book Value	Fair Value
Long-term debt	\$4,763,736	\$4,872,770

### *Credit risk*

The First Nation provides credit to its tenants in the normal course of its operations. It carries out, on a continuing basis, credit checks on its clients and maintains provisions for potential credit losses.

### *Interests rate risk*

The long-term debt mainly bears interests at fixed rates. Consequently, the cash flows exposure is not significant. However, the fair value of loans having fixed rates of interests could fluctuate because of changes in market interests rates. The short-term loans represent a limited exposure to interests rate risk due to their short-term maturity.

### *Credit facility*

TFN Construction L.P. has an authorized bank loan for an amount of \$75,000, bearing interests at prime rate (2.95% as at March 31, 2020) plus 1.25%. No amount has been used as of March 31, 2020.

## **25. Contingency and contingent asset**

The First Nation entered into forgivable loans agreements with CMHC for the Residential Rehabilitation Assistance Program On-Reserve (RRAP). If the same person owns and occupies the house for the term of the loan, which could vary for periods from two to five years, ending different dates, the loan will be earned of the full amount. Failing which, the unearned portion of this forgivable loan plus interests will become due and payable. The First Nation must notify CMHC if the property is sold, rented or transferred before the loan being fully earned. In that case, CMHC, at its sole discretion, could approve an assignment of this forgivable loan if the property is sold to a Band member who is eligible and meets the RRAP program criteria. As at March 31, 2020, the amount that should be reimbursed if the conditions are not respected is \$168,903.

## 25. Contingency and contingent asset (continued)

In February 2019, a fire occurred at the Arena. Work began during 2019-2020 for the demolition of the Arena and part of the insurance payments were received to cover these costs. A sum of more than 3.4 millions was received in February 2021 from insurers in full payment for this loss. It is not yet clear what form the reconstruction will take. No amount has been entered in accounts receivable and the costs related to the reconstruction are undetermined at this time.

The First Nation has guaranteed a personal loan from a community member for a maximum of \$150,000 in connection with a house.

## 26. Subsequent event

On June 1<sup>st</sup>, 2020, Widjikiwe Gas Bar L.P. (WGB) was formed. The partners are Timiskaming First Nation as limited partner and Widjikiwe Holdings Corp. (WHC) as general partner. This limited partnership has been created to host a gas station on the territory of Timiskaming First Nation.

The gas bar began its operations in early December 2020 following the transfer of all construction operations on December 1<sup>st</sup> from WHC to WGB, WHC having had the mandate to complete this project, started during the year 2019-2020. As of December 31, 2020, the approximate and non-final amounts committed within the framework of this project and the transfer are as follows:

	Revenues received \$	Loans \$	Capital assets – March 2020 \$	Capital assets – December 2020 \$	Transfer \$
Widjikiwe Gas Bar LP	<b>1,395,800</b>	<b>1,277,000</b>	<b>(619,224)</b>	<b>(1,549,886)</b>	<b>503,690</b>

The entities have entered into a supply contract for the purchase of gasoline stocks from an exclusive supplier. This ten (10) years contract will expire in November 2030.

The First Nation has guaranteed a credit line from Widjikiwe Gas Bar LP for a maximum of \$150,000.

## 27. Expenses by object

	2020 \$	2019 \$
Salaries	<b>5,927,403</b>	5,649,522
Fringe benefits	<b>869,668</b>	632,181
Administration fees	<b>909,009</b>	342,459
Amortization	<b>1,348,949</b>	1,226,702
Allocations	<b>1,558,407</b>	1,442,196
Bad debt	<b>21,211</b>	34,201
Council – Honoraries	<b>48,150</b>	50,450
Christmas Food & Toy Drive	<b>564</b>	250
Contracts	<b>984,757</b>	576,821
Contracts – Rental of equipment	<b>54,812</b>	96,706
Eating Healthy Education	<b>74,417</b>	68,040
Election expenses	<b>42,760</b>	-
Electricity	<b>154,409</b>	192,663
Emergency (COVID)	<b>103,500</b>	-
Insurances	<b>197,229</b>	138,054
Interests and bank charges	<b>21,167</b>	13,314

**Timiskaming First Nation****Notes to the consolidated financial statements**

March 31, 2020

**27. Expenses by object (continued)**

	2020	2019
	\$	\$
Interests on long-term debt	145,176	106,581
Loss (gain) on disposal of fixed assets	31,823	2,614,533
Maintenance	297,160	247,859
Material and supplies	1,280,676	1,283,016
Medical transportation	49,623	82,000
Professional fees	589,626	468,701
Professional fees (audit, accounting support & consultants)	100,886	109,775
Professional fees (legal)	96,574	241,279
Purchase of fuel	214,837	174,791
Telecommunication	106,977	115,620
Training	57,226	97,134
Transfer to replacement reserve	50,750	51,350
Travel expenses	522,052	488,555
Tuition fees	964,878	985,158
Workshops	314,526	385,960
Other expenses	128,031	162,429
	<b>17,267,233</b>	<b>18,078,300</b>

**28. Expenses by object – ISC Financial Reporting Requirements**

	2020	2019
	\$	\$
Salaries	5,927,403	5,709,132
Fringe benefits	869,668	641,437
Administration fees	909,009	362,906
Amortization	1,348,949	1,226,702
Allocations	1,558,407	1,442,196
Bad debt	21,211	34,201
Council – Honoraries	48,150	50,450
Christmas Food & Toy Drive	564	250
Contracts	1,315,971	1,258,723
Contracts – Rental of equipment	54,812	96,706
Eating Healthy Education	74,417	68,040
Election expenses	42,760	-
Electricity	154,409	192,663
Emergency (COVID)	103,500	-
Insurances	197,229	138,054
Interests and bank charges	21,167	13,314
Interests on long-term debt	160,141	106,581
Loss (gain) on disposal of fixed assets	31,823	2,614,533
Maintenance	297,160	247,859
Material and supplies	1,315,154	1,648,124
Medical transportation	49,623	82,000
Professional fees	592,991	471,314
Professional fees (audit, accounting support & consultants)	100,886	109,775
Professional fees (legal)	96,574	241,279
Purchase of capital assets	1,263,300	2,249,938
Purchase of fuel	214,837	174,791
Reimbursement of long-term debt	693,776	609,672
Telecommunication	106,977	115,620

**Timiskaming First Nation****Notes to the consolidated financial statements**March 31, 2020

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**28. Expenses by object – ISC Financial Reporting Requirements (continued)**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Training	<b>57,226</b>	97,134
Transfer to replacement reserve	<b>50,750</b>	51,350
Travel expenses	<b>522,052</b>	488,555
Tuition fees	<b>964,878</b>	985,158
Workshops	<b>314,526</b>	385,960
Other expenses	<b>128,031</b>	162,429
Transfer to net investment in capital assets	<b>(1,647,322)</b>	(3,388,874)
	<b>17,961,009</b>	18,687,972

**Timiskaming First Nation**  
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**Registry and Land Management – Annex 1**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Block Contribution	-	<b>16,006</b>	15,520
ISC – Fixed Contribution	-	<b>28,209</b>	28,209
Other revenues	-	<b>2,301</b>	3,642
	-	<b>46,516</b>	47,371
<b>EXPENSES</b>			
Salaries	-	<b>39,683</b>	34,671
Fringe benefits	-	<b>1,570</b>	1,320
Material and supplies	-	<b>4,140</b>	7,640
Travel expenses	-	<b>1,123</b>	3,740
	-	<b>46,516</b>	47,371
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(10,028)</b>	(10,028)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(10,028)</b>	(10,028)

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**SUMMARY – ADMINISTRATION – Annex 2**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
ISC – Fixed Contribution	<b>126,183</b>	178,634
ISC – Block Contribution	<b>671,885</b>	676,640
ISC – Flexible Contribution	-	105,000
ISC – Review letter and Unexpended Funding	-	(2,850)
Administration fees	<b>909,009</b>	362,906
ANHRSDC	<b>2,795</b>	5,434
Loan revenue	-	377,109
Transfer from (to) Social Assistance program	-	5,250
Other revenues	<b>137,561</b>	56,306
Deferred revenue from previous year	<b>226,159</b>	-
Deferred revenue to following year	<b>(32,539)</b>	(226,159)
Transfer from (to) other projects	<b>(217,794)</b>	(377,109)
	<b>1,823,259</b>	1,161,161
<b>EXPENSES</b>		
Salaries	<b>386,585</b>	410,850
Fringe benefits	<b>187,337</b>	147,502
Amortization	<b>17,459</b>	19,545
Administration fees	<b>500</b>	644
Council – Honoraries	<b>48,150</b>	50,450
Bad debt	<b>16,641</b>	55,826
Contracts	<b>88,502</b>	9,567
Election expenses	<b>42,760</b>	-
Insurances	<b>26,034</b>	3,893
Interests and bank charges	<b>5,899</b>	2,385
Loss (gain) on disposal of fixed assets	-	(5,756)
Maintenance	<b>12,005</b>	9,245
Material and supplies	<b>74,963</b>	44,859
Professional fees	<b>37,506</b>	-
Professional fees (audit, accounting support & consultants)	<b>100,886</b>	109,775
Professional fees (legal)	<b>96,574</b>	241,279
Telecommunication	<b>27,248</b>	22,582
Training	<b>11,746</b>	7,524
Travel expenses	<b>106,856</b>	105,790
Workshops	<b>1,055</b>	6,106
Other expenses	<b>4,084</b>	32,054
	<b>1,292,790</b>	1,274,120
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>530,469</b>	(112,959)



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**Band Support Funding – Annex 3**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<b>REVENUES</b>			
ISC – Block Contribution	540,249	<b>556,046</b>	539,163
Administration fees	180,000	<b>909,009</b>	362,906
ANHRSDC	-	<b>2,795</b>	5,434
Transfer from (to) Social Assistance program	-	-	5,250
Other revenues	5,000	<b>137,561</b>	56,306
	<u>725,249</u>	<u><b>1,605,411</b></u>	<u>969,059</u>
<b>EXPENSES</b>			
Salaries	411,565	<b>386,585</b>	410,850
Fringe benefits	-	<b>126,864</b>	21,449
Bad debt	-	<b>16,641</b>	55,826
Council – Honoraries	55,600	<b>48,150</b>	50,450
Contracts	-	<b>3,097</b>	910
Election expenses	-	<b>42,760</b>	-
Insurances	5,000	<b>26,034</b>	3,893
Interests and bank charges	1,300	<b>5,899</b>	2,385
Loss (gain) on disposal of fixed assets	-	-	(5,756)
Maintenance	-	<b>12,005</b>	9,245
Material and supplies	29,640	<b>56,237</b>	28,370
Professional fees (audit, accounting support & consultants)	95,000	<b>100,886</b>	109,775
Professional fees (legal)	30,000	<b>96,574</b>	241,279
Telecommunication	20,000	<b>27,248</b>	22,582
Training	10,000	<b>2,935</b>	2,575
Travel expenses	78,000	<b>106,856</b>	105,790
Workshops	-	<b>65</b>	-
	<u>736,105</u>	<u><b>1,058,836</b></u>	<u>1,059,623</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(10,856)</b>	<b>546,575</b>	<b>(90,564)</b>
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>1,645,823</b>	1,736,387
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>2,192,398</b>	1,645,823

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**Band Employee Benefits Plans – Canada/Quebec Pension Plan – Annex 4**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>60,473</b>	126,053
<b>EXPENSES</b>			
Fringe benefits	-	<b>60,473</b>	126,053
SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(241,487)</b>	(241,487)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(241,487)</b>	(241,487)

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**Indexation – Annex 5**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Block Contribution	-	<b>115,839</b>	137,477
Loan revenue	-	-	377,109
Deferred revenue from previous year	-	<b>104,243</b>	-
Deferred revenue to following year	-	-	(104,243)
Transfer from (to) other projects*	-	<b>(217,794)</b>	(377,109)
	-	<b>2,288</b>	33,234
<b>EXPENSES</b>			
Contracts	-	-	1,180
Other expenses	-	<b>2,288</b>	32,054
	-	<b>2,288</b>	33,234
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

\* Transfer from (to) other projects:

Garbage Truck Purchase (Annex 93)	(57,700)
Economic Development (Annex 123)	(140,000)
Gas Bar (Annex 129)	(20,094)
	<u>(217,794)</u>

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**Estates Management Program – Annex 6**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	12,870
ISC – Review letter and Unexpended Funding	-	-	(2,850)
Deferred revenue from previous year	-	<b>699</b>	-
Deferred revenue to following year	-	-	(699)
	-	<b>699</b>	<u>9,321</u>
<b>EXPENSES</b>			
Administration fees	-	-	644
Material and supplies	-	-	472
Training	-	-	4,949
Workshops	-	-	6,106
	-	-	<u>12,171</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>699</b>	 (2,850)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(1,120)</b>	 1,730
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(421)</b>	<u>(1,120)</u>

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**Land Support Services – Annex 7**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>20,710</b>	29,711
Deferred revenue from previous year	-	<b>22,234</b>	-
Deferred revenue to following year	-	<b>(15,591)</b>	(22,234)
	-	<b>27,353</b>	7,477
<b>EXPENSES</b>			
Contracts	-	<b>27,353</b>	7,477
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

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**Consultation & Policy Development (Membership) – Annex 8**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	10,000
Deferred revenue from previous year	-	<b>10,000</b>	-
Deferred revenue to following year	-	-	(10,000)
	-	<b>10,000</b>	-
<b>EXPENSES</b>			
Administration fees	-	<b>500</b>	-
Material and supplies	-	<b>6,060</b>	-
Workshops	-	<b>990</b>	-
Other expenses	-	<b>1,796</b>	-
	-	<b>9,346</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>654</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>654</b>	-

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**Capacity Development – Electoral Code – Annex 9**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Flexible Contribution	-	-	10,000
Deferred revenue from previous year	-	<b>10,000</b>	-
Deferred revenue to following year	-	<b>(10,000)</b>	(10,000)
	-	-	-
<b>EXPENSES</b>	-	-	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

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**Capacity Development – IT Upgrade – Annex 10**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Flexible Contribution	-	-	30,000
Deferred revenue from previous year	-	<b>13,983</b>	-
Deferred revenue to following year	-	-	(13,983)
Transfer from (to) other projects*	-	<b>(1,317)</b>	-
	-	<b>12,666</b>	16,017
<b>EXPENSES</b>			
Material and supplies	-	<b>12,666</b>	16,017
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

\* Transfer from (to) other projects:

Capacity Development – Management Accounting Training (Annex 14)	(1,317)
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**Capacity Development – Salary Scale – Annex 11**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Flexible Contribution	-	-	15,000
Deferred revenue from previous year	-	<b>15,000</b>	-
Deferred revenue to following year	-	<b>(2,669)</b>	(15,000)
	-	<b>12,331</b>	-
<b>EXPENSES</b>			
Contracts	-	<b>12,331</b>	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

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**Capacity Development – Strategic Plan – Annex 12**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Flexible Contribution	-	-	50,000
Deferred revenue from previous year	-	<b>50,000</b>	-
Deferred revenue to following year	-	<b>(4,279)</b>	(50,000)
	-	<b>45,721</b>	-
<b>EXPENSES</b>			
Contracts	-	<b>45,721</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Capacity Development – Roles & Responsibilities C&C – Annex 13**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>10,000</b>	-
Transfer from (to) other projects*	-	<b>(1,189)</b>	-
<b>EXPENSES</b>			
Training	-	<b>8,811</b>	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

\* Transfer from (to) other projects:

