Kebaowek First Nation

Consolidated Financial Statements

March 31, 2026

Kebaowek First Nation

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Management's Statement of Responsibility

The consolidated financial statements of Kebaowek First Nation as at March 31, 2026, are the responsibility of management and have been approved by the Chief and Council.

These consolidated financial statements have been prepared by management in accordance with the Canadian public sector accounting standards ("PSAS") and, as such, include amounts that are the best estimates and judgments of management.

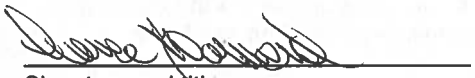
Management is responsible for the integrity and objectivity of these consolidated financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

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

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

The external auditor, MNP LLP, conducts an independent examination, in accordance with Canadian auditing standards, and expresses its opinion on the consolidated financial statements. The external auditor has full and free access to financial management of Kebaowek First Nation and meets when required.

On behalf of Kebaowek First Nation:



Signature and title
for Kebaowek First Nation

September 24, 2026

Independent Auditor's Report

To the Chief and Council of
Kebaowek First Nation

Qualified Opinion

We have audited the consolidated financial statements of Kebaowek First Nation (the "First Nation"), which comprise the consolidated statement of financial position as at March 31, 2026, and the consolidated statements of operations, cumulative operating surplus, net investment in capital assets, changes in net financial assets 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, except for the implications of the situations described in the section "Basis for Qualified Opinion", the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the First Nation as at March 31, 2026, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with the Canadian public sector accounting standards ("PSAS").

Basis for Qualified Opinion

The First Nation did not consolidate the financial information of the controlled entities (Kitika Nijwaswi L.P. and Amik Nikewin Development Inc.). As mentioned in Note 2, the investments in those controlled entities have been accounted for by the modified equity method, which constitutes a departure from the PSAS. According to the PSAS, those controlled entities should have been considered as government units and consolidated in the consolidated financial statements because they do not answer all the characteristics of government businesses enterprises. Had those controlled entities been consolidated, many elements in the consolidated financial statements would have been affected. The effects of the non-consolidation for the years ended March 31, 2026 and 2025 have not been determined, but the First Nation has provided information in Note 4. Our audit opinion on the consolidated financial statements for the year ended March 31, 2025 was modified because of the effects of this departure from the PSAS.

In connection with the April 1, 2022 application of CPA Canada Public Sector Accounting Handbook Section PS 3280, "Asset Retirement Obligations", the First Nation did not identify and measure its liabilities for asset retirement obligations which constitutes a departure from the PSAS. The First Nation should have identified the assets or components at risk of an asset retirement obligation liability, estimated and recorded the amount of this liability, and provided disclosures about the obligations. Since the identification, estimation, recognition and disclosure of the obligations have not been performed, we were unable to determine whether any adjustments might be required to the capital assets, liabilities for asset retirement obligations as at March 31, 2025 and 2026, consolidated surplus for the year and consolidated cash flows from operating activities, as well as to the change in net consolidated financial assets and disclosures of the obligations for the years ended March 31, 2025 and 2026. Our audit opinion on the consolidated financial statements for the year ended March 31, 2025 was modified because of the effects of this departure from the PSAS.

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 First Nation in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to the fact that the First Nation includes, in its consolidated financial statements, certain financial information that is not required by the PSAS. This information, prepared in accordance with the requirements of Indigenous Services Canada ("ISC"), addresses the conciliation to ISC financial reporting requirements on page 2 and schedules on pages 28 to 263. The First Nation also chose to present a consolidated statement of cumulative operating surplus on page 3 and a consolidated statement of net investment in capital assets on page 4. We also draw attention to the fact that no budget is presented. Our qualified opinion is not modified in respect of these matters.

Other Matter - Restriction on Use

These special purpose consolidated financial statements have been prepared to assist the First Nation to comply with the Financial Reporting Requirements in the ISC Financial Reporting Guide. Our report is intended solely for the First Nation and ISC and should not be used by parties other than the First Nation and ISC.

Other Matter

The First Nation has prepared a set of consolidated financial statements for general purpose for the year ended March 31, 2026, in accordance with the PSAS on which we issued an auditor's report dated September 24, 2026.

Responsibility 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 PSAS, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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 qualified opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the First Nation's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the First Nation to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the First Nation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

[1]

MNP LLP

MNP LLP

Amos, Québec
September 24, 2026

[1] By CPA auditor, public accountancy permit No. A137585

Kebaowek First Nation
Consolidated Statement of Operations
For the year ended March 31, 2026

	2026	2025
Revenues		
Sales	**3,103,995**	3,459,797
Indigenous Services Canada (ISC) - flexible contribution	**1,326,209**	300,940
ISC - grant contribution	**7,000,903**	6,461,328
ISC - fixed contribution	**7,459,526**	11,141,166
ISC - set contribution	**465,420**	518,811
ISC - block contribution	**56,004**	184,514
Administration fees	**1,094,287**	1,061,805
Canada Mortgage and Housing Corporation (CMHC)	**154,253**	80,922
Federal contribution - other	**1,606,918**	1,351,211
First Nations Education Council (FNEC)	**55,982**	81,261
First Nations of Quebec and Labrador Health and Social Services Commission (FNQLHSS)	**828,842**	980,826
Government of Quebec	**475,600**	471,185
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	**367,174**	468,965
Four Pillars Society	**-**	2,958,000
Aboriginal Savings Corporation of Canada (ABSCAN)	**749,455**	2,152,400
Interest	**499,794**	700,247
Land management	**100,000**	200,000
Ministère des Forêts, de la Faune et des Parcs	**185,100**	50,000
Recoverable deficit to ISC	**(45,005)**	(3,565)
Provincial and Federal police	**2,529,636**	2,353,857
Recreation revenues	**22,499**	38,521
Rent revenues	**384,738**	380,534
Review letter	**(132,378)**	(88,374)
Secrétariat aux relations avec les Premières Nations et les Inuit	**1,178,896**	(201,866)
Special activities revenues	**150,173**	106,412
Other revenues	**343,794**	490,046
Withdrawal from replacement reserve	**-**	28,840
ISC - unexpended contribution from previous year	**9,485,420**	7,719,082
ISC - unexpended contribution to following year	**(6,417,303)**	(9,485,421)
Deferred revenue from previous year	**20,606,147**	21,025,541
Deferred revenue to following year	**(23,433,254)**	(20,606,147)
	30,202,825	34,380,838

Kebaowek First Nation
Consolidated Statement of Operations
For the year ended March 31, 2026

	2026	2025
Expenses (Note 17)		
Administration and band government	**1,469,169**	1,296,273
Human resources development	**182,381**	254,500
Social assistance	**644,718**	627,904
Education	**1,616,391**	1,726,971
Health	**4,977,582**	4,150,166
Public works	**2,779,973**	2,477,325
Police security	**2,475,969**	1,430,954
Fire protection	**82,709**	134,490
Housing	**1,066,011**	1,468,209
Economic development	**4,446,465**	4,481,354
Natural resources, recreation and cultural	**3,369,829**	2,743,291
	23,111,197	20,791,437
Surplus for the year before net deficit in controlled entities	**7,091,628**	13,589,401
Net deficit in controlled entities	**(665,393)**	(380,817)
Surplus for the year	**6,426,235**	13,208,584
Conciliation to ISC financial reporting requirements		
Surplus for the year	**6,426,235**	13,208,584
Proceeds from long-term debt	**30,000**	-
Reimbursement of long-term debt	**(531,567)**	(352,127)
Acquisition of capital assets	**(7,409,003)**	(14,226,833)
Deficit under ISC financial reporting requirements[1]	**(1,484,335)**	(1,370,376)

(1) The operating surplus under ISC financial reporting requirements before amortization/loss/proceeds from disposal of capital assets and transfer to tenants is $1,011,334 (surplus of $678,328 in 2025).

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

Kebaowek First Nation

Consolidated Statement of Cumulative Operating Surplus

For the year ended March 31, 2026

	2026	*2025*
Balance, beginning of year	**8,833,585**	10,101,866
Surplus for the year	**6,426,235**	13,208,584
Transfer to net investment in capital assets		
Acquisition of capital assets	**(7,409,003)**	(14,226,833)
Amortization/loss/proceeds from disposal of capital assets and transfer to tenants	**2,495,669**	2,048,704
Proceeds from long-term debt	**30,000**	-
Reimbursement of long-term debt	**(531,567)**	(352,127)
Allocation from the economic investment deficit	**570,373**	434,119
Allocation to band rental, single apartment building and multiplex reserves	**(42,000)**	(30,000)
Transfer to the reserve for school bus	**(150,000)**	-
Transfer to the reserve for public security	**(50,000)**	-
Adjustment to reserved funds - Article 95	**23,730**	13,481
Transfer to the reserve for ISC grant funding	**(1,937,793)**	(2,566,075)
Legally enforceable right to set-off between a loan and an account receivable	**161,656**	201,866
Balance, end of year	**8,420,885**	8,833,585

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

Kebaowek First Nation
Consolidated Statement of Net Investment in Capital Assets
For the year ended March 31, 2026

	2026	2025
Net investment in capital assets, beginning of year	**69,404,188**	57,069,015
Variation of net investment in capital assets		
Plus:		
Acquisition of capital assets	**7,409,003**	14,226,833
Reimbursement of long-term debt	**531,567**	352,127
Reimbursement of Residential Rehabilitation Assistance - Program On-Reserve (RRAP)	**4,317**	6,783
Legally enforceable right to set-off between a loan and an account receivable	**(161,656)**	(201,866)
	7,783,231	14,383,877
Less:		
Proceeds from long-term debt	**(30,000)**	-
Amortization/loss/proceeds from disposal of capital assets and transfer to tenants	**(2,495,669)**	(2,048,704)
	(2,525,669)	(2,048,704)
Net investment in capital assets, end of year	**74,661,750**	69,404,188

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

Kebaowek First Nation
Consolidated Statement of Financial Position
March 31, 2026

	2026	2025
Financial assets		
Cash	**9,620,894**	3,297,090
Accounts receivable (Note 3)	**21,806,052**	27,972,998
Short-term investments (2.90% to 3.70%, renewable between June 2026 and September 2026)	**10,140,904**	10,738,808
Long-term investments (Note 4)	**4,315,406**	4,630,491
Restricted cash and deposits (Note 5)	**600,843**	518,094
	46,484,099	47,157,481
Liabilities		
Accounts payable and accrued liabilities	**5,394,386**	6,917,771
Deferred revenue and ISC - unexpended funding (Schedule 1)	**29,850,557**	30,091,568
Deferred governmental assistance	**250,753**	263,951
Long-term debt (Note 7)	**1,514,233**	1,858,459
	37,009,929	39,131,749
Net financial assets	**9,474,170**	8,025,732
Non-financial assets		
Capital assets (Note 6)	**76,161,822**	71,248,488
Inventories	**156,143**	148,900
Prepaid expenses	**215,328**	83,876
	76,533,293	71,481,264
Accumulated surplus (Note 10)	**86,007,463**	79,506,996

Contingencies and guarantees (Note 13)

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

Approved by the First Nation's Council

Council Member

Council Member

Council Member

Kebaowek First Nation
Consolidated Statement of Changes in Net Financial Assets
For the year ended March 31, 2026

	2026	2025
Surplus for the year	**6,426,235**	13,208,584
Changes in capital assets		
Acquisition of capital assets	**(7,409,003)**	(14,226,833)
Amortization/loss/proceeds from disposal of capital assets and transfer to tenants	**2,495,669**	2,048,704
	(4,913,334)	(12,178,129)
Changes in other non-financial assets		
Change in inventories	**(7,243)**	5,430
Changes in prepaid expenses	**(131,452)**	441,749
	(138,695)	447,179
Changes in non-operational surpluses and reserves		
Adjustment to reserved funds - Article 95	**23,730**	13,481
Variation of replacement reserves, operating reserve fund and reserves for acquisition of capital assets	**46,162**	416,976
Increase in in-trust fund	**23**	22
Variation of RRAP loans	**4,317**	6,783
	74,232	437,262
Changes in net financial assets	**1,448,438**	1,914,896
Net financial assets, beginning of year	**8,025,732**	6,110,836
Net financial assets, end of year	**9,474,170**	8,025,732

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

Kebaowek First Nation
Consolidated Statement of Cash Flows
For the year ended March 31, 2026

	2026	2025
Operating activities		
Surplus for the year	**6,426,235**	13,208,584
Items not affecting cash		
Amortization of capital assets	**2,490,119**	2,048,704
Amortization of deferred governmental assistance	**(13,198)**	(13,892)
Deficit in controlled entities	**665,393**	380,817
Loss on disposal of capital assets and transfer to tenants	**5,550**	-
	9,574,099	15,624,213
Changes in non-cash operating working capital items (Note 11)	**4,263,857**	73,465
	13,837,956	15,697,678
Investing activities		
Acquisition of capital assets	**(7,409,003)**	(14,226,833)
Increase in restricted cash and deposits	**(82,749)**	(91,214)
Variation of short-term investments	**597,904**	(5,738,808)
Variation of long-term investments	**(350,308)**	(746,809)
	(7,244,156)	(20,803,664)
Financing activities		
Variation of RRAP loans	**4,317**	6,783
Adjustment to reserved funds - Article 95	**69,892**	430,457
Increase in in-trust fund	**23**	22
Proceeds from long-term debt	**30,000**	-
Reimbursement of long-term debt and RRAP loans	**(374,228)**	(157,044)
	(269,996)	280,218
Net increase (decrease) in cash and cash equivalents	**6,323,804**	(4,825,768)
Cash and cash equivalents, beginning of year	**3,297,090**	8,122,858
Cash and cash equivalents, end of year	**9,620,894**	3,297,090

See additional information presented in Note 11.