Capacity Development – Management Accounting Training (Annex 14)	(1,189)
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**Capacity Development – Management Accounting Training – Annex 14**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>35,000</b>	-
Transfer from (to) other projects*	-	<b>2,506</b>	-
	-	<b>37,506</b>	-
<b>EXPENSES</b>			
Professional fees	-	<b>37,506</b>	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

\* Transfer from (to) other projects:

Capacity Development – IT Upgrade (Annex 10)	1,317
Capacity Development – Roles & Responsibilities (Annex 13)	<u>1,189</u>
	<u>2,506</u>

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**Amortization – Administration – Annex 15**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>17,459</b>	19,545
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(17,459)</b>	(19,545)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(247,222)</b>	(227,677)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(264,681)</b>	(247,222)

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**SUMMARY – EDUCATION – Annex 16**

	2020 \$	2019 \$
<b>REVENUES</b>		
ISC – Fixed Contribution	363,596	472,829
ISC – Block Contribution	3,856,923	2,842,947
First Nations Education Council (FNEC)	862,544	977,511
Western Quebec School Board Invoicing	151,967	147,938
Other revenues	50,657	135,558
Deferred revenue from previous year	907,146	296,409
Deferred revenue to following year	(157,608)	(907,146)
Transfer from (to) other projects	(15,000)	(1,000)
Transfer to net investment in capital assets	(281,476)	(32,349)
	<b>5,738,749</b>	<b>3,932,697</b>
<b>EXPENSES</b>		
Salaries	1,833,367	1,822,845
Fringe benefits	288,014	175,359
Administration fees	649,355	36,700
Amortization	97,075	80,901
Allocations	502,922	495,650
Contracts	4,287	25,019
Contracts – Rental of equipment	11,780	24,024
Emergency (COVID)	46,900	-
Insurances	5,110	4,885
Maintenance	20,627	15,865
Material and supplies	213,513	150,227
Professional fees	44,770	50,694
Purchase of capital assets	281,476	32,349
Purchase of fuel	16,437	15,332
Telecommunication	11,287	23,070
Training	3,893	2,608
Travel expenses	48,007	65,445
Tuition fees	964,878	985,158
Other expenses	30,197	39,279
Transfer to net investment in capital assets	(281,476)	(32,349)
	<b>4,792,419</b>	<b>4,013,061</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>946,330</b>	<b>(80,364)</b>

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**Instructional Services Formula – Annex 17**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	104,506	-	165,906
ISC – Block Contribution	686,627	<b>1,774,811</b>	665,780
First Nations Education Council (FNEC)	-	<b>11,047</b>	-
Western Quebec School Board Invoicing	-	<b>151,967</b>	147,938
Other revenues	35,000	<b>11,043</b>	22,421
Deferred revenue from previous year	-	<b>80,459</b>	-
Deferred revenue to following year	-	-	(80,459)
Transfer from (to) other projects	290,000	-	233,027
Transfer to net investment in capital assets	-	<b>(28,980)</b>	(32,349)
	<b>1,116,133</b>	<b>2,000,347</b>	<b>1,122,264</b>
<b>EXPENSES</b>			
Salaries	1,043,370	<b>1,181,711</b>	875,708
Fringe benefits	-	<b>248,722</b>	125,801
Administration fees	-	<b>242,398</b>	-
Contracts	-	<b>1,868</b>	13,716
Contracts – Rental of equipment	5,000	-	23,296
Maintenance	-	<b>8,246</b>	7,434
Material and supplies	38,763	<b>102,832</b>	49,978
Professional fees	-	<b>8,601</b>	-
Purchase of capital assets	-	<b>28,980</b>	32,349
Telecommunication	7,000	<b>8,792</b>	6,252
Training	3,000	<b>2,859</b>	2,158
Travel expenses	10,000	<b>15,347</b>	11,742
Other expenses	9,000	<b>11,432</b>	6,179
Transfer to net investment in capital assets	-	<b>(28,980)</b>	(32,349)
	<b>1,116,133</b>	<b>1,832,808</b>	<b>1,122,264</b>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>167,539</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(75,096)</b>	 (75,096)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>92,443</b>	(75,096)

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**Education Support Services – Annex 18**

	Budget \$	2020 \$	2019 \$
<b>REVENUES</b>			
ISC – Block Contribution	455,440	455,438	441,612
Other revenues	400	22,971	19,985
Deferred revenue from previous year	-	104,919	-
Deferred revenue to following year	-	-	(104,919)
Transfer from (to) other projects*	(101,000)	(15,000)	(1,000)
Transfer to net investment in capital assets	-	(64,812)	-
	354,840	503,516	355,678
<b>EXPENSES</b>			
Salaries	240,443	229,332	234,361
Fringe benefits	-	16,167	15,598
Administration fees	-	78,662	-
Allocations	9,000	-	-
Contracts	-	1,559	53
Contracts – Rental of equipment	2,000	11,780	728
Insurances	6,000	5,110	4,885
Maintenance	13,000	12,381	8,431
Material and supplies	37,397	36,515	37,697
Professional fees	6,500	12,958	3,570
Purchase of capital assets	-	64,812	-
Purchase of fuel	15,000	16,437	15,332
Telecommunication	500	396	484
Training	1,000	1,034	450
Travel expenses	4,000	3,245	2,099
Other expenses	20,000	18,765	31,990
Transfer to net investment in capital assets	-	(64,812)	-
	354,840	444,341	355,678
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	59,175	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	552,891	552,891
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	612,066	552,891

\* Transfer from (to) other projects:

Radio Station (CHNT 92.3) (Annex 124)

(15,000)



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**Post-Secondary Education – Annex 19**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	150,000	<b>150,000</b>	150,000
ISC – Block Contribution	823,255	<b>823,255</b>	798,260
Other revenues	-	<b>16,643</b>	93,152
Deferred revenue from previous year	259,575	<b>259,576</b>	46,621
Deferred revenue to following year	-	-	(259,576)
	<b>1,232,830</b>	<b>1,249,474</b>	828,457
<b>EXPENSES</b>			
Administration fees	-	<b>170,715</b>	-
Allocations	750,000	<b>502,922</b>	495,650
Emergency (COVID)	-	<b>46,900</b>	-
Material and supplies	55,000	<b>45,260</b>	42,090
Travel expenses	15,000	<b>13,610</b>	18,800
Tuition fees	412,830	<b>270,002</b>	271,917
	<b>1,232,830</b>	<b>1,049,409</b>	828,457
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>200,065</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(43,674)</b>	 (43,674)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>156,391</b>	(43,674)

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**New Paths for Education – NP1P – Parental and Community Engagement –  
Annex 20**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	53,430
Deferred revenue from previous year	-	<b>47,853</b>	-
Deferred revenue to following year	-	<b>(35,872)</b>	(47,853)
	-	<b>11,981</b>	5,577
<b>EXPENSES</b>			
Administration fees	-	-	2,544
Contracts	-	-	350
Material and supplies	-	<b>9,315</b>	2,683
Travel expenses	-	<b>2,666</b>	-
	-	<b>11,981</b>	5,577
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(58)</b>	(58)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(58)</b>	(58)

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**Tuition Agreements – Annex 21**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	45,000	<b>213,596</b>	156,923
ISC – Block Contribution	966,643	<b>803,419</b>	937,295
Deferred revenue from previous year	-	<b>380,977</b>	233,027
Deferred revenue to following year	-	-	(380,977)
Transfer from (to) other projects	(290,000)	-	(233,027)
	<u>721,643</u>	<u><b>1,397,992</b></u>	<u>713,241</u>
<b>EXPENSES</b>			
Administration fees	-	<b>135,653</b>	-
Tuition fees	721,643	<b>643,290</b>	713,241
	<u>721,643</u>	<u><b>778,943</b></u>	<u>713,241</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>619,049</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>242,430</b>	 242,430
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>861,479</b>	242,430

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**Special Education – Annex 22**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	426,572	<b>426,572</b>	432,346
Transfer to net investment in capital assets	-	<b>(33,547)</b>	-
	<u>426,572</u>	<u><b>393,025</b></u>	<u>432,346</u>
<b>EXPENSES</b>			
Salaries	298,000	<b>327,891</b>	349,781
Fringe benefits	-	<b>20,103</b>	16,278
Administration fees	21,329	<b>21,927</b>	21,659
Material and supplies	10,000	<b>8,598</b>	11,015
Professional fees	87,243	<b>13,838</b>	32,868
Purchase of capital assets	-	<b>33,547</b>	-
Travel expenses	10,000	<b>1,229</b>	980
Transfer to net investment in capital assets	-	<b>(33,547)</b>	-
	<u>426,572</u>	<u><b>393,586</b></u>	<u>432,581</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(561)</b>	 (235)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(56,891)</b>	 (56,656)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(57,452)</b>	(56,891)

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**Skills Link // Youth Programs – Science and Technology – Annex 23**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	9,952	<b>10,058</b>	10,662
Deferred revenue from previous year	-	<b>5,446</b>	-
Deferred revenue to following year	-	<b>(13,825)</b>	(5,446)
	<u>9,952</u>	<u><b>1,679</b></u>	<u>5,216</u>
<b>EXPENSES</b>			
Administration fees	498	-	508
Material and supplies	3,202	<b>1,679</b>	(264)
Travel expenses	6,252	-	3,862
Other expenses	-	-	1,110
	<u>9,952</u>	<u><b>1,679</b></u>	<u>5,216</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>1,816</b>	 1,816
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>1,816</b>	1,816

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**First Nation Student Success Program – Annex 24**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	168,651
<b>EXPENSES</b>			
Salaries	-	-	147,887
Fringe benefits	-	-	10,234
Contracts	-	-	7,000
Material and supplies	-	-	2,652
Travel expenses	-	-	980
	-	-	168,753
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (102)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(1,096)</b>	 (994)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(1,096)</b>	(1,096)

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**Diversification of Secondary School Learning Paths – Annex 25**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	7,000
Deferred revenue from previous year	-	<b>6,154</b>	-
Deferred revenue to following year	-	<b>(5,875)</b>	(6,154)
	-	<b>279</b>	846
<b>EXPENSES</b>			
Administration fees	-	-	330
Material and supplies	-	<b>279</b>	-
Travel expenses	-	-	516
	-	<b>279</b>	846
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(207)</b>	(207)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(207)</b>	(207)

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**New Paths for Education – NP1M – Language et culture – Annex 26**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	131,991
<b>EXPENSES</b>			
Salaries	-	-	95,301
Fringe benefits	-	-	3,492
Administration fees	-	-	6,285
Contracts	-	-	3,550
Material and supplies	-	-	3,344
Professional fees	-	-	7,100
Travel expenses	-	-	13,066
	-	-	132,138
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (147)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(147)</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(147)</b>	(147)



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**FNEC – Internet Connectivity Initiative – Annex 27**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	<b>2,099</b>	17,366
<b>EXPENSES</b>			
Telecommunication	-	<b>2,099</b>	16,334
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	1,032
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(759)</b>	(1,791)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(759)</b>	(759)

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**Skills Link // Youth Programs – Career Promotion and Awareness – Annex 28**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	<b>4,885</b>	8,455
Deferred revenue from previous year	-	<b>4,954</b>	-
Deferred revenue to following year	-	<b>(9,754)</b>	(4,954)
	-	<b>85</b>	3,501
<b>EXPENSES</b>			
Administration fees	-	-	403
Material and supplies	-	<b>85</b>	1,032
Travel expenses	-	-	2,066
	-	<b>85</b>	3,501
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(4,206)</b>	(4,206)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(4,206)</b>	(4,206)

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**New Paths for Education – NP1Q – Teacher Recruitment and Retention – Annex 29**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	23,856
Deferred revenue from previous year	-	<b>12,699</b>	-
Deferred revenue to following year	-	<b>(386)</b>	(12,699)
	-	<b>12,313</b>	11,157
<b>EXPENSES</b>			
Administration fees	-	-	1,136
Professional fees	-	<b>9,373</b>	6,631
Travel expenses	-	<b>2,940</b>	3,390
	-	<b>12,313</b>	11,157
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>531</b>	 531
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>531</b>	531

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**Skills Link FNEC – Youth Employment ITC – Annex 30**

	<i>Budget</i>	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	18,057
<b>EXPENSES</b>			
Salaries	-	-	17,046
Fringe benefits	-	-	591
Administration fees	-	-	420
	-	-	18,057
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(111)</b>	 (111)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(111)</b>	(111)

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**Education Partnerships Program (EPP) – Annex 31**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	<b>40,810</b>	65,082
Deferred revenue from previous year	-	<b>4,109</b>	16,761
Deferred revenue to following year	-	-	(4,109)
	-	<b>44,919</b>	77,734
<b>EXPENSES</b>			
Salaries	-	<b>39,009</b>	65,081
Fringe benefits	-	<b>959</b>	1,331
Administration fees	-	-	2,503
Contracts	-	<b>860</b>	350
Professional fees	-	-	525
Travel expenses	-	<b>5,903</b>	7,944
	-	<b>46,731</b>	77,734
 SURPLUS (DEFICIT) FOR THE YEAR	-	 <b>(1,812)</b>	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	 <b>(19)</b>	(19)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(1,831)</b>	(19)

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**Skills Link // Youth Programs – Student Summer Employment – Annex 32**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	15,226	<b>15,388</b>	19,162
<b>EXPENSES</b>			
Salaries	14,465	<b>14,720</b>	17,870
Fringe benefits	-	<b>668</b>	380
Administration fees	761	-	912
	<b>15,226</b>	<b>15,388</b>	19,162
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(1,169)</b>	(1,169)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(1,169)</b>	(1,169)

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**Early Literacy – Annex 33**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	-	21,453
<b>EXPENSES</b>			
Salaries	-	-	19,810
Fringe benefits	-	-	1,654
	-	-	21,464
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (11)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	(11)	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	(11)	(11)

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**Innovation in Education Program – FNEC – Annex 34**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	<b>19,736</b>	-
Deferred revenue to following year	-	<b>(16,746)</b>	-
	-	<b>2,990</b>	-
<b>EXPENSES</b>			
Material and supplies	-	<b>2,990</b>	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-



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**Continuous School Improvement – FNEC – Annex 35**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	<b>280,363</b>	-
Deferred revenue to following year	-	<b>(75,150)</b>	-
Transfer to net investment in capital assets	-	<b>(154,137)</b>	-
	-	<b>51,076</b>	-
<b>EXPENSES</b>			
Salaries	-	<b>40,704</b>	-
Fringe benefits	-	<b>1,395</b>	-
Material and supplies	-	<b>5,960</b>	-
Purchase of capital assets	-	<b>154,137</b>	-
Travel expenses	-	<b>3,017</b>	-
Transfer to net investment in capital assets	-	<b>(154,137)</b>	-
	-	<b>51,076</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Partnership Initiative – Annex 36**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
First Nations Education Council (FNEC)	-	<b>51,586</b>	-
<b>EXPENSES</b>			
Travel expenses	-	<b>50</b>	-
Tuition fees	-	<b>51,586</b>	-
	-	<b>51,636</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(50)</b>	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(50)</b>	-

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**Amortization – Education – Annex 37**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>97,075</b>	80,901
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(97,075)</b>	(80,901)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(678,935)</b>	(598,034)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(776,010)</b>	(678,935)