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

1. Description of the First Nation

Kebaowek 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 First Nation includes, in its consolidated financial statements, certain financial information that is not required by the PSAS. This information, prepared in accordance with the requirements of ISC, addresses the conciliation of the surplus under ISC financial reporting requirements on page 2. The First Nation also chose to present a consolidated statement of cumulative operating surplus on page 3, a consolidated statement of net investment in capital assets on page 4 and schedules on pages 28 to 263.

The consolidated financial statements have been prepared in accordance with the PSAS except for the investments in certain government units which are not consolidated.

Significant accounting policies

Cash and cash equivalents

Cash and cash equivalents include cash, bank overdrafts, bank loans and short-term investments with a term to maturity of three months or less at the date of acquisition. In addition, cash and term deposits that the First Nation cannot use for current transactions because they are pledged as collateral are excluded from cash and cash equivalents.

Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first-in, first-out basis. Net realizable value is the estimated selling price less the estimated costs necessary to make the sale.

Financial instruments

On initial recognition, all financial instruments are initially recognized at fair value, and are classified as either financial instruments measured at cost or amortized cost, or as financial instruments measured at fair value. Transactions that are not contractual in nature do not generate items considered as financial instruments.

Cash and cash equivalents, accounts receivable (excluding commodity taxes receivable), loans receivable, short-term investments, restricted cash and deposits and other receivables are classified as financial assets at cost or amortized cost. Financial assets are measured at cost or amortized cost using the effective interest method. Accounts payable and accrued liabilities, excluding commodity taxes payable and employee benefits payable, and debts are classified as financial liabilities measured at cost or amortized cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows through the expected life of the financial instrument to its carrying amount.

Transaction costs are added to the carrying amount of financial instruments measured at cost or amortized cost on initial recognition.

All financial assets are tested annually for impairment. Management takes into consideration whether the issuing company has suffered continuous losses over a number of years, recent experience in collecting the receivable, such as a default or delay in interest or principal payments, and so on. Any impairment that is not considered temporary is recognized in the income statement. Reductions in the value of financial assets measured at cost and/or amortized cost to reflect impairment losses are not reversed for subsequent increases in value. Reversals of any net revaluation of financial assets measured at fair value are recognized in the statement of revaluation gains and losses.

2. Accounting policies (continued)

Capital assets

Capital assets are accounted for at cost. Amortization is calculated using the following methods at the following rates and over the following period:

	Methods	Rates and period
Community buildings	Declining balance	2.5%
Private housing	Straight-line	25 years
Water and sanitation systems	Declining balance	2.5%
Roadway system	Declining balance	2.5%
Motorized equipment	Declining balance	10.0% to 20.0%
Building Migizy Odenaw Inc.	Declining balance	5.0%
Equipment Migizy Odenaw Inc.	Declining balance	10.0%
Restaurant equipment Migizy Odenaw Inc.	Declining balance	20.0%
Office and other equipment	Declining balance	4.0% to 20.0%

Assets under construction are not depreciated since they are not in use.

Impairment of long-lived assets

Capital assets are written down when conditions indicate that they no longer contribute to the First Nation's ability to provide goods and services, or when the value of future economic benefits associated with the capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenues or unexpended funds when transfer stipulations give rise to a liability. Transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or service is performed.

Revenue from transactions with performance obligations is recognized when the First Nation satisfies a performance obligation by providing the promised goods or services to a payor. The performance obligation is evaluated as being satisfied either over a period of time or at a point in time.

Other revenues are recognized when persuasive evidence of an arrangement exists, price is fixed or determinable and collection is reasonably assured.

Interest income is recognized in the period in which it is earned.

2. Accounting policies (continued)

Use of estimates

The preparation of consolidated financial statements in conformity with the PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. The critical estimates relate to the provision for doubtful accounts in respect of receivables and long-term investments, the cost and net realizable value of inventories, the useful lives of long-lived assets, the potential impairment of long-term investments, the deferred revenues and ISC unexpended funding, certain accrued liabilities 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 a government unit under its control, Migizy Odenaw Inc.

As at March 31, 2026, the financial information available for the operations of Migizy Odenaw Inc. was taken from its respective year-end (September 30, 2025).

Transactions concluded between these enterprises and reciprocal balances are eliminated. The reciprocal balances have not been eliminated in the information of the schedules presented on pages 28 to 263, neither have they been in the segment disclosure (Schedule 1) on pages 22 to 27.

Investments in government business enterprises

Government business enterprises are accounted for in the consolidated financial statements using the modified equity method when they meet the four characteristics of government business enterprises.

Under this accounting method, only net income, the First Nation's investment in the public enterprise and other changes in capital are recognized. No adjustment is made for the difference between the accounting policies of the enterprise and those of the First Nation.

When the nature of a government organization changes such that it no longer meets the definition of a government business enterprise, the organization would become a governmental unit and would be consolidated in government consolidated financial statements.

During the fiscal year ending March 31, 2023, the circumstances affecting Kitika Nijwaswi L.P. and Amik Nikewin Development Inc. and their controlled entities Mitikon L.P. and Mikan Transport L.P. (the "Companies") have changed so that they no longer meet the definition of a public enterprise. Failure to meet one of the four characteristics of the definition of a government enterprise would have required a change in the Companies' status as a government unit. The First Nation had chosen to continue using the modified equity method from 2023 to 2026 to recording investment in these Companies even though they no longer met the definition of a government business enterprise, which constituted a departure from the PSAS.

The government business enterprises recorded according to the modified equity method are:
- Amik Nikewin Development Inc. (wholly owned by the First Nation)
- Kitika Nijwaswi L.P. (99.99% of the parts owned by the First Nation and 0.01% by Amik Nikewin Development Inc.)

Moreover, Kitika Nijwaswi L.P. owns 99.99% of the parts in the enterprises Mikan Transport L.P. and Mitikon L.P. Amik Nikewin Development Inc. owns 0.01% of the parts in the enterprises Mikan Transport L.P. and Mitikon L.P.

2. Accounting policies (continued)

Pension plan

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

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 fair value discounted by the amount of the grant portion.

3. Accounts receivable

	2026	*2025*
ISC receivable	**4,138,501**	7,420,729
FNHRDCQ receivable	**1,431**	3,443
FNEC receivable	**2,574**	25,435
FNQLHSS receivable	**458,041**	382,304
GST, QST and tobacco tax receivable	**38,503**	31,151
Forestry contracts receivable	**-**	55,000
SRPNI receivable	**2,482,641**	1,285,970
Ministère des Forêts, de la Faune et des Parcs	**175,000**	76,250
Public security receivable	**1,069,610**	2,152,376
Other administration accounts receivable	**163,382**	124,477
Canadian Nuclear Laboratories receivable	**531,088**	306,088
Accounts receivable (housing)	**1,416,235**	1,456,570
Water and garbage receivable	**90,524**	78,186
Other accounts receivable	**1,879,828**	1,484,904
Expenses to be reimbursed (housing)	**177,223**	129,879
Quebec Tourism receivable	**2,004,600**	2,000,000
Green and Inclusive Community Buildings Program receivable	**5,668,800**	8,872,190
Canada Economic Development receivable	**20,000**	199,999
Four Pillars Society receivable	**2,358,000**	2,758,000
	22,675,981	28,842,951
Allowance for doubtful accounts	**(869,929)**	(869,953)
	21,806,052	27,972,998

4. Long-term investments

	2026	2025
Amik Nikewin Development Inc. - subsidy (100.00%) (general partner of Kitika Nijwaswi L.P.)		
Investment	**100**	100
Equity pick-up (accumulated deficit)	**(260)**	(193)
	(160)	(93)
Kitika Nijwaswi L.P. (parts of 99.99%)		
Investment	**99**	99
Equity pick-up (accumulated deficit)	**(2,603,900)**	(1,938,574)
Advances, no interest and repayment terms	**5,790,347**	5,800,039
	3,186,546	3,861,564
Énergie renouvelable Onimiki S.E.C. (parts of 20.00%)		
Investment	**1,129,020**	769,020
	4,315,406	4,630,491

Summary of the financial information - Mikan Transport L.P. as at March 31, 2026

	2026	2025
Statement of financial position		
Financial assets		
Cash	**-**	541,865
Accounts receivable	**178,650**	370,525
	178,650	912,390
Non-financial assets		
Inventories	**91,986**	150,499
Capital assets	**1,845,224**	1,979,726
Prepaid expenses	**4,140**	-
	1,941,350	2,130,225
Liabilities		
Short-term liabilities		
Bank overdraft	**1,364**	-
Line of credit	**20,000**	-
Other short-term liabilities	**323,382**	536,282
	344,746	536,282
Long-term liabilities	**3,064,947**	3,162,704
	3,409,693	3,698,986
Net debt	**3,231,043**	2,786,596
Accumulated deficit	**1,289,693**	656,371

4. Long-term investments (continued)

	2026	2025
Statement of operations		
Revenues - sales	**1,566,782**	1,675,267
Expenses		
Salaries and fringe benefits	**764,374**	736,070
Amortization of capital assets	**228,434**	256,899
Gas	**198,685**	283,457
Interest on long-term debt	**24,772**	53,579
Material and supplies	**378,204**	226,579
Repairs and maintenance	**284,807**	146,881
Subcontracts	**102,596**	35,632
Other expenses	**218,233**	181,701
	2,200,105	1,920,798
Net loss	**(633,323)**	(245,531)
Statement of cash flows		
Operating activities	**(176,880)**	260,925
Investing activities	**(93,932)**	-
Financing activities	**(292,417)**	(86,234)

The amount of long-term debt of Mikan Transport L.P. is $270,922 as at March 31, 2026. Principal payments required in each of the next five years are as follows:

	$
2027	159,935
2028	61,795
2029	15,136
2030	15,136
2031	15,136

4. Long-term investments (continued)

Related party transactions - Mikan Transport L.P.

During the year, the First Nation did not invoice revenues to Mikan Transport L.P. ($16,023 invoiced in 2025). The amount receivable on these transactions is nil as at March 31, 2026 (nil as at March 31, 2025). The First Nation also purchased goods and services for $320,400 ($182,422 in 2025) from Mikan Transport L.P. The amount payable on these transactions included in the accounts payable and accrued liabilities as at March 31, 2026 is $93,979 ($76,423 as at March 31, 2025). Mikan Transport L.P. also owes an amount of $2,875,693 to the First Nation as advances as at March 31, 2026 ($2,897,268 as at March 31, 2025).

Moreover, during the year, Mikan Transport L.P. did not invoice revenues to Mitikon L.P. ($1,052 invoiced in 2025) and the amount receivable on these transactions is nil as at March 31, 2026 (nil as at March 31, 2025).

Summary of the financial information - Mitikon L.P. as at March 31, 2026

	2026	*2025*
Statement of financial position		
Financial assets		
Cash	**129,700**	61,364
Accounts receivable	**328,893**	405,064
	458,593	466,428
Non-financial assets		
Capital assets	**1,171,810**	1,192,633
Liabilities		
Short-term liabilities	**32,457**	41,956
Long-term liabilities	**2,912,404**	2,899,493
	2,944,861	2,941,449
Net debt	**2,486,268**	2,475,021
Accumulated deficit	**1,314,458**	1,282,388

4. Long-term investments (continued)

	2026	2025
Statement of operations		
Revenues - sales	**472,947**	460,748
Expenses		
Salaries and fringe benefits	**90,671**	23,099
Amortization of capital assets	**130,535**	130,789
Contracts	**228,698**	398,171
Gas	**389**	325
Interest on long-term debt	**397**	5,652
Repairs and maintenance	**26,422**	125
Other expenses	**27,905**	37,873
	505,017	596,034
Net loss	**(32,070)**	(135,286)
Statement of cash flows		
Operating activities	**85,359**	(87,294)
Investing activities	**(5,428)**	-
Financing activities	**(11,595)**	(80,581)

Related party transactions - Mitikon L.P.

The First Nation did not invoice Mitikon L.P. for the past two years and there were no amounts receivable as at March 31, 2026, nor as at March 31, 2025. The First Nation did not make purchases of goods and services in the year ended March 31, 2026, nor as at March 31, 2025 from Mitikon L.P. The amount payable on purchases of goods and services included in the accounts payable and accrued liabilities as at March 31, 2026 is $210,488 ($210,488 as at March 31, 2025). Mitikon L.P. also owes an amount of $2,914,654 to the First Nation as advances as at March 31, 2026 ($2,901,717 as at March 31, 2025).