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**SUMMARY – HEALTH – Annex 38**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
ISC – Fixed Contribution	<b>634,459</b>	577,854
ISC – Flexible Contribution	<b>69,300</b>	69,300
ISC – Review letter and Unexpended Funding	<b>54,003</b>	(54,003)
ISC – Health Branch – Block Contribution	<b>1,469,663</b>	1,309,330
ISC – Health Branch – Flexible Contribution	<b>1,533,100</b>	1,656,588
ISC – Health Branch – Set Contribution	-	506,052
ISC – Health Branch – Review letter	-	(14,035)
ANHRSDC	-	1,731
Secrétariat aux affaires autochtones (SAA)	<b>52,000</b>	60,000
Transfer from (to) Social Assistance program	-	9,000
ISC – Health Branch – Fixed Contribution	<b>511,804</b>	-
Other revenues	<b>33,474</b>	156,207
Deferred revenue from previous year	<b>1,323,187</b>	195,983
Deferred revenue to following year	<b>(1,360,943)</b>	(1,323,187)
Transfer from (to) other projects	<b>(82,210)</b>	(20,985)
Transfer to net investment in capital assets	<b>(201,626)</b>	(27,609)
	<b>4,036,211</b>	3,102,226
<b>EXPENSES</b>		
Salaries	<b>1,669,048</b>	1,330,047
Fringe benefits	<b>221,741</b>	138,603
Administration fees	<b>177,129</b>	244,697
Amortization	<b>139,482</b>	123,964
Allocations	<b>12,026</b>	9,000
Contracts	<b>655,591</b>	410,545
Contracts – Rental of equipment	<b>21,600</b>	36,602
Insurances	<b>4,899</b>	3,100
Maintenance	<b>62,899</b>	14,572
Material and supplies	<b>421,787</b>	223,247
Medical transportation	<b>49,623</b>	82,000
Professional fees	<b>8,763</b>	43,777
Purchase of capital assets	<b>201,626</b>	27,609
Purchase of fuel	<b>15,860</b>	11,571
Telecommunication	<b>34,082</b>	33,311
Training	<b>13,173</b>	61,582
Travel expenses	<b>259,956</b>	196,210
Workshops	<b>311,409</b>	324,416
Other expenses	<b>27,958</b>	29,662
Transfer to net investment in capital assets	<b>(201,626)</b>	(27,609)
	<b>4,107,026</b>	3,316,906
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(70,815)</b>	(214,680)

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**Water Quality – Annex 39**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<b>REVENUES</b>			
ISC – Health Branch – Set Contribution	-	-	14,000
ISC – Health Branch – Fixed Contribution	14,000	<b>14,000</b>	-
Other revenues	-	<b>1,068</b>	943
Transfer from (to) other projects*	-	<b>(11,940)</b>	(6,460)
	<b>14,000</b>	<b>3,128</b>	8,483
<b>EXPENSES</b>			
Salaries	4,316	-	1,947
Administration fees	700	<b>700</b>	700
Contracts	4,034	-	4,433
Material and supplies	2,500	-	6
Travel expenses	2,450	<b>2,428</b>	1,397
	<b>14,000</b>	<b>3,128</b>	8,483
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

\* Transfer from (to) other projects:

Health Director (Management Support) (Annex 64)	(6,990)
General O & M (Annex 82)	(4,950)
	<u>(11,940)</u>

**Timiskaming First Nation**  
**Supporting schedules**  
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**CHR – Annex 40**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	59,503	<b>62,904</b>	59,503
Deferred revenue from previous year	10,370	<b>10,370</b>	-
Deferred revenue to following year	-	-	(10,370)
Transfer from (to) other projects	-	-	6,460
	<u>69,873</u>	<u><b>73,274</b></u>	<u>55,593</u>
<b>EXPENSES</b>			
Salaries	41,591	<b>36,863</b>	39,828
Fringe benefits	-	<b>4,552</b>	4,290
Administration fees	3,494	<b>2,975</b>	2,975
Contracts	-	<b>690</b>	-
Material and supplies	8,009	<b>6,813</b>	3,895
Telecommunication	1,500	<b>1,271</b>	1,174
Training	3,000	-	-
Travel expenses	2,279	<b>80</b>	20
Workshops	10,000	<b>139</b>	3,411
	<u>69,873</u>	<u><b>53,383</b></u>	<u>55,593</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>19,891</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(8,830)</b>	 (8,830)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>11,061</b>	(8,830)

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**Accreditation – Annex 41**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	30,000	<b>30,000</b>	30,000
Transfer from (to) other projects*	(30,000)	<b>(30,000)</b>	(30,000)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

\* Transfer from (to) other projects:

Health Director (Management Support) (Annex 64)	(30,000)
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**Timiskaming First Nation****Supporting schedules**

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**Regional Hep-C Coordinator – Annex 42**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	-	26,500
Deferred revenue from previous year	27,987	<b>27,987</b>	10,863
Deferred revenue to following year	-	<b>(13,683)</b>	(27,987)
	<u>27,987</u>	<u><b>14,304</b></u>	<u>9,376</u>
<b>EXPENSES</b>			
Administration fees	-	-	1,325
Contracts	20,000	<b>12,452</b>	6,394
Material and supplies	4,987	-	-
Travel expenses	3,000	<b>1,852</b>	1,657
	<u>27,987</u>	<u><b>14,304</b></u>	<u>9,376</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-



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**NNADAP – Annex 43**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	129,707	<b>128,758</b>	132,631
ISC – Health Branch – Flexible Contribution	-	<b>8,000</b>	-
Other revenues	-	<b>1,592</b>	9,686
Deferred revenue from previous year	-	<b>15,875</b>	-
Deferred revenue to following year	-	-	(15,875)
Transfer from (to) other projects	-	-	12,270
	<u>129,707</u>	<u><b>154,225</b></u>	<u>138,712</u>
<b>EXPENSES</b>			
Salaries	99,650	<b>92,289</b>	92,072
Fringe benefits	-	<b>6,031</b>	6,126
Administration fees	6,485	<b>6,838</b>	7,268
Contracts	-	<b>163</b>	-
Insurances	1,200	<b>79</b>	962
Material and supplies	5,000	<b>4,589</b>	5,608
Professional fees	-	<b>300</b>	-
Telecommunication	2,500	<b>3,592</b>	3,337
Travel expenses	5,872	<b>6,680</b>	12,173
Workshops	9,000	<b>3,163</b>	11,166
Other expenses	-	<b>57</b>	-
	<u>129,707</u>	<u><b>123,781</b></u>	<u>138,712</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>30,444</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(1,009)</b>	 (1,009)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>29,435</b>	(1,009)

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**Health Services Integration Fund (HSIF) – Annex 44**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	31,900	<b>63,980</b>	63,958
Deferred revenue from previous year	66,782	<b>66,782</b>	64,663
Deferred revenue to following year	-	<b>(82,037)</b>	(66,782)
	<u>98,682</u>	<u><b>48,725</b></u>	<u>61,839</u>
<b>EXPENSES</b>			
Administration fees	1,595	<b>3,199</b>	3,198
Contracts	59,210	<b>41,174</b>	43,809
Material and supplies	-	<b>3,818</b>	-
Professional fees	29,605	-	13,813
Travel expenses	-	<b>534</b>	917
Workshops	8,272	-	102
	<u>98,682</u>	<u><b>48,725</b></u>	<u>61,839</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

**Timiskaming First Nation**  
**Supporting schedules**  
Year ended March 31, 2020

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**Quarterly Meetings NNADAP – Annex 45**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	16,962	<b>20,045</b>	15,510
Deferred revenue from previous year	15,639	<b>15,639</b>	9,465
Deferred revenue to following year	-	<b>(12,698)</b>	(15,639)
	<u>32,601</u>	<u><b>22,986</b></u>	<u>9,336</u>
<b>EXPENSES</b>			
Administration fees	798	<b>1,002</b>	753
Allocations	1,500	<b>3,317</b>	333
Contracts – Rental of equipment	2,500	-	150
Material and supplies	-	<b>3,183</b>	-
Professional fees	2,500	<b>1,350</b>	900
Other expenses	10,000	<b>14,134</b>	7,200
	<u>17,298</u>	<u><b>22,986</b></u>	<u>9,336</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 15,303	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**O & M – NHW – Annex 46**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	-	13,182
Deferred revenue from previous year	-	<b>2,676</b>	-
Deferred revenue to following year	-	-	(2,676)
Transfer from (to) other projects*	-	<b>(2,676)</b>	-
	-	-	10,506
<b>EXPENSES</b>			
Administration fees	-	-	659
Telecommunication	-	-	9,847
	-	-	10,506
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(707)</b>	(707)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(707)</b>	(707)

\* Transfer from (to) other projects:

Health Director (Management Support) (Annex 64)	(2,676)
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**Timiskaming First Nation**  
**Supporting schedules**  
Year ended March 31, 2020

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**Communicable Diseases – Annex 47**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	<b>15,846</b>	40,757
Other revenues	-	-	536
Deferred revenue from previous year	2,853	<b>2,853</b>	-
Deferred revenue to following year	-	<b>(15,863)</b>	(2,853)
	<u>2,853</u>	<u><b>2,836</b></u>	<u>38,440</u>
<b>EXPENSES</b>			
Salaries	-	<b>464</b>	33,218
Fringe benefits	-	<b>35</b>	-
Contracts	-	-	105
Material and supplies	2,853	<b>2,317</b>	4,618
Training	-	-	75
Travel expenses	-	<b>20</b>	184
Workshops	-	-	240
	<u>2,853</u>	<u><b>2,836</b></u>	<u>38,440</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Brighter Futures – Annex 48**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	87,040	<b>86,269</b>	84,577
Other revenues	-	<b>1,669</b>	6,155
Deferred revenue from previous year	15,748	<b>15,748</b>	-
Deferred revenue to following year	-	-	(15,748)
	<u>102,788</u>	<u><b>103,686</b></u>	<u>74,984</u>
<b>EXPENSES</b>			
Salaries	46,859	<b>39,499</b>	39,266
Fringe benefits	-	<b>7,531</b>	7,321
Administration fees	4,352	<b>4,313</b>	4,229
Contracts	10,173	-	-
Material and supplies	12,026	<b>28,366</b>	2,575
Training	5,290	<b>578</b>	-
Travel expenses	5,000	<b>4,674</b>	5,674
Workshops	19,088	<b>20,034</b>	15,919
	<u>102,788</u>	<u><b>104,995</b></u>	<u>74,984</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(1,309)</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>44,827</b>	 44,827
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>43,518</b>	44,827

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**Jordan's Principle – Annex 49**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<b>\$</b>	<i>\$</i>
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	820,222	<b>1,071,524</b>	907,762
Other revenues	-	<b>3,048</b>	2,505
Deferred revenue from previous year	-	<b>360,680</b>	22,311
Deferred revenue to following year	-	<b>(694,732)</b>	(360,680)
Transfer from (to) other projects	-	-	(493)
	<b>820,222</b>	<b>740,520</b>	571,405
<b>EXPENSES</b>			
Salaries	429,141	<b>275,384</b>	177,947
Fringe benefits	-	<b>39,159</b>	17,154
Administration fees	41,011	<b>28,490</b>	90,776
Contracts	59,496	<b>262,759</b>	232,641
Material and supplies	49,000	<b>71,947</b>	19,108
Professional fees	205,965	<b>2,468</b>	6,213
Telecommunication	3,000	-	-
Travel expenses	11,388	<b>28,207</b>	17,716
Workshops	11,221	<b>21,264</b>	5,698
Other expenses	10,000	<b>10,842</b>	4,152
	<b>820,222</b>	<b>740,520</b>	571,405
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

**Timiskaming First Nation**  
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**NHW Aids Program – Annex 50**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	<b>21,679</b>	-
ISC – Health Branch – Flexible Contribution	-	<b>6,000</b>	6,000
Deferred revenue to following year	-	<b>(21,845)</b>	-
	-	<b>5,834</b>	6,000
<b>EXPENSES</b>			
Salaries	-	-	4,615
Administration fees	-	<b>1,384</b>	349
Material and supplies	-	<b>3,907</b>	1,036
Travel expenses	-	<b>393</b>	-
Workshops	-	<b>150</b>	-
	-	<b>5,834</b>	6,000
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(229)</b>	(229)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(229)</b>	(229)



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**Prenatal Nutrition – Annex 51**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	13,049	<b>12,934</b>	12,680
Deferred revenue from previous year	4,809	<b>4,809</b>	-
Deferred revenue to following year	-	-	(4,809)
	<b>17,858</b>	<b>17,743</b>	7,871
<b>EXPENSES</b>			
Administration fees	652	<b>647</b>	616
Contracts	1,000	-	-
Material and supplies	15,261	<b>13,369</b>	7,255
Other expenses	945	-	-
	<b>17,858</b>	<b>14,016</b>	7,871
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>3,727</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>8,352</b>	 8,352
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>12,079</b>	8,352

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**Solvent Abuse Program – Annex 52**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	12,627	<b>12,515</b>	12,270
Transfer from (to) other projects	-	-	(12,270)
	<u>12,627</u>	<u><b>12,515</b></u>	<u>-</u>
<b>EXPENSES</b>			
Administration fees	631	<b>626</b>	-
Material and supplies	5,000	<b>7,689</b>	-
Workshops	6,996	<b>4,450</b>	-
	<u>12,627</u>	<u><b>12,765</b></u>	<u>-</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(250)</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(250)</b>	-

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**Medical Transportation – Annex 53**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Set Contribution	-	-	400,000
ISC – Health Branch – Review letter	-	-	(14,035)
ISC – Health Branch – Fixed Contribution	400,000	400,000	-
Transfer from (to) other projects	-	-	493
Transfer to net investment in capital assets	-	(20,311)	(27,609)
	400,000	379,689	358,849
<b>EXPENSES</b>			
Salaries	131,110	134,652	136,095
Fringe benefits	-	15,590	12,392
Administration fees	20,000	20,000	15,362
Allocations	17,000	8,709	8,667
Insurances	3,390	4,820	2,138
Maintenance	15,000	4,026	8,298
Material and supplies	5,000	2,359	2,110
Medical transportation	72,000	49,623	82,000
Purchase of capital assets	-	20,311	27,609
Purchase of fuel	10,000	15,487	11,571
Telecommunication	2,500	2,177	2,507
Training	2,500	-	-
Travel expenses	121,500	103,387	91,744
Transfer to net investment in capital assets	-	(20,311)	(27,609)
	400,000	360,830	372,884
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>18,859</b>	(14,035)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(347,495)</b>	(333,460)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(328,636)</b>	(347,495)

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**Indian Residential Schools – Annex 54**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Set Contribution	63,835	-	63,835
ISC – Health Branch – Fixed Contribution	-	<b>71,857</b>	-
Other revenues	-	-	300
	<u>63,835</u>	<u><b>71,857</b></u>	<u>64,135</u>
<b>EXPENSES</b>			
Salaries	29,465	<b>29,418</b>	35,155
Fringe benefits	-	<b>1,134</b>	1,324
Administration fees	3,192	<b>3,192</b>	3,192
Contracts	3,000	<b>1,500</b>	1,500
Material and supplies	4,200	<b>13,446</b>	5,112
Telecommunication	-	<b>1,269</b>	1,228
Training	2,000	-	-
Travel expenses	1,978	<b>1,861</b>	320
Workshops	20,000	<b>20,037</b>	16,304
	<u>63,835</u>	<u><b>71,857</b></u>	<u>64,135</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(9,806)</b>	 (9,806)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(9,806)</b>	(9,806)

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**Fetal Alcohol Syndrome – Annex 55**

	<i>Budget</i>	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	<b>11,902</b>	10,142
Transfer from (to) other projects*	-	<b>(11,902)</b>	(10,142)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

\* Transfer from (to) other projects:

Home Nursing Care (Annex 62)

(11,902)

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**Oral Health Strategy – Children's Oral Health Initiative – Annex 56**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Set Contribution	11,000	-	11,000
ISC – Health Branch – Fixed Contribution	-	<b>12,000</b>	-
	<b>11,000</b>	<b>12,000</b>	11,000
<b>EXPENSES</b>			
Administration fees	550	<b>550</b>	500
Contracts	2,800	-	-
Material and supplies	6,150	<b>9,811</b>	8,490
Training	500	<b>100</b>	206
Travel expenses	1,000	<b>1,539</b>	2,144
	<b>11,000</b>	<b>12,000</b>	11,340
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (340)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(340)</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(340)</b>	(340)

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**Diabetes Education – Annex 57**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	23,892	<b>43,152</b>	51,816
Other revenues	-	<b>1,778</b>	5,508
Deferred revenue from previous year	71,356	<b>71,356</b>	36,925
Deferred revenue to following year	-	-	(71,356)
Transfer from (to) other projects*	-	<b>(57,847)</b>	-
Transfer to net investment in capital assets	-	<b>(9,000)</b>	-
	<b>95,248</b>	<b>49,439</b>	22,893
<b>EXPENSES</b>			
Salaries	58,186	-	3,444
Administration fees	1,195	<b>1,195</b>	1,195
Material and supplies	10,449	<b>10,270</b>	5,867
Purchase of capital assets	-	<b>9,000</b>	-
Training	7,000	<b>3,755</b>	2,521
Travel expenses	2,940	<b>13,684</b>	6,439
Workshops	15,000	<b>20,502</b>	3,427
Other expenses	478	<b>33</b>	-
Transfer to net investment in capital assets	-	<b>(9,000)</b>	-
	<b>95,248</b>	<b>49,439</b>	22,893
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(8,167)</b>	(8,167)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(8,167)</b>	(8,167)

\* Transfer from (to) other projects:

Home Nursing Care (Annex 62) (57,847)

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**Health Careers (HCR) – Annex 58**

	<i>Budget</i> \$	<b>2020</b> \$	2019 \$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	8,116	<b>8,116</b>	-
ISC – Health Branch – Set Contribution	-	-	9,996
	<u>8,116</u>	<u><b>8,116</b></u>	<u>9,996</u>
<b>EXPENSES</b>			
Administration fees	406	<b>406</b>	500
Training	7,710	<b>3,910</b>	9,496
Travel expenses	-	<b>4,206</b>	-
	<u>8,116</u>	<u><b>8,522</b></u>	<u>9,996</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(406)</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(406)</b>	-



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**Home & Community Care – Annex 59**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	172,157	<b>220,607</b>	216,797
ISC – Health Branch – Fixed Contribution	-	<b>13,947</b>	-
Other revenues	-	<b>2,954</b>	1,632
Deferred revenue from previous year	65,254	<b>65,254</b>	-
Deferred revenue to following year	-	-	(65,254)
Transfer from (to) other projects*	-	<b>(39,161)</b>	-
Transfer to net investment in capital assets	-	<b>(15,141)</b>	-
	<b>237,411</b>	<b>248,460</b>	153,175
<b>EXPENSES</b>			
Salaries	190,995	<b>154,907</b>	113,499
Fringe benefits	-	<b>21,146</b>	7,777
Administration fees	8,608	<b>8,608</b>	10,840
Contracts	5,000	<b>406</b>	306
Maintenance	-	-	915
Material and supplies	22,958	<b>40,639</b>	9,194
Professional fees	850	<b>418</b>	608
Purchase of capital assets	-	<b>15,141</b>	-
Telecommunication	-	<b>4,906</b>	4,713
Training	5,000	<b>277</b>	233
Travel expenses	2,000	<b>16,130</b>	5,090
Workshops	2,000	<b>45</b>	-
Other expenses	-	<b>978</b>	-
Transfer to net investment in capital assets	-	<b>(15,141)</b>	-
	<b>237,411</b>	<b>248,460</b>	153,175
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(4,645)</b>	(4,645)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(4,645)</b>	(4,645)

\* Transfer from (to) other projects:

Home Nursing Care (Annex 62)

(39,161)

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**Avenir d'enfants – Annex 60**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	-	65,460
Deferred revenue from previous year	38,725	<b>38,725</b>	-
Deferred revenue to following year	-	<b>(29,619)</b>	(38,725)
	<u>38,725</u>	<u><b>9,106</b></u>	<u>26,735</u>
<b>EXPENSES</b>			
Administration fees	-	-	3,273
Contracts	10,000	-	-
Material and supplies	17,789	<b>7,261</b>	12,543
Training	3,000	<b>75</b>	3,300
Travel expenses	3,000	<b>1,184</b>	20
Workshops	4,936	<b>586</b>	7,599
	<u>38,725</u>	<u><b>9,106</b></u>	<u>26,735</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Mental Health NHW – Annex 61**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	62,587	<b>63,839</b>	62,587
Deferred revenue from previous year	6,630	<b>6,631</b>	-
Deferred revenue to following year	-	-	(6,631)
	<u>69,217</u>	<u><b>70,470</b></u>	<u>55,956</u>
<b>EXPENSES</b>			
Administration fees	3,129	<b>3,192</b>	3,129
Contracts	-	<b>67,003</b>	34,500
Material and supplies	2,218	<b>2,068</b>	-
Professional fees	67,000	-	-
Travel expenses	-	-	727
Workshops	-	-	17,600
	<u>72,347</u>	<u><b>72,263</b></u>	<u>55,956</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 (3,130)	 <b>(1,793)</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>1,041</b>	 1,041
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(752)</b>	1,041

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**Home Nursing Care – Annex 62**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	154,292	<b>173,063</b>	160,839
Other revenues	-	<b>1,812</b>	17,396
Deferred revenue from previous year	-	<b>44,452</b>	-
Deferred revenue to following year	-	<b>(121,731)</b>	(44,452)
Transfer from (to) other projects*	136,815	<b>219,435</b>	46,815
	<u>291,107</u>	<u><b>317,031</b></u>	<u>180,598</u>
<b>EXPENSES</b>			
Salaries	260,540	<b>235,000</b>	103,131
Fringe benefits	-	<b>49,524</b>	30,850
Administration fees	5,969	<b>8,653</b>	9,619
Contracts	1,000	-	600
Maintenance	1,500	-	-
Material and supplies	13,770	<b>16,117</b>	17,422
Professional fees	838	<b>2,033</b>	934
Training	1,946	<b>901</b>	4,796
Travel expenses	2,000	<b>3,045</b>	10,575
Workshops	1,157	<b>817</b>	1,729
Other expenses	2,387	<b>941</b>	942
	<u>291,107</u>	<u><b>317,031</b></u>	<u>180,598</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>1,041</b>	 1,041
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>1,041</b>	1,041

\* Transfer from (to) other projects:

Fetal Alcohol Syndrome (Annex 55)	11,902
Diabetes Education (Annex 57)	57,847
Home & Community Care (Annex 59)	39,161
Health Director (Management Support) (Annex 64)	15,899
Maternal & Child Health Program (MCH) (Annex 65)	41,190
Head Start Program (FNHS) (Annex 73)	<u>53,436</u>
	<u><b>219,435</b></u>

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**Support Services Community Health – Annex 63**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	-	39,789
<b>EXPENSES</b>			
Salaries	-	-	29,639
Fringe benefits	-	-	6,765
Administration fees	-	-	2,153
Material and supplies	-	-	1,232
	-	-	39,789
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>21,065</b>	21,065
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>21,065</b>	21,065

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**Health Director (Management Support) – Annex 64**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	463,304	<b>469,285</b>	376,924
Other revenues	-	<b>9,925</b>	5,477
Deferred revenue from previous year	-	<b>142,009</b>	-
Deferred revenue to following year	-	-	(142,009)
Transfer from (to) other projects*	(81,000)	<b>(46,493)</b>	13,639
Transfer to net investment in capital assets	-	<b>(37,831)</b>	-
	<b>382,304</b>	<b>536,895</b>	254,031
<b>EXPENSES</b>			
Salaries	198,013	<b>180,905</b>	133,649
Fringe benefits	-	<b>26,072</b>	12,118
Administration fees	23,165	<b>23,464</b>	20,183
Contracts	15,000	<b>163,873</b>	12,752
Contracts – Rental of equipment	-	-	10,000
Insurances	10,000	-	-
Maintenance	16,509	<b>58,173</b>	5,359
Material and supplies	35,000	<b>50,508</b>	13,623
Professional fees	10,950	-	13,729
Purchase of capital assets	-	<b>37,831</b>	-
Telecommunication	10,000	<b>13,648</b>	3,688
Training	15,000	-	3,824
Travel expenses	18,667	<b>13,443</b>	14,740
Workshops	20,000	<b>6,809</b>	1,866
Other expenses	10,000	-	8,500
Transfer to net investment in capital assets	-	<b>(37,831)</b>	-
	<b>382,304</b>	<b>536,895</b>	254,031
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(954)</b>	(954)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(954)</b>	(954)

\* Transfer from (to) other projects:

Water Quality (Annex 39)	6,990
Accreditation (Annex 41)	30,000
O & M – NHW (Annex 46)	2,676
Home Nursing Care (Annex 62)	(15,899)
O & M – Medical Building (Annex 92)	(45,260)
Radio Station (CHNT 92.3) (Annex 124)	(25,000)
	<u>(46,493)</u>

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**Maternal & Child Health Program (MCH) – Annex 65**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	<b>41,190</b>	36,673
Transfer from (to) other projects*	-	<b>(41,190)</b>	(36,673)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(368)</b>	(368)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(368)</b>	(368)

\* Transfer from (to) other projects:

Home Nursing Care (Annex 62)

(41,190)

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**Major Renovations Ext. & Repairs – Annex 66**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Material and supplies	-	-	8,940
Professional fees	-	-	7,580
	-	-	16,520
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	(16,520)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(82,463)</b>	(65,943)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(82,463)</b>	<b>(82,463)</b>



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**First Line Project – Annex 67**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	577,854	634,459	577,854
ISC – Review letter and Unexpended Funding	-	54,003	(54,003)
Transfer from (to) Social Assistance program	-	-	9,000
Other revenues	-	6,878	4,152
Deferred revenue from previous year	-	175,899	-
Deferred revenue to following year	-	(124,589)	(175,899)
Transfer to net investment in capital assets	-	(114,781)	-
	<u>577,854</u>	<u>631,869</u>	<u>361,104</u>
<b>EXPENSES</b>			
Salaries	245,409	269,961	172,540
Fringe benefits	-	29,767	9,400
Administration fees	28,893	31,723	28,893
Contracts	30,000	25,475	4,805
Contracts – Rental of equipment	30,000	13,200	15,000
Maintenance	7,000	700	-
Material and supplies	25,000	79,516	63,897
Professional fees	55,934	-	-
Purchase of capital assets	-	114,781	-
Purchase of fuel	-	373	-
Telecommunication	10,000	7,219	3,832
Training	40,000	2,517	22,731
Travel expenses	25,000	44,939	13,935
Workshops	72,618	125,656	80,074
Other expenses	8,000	823	-
Transfer to net investment in capital assets	-	(114,781)	-
	<u>577,854</u>	<u>631,869</u>	<u>415,107</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (54,003)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 (119,946)	 (65,943)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	(119,946)	(119,946)

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**Mental Wellness Team – Annex 68**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	250,800	<b>255,953</b>	-
ISC – Health Branch – Flexible Contribution	-	-	250,800
Other revenues	-	<b>1,750</b>	3,192
Deferred revenue from previous year	20,092	<b>20,092</b>	-
Deferred revenue to following year	-	-	(20,092)
	<b>270,892</b>	<b>277,795</b>	233,900
<b>EXPENSES</b>			
Salaries	99,012	<b>181,940</b>	81,781
Fringe benefits	-	<b>18,542</b>	14,004
Administration fees	12,500	<b>12,798</b>	12,540
Contracts	37,500	<b>25,000</b>	2,064
Contracts – Rental of equipment	3,500	-	11,452
Material and supplies	27,580	<b>14,376</b>	3,451
Telecommunication	3,500	-	-
Training	20,000	<b>1,060</b>	14,400
Travel expenses	10,000	<b>6,918</b>	4,737
Workshops	55,775	<b>17,161</b>	89,471
Other expenses	1,525	-	-
	<b>270,892</b>	<b>277,795</b>	233,900
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

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**Tobacco Reduction Program – Annex 69**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	-	<b>13,871</b>	15,060
Deferred revenue from previous year	19,486	<b>19,486</b>	7,377
Deferred revenue to following year	-	<b>(26,341)</b>	(19,486)
	<u>19,486</u>	<u><b>7,016</b></u>	<u>2,951</u>
<b>EXPENSES</b>			
Administration fees	-	<b>694</b>	753
Material and supplies	10,000	<b>6,322</b>	2,198
Workshops	9,486	-	-
	<u>19,486</u>	<u><b>7,016</b></u>	<u>2,951</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**National Youth Suicide Prevention – Annex 70**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	60,500	30,022	61,000
Other revenues	-	-	835
Deferred revenue to following year	-	(30,022)	-
Transfer from (to) other projects	-	-	(500)
	<u>60,500</u>	<u>-</u>	<u>61,335</u>
<b>EXPENSES</b>			
Salaries	35,047	-	33,451
Fringe benefits	-	-	3,586
Administration fees	3,025	-	3,050
Contracts – Rental of equipment	6,000	-	-
Material and supplies	3,000	-	39
Telecommunication	2,000	-	2,985
Training	2,000	-	-
Travel expenses	2,000	-	500
Workshops	5,000	-	17,497
Other expenses	2,428	-	-
	<u>60,500</u>	<u>-</u>	<u>61,108</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 227
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 66	 (161)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	66	66

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**Prescription Drug Abuse – Annex 71**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	-	<b>75,000</b>	66,000
Deferred revenue from previous year	79,168	<b>79,168</b>	30,610
Deferred revenue to following year	-	<b>(128,890)</b>	(79,168)
Transfer to net investment in capital assets	-	<b>(4,562)</b>	-
	<b>79,168</b>	<b>20,716</b>	<b>17,442</b>
<b>EXPENSES</b>			
Salaries	30,317	-	2,977
Fringe benefits	-	-	155
Administration fees	-	<b>3,750</b>	3,300
Contracts	-	<b>1,676</b>	-
Contracts – Rental of equipment	-	<b>8,400</b>	-
Material and supplies	16,000	<b>4,696</b>	-
Professional fees	-	<b>2,194</b>	-
Purchase of capital assets	-	<b>4,562</b>	-
Training	5,000	-	-
Travel expenses	4,893	-	-
Workshops	22,958	-	11,010
Transfer to net investment in capital assets	-	<b>(4,562)</b>	-
	<b>79,168</b>	<b>20,716</b>	<b>17,442</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

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**Mental Health – MHC – Traditionnal Healer – Annex 72**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	-	<b>9,921</b>	13,885
Deferred revenue from previous year	<b>13,885</b>	<b>13,885</b>	13,769
Deferred revenue to following year	-	-	(13,885)
	<b>13,885</b>	<b>23,806</b>	13,769
<b>EXPENSES</b>			
Salaries	-	-	455
Fringe benefits	-	-	16
Administration fees	-	<b>496</b>	688
Contracts	-	-	6,799
Travel expenses	-	<b>745</b>	721
Workshops	<b>13,885</b>	<b>23,061</b>	5,090
	<b>13,885</b>	<b>24,302</b>	13,769
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(496)</b>	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(496)</b>	-