5. Restricted cash and deposits

	2026	2025
In-trust surplus	**686**	663
Operating and replacement reserves (Note 12)	**600,157**	517,431
	600,843	518,094

6. Capital assets

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
Assets under construction	**5,061,462**	-	**5,061,462**	1,663,647
Lands	**533,003**	-	**533,003**	533,003
Community buildings	**30,330,149**	**2,806,448**	**27,523,701**	28,160,790
Private housing	**12,579,507**	**6,816,934**	**5,762,573**	6,235,339
Water and sanitation systems	**18,163,948**	**3,946,356**	**14,217,592**	14,330,128
Roadway system	**20,443,754**	**1,725,442**	**18,718,312**	16,516,752
Motorized equipment	**4,937,105**	**2,494,300**	**2,442,805**	2,078,548
Building Migizy Odenaw Inc.	**662,331**	**433,798**	**228,533**	240,561
Equipment Migizy Odenaw Inc.	**530,954**	**429,535**	**101,419**	112,688
Restaurant equipment Migizy Odenaw Inc.	**71,642**	**61,532**	**10,110**	12,638
Office and other equipment	**3,362,070**	**1,799,758**	**1,562,312**	1,364,394
	96,675,925	**20,514,103**	**76,161,822**	71,248,488

7. Long-term debt

	2026	2025
Loan, 4.15%, secured by ISC, payable by monthly instalments of $515, capital and interest, maturing in 2030	**21,433**	26,611
Loan, 3.81%, secured by ISC, payable by monthly instalments of $1,380, capital and interest, maturing in 2033	**94,196**	106,925
Loan, 3.52%, secured by ISC, payable by monthly instalments of $596, capital and interest, maturing in 2034	**45,316**	50,784
Loan, 1.50%, secured by ISC, payable by monthly instalments of $1,591, capital and interest, maturing in 2033	**123,931**	141,030
Loan, 3.75%, secured by ISC, payable by monthly instalments of $1,018, capital and interest, maturing in 2037	**108,757**	116,760
Loan, 2.92%, secured by ISC, payable by monthly instalments of $615, capital and interest, maturing in 2036	**62,176**	68,141
Loan, 3.04%, secured by ISC, payable by monthly instalments of $1,274, capital and interest, maturing in 2028	**16,274**	30,829
Loan, 4.66%, secured by ISC, payable by monthly instalments of $714, capital and interest, maturing in 2032	**39,849**	46,407
Loan, 2.22%, reimbursed during the year	-	170,694
Loan, 2.22%, reimbursed during the year	-	64,381
Loan, 1.13%, secured by ISC, payable by monthly instalments of $552, capital and interest, maturing in 2036	**61,105**	67,001
Loan, 3.12%, secured by ISC, payable by monthly instalments of $1,284, capital and interest, maturing in 2044	**204,163**	213,091
Loan, 3.30%, secured by ISC, payable by monthly instalments of $254, capital and interest, maturing in 2030	**9,371**	12,060
Amounts to be carried forward	**786,571**	1,114,714

7. Long-term debt (continued)	2026	2025
Amounts carried forward	**786,571**	1,114,714
Loan, 2.52%, secured by ISC, payable by monthly instalments of $533, capital and interest, maturing in 2027	**1,591**	7,904
Loan from CMHC (RRAP) (1)	**30,000**	4,317
Loan, 3.95%, secured by ISC, payable by monthly instalments of $181, capital and interest, maturing in 2042	**11,132**	12,823
Loan, 4.08%, secured by ISC, payable by monthly instalments of $1,359, capital and interest, maturing in 2045	**209,485**	217,143
Loan, 3.02%, secured by ISC, payable by monthly instalments of $578, capital and interest, maturing in 2045	**98,644**	102,552
Loan, 3.23%, secured by ISC, payable by monthly instalments of $824, capital and interest, maturing in 2045	**139,990**	145,289
Loan, 3.69%, secured by motorized equipment of a net book value of $21,665, payable by monthly instalments of $859, capital and interest, maturing in 2027	**2,562**	12,578
Loan, 3.52%, secured by ISC, payable by monthly instalments of $729, capital and interest, maturing in 2049	**134,873**	138,835
Loan, 3.52%, secured by ISC, payable by monthly instalments of $537, capital and interest, maturing in 2049	**99,385**	102,304
	1,514,233	1,858,459
Current portion	**156,042**	146,583
	1,358,191	1,711,876

Capital payments due within each of the next five years are as follows:

	$
2027	156,042
2028	111,461
2029	113,593
2030	116,598
2031	117,910

(1) Under this program, an agreement has been reached by the First Nation and the CMHC concerning the cumulative contributions for the major repairs of houses located on the First Nation's territory (RRAP).

Should all the conditions of the agreement be met by the First Nation, the amortization of these loans will be made by remission instalments based on a straight-line method of amortization of three to five years. Should the conditions not be respected by the First Nation, the outstanding balance of these loans will be repaid by the First Nation as a usual mortgage (subject of interest charges).

8. Reserves for acquisition of capital assets

The First Nation has reserved funds for the future acquisition of capital assets in accordance with funding agreements. Here is the detail of these reserves as at March 31, 2026:

	2026	2025
School bus	**444,082**	294,081
Public works equipment	**150,000**	150,000
Single apartment building	**104,551**	95,551
Band rental	**106,625**	82,625
Public security	**365,240**	315,240
Garbage truck	**256,780**	233,665
Roll-off truck	**95,133**	95,133
	1,522,411	1,266,295

9. Cumulative operating and fund balances

The cumulative operating and fund balances as at March 31, 2026 do not take into consideration possible modifications following the review and analysis of the present consolidated financial statements by ISC, CMHC, FNEC, FNHRDCQ, FNQLHSS, Secrétariat aux relations avec les Premières Nations et les Inuit and various federal contributions. Any adjustment resulting from these analyses will be recorded in the current year as an adjustment of fund balances or in the results as indicated by ISC, CMHC, FNEC, FNHRDCQ, FNQLHSS, federal and provincial public security, Secrétariat aux relations avec les Premières Nations et les Inuit and various federal contributions.

10. Accumulated surplus

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

	2026	2025
Reserves for acquisition of capital assets (Note 8)	**1,522,411**	1,266,295
Economic investment deficit	**(5,649,474)**	(5,079,101)
In-trust surplus	**686**	663
Operating reserve fund - Article 95	**25,614**	49,344
Replacement reserve fund - Article 95	**508,489**	461,713
Replacement reserve fund - multiplex	**134,000**	125,000
Net investment in capital assets	**74,661,750**	69,404,188
Staff Development Reserve	**46,126**	46,126
Reserve for ISC grant funding	**6,336,976**	4,399,183
Cumulative operating surplus	**8,420,885**	8,833,585
	86,007,463	79,506,996

11. Additional information relating to the consolidated statement of cash flows

	2026	2025
Changes in non-cash operating working capital items		
Accounts receivable	**6,166,946**	162,950
Inventories	**(7,243)**	5,430
Prepaid expenses	**(131,452)**	441,749
Accounts payable and accrued liabilities	**(1,523,383)**	(1,883,609)
Deferred revenue and ISC - unexpended funding	**(241,011)**	1,346,945
	4,263,857	73,465

Non-cash transaction

During the year, the First Nation compensated an account receivable of an amount of $746,622 against a long-term debt due to the legally enforceable right to set-off in accordance with a tripartite agreement between Native Commercial Credit Corporation, Secrétariat aux relations avec les Premières Nations et les Inuit and the First Nation.

12. Replacement reserve

Under the terms of the agreement with CMHC, the replacement reserve fund - Article 95 is to be credited annually. These funds along with accumulated interest must be held in a separate bank account and/or invested only in accounts or instruments insured 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.

13. Contingencies and guarantees

The First Nation is a guarantor for personal housing mortgages to residents of the community for the amount of $1,265,828 as at March 31, 2026 ($1,339,226 as at March 31, 2025).

Moreover, the First Nation is also a guarantor for loans in Mikan Transport L.P. for the amount of $93,992 as at March 31, 2026.

14. Financial instruments

Interest rate risk

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

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Main risks are on cash, accounts receivable and short-term and long-term investments.

The credit risk associated with cash and short-term investments is considered negligible, since the counterparties are financial institutions with a high credit rating assigned by recognized rating agencies.

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. The First Nation also provides advances to controlled entities and maintains provisions for potential depreciation of these investments.

14. Financial instruments (continued)

Credit facility (bank loan)

An authorized line of credit of $500,000, bearing interest at prime rate (4.45% as at March 31, 2026) plus 1.00%, is available. The loans are repayable on demand and fluctuate regularly. The credit line is renewable on an annual basis and guaranteed by a first ranking hypothec of $750,000 on all borrowers' present and future claims. No amount was used as at March 31, 2026.

An authorized credit card of $150,000, bearing interest at 19.99%, is also available. An amount of $36,361 included under the accounts payable and accrued liabilities was used as at March 31, 2026.

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 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, short-term investments and accounts payable and accrued liabilities approximates their carrying values due to their short-term maturity.

As at March 31, 2026, the net book value of all financial instruments corresponded approximately to their fair value.

Liquidity risk

Liquidity risk is the risk that the First Nation will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset.

The First Nation is exposed to that risk mainly on accounts payable and accrued items, excluding commodity taxes payable and employee benefits payable and debt.

The First Nation manages this risk by taking into account its operational needs and by using its credit facilities. The First Nation establishes cash flow forecasts to ensure that it has the necessary funds to meet its obligations.

15. Pension plan

The First Nation supports a contributory defined benefit pension plan for substantially all of its employees (except for the police department which is described below). It is a multiemployer plan that is administered by the Native Benefits Plan. The pension for native employees is 8.50% of the gross salary and the employer contributes 1.82 times the employee's contribution. For the non-native employees, it is 6.80% of the gross salary and the employer contributes 1.82 times the employee's contribution.

For the police department, the rate is 9.50% of the gross salary for the native employees and 8.00% for the non-native employees. The employer contributes 2.00 times the employee's contribution.

The First Nation also offers a voluntary pension plan for employees not covered by ISC, ISC - Health Branch and police activities. The contribution by the employees is 5.00% and the First Nation contributes the same amount.

For the current fiscal year, the pension plan expenses amounted to $651,356 ($411,665 in 2025).

16. Comparative figures

Certain figures for 2026 have been reclassified to conform to the presentation adopted in 2025.

17. Expenses

	2026	2025
Cost of goods sold - Migizy Odenaw Inc.	**2,740,943**	3,048,147
Advertising	**350**	7,087
Salaries and fringe benefits	**5,979,142**	5,472,601
Allocations	**822,468**	769,380
Administration fees	**1,027,360**	950,280
Contracts	**1,461,517**	707,525
Amortization of deferred governmental assistance	**(13,198)**	(13,892)
Amortization of capital assets	**2,490,119**	2,048,704
Doubtful accounts	**2,328**	319,592
Management expenses	**84,515**	80,405
Energy	**203,157**	195,490
Membership fees	**9,151**	6,598
Gas	**107,658**	102,727
Insurances	**261,049**	296,747
Interest and bank charges	**27,856**	19,087
Interest on long-term debt	**62,923**	60,010
Licenses and permits	**75,427**	73,217
Maintenance expenses	**196,846**	159,846
Material and supplies	**843,135**	855,078
Pension plan	**651,356**	411,665
Professional fees	**3,890,590**	2,664,297
Rental	**140,333**	125,503
Room and board	**294,242**	261,933
Telecommunications	**97,382**	90,930
Training expenses	**175,085**	99,722
Transfer to Migizy Odenaw Childcare Centre	**-**	55,000
Transfer to tenants	**5,550**	-
Transfer to the replacement reserve	**59,066**	445,377
Transportation expenses	**297,631**	259,248
Travel	**135,085**	183,308
Tuition fees	**670,668**	612,560
Workshops expenses	**311,463**	373,265
Transfer to Aki Mikinak Kitchi Sibi Land Trust	**-**	50,000
	23,111,197	20,791,437

Kebaowek First Nation
Schedule 1 - Segment disclosure
Year ended March 31, 2026

		2026						2025		
		Revenues	Expenses	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities	Deferred revenues	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities
STATEMENT OF REVENUES AND EXPENSES - ADMINISTRATION AND BAND GOVERNMENT SUMMARY										
3	Band Support Funding (#1000)	766 723	746 227	20 496	-	20 496	-	437 098	-	437 098
4	Band Administration (#1001)	1 116 791	413 717	703 074	-	703 074	-	738 935	-	738 935
5	Employee Benefits Plan (#1002)	-	-	-	-	-	-	-	-	-
6	IT Tech (#1003)	82 296	82 296	-	-	-	-	-	-	-
7	Lands and Trust Services (#1004)	9 334	9 334	-	-	-	-	-	-	-
8	Elections (#1005)	11 933	11 933	-	-	-	-	-	-	-
9	Addition to reserve (#1006)	10 397	10 397	-	-	-	96 573	-	-	-
10	Community Development Plan (#1007)	-	-	-	-	-	-	59 638	(59 638)	-
11	ISC Block - Unexpended funding (#1009)	460 199	-	460 199	-	460 199	-	1 669 796	-	1 669 796
12	Estates Management (#1014)	136 240	136 240	-	-	-	-	-	-	-
13	Second Generation Policies (#1015)	-	-	-	-	-	10 000	-	-	-
14	Administration Capital Assets - Amortization (#0299)	-	59 025	(59 025)	-	(59 025)	-	(61 062)	-	(61 062)
		2 593 913	1 469 169	1 124 744	-	1 124 744	106 573	2 844 405	(59 638)	2 784 767
STATEMENT OF REVENUES AND EXPENSES - HUMAN RESOURCES DEVELOPMENT SUMMARY										
16	Consolidated Revenues Fund (#2000)	101 994	101 994	-	-	-	7 286	-	-	-
17	Employment Insurance Fund (#2001)	46 614	46 614	-	-	-	976	-	-	-
18	CRF - Youth (#2002)	14 281	14 281	-	-	-	994	-	-	-
19	Youth Work Experience Initiative (#2003)	14 307	14 307	-	-	-	-	-	-	-
20	FNHRDCQ - Other (#2006)	5 185	5 185	-	-	-	23 009	-	-	-
21	FNHRDCQ - Career Day (#2007)	-	-	-	-	-	-	-	-	-
		182 381	182 381	-	-	-	32 265	-	-	-
STATEMENT OF REVENUES AND EXPENSES - SOCIAL ASSISTANCE SUMMARY										
23	Social Assistance - Basic Needs (#3000)	705 997	585 831	120 166	-	120 166	-	131 627	-	131 627
24	Social Assistance - Transfers / Employment (#3001)	50 334	25 087	25 247	-	25 247	-	18 190	-	18 190
25	Social Assistance - Service Delivery (#3002)	48 756	33 800	14 956	-	14 956	-	5 483	-	5 483
26	Pre-Employment Case Management Capacity (#3005)	-	-	-	-	-	15 782	-	-	-
27	Pre-Employment Client Support (#3006)	-	-	-	-	-	31 562	-	-	-
28	Pre-employment Service Delivery (#3007)	-	-	-	-	-	5 260	-	-	-
		805 087	644 718	160 369	-	160 369	52 604	155 300	-	155 300
STATEMENT OF REVENUES AND EXPENSES - EDUCATION SUMMARY										
30	Elementary / Secondary Instructional Services (#4000)	1 068 593	914 409	154 184	-	154 184	-	770	-	770
31	Post-Secondary Education (#4001)	599 313	643 174	(43 861)	-	(43 861)	-	46 709	-	46 709
32	Adult Education (#4004)	18 722	18 722	-	-	-	60 625	-	-	-
33	FNEC - Science & Technology / Youth Employment Project (#4501)	6 017	6 017	-	-	-	-	-	-	-
34	FNEC - Summer Student Jobs (#4502)	11 403	11 403	-	-	-	-	-	-	-
35	FNEC - ICT Skills Link Program (#4504)	-	-	-	-	-	-	-	-	-
36	FNEC - Language and Culture (#4506)	-	-	-	-	-	-	-	-	-
37	FNEC Land based teaching (#4509)	4 999	4 999	-	-	-	51 860	-	-	-
38	FNEC - Career Promotion & Awareness (#4510)	8 335	8 335	-	-	-	-	-	-	-
39	Education Capital Assets - Amortization (#21000)	-	9 332	(9 332)	-	(9 332)	-	(10 409)	-	(10 409)
		1 717 382	1 616 391	100 991	-	100 991	112 485	37 070	-	37 070

Kebaowek First Nation
Schedule 1 - Segment disclosure
Year ended March 31, 2026

		2026						2025		
		Revenues	Expenses	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities	Deferred revenues	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities
STATEMENT OF REVENUES AND EXPENSES - HEALTH SUMMARY										
41	Nursing Station Maintenance (#5000)	215 010	214 546	464	-	464	-	14 803	(11 160)	3 643
42	Primary Health Care (#5001)	369 479	369 479	-	-	-	-	5 912	(5 912)	-
43	Home Care Nursing (#5002)	157 532	157 532	-	-	-	-	-	-	-
44	Environmental Health Officer (#5003)	16 250	16 250	-	-	-	-	-	-	-
45	Community Health Representative (#5004)	103 004	103 004	-	-	-	-	69 226	-	69 226
46	Brighter Futures (#5005)	102 804	-	102 804	-	102 804	-	58 902	-	58 902
47	Mental Health (#5006)	115 519	-	115 519	-	115 519	-	72 551	-	72 551
48	N.N.A.D.A.P. Prevention (#5007)	258 026	-	258 026	-	258 026	-	166 491	-	166 491
49	Prenatal Nutrition (#5009)	13 259	10 668	2 591	-	2 591	-	3 145	-	3 145
50	Diabetes (#5010)	57 545	57 545	-	-	-	-	-	-	-
51	Support to Nurse (Clerical) (#5011)	1 332	1 332	-	-	-	-	-	-	-
52	Aids / HIV (#5012)	1 638	1 638	-	-	-	-	-	-	-
53	Tobacco Prevention (#5014)	9 589	152	9 437	-	9 437	-	8 977	-	8 977
54	Solvent Abuse (#5015)	44 409	-	44 409	-	44 409	-	36 550	-	36 550
55	Mental wellness Team (#5016)	125 910	125 910	-	-	-	-	37 155	-	37 155
56	Training (AHHRI) (#5018)	37 518	34 926	2 592	-	2 592	-	-	-	-
57	Management Support (#5020)	401 851	199 752	202 099	-	202 099	-	103 541	-	103 541
58	Fetal Alcohol Syndrome Disease (#5021)	8 524	-	8 524	-	8 524	-	8 157	-	8 157
59	Sports and Leisure (#5022)	86 657	86 657	-	-	-	-	-	-	-
60	Maternal and Child Health (#5024)	9 855	9 855	-	-	-	-	-	-	-
61	Head Start (#5027)	87 121	87 121	-	-	-	-	-	-	-
62	Youth Center Surplus (#5028)	4 368	4 368	-	-	-	1 529 790	-	-	-
63	Canadian Oral Hygiene Initiative (#5029)	38 024	-	38 024	-	38 024	9 556	21 272	-	21 272
64	Communicable Disease Emergencies Initiative (CDE) (#5031)	4 263	4 263	-	-	-	-	-	-	-
65	Community Food Security (#5032)	447	447	-	-	-	4 544	-	-	-
66	Youth Wellness Camp (#5033)	8 791	8 791	-	-	-	-	-	-	-
67	E-Health Infostructure Program (#5034)	11 837	10 262	1 575	-	1 575	-	-	-	-
68	New Health Center (#5035)	-	-	-	-	-	-	1 863 850	(2 702 321)	(838 471)
69	Spring Fair (#5036)	448	448	-	-	-	-	-	-	-
70	Elders Support (#5037)	(83 457)	66 692	(150 149)	-	(150 149)	-	-	-	-
71	Home Support Program (#5039)	223 598	181 690	41 908	-	41 908	-	-	-	-
72	Traditional Healers (#5040)	8 636	8 636	-	-	-	-	(199)	-	(199)
73	Covid Mental Wellness (#5044)	-	-	-	-	-	-	-	-	-
74	Indian Day School (#5054)	-	-	-	-	-	-	-	-	-
75	Sport support (#5057)	-	-	-	-	-	-	-	-	-
76	Anti-Racism PATI (#5058)	8 671	1 468	7 203	-	7 203	-	-	-	-
77	Indigenous Health Equity Fund (#5059)	-	-	-	-	-	-	148 699	-	148 699
78	Trauma Informed (#5060)	-	-	-	-	-	76 342	-	-	-
79	Youth Mental Health (#5061)	-	-	-	-	-	-	-	-	-
80	Daycare Extension & Renovation (#5062)	483 998	483 998	-	-	-	1 362 391	-	-	-
81	Medical Transportation - Coordinator Salary (Q01H) (#5875)	41 956	45 579	(3 623)	-	(3 623)	-	3 623	-	3 623
82	Medical Transportation - Client Insured Services (Q01O) (#5876)	166 310	180 864	(14 554)	-	(14 554)	-	(6 692)	-	(6 692)
83	Medical Transportation - Driver Salary (Q01G) (#5877)	143 100	166 063	(22 963)	-	(22 963)	-	(24 381)	-	(24 381)
84	Medical Transportation - Vehicle O & M (Q01E) (#5878)	23 801	30 359	(6 558)	-	(6 558)	-	6 499	-	6 499
85	Medical Transportation - Administration (Q01D) (#5879)	45 896	45 896	-	-	-	-	(6 825)	-	(6 825)
86	Medical Transportation - Purchase of Vehicle (Q01F) (#5880)	(648)	-	(648)	-	(648)	-	60 000	(59 352)	648
87	CFS - Operations (AQ2C0) old 5028 (#5900)	309 031	309 031	-	-	-	-	-	-	-
88	CFS - Prevention (#5902)	30 047	42 655	(12 608)	-	(12 608)	831 966	-	-	-
89	CFS - Representation (#5903)	14 431	1 823	12 608	-	12 608	185 449	-	-	-
90	CFS - Emergency (#5904)	1 625	1 625	-	-	-	-	-	-	-
91	CFS - Poverty (#5905)	11 348	11 348	-	-	-	-	-	-	-
92	CFS - On Reserve Housing (#5906)	-	-	-	-	-	806 529	-	-	-
93	CFS - Post Majority Support Services (#5907)	4 385	4 385	-	-	-	-	-	-	-
94	FNQLHSS - Day care (#5950)	1 332	1 332	-	-	-	-	-	-	-
95	FNQLHSS - Family violence (#5953)	-	-	-	-	-	-	-	-	-
96	FNQLHSS - Cancer prevention (#5955)	-	-	-	-	-	-	-	-	-

		2026						2025		
		Revenues	Expenses	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities	Deferred revenues	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities
STATEMENT OF REVENUES AND EXPENSES - HEALTH SUMMARY (CONTINUED)										
97	FNQLHSS - Antiracism (#5957)	63 567	63 567	-	-	-	-	-	-	-
98	FNQLHSS - Community Mobilization (#5958)	291 364	291 364	-	-	-	-	-	-	-
99	FNQLHSS - ELCC Renovations (#5959)	-	-	-	-	-	-	-	-	-
100	FNQLHSS - MOB Homelessness (#5960)	-	-	-	-	-	70 676	-	-	-
101	FNQLHSS - Service Level Agreements (#5961)	-	-	-	-	-	50 000	-	-	-
102	Jordan's Principal - Support (#5975)	75 469	75 469	-	-	-	59 513	-	-	-
103	Jordan's Principal - Mental Wellness (#5976)	99 432	51 836	47 596	-	47 596	72 399	-	-	-
104	Jordan's Principal - Allied Services (#5977)	722 884	754 948	(32 064)	-	(32 064)	622 770	-	-	-
105	Jordan's Principal - Education (#5982)	228 855	228 855	-	-	-	21 145	-	-	-
106	Jordan's Principal - Q2G9 Education Assistance (#5986)	10 126	10 126	-	-	-	-	-	-	-
107	Health Capital Assets - Amortization (#50008)	-	413 027	(413 027)	-	(413 027)	-	(238 156)	-	(238 156)
		5 216 767	4 977 582	239 185	-	239 185	5 703 070	2 413 100	(2 778 745)	(365 645)
STATEMENT OF REVENUES AND EXPENSES - PUBLIC WORKS SUMMARY										
109	Operation and Maintenance of Infrastructure Assets and Facilities (#6001)	1 123 112	1 076 409	46 703	-	46 703	-	53 382	-	53 382
110	Capital Funding (#6002)	348 840	70 716	278 124	-	278 124	-	119 113	(49 749)	69 364
111	Municipality contract (#6003)	-	-	-	-	-	-	-	-	-
112	O&M Eco-Centre (#6006)	144 219	144 219	-	-	-	69 848	(46 937)	-	(46 937)
113	Waste Management (#6007)	376 583	67 404	309 179	-	309 179	-	(95 740)	-	(95 740)
114	O & M Garbage Truck (#6008)	51 910	51 910	-	-	-	-	(27 801)	-	(27 801)
115	O & M Roll off Truck (#6009)	28 893	33 418	(4 525)	-	(4 525)	-	(14 976)	-	(14 976)
116	Infrastructure - Water System (#6010)	96 181	96 181	-	-	-	66 357	(50 000)	-	(50 000)
117	Eco-Center (#6013)	-	-	-	-	-	-	68 870	-	68 870
118	Eco Patrol (#6014)	-	-	-	-	-	-	-	-	-
119	Sewage Repair (#6016)	248 828	-	248 828	(248 828)	-	422 563	30 822	(30 822)	-
120	Asset Management (CQJ90) (#6018)	37 721	37 721	-	-	-	-	-	-	-
121	Equipment (#6021)	219 509	348	219 161	(219 161)	-	18 147	-	-	-
122	Makwa Street (#6022)	2 535 990	-	2 535 990	(2 647 575)	(111 585)	-	5 928 705	(5 928 705)	-
123	Waste Coordination, Education & Awareness (#6023)	67 196	67 196	-	-	-	81 924	-	-	-
124	O & M Compost (#6024)	97 154	97 154	-	-	-	24 982	-	-	-
125	Rebuild Wagosh (#6025)	-	86 350	(86 350)	-	(86 350)	-	-	-	-
126	Rebuild Migizy to Ogima (#6026)	44 394	-	44 394	(44 394)	-	55 606	-	-	-
127	Public Works - Amortization (#25140)	-	950 947	(950 947)	-	(950 947)	-	(847 172)	-	(847 172)
		5 420 530	2 779 973	2 640 557	(3 159 958)	(519 401)	739 427	5 118 266	(6 009 276)	(891 010)
STATEMENT OF REVENUES AND EXPENSES - FIRE PROTECTION SUMMARY										
129	Fire Protection (#7000)	137 384	82 709	54 675	-	54 675	-	-	-	-
STATEMENT OF REVENUES AND EXPENSES - PUBLIC SECURITY SUMMARY										
131	Kebaowek Police Operations (#8000)	2 143 914	2 036 915	106 999	(106 999)	-	2 007 156	253 576	(253 576)	-
132	Police Infrastructure (#8002)	-	-	-	-	-	253 662	3 101 601	(3 101 601)	-
133	Police Conjugal (#8004)	-	-	-	-	-	-	-	-	-
134	Bilateral Federal (#8005)	-	-	-	-	-	-	345 032	(345 032)	-
135	Bilateral Federal Pension (#8006)	85 000	85 000	-	-	-	-	-	-	-
136	Public Security - Amortization (#70000)	-	354 054	(354 054)	-	(354 054)	-	(235 377)	-	(235 377)
		2 228 914	2 475 969	(247 055)	(106 999)	(354 054)	2 260 818	3 464 832	(3 700 209)	(235 377)