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**Head Start Program (FNHS) – Annex 73**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	45,388	<b>45,388</b>	64,575
Deferred revenue from previous year	39,061	<b>39,061</b>	-
Deferred revenue to following year	-	<b>(2,859)</b>	(39,061)
Transfer from (to) other projects*	-	<b>(60,436)</b>	(7,000)
	<u>84,449</u>	<u><b>21,154</b></u>	<u>18,514</u>
<b>EXPENSES</b>			
Salaries	53,436	-	-
Administration fees	2,269	<b>2,269</b>	3,229
Contracts	10,000	<b>18,000</b>	-
Material and supplies	14,825	-	15,188
Training	2,419	-	-
Travel expenses	1,500	<b>885</b>	-
Workshops	-	-	97
	<u>84,449</u>	<u><b>21,154</b></u>	<u>18,514</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(10,183)</b>	(10,183)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(10,183)</b>	(10,183)

\* Transfer from (to) other projects:

Home Nursing Care (Annex 62)	(53,436)
O & M – Medical Building (Annex 92)	<u>(7,000)</u>
	<u><b>(60,436)</b></u>

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**Prevention Projects (Family Violence) – Annex 74**

	<i>Budget</i> \$	<b>2020</b> \$	2019 \$
<b>REVENUES</b>			
ISC – Flexible Contribution	69,300	<b>69,300</b>	69,300
Other revenues	-	-	1,650
	<u>69,300</u>	<u><b>69,300</b></u>	<u>70,950</u>
<b>EXPENSES</b>			
Salaries	33,763	<b>22,457</b>	30,921
Fringe benefits	-	<b>2,047</b>	2,360
Administration fees	3,465	<b>3,465</b>	3,465
Material and supplies	6,872	<b>6,327</b>	1,963
Training	5,000	-	-
Travel expenses	3,000	<b>1,514</b>	880
Workshops	17,200	<b>33,490</b>	36,116
Other expenses	-	-	1,290
	<u>69,300</u>	<u><b>69,300</b></u>	<u>76,995</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (6,045)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(6,085)</b>	 (40)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(6,085)</b>	<b>(6,085)</b>



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**New Horizons – Annex 75**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	-	24,750
Deferred revenue from previous year	24,750	<b>24,750</b>	-
Deferred revenue to following year	-	<b>(6,123)</b>	(24,750)
	<b>24,750</b>	<b>18,627</b>	-
<b>EXPENSES</b>			
Salaries	6,000	-	-
Contracts	7,000	-	-
Material and supplies	11,750	<b>4,522</b>	-
Travel expenses	-	<b>60</b>	-
Workshops	-	<b>14,045</b>	-
	<b>24,750</b>	<b>18,627</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Infrastructure – Renovation – Annex 76**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Flexible Contribution	1,000	<b>1,000</b>	49,000
Deferred revenue from previous year	49,000	<b>49,000</b>	-
Deferred revenue to following year	-	<b>(12,080)</b>	(49,000)
	<u>50,000</u>	<u><b>37,920</b></u>	-
<b>EXPENSES</b>			
Administration fees	2,500	<b>2,500</b>	-
Contracts	46,550	<b>35,420</b>	-
Material and supplies	950	-	-
	<u>50,000</u>	<u><b>37,920</b></u>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**ALTCC – Health Planning & Management – Annex 77**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	-	69,701
ISC – Health Branch – Set Contribution	-	-	7,221
	-	-	76,922
<b>EXPENSES</b>			
Salaries	-	-	26,994
Fringe benefits	-	-	1,606
Administration fees	-	-	3,485
Contracts	-	-	44,837
	-	-	76,922
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Environmental Public Health – Annex 78**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	-	-	15,000
<b>EXPENSES</b>			
Contracts	-	-	15,000
	-	-	15,000
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Community Mobilization – Annex 79**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ANHRSDC	-	-	1,731
Secrétariat aux affaires autochtones (SAA)	-	<b>52,000</b>	60,000
Other revenues	<i>50,000</i>	<b>1,000</b>	6,030
Deferred revenue from previous year	<i>10,000</i>	<b>10,000</b>	-
Deferred revenue to following year	-	<b>(37,831)</b>	(10,000)
Transfer from (to) other projects	-	-	2,876
	<i>60,000</i>	<b>25,169</b>	60,637
<b>EXPENSES</b>			
Salaries	<i>37,884</i>	<b>15,309</b>	37,423
Fringe benefits	-	<b>611</b>	1,359
Administration fees	<i>3,000</i>	-	2,500
Material and supplies	<i>9,800</i>	<b>7,551</b>	7,877
Travel expenses	<i>2,650</i>	<b>1,548</b>	3,900
Other expenses	<i>6,666</i>	<b>150</b>	7,578
	<i>60,000</i>	<b>25,169</b>	60,637
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Amortization – Health – Annex 80**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>139,482</b>	123,964
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(139,482)</b>	(123,964)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(459,308)</b>	(335,344)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(598,790)</b>	(459,308)

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**SUMMARY – PUBLIC WORKS – Annex 81**

	2020	2019
	\$	\$
<b>REVENUES</b>		
ISC – Fixed Contribution	448,806	560,009
ISC – Block Contribution	937,509	909,045
ISC – Health Branch – Block Contribution	153,272	153,272
ANHRSDC	9,480	24,169
Rent revenue	39,600	61,847
Secrétariat aux affaires autochtones (SAA)	92,592	46,296
Transfer from (to) Social Assistance program	-	15,000
Other revenues	275,676	183,409
Deferred revenue from previous year	393,338	657,795
Deferred revenue to following year	(679,117)	(393,338)
Transfer from (to) other projects	114,910	29,013
Transfer to net investment in capital assets	(251,253)	(839,558)
	<b>1,534,813</b>	<b>1,406,959</b>
<b>EXPENSES</b>		
Salaries	549,028	565,083
Fringe benefits	42,164	41,219
Administration fees	7,664	29,355
Amortization	399,447	411,739
Bad debt	13,750	5,261
Contracts	335,278	583,927
Contracts – Rental of equipment	-	2,664
Electricity	128,049	169,324
Insurances	75,256	53,256
Interests on long-term debt	24,238	19,284
Loss (gain) on disposal of fixed assets	14,314	2,607,941
Maintenance	113,668	145,730
Material and supplies	143,322	249,473
Professional fees	22,537	-
Purchase of capital assets	58,500	388,868
Purchase of fuel	32,806	38,313
Reimbursement of long-term debt	166,175	124,834
Telecommunication	6,964	9,205
Training	1,006	608
Travel expenses	4,714	7,992
Transfer to net investment in capital assets	(251,253)	(839,558)
	<b>1,887,627</b>	<b>4,614,518</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(352,814)</b>	<b>(3,207,559)</b>

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**General O & M – Annex 82**

	Budget \$	2020 \$	2019 \$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	3,989	7,189
ISC – Block Contribution	757,728	757,728	734,722
ANHRSDC	-	9,480	23,994
Rent revenue	82,600	39,600	54,200
Transfer from (to) Social Assistance program	-	-	11,250
Other revenues	19,700	75,254	90,174
Transfer from (to) other projects*	202,000	104,979	(23,800)
Transfer to net investment in capital assets	-	-	(67,335)
	<u>1,062,028</u>	<u>991,030</u>	<u>830,394</u>
<b>EXPENSES</b>			
Salaries	435,736	370,288	391,515
Fringe benefits	-	30,742	29,836
Bad debt	-	13,750	5,261
Contracts	165,000	131,102	202,563
Contracts – Rental of equipment	-	-	2,664
Electricity	60,000	64,877	56,533
Insurances	25,000	29,293	26,295
Maintenance	109,792	90,870	101,823
Material and supplies	130,500	66,135	50,266
Professional fees	-	22,537	-
Purchase of capital assets	69,000	-	67,335
Purchase of fuel	45,000	32,466	38,313
Telecommunication	7,000	6,778	6,214
Training	5,000	1,006	608
Travel expenses	10,000	4,714	7,902
Transfer to net investment in capital assets	-	-	(67,335)
	<u>1,062,028</u>	<u>864,558</u>	<u>919,793</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>126,472</b>	<b>(89,399)</b>
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>204,114</b>	<b>293,513</b>
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>330,586</b>	<b>204,114</b>

\* Transfer from (to) other projects:

Water Quality (Annex 39)	4,950
Arena Clean Up (Annex 94)	100,029
	<u>104,979</u>



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**Eco Centre – Operations – Annex 83**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>67,515</b>	146,604
Transfer from (to) Social Assistance program	-	-	3,750
Deferred revenue from previous year	-	<b>28,624</b>	-
Deferred revenue to following year	-	<b>(30,400)</b>	(28,624)
Transfer to net investment in capital assets	-	-	(91,533)
	-	<b>65,739</b>	30,197
<b>EXPENSES</b>			
Salaries	-	<b>25,280</b>	15,249
Fringe benefits	-	<b>1,007</b>	449
Contracts	-	<b>38,926</b>	9,648
Material and supplies	-	-	4,851
Purchase of capital assets	-	-	91,533
Purchase of fuel	-	<b>340</b>	-
Telecommunication	-	<b>186</b>	-
Transfer to net investment in capital assets	-	-	(91,533)
	-	<b>65,739</b>	30,197
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(138,821)</b>	(138,821)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(138,821)</b>	(138,821)

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**Eco Centre – Upgrade – Annex 84**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	127,302	<b>127,302</b>	152,090
Deferred revenue from previous year	62,812	<b>62,813</b>	35,284
Deferred revenue to following year	-	<b>(169,535)</b>	(62,813)
Transfer to net investment in capital assets	-	<b>(20,580)</b>	(124,561)
	<u>190,114</u>	<u>-</u>	<u>-</u>
<b>EXPENSES</b>			
Administration fees	-	-	3,042
Contracts	150,000	<b>368</b>	13,605
Material and supplies	40,114	<b>20,212</b>	107,914
Transfer to net investment in capital assets	-	<b>(20,580)</b>	(124,561)
	<u>190,114</u>	<u>-</u>	<u>-</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	<u>-</u>	<u>-</u>	<u>-</u>

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**Biker's Meet – Annex 85**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	-	44,988
Deferred revenue from previous year	-	-	4,921
	-	-	49,909
<b>EXPENSES</b>			
Contracts	-	-	36,971
Material and supplies	-	-	35,228
Travel expenses	-	-	90
	-	-	72,289
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (22,380)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(22,380)</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(22,380)</b>	(22,380)

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**Environmental Monitoring – Annex 86**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	13,686
<b>EXPENSES</b>			
Administration fees	-	-	1,244
Contracts	-	-	12,416
	-	-	13,660
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	26
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>26</b>	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>26</b>	26

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**Arena – Operations – Annex 87**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ANHRSDC	-	-	175
Rent revenue	-	-	7,647
Secrétariat aux affaires autochtones (SAA)	-	<b>92,592</b>	46,296
Other revenues	-	-	48,202
Transfer from (to) other projects	-	-	32,328
	-	<b>92,592</b>	134,648
<b>EXPENSES</b>			
Electricity	-	-	40,004
Insurances	-	<b>(3,101)</b>	13,693
Interests on long-term debt	-	<b>24,238</b>	19,284
Loss (gain) on disposal of fixed assets	-	<b>14,314</b>	-
Maintenance	-	-	6,279
Material and supplies	-	-	3,689
Reimbursement of long-term debt	-	<b>166,175</b>	124,834
Telecommunication	-	-	2,991
	-	<b>201,626</b>	210,774
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(109,034)</b>	(76,126)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(216,862)</b>	(140,736)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(325,896)</b>	(216,862)

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**Arena Extension – Annex 88**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Loss (gain) on disposal of fixed assets	-	-	2,607,941
	-	-	2,607,941
	-	-	(2,607,941)
SURPLUS (DEFICIT) FOR THE YEAR			
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(2,637,463)</b>	(29,522)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(2,637,463)</b>	(2,637,463)

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**Education Facilities / Design – Construction (Kiwetin Extension) – Annex 89**

	Budget \$	2020 \$	2019 \$
<b>REVENUES</b>			
ISC – Fixed Contribution	50,000	50,000	-
Deferred revenue from previous year	250,000	251,477	483,300
Deferred revenue to following year	-	(208,242)	(251,477)
Transfer to net investment in capital assets	-	(93,235)	(231,823)
	300,000	-	-
<b>EXPENSES</b>			
Administration fees	-	-	4,546
Contracts	300,000	93,235	227,277
Transfer to net investment in capital assets	-	(93,235)	(231,823)
	300,000	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Drinking Water Upgrade – Annex 90**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>200,000</b>	9,640
Deferred revenue from previous year	-	<b>49,624</b>	134,290
Deferred revenue to following year	-	<b>(222,727)</b>	(49,624)
Transfer to net investment in capital assets	-	<b>(26,897)</b>	(94,306)
	-	-	-
<b>EXPENSES</b>			
Administration fees	-	-	12,859
Contracts	-	<b>26,897</b>	81,447
Transfer to net investment in capital assets	-	<b>(26,897)</b>	(94,306)
	-	-	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>571</b>	571
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>571</b>	571



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**Education – Facilities O & M – Annex 91**

	<i>Budget</i> \$	<b>2020</b> \$	2019 \$
<b>REVENUES</b>			
ISC – Block Contribution	179,787	<b>179,781</b>	174,323
<b>EXPENSES</b>			
Salaries	83,121	<b>74,010</b>	90,715
Fringe benefits	-	<b>5,892</b>	6,671
Contracts	10,966	<b>2,700</b>	-
Electricity	30,000	<b>30,065</b>	31,903
Insurances	1,200	<b>1,064</b>	776
Maintenance	31,500	<b>10,173</b>	25,368
Material and supplies	23,000	<b>26,682</b>	18,890
	<u>179,787</u>	<u><b>150,586</b></u>	<u>174,323</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>29,195</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>249,829</b>	 249,829
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>279,024</b>	249,829

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**O & M – Medical Building – Annex 92**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Block Contribution	153,272	<b>153,272</b>	153,272
Other revenues	-	<b>139</b>	45
Transfer from (to) other projects*	14,293	<b>52,260</b>	20,485
	<u>167,565</u>	<u><b>205,671</b></u>	<u>173,802</u>
<b>EXPENSES</b>			
Salaries	74,187	<b>79,450</b>	67,604
Fringe benefits	-	<b>4,523</b>	4,263
Administration fees	8,378	<b>7,664</b>	7,664
Contracts	-	<b>1,335</b>	-
Electricity	35,000	<b>33,107</b>	40,884
Insurances	15,000	<b>48,000</b>	12,492
Maintenance	10,000	<b>12,625</b>	12,260
Material and supplies	25,000	<b>18,967</b>	28,635
	<u>167,565</u>	<u><b>205,671</b></u>	<u>173,802</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>11,714</b>	 11,714
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<u><b>11,714</b></u>	<u>11,714</u>

\* Transfer from (to) other projects:

Health Director (Management Support) (Annex 64)	45,260
Head Start Program (FNHS) (Annex 73)	<u>7,000</u>
	<u><b>52,260</b></u>

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**Garbage Truck Purchase – Annex 93**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	230,800
Deferred revenue from previous year	-	<b>800</b>	-
Deferred revenue to following year	-	-	(800)
Transfer from (to) other projects*	-	<b>57,700</b>	-
Transfer to net investment in capital assets	-	<b>(58,500)</b>	(230,000)
	-	-	-
<b>EXPENSES</b>			
Purchase of capital assets	-	<b>58,500</b>	230,000
Transfer to net investment in capital assets	-	<b>(58,500)</b>	(230,000)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

\* Transfer from (to) other projects:

Indexation (Annex 5)

57,700

**Timiskaming First Nation**  
**Supporting schedules**  
Year ended March 31, 2020

**Arena Clean Up – Annex 94**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	<b>200,283</b>	-
Deferred revenue to following year	-	<b>(48,213)</b>	-
Transfer from (to) other projects*	-	<b>(100,029)</b>	-
Transfer to net investment in capital assets	-	<b>(52,041)</b>	-
	-	-	-
<b>EXPENSES</b>			
Contracts	-	<b>40,715</b>	-
Material and supplies	-	<b>11,326</b>	-
Transfer to net investment in capital assets	-	<b>(52,041)</b>	-
	-	-	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