Kebaowek First Nation
Schedule 1 - Segment disclosure
Year ended March 31, 2026

		2026						2025		
		Revenues	*Expenses*	*Surplus (deficit) under PSAS - excluding controlled entities*	*Conciliation*	*Surplus (deficit) under ISC - excluding controlled entities*	*Deferred revenues*	*Surplus (deficit) under PSAS - excluding controlled entities*	*Conciliation*	*Surplus (deficit) under ISC - excluding controlled entities*
STATEMENT OF REVENUES AND EXPENSES - HOUSING SUMMARY										
138	On-Reserve O & M Housing Support (#9000)	65 856	28 855	37 001	-	37 001	-	(239 537)	-	(239 537)
139	Housing Program (Article 95 - Post 1996) (#9002)	294 213	220 408	73 805	(117 950)	(44 145)	-	69 564	(120 240)	(50 676)
140	Rent-to-own Houses (#9003)	16 912	944	15 968	(6 869)	9 099	-	(10 058)	(8 704)	(18 762)
141	Rent - Revolving Loan (#9004)	-	-	-	-	-	-	-	-	-
142	Construction Support (#9005)	54 022	54 022	-	-	-	-	-	-	-
143	Other Rental (#9006)	40 800	9 520	31 280	(64 381)	(33 101)	-	11 269	(3 193)	8 076
144	INAC Canada Economic Action Plan - Multiplex (#9007)	30 600	25 063	5 537	-	5 537	-	9 904	-	9 904
145	CMHC - Training/Youth (#9008)	-	-	-	-	-	-	-	-	-
146	Apartment Building (#9009)	24 048	12 390	11 658	(170 694)	(159 036)	-	8 872	(8 470)	402
147	CMHC Construction 165 to 169 Ogima Street (#9015)	25 920	17 693	8 227	-	8 227	-	14 250	-	14 250
148	Sales/Purchases of Houses (#9020)	-	11 137	(11 137)	-	(11 137)	-	-	(105 594)	(105 594)
149	Construction - Justin Roy (#9024)	-	38 194	(38 194)	-	(38 194)	-	109 922	-	109 922
150	CMHC - Co-Investment Fund - Renewal and Repairs (#9027)	31 792	31 792	-	-	-	-	-	-	-
151	Rapid Housing Initiative 2023 - 116 Mang Street (#9028)	39 050	4 713	34 337	-	34 337	-	38 065	(509 737)	(471 672)
152	Housing Youth Initiative (#9029)	540	540	-	-	-	-	-	-	-
153	Supervisor/On the job Training (#9030)	114 134	114 134	-	-	-	-	-	-	-
154	CMHC - RRAP - 122 Migizy Street (#9032)	-	-	-	-	-	-	(36 598)	-	(36 598)
155	Housing 2024-2027 Renovations (#9033)	29 390	29 390	-	-	-	1 152 767	(8 469)	-	(8 469)
156	CMHC - RRAP - 8 Units 28606887 (#9034)	(30 000)	-	(30 000)	30 000	-	30 000	-	-	-
157	Housing Capital Assets - Amortization (#0999)	-	467 216	(467 216)	-	(467 216)	-	(471 154)	-	(471 154)
		737 277	1 066 011	(328 734)	(329 894)	(658 628)	1 182 767	(503 970)	(755 938)	(1 259 908)
STATEMENT OF REVENUES AND EXPENSES - ECONOMIC DEVELOPMENT SUMMARY										
159	Community Economic Development Organization (CEDO) (#1100)	156 986	273 987	(117 001)	-	(117 001)	-	(113 137)	-	(113 137)
160	Community Opportunities (Tourism) (#1101)	-	-	-	-	-	-	-	-	-
161	Comprehensive Planning (#1102)	3 818	3 818	-	-	-	17 990	-	-	-
162	Onimiki Project (#1103)	50 000	8 489	41 511	-	41 511	-	73 972	-	73 972
163	Matamec (#1104)	1 420	1 420	-	-	-	12 976	-	-	-
164	SAA Phase A1 Engineer & Architect (#1106)	-	-	-	(161 656)	(161 656)	-	(201 866)	(201 866)	(403 732)
165	Cultural Center Van (#1108)	267 738	-	267 738	(300 522)	(32 784)	-	-	-	-
166	Cultural Center - Construction (#1109)	2 477 301	-	2 477 301	(2 477 301)	-	14 691 488	123 660	(123 660)	-
167	Migizy Gas Bar (#1110)	3 103 995	3 123 631	(19 636)	-	(19 636)	-	(53 302)	-	(53 302)
168	Trappers (#1111)	1 487	1 487	-	-	-	-	312	-	312
169	Newsletter (#1113)	-	-	-	-	-	-	750	-	750
170	Marina Docks (#1116)	18 300	17 123	1 177	-	1 177	-	-	-	-
171	Parking Lot - Cultural Center (#1117)	-	-	-	-	-	-	-	-	-
172	CDWAI Support (#1120)	67 603	67 603	-	-	-	-	-	-	-
173	Businesses Support (#1121)	-	-	-	-	-	-	-	-	-
174	DWAI Planning & Development (#1122)	593 877	593 877	-	-	-	293 110	126 656	(126 656)	-
175	Economic Development - Opportunities (#1123)	36 000	20 729	15 271	-	15 271	-	(32 126)	(617 255)	(649 381)
176	Sugarbush (#1208)	1 283 031	-	1 283 031	(1 283 031)	-	833 786	128 145	(128 145)	-
177	Radio Station (#1400)	66 575	139 073	(72 498)	-	(72 498)	-	19 231	-	19 231
178	MCC - Radio Equipment (#1401)	5 908	5 908	-	-	-	26 259	67 938	(67 938)	-
179	Economic Development Capital Assets - Amortization (#0400)	-	189 320	(189 320)	-	(189 320)	-	(136 253)	-	(136 253)
		8 134 039	4 446 465	3 687 574	(4 222 510)	(534 936)	15 875 609	3 980	(1 265 520)	(1 261 540)
STATEMENT OF REVENUES AND EXPENSES - NATURAL RESOURCES SUMMARY										
181	Tembec (#1200)	-	-	-	-	-	-	-	-	-
182	Land Management (MFFP) (#1201)	185 100	175 084	10 016	(10 016)	-	-	9 654	(9 654)	-
183	Land Management (Forestery) (#1202)	283 988	283 988	-	-	-	243 784	(17 772)	-	(17 772)

		2026						2025		
		Revenues	Expenses	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities	Deferred revenues	Surplus (deficit) under PSAS - excluding controlled entities	Conciliation	Surplus (deficit) under ISC - excluding controlled entities
STATEMENT OF REVENUES AND EXPENSES - NATURAL RESOURCES SUMMARY (CONTINUED)										
184	Land Management (Reforestation) (#1203)	100 000	85 449	14 551	-	14 551	-	200 000	-	200 000
185	Forestry Building (#1204)	-	-	-	-	-	-	-	-	-
186	SRPNI - Consultations (#1205)	9 237	9 237	-	-	-	-	-	-	-
187	Canadian Environmental Assessment Agency (#1206)	5 000	5 000	-	-	-	17 999	-	-	-
188	UNDRIP (#1209)	-	-	-	-	-	29 975	-	-	-
189	Moose Project (#1212)	-	-	-	-	-	10 000	-	-	-
190	Wolf Project - Land Management (#1213)	33 655	33 655	-	-	-	44 191	-	-	-
191	Nuclear Laboratories (#1214)	-	-	-	-	-	-	-	-	-
192	Ottawa River Keeper (#1215)	56 615	63 173	(6 558)	-	(6 558)	-	-	-	-
193	Temiskaming Dam - Environmental assessments (#1217)	43 126	51 763	(8 637)	-	(8 637)	-	-	-	-
194	Wasamac (#1218)	-	-	-	-	-	-	-	-	-
195	Nature Conservancy (AIKI-SIBI) (#1219)	5 710	5 710	-	-	-	4 408	-	-	-
196	ASFAR (#1220)	23 015	23 015	-	-	-	58 002	-	-	-
197	Tripartite (#1221)	82 742	82 742	-	-	-	201 497	-	-	-
198	Capacity Support Program (#1222)	11 121	11 121	-	-	-	29 900	-	-	-
199	NRCAN (#1223)	310	310	-	-	-	37 190	-	-	-
200	Justice Canada (#1225)	24 781	24 781	-	-	-	39 006	-	-	-
201	Vital Metals Evaluation Work (#1226)	-	-	-	-	-	-	-	-	-
202	ESAP Energy Services (#1227)	17 137	17 137	-	-	-	55 838	-	-	-
203	IAAC (CEAA) RIMNET (#1229)	5 511	5 511	-	-	-	15 465	(10 013)	-	(10 013)
204	Canadian Nuclear Laboratories (#1230)	-	-	-	-	-	-	-	-	-
205	Forestry Conservation (#1232)	-	-	-	-	-	-	-	-	-
206	CNSC - Global First Power (#1234)	-	-	-	-	-	16 005	-	-	-
207	CNSC - ISCF STREAM 1 STUDIES (#1235)	18 971	18 971	-	-	-	124 015	-	-	-
208	CNL - NPD - AECL (#1236)	32 939	32 939	-	-	-	189 090	(13 384)	-	(13 384)
209	Judicial Review (#1237)	96 385	253 249	(156 864)	-	(156 864)	-	(94 979)	-	(94 979)
210	Department fisheries & ocean (#1238)	20 347	20 347	-	-	-	65 669	-	-	-
211	CNL-AECL-CEFA (#1239)	639 192	834 217	(195 025)	-	(195 025)	-	-	-	-
212	CNL - SEC 82-MCECE (#1240)	-	-	-	-	-	-	-	-	-
213	CNSC - NPD FPIRT (#1241)	-	-	-	-	-	13 662	-	-	-
214	CNSC - Norddion (#1242)	21 540	21 540	-	-	-	-	-	-	-
215	CNSC-LTRA-Workplan (#1243)	84 825	88 307	(3 482)	-	(3 482)	-	-	-	-
216	CNSC - ISCF STREAM 1 STUD (#1244)	-	-	-	-	-	60 350	-	-	-
217	Natural Resources - Amortization (#9099)	-	13 312	(13 312)	-	(13 312)	-	(15 838)	-	(15 838)
		1 801 247	2 160 558	(359 311)	(10 016)	(369 327)	1 256 046	57 668	(9 654)	48 014
STATEMENT OF REVENUES AND EXPENSES - RECREATION SUMMARY										
219	Recreation Activities - Eagle Dome (#1300)	105 270	159 768	(54 498)	-	(54 498)	-	314	-	314
220	Recreation - User's Fees (#1301)	841	841	-	-	-	-	-	-	-
221	Country Fest (#1310)	450 541	450 541	-	-	-	-	3 379	-	3 379
222	Recreation - Amortization (#0800)	-	4 002	(4 002)	-	(4 002)	-	(4 943)	-	(4 943)
		556 652	615 152	(58 500)	-	(58 500)	-	(1 250)	-	(1 250)
STATEMENT OF REVENUES AND EXPENSES - CULTURAL SUMMARY										
224	Culture - Coordinator (#1500)	90 001	90 001	-	-	-	59 999	-	-	-
225	Aboriginal Day (#1502)	43 077	43 077	-	-	-	-	-	-	-
226	Cultural Activities (#1503)	-	-	-	-	-	-	-	-	-
227	Truth & Reconciliation (#1504)	7 824	7 824	-	-	-	-	-	-	-
228	Language Coordinator (#1505)	198 555	198 555	-	-	-	-	-	-	-
229	Pow Wow (#1506)	574	574	-	-	-	24 952	-	-	-

		2026						2025		
		Revenues	*Expenses*	*Surplus (deficit) under PSAS - excluding controlled entities*	*Conciliation*	*Surplus (deficit) under ISC - excluding controlled entities*	*Deferred revenues*	*Surplus (deficit) under PSAS - excluding controlled entities*	*Conciliation*	*Surplus (deficit) under ISC - excluding controlled entities*
STATEMENT OF REVENUES AND EXPENSES - CULTURAL SUMMARY (CONTINUED)										
230	Four Pillars (#1507)	331 221	250 028	81 193	(81 193)	-	2 443 942	-	-	-
231	Cultural - Capital Assets - Amortization (#1508)	-	4 060	(4 060)	-	(4 060)	-	-	-	-
		671 252	594 119	77 133	(81 193)	(4 060)	2 528 893	-	-	-
Total		**30 202 825**	**23 111 197**	**7 091 628**	**(7 910 570)**	**(818 942)**	**29 850 557**	**13 589 401**	**(14 578 980)**	**(989 579)**

Schedule 2 - Statement of Revenues and Expenses - Administration and Band Government summary

	2026	2025
Revenues		
ISC - Grant Contribution	**588 261**	542 576
ISC - Fixed Contribution	**59 376**	316 397
Administration fees	**1 077 939**	1 045 457
Interest	**499 459**	699 768
Recreation revenues	**792**	156
Rent revenues	**22 416**	7 948
Other revenues	**96 971**	131 420
ISC - Unexpended contribution from previous year	**703 409**	2 248 166
ISC - Unexpended contribution to following year	**(106 573)**	(703 409)
Transfer between projects	**(348 137)**	(147 801)
	2 593 913	4 140 678
Expenses		
Salaries and fringe benefits	**697 269**	624 324
Administration fees	**23 713**	19 504
Contracts	**69 383**	73 849
Amortization of capital assets	**59 025**	61 062
Energy	**20 752**	26 360
Membership fees	**1 900**	2 423
Gas	**889**	-
Insurance	**11 674**	17 968
Interest and bank charges	**19 190**	18 097
Licences and permits	**11 069**	10 221
Maintenance expenses	**2 991**	-
Material and supplies	**78 619**	60 247
Pension plan	**80 912**	76 587
Professional fees	**331 335**	235 958
Purchase of equipment	**-**	59 638
Rental	**4 603**	7 205
Telecommunications	**12 155**	12 542
Training	**3 919**	-
Travel	**18 358**	16 788

Schedule 2 - Statement of Revenues and Expenses - Administration and Band Government summary (continued)

	2026	*2025*
Workshops expenses	**21 413**	33 138
Transfer to Net Investment in Capital Assets	**-**	(59 638)
	1 469 169	1 296 273
Surplus (deficit) for the year	**1 124 744**	2 844 405
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(59 638)
Financing surplus (deficit) for the year	**1 124 744**	2 784 767

Schedule 3 - Band Support Funding (#1000)

	2026	2025
Revenues		
ISC - Grant Contribution	**459 827**	438 640
Interest	**499 459**	699 768
Rent revenues	**22 416**	7 948
Other revenues	**54 706**	64 618
Transfer between projects	**(269 685)**	(34 779)
	766 723	1 176 195
Expenses		
Salaries and fringe benefits	**214 665**	285 697
Administration fees	**884**	-
Contracts	**60 650**	46 329
Energy	**20 752**	26 360
Membership fees	**1 900**	2 423
Insurance	**11 674**	17 968
Interest and bank charges	**19 190**	18 097
Licences and permits	**11 069**	10 221
Maintenance expenses	**2 991**	-
Material and supplies	**72 700**	59 604
Pension plan	**28 782**	31 012
Professional fees	**244 339**	180 372
Rental	**818**	-
Telecommunications	**12 155**	11 742
Training	**3 919**	-
Travel	**18 326**	16 634
Workshops expenses	**21 413**	32 638
	746 227	739 097
Surplus (deficit) for the year	**20 496**	437 098
Cumulative operating surplus (deficit) at beginning	**2 469 540**	2 032 442
Cumulative operating surplus (deficit) at end	**2 490 036**	2 469 540
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**23 395**	-
IT Tech (Schedule 6)	**(36 796)**	-
Judicial Review (Schedule 209)	**(12 000)**	-
Country Fest (Schedule 221)	**(244 284)**	-
	(269 685)	-

Schedule 4 - Band Administration (#1001)

	2026	*2025*
Revenues		
Administration fees	**1 077 939**	1 045 457
Recreation revenues	**792**	156
Other revenues	**42 265**	66 802
Transfer between projects	**(4 205)**	(92 803)
	1 116 791	1 019 612
Expenses		
Salaries and fringe benefits	**368 907**	239 635
Contracts	**-**	2 240
Pension plan	**44 810**	38 802
	413 717	280 677
Surplus (deficit) for the year	**703 074**	738 935
Cumulative operating surplus (deficit) at beginning	**4 994 937**	4 256 002
Cumulative operating surplus (deficit) at end	**5 698 011**	4 994 937
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**43 109**	-
Elections (Schedule 8)	**(11 933)**	-
Judicial Review (Schedule 209)	**(35 381)**	-
	(4 205)	-

Schedule 5 - Employee Benefits Plan (#1002)

	2026	2025
Revenues		
ISC - Grant Contribution	**119 100**	95 032
Transfer between projects	**(119 100)**	(95 032)
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(27 890)**	(27 890)
Cumulative operating surplus (deficit) at end	**(27 890)**	(27 890)
Transfer from (to) other projects		
Band Support Funding (Schedule 3)	**(23 395)**	-
Band Administration (Schedule 4)	**(43 109)**	-
Community Economic Development Organization (CEDO) (Schedule 159)	**(11 162)**	-
Social Assistance - Service Delivery (Schedule 25)	**(8 181)**	-
Elementary / Secondary Instructional Services (Schedule 30)	**(2 337)**	-
Post-Secondary Education (Schedule 31)	**(2 337)**	-
Nursing Station Maintenance (Schedule 41)	**(2 340)**	-
Operation and Maintenance of Infrastructure Assets and Facilities (Schedule 109)	**(21 049)**	-
On-Reserve O & M Housing Support (Schedule 138)	**(5 190)**	-
	(119 100)	-

Schedule 6 - IT Tech (#1003)

	2026	2025
Revenues		
Transfer between projects	**82 296**	63 132
	82 296	63 132
Expenses		
Salaries and fringe benefits	**71 966**	55 016
Administration fees	**7 481**	5 739
Pension plan	**2 849**	2 377
	82 296	63 132
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Band Support Funding (Schedule 3)	**36 796**	-
Consolidated Revenues Fund (Schedule 16)	**45 500**	-
	82 296	-

Schedule 7 - Lands and Trust Services (#1004)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**9 334**	8 904
Transfer between projects	**-**	3 336
	9 334	12 240
Expenses		
Salaries and fringe benefits	**8 385**	10 678
Administration fees	**933**	1 113
Material and supplies	**-**	295
Travel	**16**	154
	9 334	12 240
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(10 429)**	(10 429)
Cumulative operating surplus (deficit) at end	**(10 429)**	(10 429)

	2026	*2025*

Schedule 8 - Elections (#1005)

Revenues		
Transfer between projects	**11 933**	8 345
	11 933	8 345
Expenses		
Administration fees	**1 085**	759
Contracts	**8 733**	7 441
Material and supplies	**2 130**	48
Rental	**(15)**	97
	11 933	8 345
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(76 261)**	(76 261)
Cumulative operating surplus (deficit) at end	**(76 261)**	(76 261)
Transfer from (to) other projects		
Band Administration (Schedule 4)	**11 933**	-

Schedule 9 - Addition to reserve (#1006)

	2026	2025
Revenues		
ISC - Fixed Contribution	**-**	123 000
ISC - Unexpended contribution from previous year	**106 970**	-
ISC - Unexpended contribution to following year	**(96 573)**	(106 970)
	10 397	16 030
Expenses		
Administration fees	**945**	1 457
Gas	**889**	-
Professional fees	**8 563**	14 573
	10 397	16 030
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 10 - Community Development Plan (#1007)

	2026	2025
Revenues		
ISC - Fixed Contribution	**49 376**	-
ISC - Unexpended contribution from previous year	**-**	94 352
Transfer between projects	**(49 376)**	-
	-	94 352
Expenses		
Administration fees	**-**	3 075
Contracts	**-**	17 839
Professional fees	**-**	13 800
Purchase of equipment	**-**	59 638
Transfer to Net Investment in Capital Assets	**-**	(59 638)
	-	34 714
Surplus (deficit) for the year	**-**	59 638
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(59 638)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**32 144**	32 144
Cumulative operating surplus (deficit) at end	**32 144**	32 144
Transfer from (to) other projects		
DWAI Planning & Development (Schedule 174)	**(49 376)**	-

Schedule 11 - ISC Block - Unexpended funding (#1009)

	2026	*2025*
Revenues		
ISC - Unexpended contribution from previous year	**460 199**	2 129 995
ISC - Unexpended contribution to following year	**-**	(460 199)
	460 199	1 669 796
Surplus (deficit) for the year	**460 199**	1 669 796
Cumulative operating surplus (deficit) at beginning	**(460 199)**	(2 129 995)
Cumulative operating surplus (deficit) at end	**-**	(460 199)

Schedule 12 - Estates Management (#1014)

	2026	2025
Revenues		
ISC - Fixed Contribution	-	193 397
ISC - Unexpended contribution from previous year	**136 240**	23 819
ISC - Unexpended contribution to following year	-	(136 240)
	136 240	80 976
Expenses		
Salaries and fringe benefits	**33 346**	33 298
Administration fees	**12 385**	7 361
Material and supplies	**3 789**	300
Pension plan	**4 471**	4 396
Professional fees	**78 433**	27 213
Rental	**3 800**	7 108
Telecommunications	-	800
Travel	**16**	-
Workshops expenses	-	500
	136 240	80 976
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 13 - Second Generation Policies (#1015)

	2026	2025
Revenues		
ISC - Fixed Contribution	**10 000**	-
ISC - Unexpended contribution to following year	**(10 000)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	*2025*

Schedule 14 - Administration Capital Assets - Amortization (#0299)

Expenses		
Amortization of capital assets	**59 025**	61 062
	59 025	61 062
Surplus (deficit) for the year	**(59 025)**	(61 062)
Cumulative operating surplus (deficit) at beginning	**(496 162)**	(435 100)
Cumulative operating surplus (deficit) at end	**(555 187)**	(496 162)

Schedule 15 - Statement of Revenues and Expenses - Human Resources Development summary

	2026	2025
Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	**367 174**	468 966
Deferred revenue from previous year	**91 270**	65 271
Deferred revenue to following year	**(32 265)**	(91 270)
Transfer between projects	**(243 798)**	(188 467)
	182 381	254 500
Expenses		
Allocations	**48 035**	32 411
Administration fees	**20 778**	25 894
Contracts	**-**	32 759
Management expenses	**84 516**	80 404
Material and supplies	**2 992**	18 982
Training	**-**	8 055
Transportation expenses	**643**	1 975
Travel	**185**	687
Tuition fees	**20 908**	17 078
Workshops expenses	**4 324**	36 255
	182 381	254 500
Surplus (deficit) for the year	**-**	-

Schedule 16 - Consolidated Revenues Fund (#2000)

	2026	*2025*
Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	**222 637**	256 323
Deferred revenue from previous year	**46 657**	21 779
Deferred revenue to following year	**(7 286)**	(46 657)
Transfer between projects	**(160 014)**	(93 540)
	101 994	137 905
Expenses		
Allocations	**26 600**	13 172
Administration fees	**11 482**	9 915
Contracts	**-**	32 759
Management expenses	**59 161**	56 283
Material and supplies	**2 992**	1 046
Training	**-**	8 055
Transportation expenses	**643**	1 662
Travel	**-**	687
Tuition fees	**1 116**	10 858
Workshops expenses	**-**	3 468
	101 994	137 905
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(26 963)**	(26 963)
Cumulative operating surplus (deficit) at end	**(26 963)**	(26 963)
Transfer from (to) other projects		
IT Tech (Schedule 6)	**(45 500)**	-
Recreation Activities - Eagle Dome (Schedule 219)	**(36 400)**	-
Employment Insurance Fund (Schedule 17)	**(19 209)**	-
Operation and Maintenance of Infrastructure Assets and Facilities (Schedule 109)	**(58 905)**	-
	(160 014)	-