\* Transfer from (to) other projects:

General O & M (Annex 82)

(100,029)

**Timiskaming First Nation**  
**Supporting schedules**  
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**Amortization – Public Works – Annex 95**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>399,447</b>	411,739
SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(399,447)</b>	(411,739)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(2,879,672)</b>	(2,467,933)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(3,279,119)</b>	(2,879,672)

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**SUMMARY – PUBLIC SECURITY – Annex 96**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
ANHRSDC	<b>20,260</b>	3,077
Sécurité publique du Québec	<b>297,335</b>	289,377
Public Safety and Emergency Preparedness Canada	<b>322,112</b>	313,491
Transfer from (to) Social Assistance program	-	9,000
Other revenues	<b>11,276</b>	2,961
Transfer to net investment in capital assets	<b>(61,538)</b>	(43,523)
	<b>589,445</b>	574,383
<b>EXPENSES</b>		
Salaries	<b>383,251</b>	376,480
Fringe benefits	<b>42,174</b>	42,997
Administration fees	<b>30,972</b>	22,500
Amortization	<b>31,994</b>	37,251
Electricity	<b>10,611</b>	10,851
Insurances	<b>5,442</b>	6,194
Loss (gain) on disposal of fixed assets	<b>4,652</b>	-
Maintenance	<b>22,871</b>	27,850
Material and supplies	<b>36,027</b>	28,238
Professional fees	<b>1,140</b>	175
Purchase of capital assets	<b>61,538</b>	43,523
Purchase of fuel	<b>13,108</b>	16,423
Telecommunication	<b>7,288</b>	7,357
Training	<b>10,650</b>	9,956
Travel expenses	<b>24,799</b>	28,435
Transfer to net investment in capital assets	<b>(61,538)</b>	(43,523)
	<b>624,979</b>	614,707
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(35,534)</b>	(40,324)

**Timiskaming First Nation**  
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**Police Operations – Annex 97**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ANHRSDC	-	<b>20,260</b>	3,077
Sécurité publique du Québec	297,335	<b>297,335</b>	289,377
Public Safety and Emergency Preparedness Canada	322,112	<b>322,112</b>	313,491
Transfer from (to) Social Assistance program	-	-	9,000
Other revenues	-	<b>11,276</b>	2,961
Transfer to net investment in capital assets	-	<b>(61,538)</b>	(43,523)
	<b>619,447</b>	<b>589,445</b>	574,383
<b>EXPENSES</b>			
Salaries	439,807	<b>383,251</b>	376,480
Fringe benefits	-	<b>42,174</b>	42,997
Administration fees	30,990	<b>30,972</b>	22,500
Electricity	13,800	<b>10,611</b>	10,851
Insurances	-	<b>5,442</b>	6,194
Loss (gain) on disposal of fixed assets	-	<b>4,652</b>	-
Maintenance	12,350	<b>22,871</b>	27,850
Material and supplies	21,500	<b>36,027</b>	28,238
Professional fees	-	<b>1,140</b>	175
Purchase of capital assets	42,000	<b>61,538</b>	43,523
Purchase of fuel	16,000	<b>13,108</b>	16,423
Telecommunication	8,500	<b>7,288</b>	7,357
Training	11,500	<b>10,650</b>	9,956
Travel expenses	23,000	<b>24,799</b>	28,435
Transfer to net investment in capital assets	-	<b>(61,538)</b>	(43,523)
	<b>619,447</b>	<b>592,985</b>	577,456
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(3,540)</b>	 (3,073)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(149,707)</b>	 (146,634)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(153,247)</b>	(149,707)

**Timiskaming First Nation**  
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**Amortization – Public Security – Annex 98**

	<i>Budget</i> \$	<b>2020</b> \$	2019 \$
<b>EXPENSES</b>			
Amortization	-	<b>31,994</b>	37,251
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(31,994)</b>	(37,251)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(317,516)</b>	(280,265)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(349,510)</b>	(317,516)



**Timiskaming First Nation**  
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**SUMMARY – SOCIAL ASSISTANCE – Annex 99**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
ISC – Block Contribution	<b>1,237,246</b>	1,199,683
ISC – Flexible Contribution	<b>238,560</b>	132,430
ANHRSDC	<b>21,775</b>	24,567
Transfer from (to) Social Assistance program	<b>(1,125)</b>	(81,653)
Other revenues	<b>18,918</b>	12,965
Deferred revenue from previous year	<b>112,628</b>	-
Deferred revenue to following year	<b>(242,836)</b>	(112,628)
	<b>1,385,166</b>	1,175,364
<b>EXPENSES</b>		
Salaries	<b>128,697</b>	139,633
Fringe benefits	<b>5,239</b>	5,772
Allocations	<b>1,043,459</b>	937,546
Christmas Food & Toy Drive	<b>564</b>	250
Contracts	<b>-</b>	375
Eating Healthly Education	<b>74,417</b>	68,040
Emergency (COVID)	<b>56,600</b>	-
Maintenance	<b>-</b>	3,666
Material and supplies	<b>2,354</b>	13,676
Training	<b>9,853</b>	11,731
Travel expenses	<b>9,486</b>	8,379
Other expenses	<b>37,960</b>	17,154
	<b>1,368,629</b>	1,206,222
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>16,537</b>	(30,858)

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**Social Assistance – Annex 100**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Block Contribution	-	<b>831,408</b>	878,334
<b>EXPENSES</b>			
Allocations	-	<b>1,041,516</b>	934,532
Emergency (COVID)	-	<b>56,600</b>	-
	-	<b>1,098,116</b>	934,532
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(266,708)</b>	(56,198)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(1,914,080)</b>	(1,857,882)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(2,180,788)</b>	(1,914,080)

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**Social Assistance for Employment and Training – Annex 101**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Block Contribution	-	<b>210,006</b>	118,680
Transfer from (to) Social Assistance program*	-	<b>(1,125)</b>	(83,528)
	-	<b>208,881</b>	35,152
<b>EXPENSES</b>			
Allocations	-	<b>1,943</b>	3,014
Training	-	-	4,902
	-	<b>1,943</b>	7,916
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>206,938</b>	27,236
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>1,136,285</b>	1,109,049
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>1,343,223</b>	1,136,285

\* Transfer from (to) Social Assistance Program:

Contributions to various external projects	(1,125)
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**Timiskaming First Nation**  
**Supporting schedules**  
Year ended March 31, 2020

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**Service Delivery – Annex 102**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Block Contribution	54,960	<b>54,960</b>	54,864
ANHRSDC	-	-	1,980
Other revenues	3,000	<b>9,202</b>	3,332
	<u>57,960</u>	<u><b>64,162</b></u>	<u>60,176</u>
<b>EXPENSES</b>			
Salaries	46,012	<b>40,788</b>	52,768
Fringe benefits	-	<b>1,729</b>	2,101
Contracts	-	-	375
Material and supplies	6,948	<b>1,220</b>	815
Travel expenses	5,000	<b>2,576</b>	4,117
	<u>57,960</u>	<u><b>46,313</b></u>	<u>60,176</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>17,849</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(69,118)</b>	 (69,118)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(51,269)</b>	(69,118)

**Timiskaming First Nation**  
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**National Child Benefit Re-investment – Annex 103**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Block Contribution	130,000	<b>140,872</b>	147,805
ANHRSDC	-	<b>21,775</b>	22,587
Other revenues	-	<b>9,674</b>	6,941
	<b>130,000</b>	<b>172,321</b>	177,333
<b>EXPENSES</b>			
Salaries	-	<b>33,065</b>	78,473
Fringe benefits	-	<b>953</b>	3,156
Christmas Food & Toy Drive	-	<b>564</b>	250
Eating Healthy Education	-	<b>74,417</b>	68,040
Material and supplies	-	-	12,600
Other expenses	-	<b>4,864</b>	16,710
	-	<b>113,863</b>	179,229
 SURPLUS (DEFICIT) FOR THE YEAR	 130,000	 <b>58,458</b>	 (1,896)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>60,072</b>	 61,968
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>118,530</b>	60,072

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Year ended March 31, 2020

**Pre-Employment Support Program – Annex 104**

	<i>Budget</i>	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
ISC – Flexible Contribution	136,800	<b>238,560</b>	132,430
Transfer from (to) Social Assistance program	-	-	1,875
Other revenues	-	<b>42</b>	2,692
Deferred revenue from previous year	80,000	<b>112,628</b>	-
Deferred revenue to following year	-	<b>(242,836)</b>	(112,628)
	<u>216,800</u>	<u><b>108,394</b></u>	<u>24,369</u>
<b>EXPENSES</b>			
Salaries	59,510	<b>54,844</b>	8,392
Fringe benefits	-	<b>2,557</b>	515
Administration fees	10,840	-	-
Maintenance	-	-	3,666
Material and supplies	11,830	<b>1,134</b>	261
Training	132,120	<b>9,853</b>	6,829
Travel expenses	2,500	<b>6,910</b>	4,262
Other expenses	-	<b>33,096</b>	444
	<u>216,800</u>	<u><b>108,394</b></u>	<u>24,369</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**SUMMARY – HOUSING – Annex 105**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
ISC – Block Contribution	<b>288,219</b>	279,492
Anishnabe Long-Term Care Centre (ALTCC)	<b>75,488</b>	88,070
Canadian Mortgage and Housing Corporation (CMHC)	<b>159,914</b>	202,803
ANHRSDC	<b>20,892</b>	4,152
Loan revenue	<b>127,000</b>	288,000
Rent revenue	<b>246,388</b>	234,588
Transfer from (to) Social Assistance program	<b>-</b>	2,250
Other revenues	<b>18,658</b>	14,128
Deferred revenue from previous year	<b>66,845</b>	210,590
Deferred revenue to following year	<b>(42,346)</b>	(66,845)
Transfer from (to) other projects	<b>-</b>	(7,328)
Transfer to net investment in capital assets	<b>(219,331)</b>	(584,747)
	<b>741,727</b>	665,153
<b>EXPENSES</b>		
Salaries	<b>141,373</b>	97,409
Fringe benefits	<b>9,107</b>	7,003
Amortization	<b>370,125</b>	358,558
Bad debt	<b>(25,257)</b>	(26,886)
Contracts	<b>208,262</b>	432,819
Electricity	<b>4,181</b>	6,857
Insurances	<b>48,567</b>	36,955
Interests on long-term debt	<b>34,461</b>	32,410
Loss (gain) on disposal of fixed assets	<b>12,857</b>	(8,822)
Maintenance	<b>1,416</b>	-
Material and supplies	<b>107,271</b>	101,152
Professional fees	<b>15,280</b>	14,560
Purchase of capital assets	<b>46,391</b>	225,174
Purchase of fuel	<b>2,758</b>	2,388
Reimbursement of long-term debt	<b>123,885</b>	130,238
Telecommunication	<b>326</b>	344
Transfer to replacement reserve	<b>50,750</b>	51,350
Travel expenses	<b>5,294</b>	12,190
Transfer to net investment in capital assets	<b>(219,331)</b>	(584,747)
	<b>937,716</b>	888,952
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(195,989)</b>	(223,799)

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**Housing Rental Program (art. 95) – Annex 106**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Canadian Mortgage and Housing Corporation (CMHC)	-	<b>120,406</b>	159,188
Loan revenue	87,000	-	-
Rent revenue	136,980	<b>136,168</b>	124,565
Other revenues	-	<b>193</b>	200
	<b>223,980</b>	<b>256,767</b>	<b>283,953</b>
<b>EXPENSES</b>			
Salaries	34,059	<b>42,361</b>	21,179
Fringe benefits	-	<b>3,367</b>	1,932
Bad debt	3,500	<b>(10,393)</b>	(1,075)
Contracts	5,510	<b>150</b>	1,300
Insurances	17,000	<b>20,775</b>	15,952
Interests on long-term debt	-	<b>34,325</b>	31,982
Material and supplies	15,911	<b>17,649</b>	16,789
Professional fees	15,000	<b>10,925</b>	14,560
Reimbursement of long-term debt	95,000	<b>98,183</b>	102,481
Transfer to replacement reserve	38,000	<b>37,250</b>	37,850
	<b>223,980</b>	<b>254,592</b>	<b>242,950</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>2,175</b>	<b>41,003</b>



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**Band Owned – Annex 107**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ANHRSDC	-	<b>4,041</b>	-
Rent revenue	<i>118,500</i>	<b>110,220</b>	110,023
Other revenues	-	<b>11,651</b>	4,462
	<i>118,500</i>	<b>125,912</b>	114,485
<b>EXPENSES</b>			
Salaries	<i>40,259</i>	<b>34,179</b>	31,972
Fringe benefits	-	<b>461</b>	1,965
Bad debt	<i>15,000</i>	<b>(14,864)</b>	(25,811)
Contracts	-	-	12,631
Electricity	<i>7,500</i>	<b>4,181</b>	6,857
Insurances	<i>15,000</i>	<b>27,792</b>	11,631
Loss (gain) on disposal of fixed assets	-	<b>12,857</b>	-
Material and supplies	<i>25,000</i>	<b>31,894</b>	20,717
Professional fees	-	<b>1,555</b>	-
Purchase of fuel	<i>2,500</i>	<b>2,758</b>	2,388
Telecommunication	-	-	66
Travel expenses	-	-	105
	<i>105,259</i>	<b>100,813</b>	62,521
 SURPLUS (DEFICIT) FOR THE YEAR	 <i>13,241</i>	 <b>25,099</b>	 51,964
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>125,568</b>	 73,604
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>150,667</b>	125,568

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**Housing Management – Annex 108**

	<i>Budget</i> \$	<b>2020</b> \$	2019 \$
<b>REVENUES</b>			
ISC – Block Contribution	27,827	<b>28,674</b>	27,827
ANHRSDC	-	<b>14,577</b>	-
Other revenues	-	<b>6,814</b>	9,455
	<u>27,827</u>	<u><b>50,065</b></u>	<u>37,282</u>
<b>EXPENSES</b>			
Salaries	20,000	<b>33,056</b>	21,859
Fringe benefits	-	<b>3,925</b>	2,266
Insurances	-	-	569
Maintenance	-	<b>1,416</b>	-
Material and supplies	500	<b>3,248</b>	225
Professional fees	-	<b>2,800</b>	-
Telecommunication	300	<b>326</b>	278
Travel expenses	7,027	<b>5,294</b>	12,085
	<u>27,827</u>	<u><b>50,065</b></u>	<u>37,282</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(89,796)</b>	 (89,796)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(89,796)</b>	(89,796)

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**Mortgage Payments – ALTCC – Annex 109**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Anishnabe Long-Term Care Centre (ALTCC)	-	<b>75,488</b>	88,070
Canadian Mortgage and Housing Corporation (CMHC)	-	<b>3,508</b>	4,210
	-	<b>78,996</b>	92,280
<b>EXPENSES</b>			
Insurances	-	-	8,803
Interests on long-term debt	-	<b>136</b>	428
Reimbursement of long-term debt	-	<b>25,702</b>	27,757
Transfer to replacement reserve	-	<b>13,500</b>	13,500
	-	<b>39,338</b>	50,488
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>39,658</b>	41,792
 End of agreement adjustment	-	-	27,690
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(25,053)</b>	(94,535)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>14,605</b>	(25,053)

**Timiskaming First Nation****Supporting schedules**Year ended March 31, 2020

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**Youth Initiative Project CMHC – Annex 110**

	<i>Budget</i>	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Canadian Mortgage and Housing Corporation (CMHC)	-	<b>22,500</b>	19,235
ANHRSDC	-	<b>2,274</b>	4,152
Transfer from (to) Social Assistance program	-	-	2,250
Deferred revenue from previous year	-	<b>2,398</b>	-
Deferred revenue to following year	-	-	(2,398)
	-	<b>27,172</b>	23,239
<b>EXPENSES</b>			
Salaries	-	<b>31,777</b>	22,399
Fringe benefits	-	<b>1,354</b>	840
	-	<b>33,131</b>	23,239
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(5,959)</b>	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(8,004)</b>	(8,004)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(13,963)</b>	(8,004)

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**RRAP 70 Richard's Road – Annex 111**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Deferred revenue from previous year	-	<b>3,633</b>	31,364
Deferred revenue to following year	-	<b>(3,633)</b>	(3,633)
	-	-	27,731
<b>EXPENSES</b>			
Contracts	-	-	5,300
Material and supplies	-	-	22,431
	-	-	27,731
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Makwa (Triplex 2) – Annex 112**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Deferred revenue from previous year	-	-	12,572
Transfer from (to) other projects	-	-	(12,572)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**RRAP – 68 Polson Street – Annex 113**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Canadian Mortgage and Housing Corporation (CMHC)	-	<b>(4,000)</b>	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(4,000)</b>	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>2,290</b>	2,290
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(1,710)</b>	2,290

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**Emergency Repair – ISC – Annex 114**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Deferred revenue from previous year	-	<b>23,035</b>	23,035
Deferred revenue to following year	-	-	(23,035)
	-	<b>23,035</b>	-
<b>EXPENSES</b>			
Contracts	-	<b>21,312</b>	-
Material and supplies	-	<b>1,723</b>	-
	-	<b>23,035</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-



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**Advisory Services – Housing – Annex 115**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Deferred revenue from previous year	-	<b>27,900</b>	27,900
Deferred revenue to following year	-	<b>(27,900)</b>	(27,900)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Capital Planning Project Infrastructure – Housing – Annex 116**

	Budget \$	2020 \$	2019 \$
<b>REVENUES</b>			
ISC – Block Contribution	259,595	<b>259,545</b>	251,665
Other revenues	-	-	11
Deferred revenue from previous year	-	-	115,719
Transfer from (to) other projects*	-	<b>(45,940)</b>	(66,329)
Transfer to net investment in capital assets	-	<b>(46,391)</b>	(225,174)
	<b>259,595</b>	<b>167,214</b>	75,892
<b>EXPENSES</b>			
Contracts	230,000	<b>12,800</b>	53,015
Loss (gain) on disposal of fixed assets	-	-	(8,822)
Material and supplies	29,595	<b>37,251</b>	31,699
Purchase of capital assets	-	<b>46,391</b>	225,174
Transfer to net investment in capital assets	-	<b>(46,391)</b>	(225,174)
	<b>259,595</b>	<b>50,051</b>	75,892
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>117,163</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>261,730</b>	 261,730
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>378,893</b>	261,730

\* Transfer from (to) other projects:

3 Makwa (Annex 120)

(45,940)

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**RRAP – 14 Stanger's Road – Annex 117**

	<i>Budget</i>	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Canadian Mortgage and Housing Corporation (CMHC)	-	-	20,170
Deferred revenue from previous year	-	<b>9,879</b>	-
Deferred revenue to following year	-	-	(9,879)
	-	<b>9,879</b>	10,291
<b>EXPENSES</b>			
Contracts	-	-	1,000
Material and supplies	-	<b>9,879</b>	9,291
	-	<b>9,879</b>	10,291
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**2 Duplexes (Wabie & Angus) – Annex 118**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Loan revenue	-	-	288,000
Transfer from (to) other projects	-	-	71,573
Transfer to net investment in capital assets	-	-	(359,573)
	-	-	-
<b>EXPENSES</b>			
Contracts	-	-	359,573
Transfer to net investment in capital assets	-	-	(359,573)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**RRAP – 22 Polson Street – Annex 119**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Canadian Mortgage and Housing Corporation (CMHC)	-	<b>17,500</b>	-
Deferred revenue to following year	-	<b>(10,813)</b>	-
	-	<b>6,687</b>	-
<b>EXPENSES</b>			
Contracts	-	<b>4,000</b>	-
Material and supplies	-	<b>2,687</b>	-
	-	<b>6,687</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**3 Makwa – Annex 120**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Loan revenue	-	<b>127,000</b>	-
Transfer from (to) other projects*	-	<b>45,940</b>	-
Transfer to net investment in capital assets	-	<b>(172,940)</b>	-
	-	-	-
<b>EXPENSES</b>			
Contracts	-	<b>170,000</b>	-
Material and supplies	-	<b>2,940</b>	-
Transfer to net investment in capital assets	-	<b>(172,940)</b>	-
	-	-	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

\* Transfer from (to) other projects:

Capital Planning Project Infrastructure – Housing (Annex 116)	45,940
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**Amortization – Housing – Annex 121**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>370,125</b>	358,558
SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(370,125)</b>	(358,558)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(3,697,063)</b>	(3,338,505)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(4,067,188)</b>	(3,697,063)

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**SUMMARY – ECONOMIC DEVELOPMENT – Annex 122**

	2020 \$	2019 \$
<b>REVENUES</b>		
ISC – Fixed Contribution	68,600	138,095
ISC – Block Contribution	126,563	170,252
Contracts	-	395,050
ANHRSDC	181,154	167,596
Loan revenue	976,650	1,302,283
Ministère de la Culture et des Communications	10,000	10,000
Secrétariat aux affaires autochtones (SAA)	1,073,000	530,000
Société de Crédit Commercial Autochtone (SOCCA)	269,752	314,897
Other revenues	1,320,576	750,393
Deferred revenue from previous year	62,426	90,117
Deferred revenue to following year	(1,793,282)	(62,426)
Transfer from (to) other projects	210,094	381,109
Transfer from (to) Social Assistance program	-	27,750
Transfer to net investment in capital assets	(632,098)	(1,882,238)
	<b>1,873,435</b>	<b>2,332,878</b>
<b>EXPENSES</b>		
Salaries	529,986	672,220
Fringe benefits	59,197	69,692
Amortization	270,357	170,997
Contracts	498,220	252,375
Contracts – Rental of equipment	345	10,800
Electricity	11,568	7,524
Insurances	47,614	28,858
Interests and bank charges	15,268	10,929
Interests on long-term debt	101,441	54,887
Loss (gain) on disposal of fixed assets	-	21,170
Loss on transfer of capital assets to a related party	-	21,150
Maintenance	62,495	29,415
Material and supplies	285,329	821,216
Professional fees	327,974	210,959
Purchase of capital assets	613,769	1,553,565
Purchase of fuel	128,080	90,654
Reimbursement of long-term debt	403,716	354,600
Telecommunication	10,572	11,500
Training	6,905	3,125
Travel expenses	20,563	28,207
Workshops	150	26,837
Other expenses	1,500	13,795
Transfer to net investment in capital assets	(632,098)	(1,882,238)
	<b>2,762,951</b>	<b>2,582,237</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(889,516)</b>	<b>(249,359)</b>



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**Economic Development – Annex 123**

	Budget	2020	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	71,749	39,880	-
ISC – Block Contribution	126,563	126,563	170,252
ANHRSDC	-	(32,246)	24,270
Secrétariat aux affaires autochtones (SAA)	80,000	80,000	-
Transfer from (to) Social Assistance program	-	-	5,250
Société de Crédit Commercial Autochtone (SOCCA)	-	-	26,242
Other revenues	-	233,474	103,123
Deferred revenue from previous year	-	-	90,117
Transfer from (to) other projects*	35,000	(17,541)	(140,000)
	<u>313,312</u>	<u>430,130</u>	<u>279,254</u>
<b>EXPENSES</b>			
Salaries	150,377	123,479	77,201
Fringe benefits	-	4,678	2,671
Contracts	-	231	261
Contracts – Rental of equipment	12,000	345	-
Electricity	-	676	-
Insurances	-	16,618	486
Interests and bank charges	-	10	3,100
Interests on long-term debt	-	26,986	9,796
Maintenance	-	308	-
Material and supplies	10,092	16,986	2,656
Professional fees	56,000	131,313	25,919
Reimbursement of long-term debt	-	82,534	80,451
Telecommunication	9,000	1,975	1,727
Training	27,000	6,905	-
Travel expenses	15,000	15,436	11,024
Workshops	5,000	150	26,837
Other expenses	28,843	1,500	13,795
	<u>313,312</u>	<u>430,130</u>	<u>255,924</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	23,330
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	189,479	166,149
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<u>189,479</u>	<u>189,479</u>

\* Transfer from (to) other projects:

Indexation (Annex 5)	140,000
Gas Bar (Annex 129)	(151,677)
TFN Construction L.P. – Administration (Annex 131)	(1,287)
Widjikiwe Holdings Corp. – Administration (Annex 136)	(4,577)
	<u>(17,541)</u>

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**Radio Station (CHNT 92.3) – Annex 124**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ANHRSDC	24,350	<b>(3,300)</b>	31,619
Ministère de la Culture et des Communications	10,000	<b>10,000</b>	10,000
Transfer from (to) Social Assistance program	-	-	3,000
Other revenues	5,000	<b>8,438</b>	22,794
Transfer from (to) other projects*	29,500	<b>50,000</b>	4,000
	<u>68,850</u>	<u><b>65,138</b></u>	<u>71,413</u>
<b>EXPENSES</b>			
Salaries	78,635	<b>69,099</b>	58,888
Fringe benefits	-	<b>2,722</b>	2,228
Material and supplies	5,000	<b>10,296</b>	17,048
Telecommunication	2,608	<b>3,967</b>	3,515
Travel expenses	-	<b>420</b>	587
	<u>86,243</u>	<u><b>86,504</b></u>	<u>82,266</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 (17,393)	 <b>(21,366)</b>	 (10,853)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(80,280)</b>	 (69,427)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(101,646)</b>	(80,280)

\* Transfer from (to) other projects:

Education Support Services (Annex 18)	15,000
Health Director (Management Support) (Annex 64)	25,000
Natural Resources & Heritage (Annex 141)	<u>10,000</u>
	<u>50,000</u>

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**Forestry – Annex 125**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	321,670	<b>288,001</b>	171,880
Transfer from (to) other projects	-	-	(52,597)
	<u>321,670</u>	<u><b>288,001</b></u>	<u>119,283</u>
<b>EXPENSES</b>			
Salaries	-	-	20,484
Fringe benefits	-	-	1,028
Contracts	318,670	<b>307,124</b>	82,818
Professional fees	3,000	-	14,953
	<u>321,670</u>	<u><b>307,124</b></u>	<u>119,283</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(19,123)</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(12,258)</b>	 (12,258)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(31,381)</b>	(12,258)

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**Widjikiwe – Annex 126**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	-	(18,070)
<b>EXPENSES</b>			
Loss on transfer of capital assets to a related party	-	-	21,150
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	(39,220)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>20,950</b>	60,170
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>20,950</b>	20,950

Note: Those two amounts figure in TFN Construction L.P. – Administration (Annex 136) as revenues.

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**Widjikiwe – Administration – Annex 127**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	59,350
ANHRSDC	-	-	19,055
Secrétariat aux affaires autochtones (SAA)	-	-	80,000
Other revenues	-	-	7,873
	-	-	166,278
<b>EXPENSES</b>			
Salaries	-	-	122,438
Fringe benefits	-	-	7,249
Contracts	-	-	42,018
Contracts – Rental of equipment	-	-	10,800
Material and supplies	-	-	10,122
Professional fees	-	-	76,526
Telecommunication	-	-	3,596
Training	-	-	3,125
Travel expenses	-	-	12,324
	-	-	288,198
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (121,920)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(138,429)</b>	 (16,509)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(138,429)</b>	(138,429)

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**Algonquin Village – Annex 128**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	78,745
Deferred revenue from previous year	-	<b>62,426</b>	-
Deferred revenue to following year	-	<b>(37,263)</b>	(62,426)
	-	<b>25,163</b>	16,319
<b>EXPENSES</b>			
Professional fees	-	<b>25,163</b>	16,319
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

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**Gas Bar – Annex 129**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Société de Crédit Commercial Autochtone (SOCCA)	13,163	19,752	38,655
Transfer from (to) other projects*	-	18,971	-
	<u>13,163</u>	<u>38,723</u>	38,655
<b>EXPENSES</b>			
Contracts	40,000	11,060	-
Professional fees	28,863	76,169	60,730
Other expenses	152,800	-	-
	<u>221,663</u>	<u>87,229</u>	60,730
 SURPLUS (DEFICIT) FOR THE YEAR	 (208,500)	 (48,506)	 (22,075)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	(22,075)	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<u>(70,581)</u>	(22,075)

\* Transfer from (to) other projects:

Indexation (Annex 5)	20,094
Economic Developpment (Annex 123)	151,677
Widjikiwe Holdings Corp. (Annex 137)	<u>(152,800)</u>
	<u>18,971</u>

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**Sawmill – Economic Insertion – Annex 130**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	<b>28,720</b>	-
Deferred revenue to following year	-	<b>(2,793)</b>	-
	-	<b>25,927</b>	-
<b>EXPENSES</b>			
Professional fees	-	<b>25,927</b>	-
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-



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**TFN Construction L.P. – Administration – Annex 131**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Contracts	-	-	35,050
ANHRSDC	-	<b>216,700</b>	71,285
Loan revenue	-	-	742,283
Transfer from (to) Social Assistance program	-	-	19,500
Other revenues**	-	<b>762,400</b>	412,793
Transfer from (to) other projects*	-	<b>1,287</b>	-
Transfer to net investment in capital assets	-	<b>(12,874)</b>	(246,851)
	-	<b>967,513</b>	1,034,060
<b>EXPENSES</b>			
Salaries	-	<b>331,689</b>	101,447
Fringe benefits	-	<b>51,797</b>	13,617
Amortization	-	<b>238,555</b>	135,505
Contracts	-	<b>179,805</b>	64,623
Electricity	-	<b>10,892</b>	5,631
Insurances	-	<b>30,996</b>	28,372
Interests and bank charges	-	<b>15,160</b>	5,720
Interests on long-term debt	-	<b>59,491</b>	45,091
Loss (gain) on disposal of fixed assets	-	-	21,170
Maintenance	-	<b>62,187</b>	29,415
Material and supplies	-	<b>258,047</b>	274,485
Professional fees	-	<b>66,037</b>	13,899
Purchase of capital assets	-	<b>12,874</b>	246,851
Purchase of fuel	-	<b>128,080</b>	79,405
Reimbursement of long-term debt	-	<b>321,182</b>	274,149
Telecommunication	-	<b>4,630</b>	2,662
Travel expenses	-	<b>4,707</b>	4,272
Transfer to net investment in capital assets	-	<b>(12,874)</b>	(246,851)
	-	<b>1,763,255</b>	1,099,463
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(795,742)</b>	(65,403)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(65,403)</b>	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(861,145)</b>	(65,403)

\* Transfer from (to) other projects:

Economic Development (Annex 123)	1,287
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\*\* Detail of the other revenues:

Timiskaming First Nation	465,940
MAKWA Machinery Inc.	61,316
9314-4582 Québec inc.	38,411
Others (ALTCC, LPFN, Pidaban, RYAM Gestion Forestière, etc.)	<u>196,733</u>
	<u>762,400</u>