Schedule 17 - Employment Insurance Fund (#2001)

	2026	*2025*
Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	**108 843**	129 929
Deferred revenue from previous year	**13 833**	-
Deferred revenue to following year	**(976)**	(13 833)
Transfer between projects	**(75 086)**	(84 028)
	46 614	32 068
Expenses		
Administration fees	**5 693**	5 434
Management expenses	**21 129**	20 101
Transportation expenses	**-**	313
Tuition fees	**19 792**	6 220
	46 614	32 068
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(25 395)**	(25 395)
Cumulative operating surplus (deficit) at end	**(25 395)**	(25 395)
Transfer from (to) other projects		
Consolidated Revenues Fund (Schedule 16)	**19 209**	-
Operation and Maintenance of Infrastructure Assets and Facilities (Schedule 109)	**(86 105)**	-
O&M Eco-Centre (Schedule 112)	**(8 190)**	-
	(75 086)	-

Schedule 18 - CRF - Youth (#2002)

	2026	2025
Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	**21 387**	25 311
Deferred revenue from previous year	**2 586**	-
Deferred revenue to following year	**(994)**	(2 586)
Transfer between projects	**(8 698)**	(10 899)
	14 281	11 826
Expenses		
Allocations	**8 994**	6 747
Administration fees	**1 061**	1 059
Management expenses	**4 226**	4 020
	14 281	11 826
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**4 419**	4 419
Cumulative operating surplus (deficit) at end	**4 419**	4 419
Transfer from (to) other projects		
Operation and Maintenance of Infrastructure Assets and Facilities (Schedule 109)	**(8 698)**	-

Schedule 19 - Youth Work Experience Initiative (#2003)

	2026	*2025*
Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	**14 307**	14 366
	14 307	14 366
Expenses		
Allocations	**12 441**	12 492
Administration fees	**1 866**	1 874
	14 307	14 366
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**5 114**	5 114
Cumulative operating surplus (deficit) at end	**5 114**	5 114

Schedule 20 - FNHRDCQ - Other (#2006)

	2026	2025
Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	-	22 981
Deferred revenue from previous year	28 194	43 492
Deferred revenue to following year	(23 009)	(28 194)
	5 185	38 279
Expenses		
Administration fees	676	4 993
Material and supplies	-	17 936
Travel	185	-
Workshops expenses	4 324	15 350
	5 185	38 279
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	2025

Schedule 21 - FNHRDCQ - Career Day (#2007)

Revenues		
First Nations Human Resources Development Commission of Quebec (FNHRDCQ)	-	20 056
	-	20 056
Expenses		
Administration fees	-	2 619
Workshops expenses	-	17 437
	-	20 056
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 22 - Statement of Revenues and Expenses - Social Assistance summary

	2026	2025
Revenues		
ISC - Flexible Contribution	**52 604**	-
ISC - Grant Contribution	**811 491**	774 102
ISC - Unexpended contribution to following year	**(52 604)**	-
Transfer between projects	**(6 404)**	9 102
	805 087	783 204
Expenses		
Salaries and fringe benefits	**21 520**	36 710
Allocations	**551 733**	525 037
Administration fees	**59 461**	57 082
Contracts	**3 518**	3 135
Licences and permits	**3 000**	-
Material and supplies	**310**	182
Pension plan	**4 471**	4 935
Telecommunications	**588**	533
Travel	**117**	290
	644 718	627 904
Surplus (deficit) for the year	**160 369**	155 300

Schedule 23 - Social Assistance - Basic Needs (#3000)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**705 997**	673 469
	705 997	673 469
Expenses		
Allocations	**532 574**	492 584
Administration fees	**53 257**	49 258
	585 831	541 842
Surplus (deficit) for the year	**120 166**	131 627
Cumulative operating surplus (deficit) at beginning	**4 793 975**	4 662 348
Cumulative operating surplus (deficit) at end	**4 914 141**	4 793 975

Schedule 24 - Social Assistance - Transfers / Employment (#3001)

	2026	2025
Revenues		
ISC - Grant Contribution	**64 919**	61 928
Transfer between projects	**(14 585)**	(4 391)
	50 334	57 537
Expenses		
Allocations	**19 159**	32 453
Administration fees	**2 281**	3 577
Contracts	**3 518**	3 135
Material and supplies	**129**	182
	25 087	39 347
Surplus (deficit) for the year	**25 247**	18 190
Cumulative operating surplus (deficit) at beginning	**728 841**	710 651
Cumulative operating surplus (deficit) at end	**754 088**	728 841
Transfer from (to) other projects		
FNQLHSS - Community Mobilization (Schedule 98)	**(5 000)**	-
Operation and Maintenance of Infrastructure Assets and Facilities (Schedule 109)	**(9 585)**	-
	(14 585)	-

Schedule 25 - Social Assistance - Service Delivery (#3002)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**40 575**	38 705
Transfer between projects	**8 181**	13 493
	48 756	52 198
Expenses		
Salaries and fringe benefits	**21 520**	36 710
Administration fees	**3 923**	4 247
Licences and permits	**3 000**	-
Material and supplies	**181**	-
Pension plan	**4 471**	4 935
Telecommunications	**588**	533
Travel	**117**	290
	33 800	46 715
Surplus (deficit) for the year	**14 956**	5 483
Cumulative operating surplus (deficit) at beginning	**66 833**	61 350
Cumulative operating surplus (deficit) at end	**81 789**	66 833
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**8 181**	-

Schedule 26 - Pre-Employment Case Management Capacity (#3005)

	2026	2025
Revenues		
ISC - Flexible Contribution	**15 782**	-
ISC - Unexpended contribution to following year	**(15 782)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 27 - Pre-Employment Client Support (#3006)

	2026	2025
Revenues		
ISC - Flexible Contribution	**31 562**	-
ISC - Unexpended contribution to following year	**(31 562)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 28 - Pre-employment Service Delivery (#3007)

	2026	*2025*
Revenues		
ISC - Flexible Contribution	**5 260**	-
ISC - Unexpended contribution to following year	**(5 260)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 29 - Statement of Revenues and Expenses - Education summary

	2026	2025
Revenues		
ISC - Grant Contribution	**1 581 370**	1 415 109
ISC - Fixed Contribution	**139 980**	262 731
First Nations Education Council (FNEC)	**55 982**	81 261
Other revenues	**5 551**	3 742
ISC - Unexpended contribution from previous year	**15 678**	-
ISC - Unexpended contribution to following year	**(60 625)**	(15 678)
Deferred revenue from previous year	**73 413**	94 769
Deferred revenue to following year	**(51 860)**	(73 413)
Transfer between projects	**(42 107)**	(4 480)
	1 717 382	1 764 041
Expenses		
Salaries and fringe benefits	**279 669**	293 839
Allocations	**5 570**	-
Administration fees	**144 138**	136 635
Contracts	**11 908**	20 021
Amortization of capital assets	**9 332**	10 409
Energy	**1 939**	2 387
Membership fees	**1 150**	1 000
Gas	**26 362**	28 422
Insurance	**5 179**	3 100
Licences and permits	**3 552**	2 275
Maintenance expenses	**17 169**	31 310
Material and supplies	**41 528**	90 768
Pension plan	**11 427**	11 165
Professional fees	**998**	10 000
Rental	**-**	4 000
Room and board	**294 242**	261 932
Telecommunications	**924**	1 285
Transfer to the replacement reserve	**-**	150 000
Transportation expenses	**41 583**	22 960
Travel	**7 261**	2 078
Tuition fees	**649 761**	595 483
Workshops expenses	**62 699**	47 902
	1 616 391	1 726 971
Surplus (deficit) for the year	**100 991**	37 070

Schedule 30 - Elementary / Secondary Instructional Services (#4000)

	2026	2025
Revenues		
ISC - Grant Contribution	**1 060 705**	918 434
Other revenues	**5 551**	3 742
Transfer between projects	**2 337**	1 760
	1 068 593	923 936
Expenses		
Salaries and fringe benefits	**237 988**	230 096
Administration fees	**83 128**	70 253
Contracts	**11 908**	12 563
Energy	**1 939**	2 387
Membership fees	**1 150**	1 000
Gas	**26 362**	28 422
Insurance	**5 179**	3 100
Licences and permits	**3 552**	2 275
Maintenance expenses	**17 169**	31 310
Material and supplies	**15 194**	12 771
Pension plan	**6 511**	6 366
Professional fees	**998**	5 000
Rental	**-**	4 000
Room and board	**31 339**	28 419
Telecommunications	**924**	1 285
Transfer to the replacement reserve	**-**	150 000
Transportation expenses	**30 508**	19 535
Travel	**3 060**	92
Tuition fees	**381 200**	305 759
Workshops expenses	**56 300**	8 533
	914 409	923 166
Surplus (deficit) for the year	**154 184**	770
Cumulative operating surplus (deficit) at beginning	**2 651 222**	2 650 452
Cumulative operating surplus (deficit) at end	**2 805 406**	2 651 222
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**2 337**	-

Schedule 31 - Post-Secondary Education (#4001)

	2026	2025
Revenues		
ISC - Grant Contribution	**520 665**	496 675
ISC - Fixed Contribution	**76 311**	212 560
Transfer between projects	**2 337**	1 760
	599 313	710 995
Expenses		
Salaries and fringe benefits	**34 852**	32 543
Administration fees	**58 470**	60 390
Material and supplies	**23 491**	34 892
Pension plan	**4 916**	4 799
Professional fees	**-**	5 000
Room and board	**262 903**	233 513
Transportation expenses	**4 939**	3 425
Tuition fees	**253 603**	289 724
	643 174	664 286
Surplus (deficit) for the year	**(43 861)**	46 709
Cumulative operating surplus (deficit) at beginning	**309 338**	262 629
Cumulative operating surplus (deficit) at end	**265 477**	309 338
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**2 337**	-

Schedule 32 - Adult Education (#4004)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**63 669**	50 171
ISC - Unexpended contribution from previous year	**15 678**	-
ISC - Unexpended contribution to following year	**(60 625)**	(15 678)
	18 722	34 493
Expenses		
Material and supplies	**2 843**	34 493
Transportation expenses	**721**	-
Tuition fees	**14 958**	-
Workshops expenses	**200**	-
	18 722	34 493
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 33 - FNEC - Science & Technology / Youth Employment Project (#4501)

	2026	*2025*
Revenues		
First Nations Education Council (FNEC)	**6 017**	9 105
Deferred revenue from previous year	**-**	11 612
	6 017	20 717
Expenses		
Administration fees	**602**	2 072
Transportation expenses	**5 415**	-
Travel	**-**	475
Workshops expenses	**-**	18 170
	6 017	20 717
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**2 809**	2 809
Cumulative operating surplus (deficit) at end	**2 809**	2 809

Schedule 34 - FNEC - Summer Student Jobs (#4502)

	2026	*2025*
Revenues		
First Nations Education Council (FNEC)	**11 403**	12 685
	11 403	12 685
Expenses		
Salaries and fringe benefits	**4 729**	11 416
Allocations	**5 570**	-
Administration fees	**1 104**	1 269
	11 403	12 685
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(65)**	(65)
Cumulative operating surplus (deficit) at end	**(65)**	(65)

Schedule 35 - FNEC - ICT Skills Link Program (#4504)

	2026	*2025*
Revenues		
First Nations Education Council (FNEC)	-	20 526
	-	20 526
Expenses		
Salaries and fringe benefits	-	19 784
Administration fees	-	689
Travel	-	53
	-	20 526
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	**(97)**	(97)
Cumulative operating surplus (deficit) at end	**(97)**	(97)

	2026	2025

Schedule 36 - FNEC - Language and Culture (#4506)

Revenues		
Deferred revenue from previous year	-	10 343
	-	10 343
Expenses		
Administration fees	-	517
Contracts	-	4 213
Material and supplies	-	1 842
Travel	-	1 366
Workshops expenses	-	2 405
	-	10 343
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 37 - FNEC Land based teaching (#4509)

	2026	2025
Revenues		
First Nations Education Council (FNEC)	**30 227**	38 945
Deferred revenue from previous year	**73 413**	72 814
Deferred revenue to following year	**(51 860)**	(73 413)
Transfer between projects	**(46 781)**	(8 000)
	4 999	30 346
Expenses		
Administration fees	**-**	1 445
Contracts	**-**	3 245
Material and supplies	**-**	6 770
Travel	**-**	92
Workshops expenses	**4 999**	18 794
	4 999	30 346
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Aboriginal Day (Schedule 225)	**(40 657)**	-
Truth & Reconciliation (Schedule 227)	**(1 124)**	-
Pow Wow (Schedule 229)	**(5 000)**	-
	(46 781)	-

	2026	*2025*

Schedule 38 - FNEC - Career Promotion & Awareness (#4510)

Revenues		
First Nations Education Council (FNEC)	**8 335**	-
	8 335	-
Expenses		
Salaries and fringe benefits	**2 100**	-
Administration fees	**834**	-
Travel	**4 201**	-
Workshops expenses	**1 200**	-
	8 335	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 39 - Education Capital Assets - Amortization (#21000)