**Timiskaming First Nation**  
**Supporting schedules**  
Year ended March 31, 2020

**TFN Construction L.P. – Garage – Annex 132**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Loan revenue	-	-	560,000
Secrétariat aux affaires autochtones (SAA)	-	-	450,000
Société de Crédit Commercial Autochtone (SOCCA)	-	-	250,000
Transfer from (to) other projects	-	-	140,000
Transfer to net investment in capital assets	-	-	(1,210,387)
	-	-	189,613
<b>EXPENSES</b>			
Salaries	-	-	171,543
Fringe benefits	-	-	24,281
Contracts	-	-	62,655
Material and supplies	-	-	257,194
Professional fees	-	-	2,613
Purchase of capital assets	-	-	881,714
Transfer to net investment in capital assets	-	-	(1,210,387)
	-	-	189,613
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

**Timiskaming First Nation**  
**Supporting schedules**  
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**TFN Construction L.P. – Duplex 25-27 Angus & 6-8 Wabie – Annex 133**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Contracts	-	-	360,000
<b>EXPENSES</b>			
Salaries	-	-	94,130
Fringe benefits	-	-	15,347
Electricity	-	-	1,893
Material and supplies	-	-	250,432
	-	-	361,802
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 (1,802)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(1,802)</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(1,802)</b>	(1,802)

**Timiskaming First Nation**  
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**TFN Construction L.P. – Rexforet – Annex 134**

	<i>Budget</i>	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Transfer from (to) other projects	-	-	52,597
<b>EXPENSES</b>			
Salaries	-	-	20,848
Fringe benefits	-	-	2,293
Purchase of fuel	-	-	11,249
	-	-	34,390
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 18,207
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>18,207</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>18,207</b>	18,207

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**TFN Construction L.P. – HRSD Contract (Renovation) – Annex 135**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ANHRSDC	-	-	21,367
<b>EXPENSES</b>			
Salaries	-	-	5,241
Fringe benefits	-	-	978
Material and supplies	-	-	9,279
	-	-	15,498
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 5,869
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>5,869</b>	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>5,869</b>	5,869

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**Widjikiwe Holdings Corp. – Administration – Annex 136**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	<b>28,263</b>	50,000
Transfer from (to) other projects*	-	<b>4,577</b>	377,109
Transfer to net investment in capital assets	-	-	(425,000)
	-	<b>32,840</b>	2,109
<b>EXPENSES</b>			
Salaries	-	<b>5,719</b>	-
Interests and bank charges	-	<b>98</b>	2,109
Purchase of capital assets	-	-	425,000
Transfer to net investment in capital assets	-	-	(425,000)
	-	<b>5,817</b>	2,109
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>27,023</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
 ADJUSTMENT FOR CONSOLIDATION PURPOSES	 -	 <b>(47,891)</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(20,868)</b>	-

\* Transfer from (to) other projects:

Economic Development (Annex 123)

4,577

**Timiskaming First Nation**  
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**Widjikiwe Holdings Corp. – Gas Bar – Annex 137**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Loan revenue	-	<b>976,650</b>	-
Secrétariat aux affaires autochtones (SAA)	-	<b>993,000</b>	-
Société de Crédit Commercial Autochtone (SOCCA)	-	<b>250,000</b>	-
Deferred revenue to following year	-	<b>(1,753,226)</b>	-
Transfer from (to) other projects*	-	<b>152,800</b>	-
Transfer to net investment in capital assets	-	<b>(619,224)</b>	-
	-	-	-
<b>EXPENSES</b>			
Interests on long-term debt	-	<b>14,964</b>	-
Professional fees	-	<b>3,365</b>	-
Purchase of capital assets	-	<b>600,895</b>	-
Transfer to net investment in capital assets	-	<b>(619,224)</b>	-
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

\* Transfer from (to) other projects:

Gas Bar (Annex 129)

152,800

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**Amortization – Economic Development – Annex 138**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>31,802</b>	35,492
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	<b>(31,802)</b>	(35,492)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	<b>(161,419)</b>	(125,927)
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	<b>(193,221)</b>	(161,419)



**Timiskaming First Nation**  
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**SUMMARY – NATURAL RESOURCES – Annex 139**

	2020 \$	2019 \$
<b>REVENUES</b>		
ISC – Fixed Contribution	98,458	95,000
ISC – Flexible Contribution	-	100,000
Ministère des Forêts, de la Faune et des Parcs	83,000	103,000
Secrétariat aux affaires autochtones (SAA)	95,000	95,000
ISC – Health Branch – Fixed Contribution	80,450	-
Other revenues	305,602	208,907
Deferred revenue from previous year	138,858	38,189
Deferred revenue to following year	(184,557)	(138,858)
Transfer from (to) other projects	(10,000)	3,800
	<b>606,811</b>	<b>505,038</b>
<b>EXPENSES</b>		
Salaries	232,656	201,165
Fringe benefits	10,881	8,851
Administration fees	43,389	25,660
Bad debt	16,077	-
Contracts	30,035	14,810
Contracts – Rental of equipment	21,087	22,616
Insurances	925	913
Maintenance	1,179	1,516
Material and supplies	62,124	31,318
Professional fees	135,021	151,149
Purchase of fuel	5,788	3,935
Telecommunication	7,055	7,415
Travel expenses	38,986	28,808
Workshops	1,608	1,937
Other expenses	-	2,000
	<b>606,811</b>	<b>502,093</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>-</b>	<b>2,945</b>

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**Northern Ontario Heritage Fund Corporation (NOHFC) – Annex 140**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	69,000	<b>98,458</b>	75,000
Other revenues	-	<b>17,302</b>	3,622
Deferred revenue from previous year	10,492	<b>10,492</b>	-
Deferred revenue to following year	-	<b>(17,209)</b>	(10,492)
Transfer from (to) other projects	-	-	8,500
	<b>79,492</b>	<b>109,043</b>	76,630
<b>EXPENSES</b>			
Salaries	10,000	<b>4,688</b>	36,917
Fringe benefits	-	-	1,356
Administration fees	3,450	-	-
Contracts	-	<b>5,288</b>	-
Contracts – Rental of equipment	-	<b>9,244</b>	-
Material and supplies	5,050	<b>17,037</b>	11,691
Professional fees	48,000	<b>49,750</b>	12,669
Travel expenses	12,992	<b>22,760</b>	13,997
Workshops	-	<b>276</b>	-
	<b>79,492</b>	<b>109,043</b>	76,630
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Natural Resources & Heritage – Annex 141**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	-	-	20,000
Ministère des Forêts, de la Faune et des Parcs	83,000	<b>83,000</b>	103,000
Secrétariat aux affaires autochtones (SAA)	95,000	<b>95,000</b>	95,000
Other revenues	30,000	<b>55,160</b>	127,405
Deferred revenue from previous year	128,366	<b>128,366</b>	38,189
Deferred revenue to following year	-	<b>(44,965)</b>	(128,366)
Transfer from (to) other projects*	-	<b>(10,000)</b>	(4,700)
	<b>336,366</b>	<b>306,561</b>	250,528
<b>EXPENSES</b>			
Salaries	160,390	<b>131,986</b>	84,238
Fringe benefits	-	<b>7,508</b>	4,271
Administration fees	20,000	<b>25,748</b>	18,580
Bad debt	-	<b>16,077</b>	-
Contracts	-	<b>24,747</b>	14,810
Contracts – Rental of equipment	22,616	<b>6,443</b>	22,616
Insurances	1,040	<b>925</b>	913
Maintenance	2,000	<b>1,179</b>	1,516
Material and supplies	12,500	<b>40,658</b>	19,627
Professional fees	99,320	<b>37,374</b>	64,935
Purchase of fuel	6,000	<b>5,788</b>	3,935
Telecommunication	7,500	<b>7,055</b>	7,415
Travel expenses	5,000	<b>727</b>	5,672
Workshops	-	<b>346</b>	-
Other expenses	-	-	2,000
	<b>336,366</b>	<b>306,561</b>	250,528
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(9,930)</b>	 <b>(9,930)</b>
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(9,930)</b>	<b>(9,930)</b>

\* Transfer from (to) other projects:

Radio Station (CHNT 92.3) (Annex 124)

(10,000)

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**Supporting schedules**  
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**Ministry of Northern Development and Mines (MNDM) – Annex 142**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<b>REVENUES</b>			
Other revenues	86,945	<b>86,440</b>	77,880
<b>EXPENSES</b>			
Salaries	49,453	<b>47,683</b>	48,123
Fringe benefits	-	<b>2,836</b>	2,111
Administration fees	7,722	<b>7,722</b>	7,080
Contracts – Rental of equipment	5,400	<b>5,400</b>	-
Material and supplies	1,500	<b>1,500</b>	-
Professional fees	4,620	<b>6,620</b>	6,545
Travel expenses	11,250	<b>13,693</b>	9,139
Workshops	7,000	<b>986</b>	1,937
	<b>86,945</b>	<b>86,440</b>	74,935
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 2,945
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>2,945</b>	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>2,945</b>	2,945

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**Resource Acquisition Initiatives – Annex 143**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Flexible Contribution	-	-	100,000
<b>EXPENSES</b>			
Salaries	-	-	31,887
Fringe benefits	-	-	1,113
Professional fees	-	-	67,000
	-	-	100,000
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

**Timiskaming First Nation**  
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**CEAA – Annex 144**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<b>REVENUES</b>			
Other revenues	111,700	146,700	-
Deferred revenue to following year	-	(106,410)	-
	111,700	40,290	-
<b>EXPENSES</b>			
Salaries	19,590	2,495	-
Administration fees	5,585	4,165	-
Contracts	7,795	-	-
Material and supplies	-	147	-
Professional fees	76,374	31,677	-
Travel expenses	2,356	1,806	-
	111,700	40,290	-
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

**Timiskaming First Nation**  
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**Climate Change – Annex 145**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Health Branch – Fixed Contribution	80,450	<b>80,450</b>	-
Deferred revenue to following year	-	<b>(15,973)</b>	-
	<b>80,450</b>	<b>64,477</b>	-
<b>EXPENSES</b>			
Salaries	47,850	<b>45,804</b>	-
Fringe benefits	-	<b>537</b>	-
Administration fees	4,025	<b>5,754</b>	-
Contracts	5,800	-	-
Material and supplies	4,275	<b>2,782</b>	-
Professional fees	12,500	<b>9,600</b>	-
Travel expenses	1,500	-	-
Workshops	2,000	-	-
Other expenses	2,500	-	-
	<b>80,450</b>	<b>64,477</b>	-
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**SUMMARY – OTHER – Annex 146**

	<b>2020</b>	2019
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
ISC – Fixed Contribution	-	67,000
ISC – Flexible Contribution	<b>15,100</b>	-
ISC – Set Contribution	-	2,000
Recoverable from (refundable to) ISC	-	(2,000)
Other revenues	<b>52,496</b>	74,307
Deferred revenue from previous year	<b>39,335</b>	47,182
Deferred revenue to following year	<b>(16,178)</b>	(39,335)
Transfer from (to) other projects	-	(7,500)
	<b>90,753</b>	141,654
<b>EXPENSES</b>		
Salaries	<b>33,729</b>	58,729
Fringe benefits	<b>2,244</b>	3,119
Administration fees	-	3,350
Amortization	<b>23,010</b>	23,747
Contracts	<b>390</b>	-
Material and supplies	<b>17,535</b>	15,855
Telecommunication	<b>2,155</b>	836
Travel expenses	<b>2,268</b>	3,359
Workshops	<b>304</b>	26,664
Other expenses	<b>26,332</b>	28,485
	<b>107,967</b>	164,144
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(17,214)</b>	(22,490)



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**Emergency Preparedness – Annex 147**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Flexible Contribution	-	<b>15,100</b>	-
ISC – Set Contribution	-	-	2,000
Recoverable from (refundable to) ISC	-	-	(2,000)
Deferred revenue to following year	-	<b>(15,100)</b>	-
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(2,653)</b>	(2,653)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(2,653)</b>	(2,653)

**Timiskaming First Nation**  
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**Hydro Quebec – Liaison – Annex 148**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	<b>40,277</b>	40,755
<b>EXPENSES</b>			
Salaries	-	<b>33,729</b>	33,362
Fringe benefits	-	<b>2,244</b>	2,179
Telecommunication	-	<b>2,155</b>	836
Travel expenses	-	<b>2,268</b>	3,121
	-	<b>40,396</b>	39,498
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>(119)</b>	 1,257
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>5,323</b>	 4,066
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>5,204</b>	5,323

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**TFN's Activities – Annex 149**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	<b>12,219</b>	24,077
Deferred revenue from previous year	-	<b>17,390</b>	23,175
Deferred revenue to following year	-	<b>(1,078)</b>	(17,390)
Transfer from (to) other projects	-	-	1,000
	-	<b>28,531</b>	30,862
<b>EXPENSES</b>			
Material and supplies	-	<b>2,099</b>	1,567
Workshops	-	<b>100</b>	810
Other expenses	-	<b>26,332</b>	28,485
	-	<b>28,531</b>	30,862
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(5,471)</b>	(5,471)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(5,471)</b>	(5,471)

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**Culture – Annex 150**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
ISC – Fixed Contribution	67,000	-	67,000
Deferred revenue from previous year	-	<b>6,133</b>	-
Deferred revenue to following year	-	-	(6,133)
	<u>67,000</u>	<u><b>6,133</b></u>	<u>60,867</u>
<b>EXPENSES</b>			
Salaries	33,332	-	21,227
Fringe benefits	-	-	789
Administration fees	3,350	-	3,350
Material and supplies	10,000	<b>14</b>	12,764
Travel expenses	1,518	-	238
Workshops	11,000	<b>204</b>	22,499
Other expenses	7,800	-	-
	<u>67,000</u>	<u><b>218</b></u>	<u>60,867</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 <b>5,915</b>	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 <b>(769)</b>	 (769)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>5,146</b>	(769)

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**Culture Qc – Annex 151**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	-	8,500
Transfer from (to) other projects	-	-	(8,500)
	-	-	-
 SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	-	-
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**FNQ – Initiative to Combat Poverty – Annex 152**

	<i>Budget</i>	<b>2020</b>	2019
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<b>REVENUES</b>			
Deferred revenue from previous year	15,812	<b>15,812</b>	21,627
Deferred revenue to following year	-	-	(15,812)
	<u>15,812</u>	<u><b>15,812</b></u>	<u>5,815</u>
<b>EXPENSES</b>			
Salaries	-	-	4,140
Fringe benefits	-	-	151
Contracts	5,000	<b>390</b>	-
Material and supplies	5,000	<b>15,422</b>	1,524
Workshops	5,812	-	-
	<u>15,812</u>	<u><b>15,812</b></u>	<u>5,815</u>
 SURPLUS (DEFICIT) FOR THE YEAR	 -	 -	 -
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	 -	 -	 -
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	-	-

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**Parks Canada – Pow Wow Old Fort – Annex 153**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>REVENUES</b>			
Other revenues	-	-	975
Deferred revenue from previous year	-	-	2,380
	-	-	3,355
<b>EXPENSES</b>			
Workshops	-	-	3,355
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING</b>	-	-	-
<b>CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END</b>	-	-	-

**Timiskaming First Nation**  
**Supporting schedules**  
Year ended March 31, 2020

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**Amortization – Other – Annex 154**

	<i>Budget</i>	<b>2020</b>	2019
	\$	\$	\$
<b>EXPENSES</b>			
Amortization	-	<b>23,010</b>	23,747
 SURPLUS (DEFICIT) FOR THE YEAR	-	<b>(23,010)</b>	(23,747)
 CUMULATIVE OPERATING SURPLUS (DEFICIT) AT BEGINNING	-	<b>(296,480)</b>	(272,733)
CUMULATIVE OPERATING SURPLUS (DEFICIT) AT END	-	<b>(319,490)</b>	(296,480)