	2026	*2025*
Expenses		
Amortization of capital assets	**9 332**	10 409
	9 332	10 409
Surplus (deficit) for the year	**(9 332)**	(10 409)
Cumulative operating surplus (deficit) at beginning	**(140 981)**	(130 572)
Cumulative operating surplus (deficit) at end	**(150 313)**	(140 981)

Schedule 40 - Statement of Revenues and Expenses - Health summary

	2026	2025
Revenues		
ISC - Flexible Contribution	**323 103**	300 940
ISC - Grant Contribution	**2 338 884**	2 126 090
ISC - Fixed Contribution	**1 796 425**	2 470 937
ISC - Set Contribution	**465 420**	518 811
ISC - Block contribution	**56 004**	184 514
First Nations of Quebec and Labrador Health and Social Services (FNQLHSS)	**828 842**	980 827
Government of Quebec	**67 600**	66 300
Refundable surplus (recoverable deficit) to ISC	**(45 005)**	(3 565)
Review letter	**(150 150)**	(5 057)
Other revenues	**5 099**	9 506
ISC - Unexpended contribution from previous year	**4 502 716**	4 514 635
ISC - Unexpended contribution to following year	**(4 215 459)**	(4 502 716)
Deferred revenue from previous year	**348 204**	258 512
Deferred revenue to following year	**(1 487 611)**	(348 204)
Transfer between projects	**382 695**	(8 264)
	5 216 767	6 563 266
Expenses		
Advertizing	**-**	7 087
Salaries and fringe benefits	**1 656 021**	1 489 157
Allocations	**172 350**	176 352
Administration fees	**273 966**	257 164
Contracts	**558 458**	2 453 514
Amortization of capital assets	**413 027**	238 156
Energy	**35 004**	33 894
Membership fees	**2 205**	1 995
Gas	**20 253**	21 851
Insurance	**6 736**	7 977
Interest and bank charges	**415**	480
Licences and permits	**14 428**	3 520
Maintenance expenses	**7 184**	7 866
Material and supplies	**231 148**	249 080
Pension plan	**179 869**	161 812
Professional fees	**1 076 287**	1 095 275
Purchase of equipment	**-**	269 391
Rental	**8 351**	10 500
Telecommunications	**10 519**	12 639
Training	**6 429**	11 385
Transfer to Migizy Odenaw Childcare Center	**-**	55 000
Transportation expenses	**165 597**	167 262
Travel	**44 960**	50 380

	2026	*2025*

Schedule 40 - Statement of Revenues and Expenses - Health summary (continued)

Workshops expenses	**94 375**	147 174
Transfer to Net Investment in Capital Assets	**-**	(2 778 745)
	4 977 582	4 150 166
Surplus (deficit) for the year	**239 185**	2 413 100
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(2 778 745)
Financing surplus (deficit) for the year	**239 185**	(365 645)

Schedule 41 - Nursing Station Maintenance (#5000)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**182 983**	174 552
ISC - Fixed Contribution	**28 672**	-
Other revenues	**108**	-
Transfer between projects	**3 247**	42 435
	215 010	216 987
Expenses		
Salaries and fringe benefits	**74 142**	92 338
Administration fees	**19 344**	19 395
Contracts	**59 817**	14 235
Energy	**35 004**	32 987
Gas	**-**	3 503
Insurance	**2 281**	4 455
Maintenance expenses	**1 761**	1 189
Material and supplies	**13 468**	27 848
Pension plan	**8 210**	5 873
Purchase of equipment	**-**	11 160
Rental	**493**	-
Workshops expenses	**26**	361
Transfer to Net Investment in Capital Assets	**-**	(11 160)
	214 546	202 184
Surplus (deficit) for the year	**464**	14 803
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(11 160)
Financing surplus (deficit) for the year	**464**	3 643
Cumulative operating surplus (deficit) at beginning	**(25 431)**	(29 074)
Cumulative operating surplus (deficit) at end	**(24 967)**	(25 431)
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**2 340**	-
Elders Support (Schedule 70)	**907**	-
	3 247	-

Schedule 42 - Primary Health Care (#5001)

	2026	2025
Revenues		
ISC - Grant Contribution	**126 519**	120 690
Transfer between projects	**242 960**	219 977
	369 479	340 667
Expenses		
Salaries and fringe benefits	**286 724**	257 717
Administration fees	**33 589**	30 789
Material and supplies	**1 665**	7 502
Pension plan	**34 913**	29 209
Purchase of equipment	**-**	5 912
Training	**1 835**	1 545
Travel	**46**	-
Workshops expenses	**10 707**	7 993
Transfer to Net Investment in Capital Assets	**-**	(5 912)
	369 479	334 755
Surplus (deficit) for the year	**-**	5 912
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(5 912)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**70 751**	70 751
Cumulative operating surplus (deficit) at end	**70 751**	70 751
Transfer from (to) other projects		
Home Care Nursing (Schedule 43)	**25 263**	-
Management Support (Schedule 57)	**73 241**	-
Communicable Disease Emergencies Initiative (CDE) (Schedule 64)	**69 456**	-
Home Support Program (Schedule 71)	**75 000**	-
	242 960	-

Schedule 43 - Home Care Nursing (#5002)

	2026	2025
Revenues		
ISC - Grant Contribution	**182 795**	178 370
Transfer between projects	**(25 263)**	(46 541)
	157 532	131 829
Expenses		
Salaries and fringe benefits	**115 396**	102 273
Allocations	**7 177**	2 322
Administration fees	**14 321**	11 984
Contracts	**-**	730
Licences and permits	**3 710**	1 241
Material and supplies	**1 097**	1 106
Pension plan	**12 243**	9 746
Professional fees	**-**	2 427
Training	**3 259**	-
Travel	**329**	-
	157 532	131 829
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**182 104**	182 104
Cumulative operating surplus (deficit) at end	**182 104**	182 104
Transfer from (to) other projects		
Primary Health Care (Schedule 42)	**(25 263)**	-

Schedule 44 - Environmental Health Officer (#5003)

	2026	2025
Revenues		
ISC - Grant Contribution	**47 582**	45 389
Transfer between projects	**(31 332)**	(30 776)
	16 250	14 613
Expenses		
Administration fees	**1 513**	1 328
Licences and permits	**133**	-
Travel	**14 604**	13 285
	16 250	14 613
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**75 409**	75 409
Cumulative operating surplus (deficit) at end	**75 409**	75 409
Transfer from (to) other projects		
Community Health Representative (Schedule 45)	**(9 332)**	-
Sports and Leisure (Schedule 59)	**(22 000)**	-
	(31 332)	-

	2026	*2025*

Schedule 45 - Community Health Representative (#5004)

Revenues		
ISC - Grant Contribution	**93 672**	123 696
Transfer between projects	**9 332**	38 850
	103 004	162 546
Expenses		
Salaries and fringe benefits	**76 242**	72 749
Administration fees	**9 394**	8 681
Material and supplies	**1 570**	350
Pension plan	**10 899**	10 640
Travel	**-**	196
Workshops expenses	**4 899**	704
	103 004	93 320
Surplus (deficit) for the year	**-**	69 226
Cumulative operating surplus (deficit) at beginning	**93 462**	24 236
Cumulative operating surplus (deficit) at end	**93 462**	93 462
Transfer from (to) other projects		
Environmental Health Officer (Schedule 44)	**9 332**	-

Schedule 46 - Brighter Futures (#5005)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**190 326**	156 643
Transfer between projects	**(87 522)**	(97 741)
	102 804	58 902
Surplus (deficit) for the year	**102 804**	58 902
Cumulative operating surplus (deficit) at beginning	**201 781**	142 879
Cumulative operating surplus (deficit) at end	**304 585**	201 781
Transfer from (to) other projects		
Diabetes (Schedule 50)	**(22 865)**	-
Sports and Leisure (Schedule 59)	**(64 657)**	-
	(87 522)	-

Schedule 47 - Mental Health (#5006)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**139 573**	114 872
Transfer between projects	**(24 054)**	(42 321)
	115 519	72 551
Surplus (deficit) for the year	**115 519**	72 551
Cumulative operating surplus (deficit) at beginning	**220 784**	148 233
Cumulative operating surplus (deficit) at end	**336 303**	220 784
Transfer from (to) other projects		
Head Start (Schedule 61)	**(24 054)**	-

	2026	*2025*

Schedule 48 - N.N.A.D.A.P. Prevention (#5007)

Revenues		
ISC - Grant Contribution	**260 112**	214 077
Transfer between projects	**(2 086)**	(46 089)
	258 026	167 988
Expenses		
Travel	**-**	1 397
Workshops expenses	**-**	100
	-	1 497
Surplus (deficit) for the year	**258 026**	166 491
Cumulative operating surplus (deficit) at beginning	**334 630**	168 139
Cumulative operating surplus (deficit) at end	**592 656**	334 630
Transfer from (to) other projects		
Aids / HIV (Schedule 52)	**(1 638)**	-
Spring Fair (Schedule 69)	**(448)**	-
	(2 086)	-

Schedule 49 - Prenatal Nutrition (#5009)

	2026	2025
Revenues		
ISC - Grant Contribution	**13 259**	12 722
	13 259	12 722
Expenses		
Administration fees	**970**	871
Material and supplies	**8 714**	2 272
Travel	**-**	125
Workshops expenses	**984**	6 309
	10 668	9 577
Surplus (deficit) for the year	**2 591**	3 145
Cumulative operating surplus (deficit) at beginning	**58 021**	54 876
Cumulative operating surplus (deficit) at end	**60 612**	58 021

Schedule 50 - Diabetes (#5010)

	2026	2025
Revenues		
ISC - Grant Contribution	**26 419**	34 887
Transfer between projects	**31 126**	42 078
	57 545	76 965
Expenses		
Salaries and fringe benefits	**44 488**	50 822
Administration fees	**5 231**	6 997
Maintenance expenses	**-**	3 314
Material and supplies	**82**	1 076
Pension plan	**6 177**	7 096
Training	**291**	-
Travel	**-**	104
Workshops expenses	**1 276**	7 556
	57 545	76 965
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**18 619**	18 619
Cumulative operating surplus (deficit) at end	**18 619**	18 619
Transfer from (to) other projects		
Brighter Futures (Schedule 46)	**22 865**	-
Youth Mental Health (Schedule 79)	**8 261**	-
	31 126	-

Schedule 51 - Support to Nurse (Clerical) (#5011)

	2026	2025
Revenues		
Transfer between projects	**1 332**	64 504
	1 332	64 504
Expenses		
Salaries and fringe benefits	**1 267**	47 131
Administration fees	**-**	5 864
Contracts	**65**	5 066
Pension plan	**-**	6 443
	1 332	64 504
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(12 719)**	(12 719)
Cumulative operating surplus (deficit) at end	**(12 719)**	(12 719)
Transfer from (to) other projects		
Management Support (Schedule 57)	**1 332**	-

Schedule 52 - Aids / HIV (#5012)

	2026	2025
Revenues		
Transfer between projects	**1 638**	-
	1 638	-
Expenses		
Material and supplies	**1 638**	-
	1 638	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**108 352**	108 352
Cumulative operating surplus (deficit) at end	**108 352**	108 352
Transfer from (to) other projects		
N.N.A.D.A.P. Prevention (Schedule 48)	**1 638**	-

Schedule 53 - Tobacco Prevention (#5014)

	2026	*2025*
Revenues		
ISC - Block contribution	**9 589**	9 587
	9 589	9 587
Expenses		
Material and supplies	**152**	610
	152	610
Surplus (deficit) for the year	**9 437**	8 977
Cumulative operating surplus (deficit) at beginning	**64 303**	55 326
Cumulative operating surplus (deficit) at end	**73 740**	64 303

Schedule 54 - Solvent Abuse (#5015)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**44 409**	36 550
	44 409	36 550
Surplus (deficit) for the year	**44 409**	36 550
Cumulative operating surplus (deficit) at beginning	**85 425**	48 875
Cumulative operating surplus (deficit) at end	**129 834**	85 425

Schedule 55 - Mental wellness Team (#5016)

	2026	2025
Revenues		
ISC - Grant Contribution	**-**	104 278
ISC - Block contribution	**20 142**	-
Transfer between projects	**105 768**	(495)
	125 910	103 783
Expenses		
Salaries and fringe benefits	**54 099**	3 319
Administration fees	**11 487**	5 593
Membership fees	**-**	114
Material and supplies	**26 960**	25 026
Pension plan	**4 866**	-
Professional fees	**240**	160
Rental	**-**	5 000
Telecommunications	**-**	328
Travel	**842**	1 905
Workshops expenses	**27 416**	25 183
	125 910	66 628
Surplus (deficit) for the year	**-**	37 155
Cumulative operating surplus (deficit) at beginning	**975 056**	937 901
Cumulative operating surplus (deficit) at end	**975 056**	975 056
Transfer from (to) other projects		
CFS - Prevention (Schedule 88)	**105 768**	-

Schedule 56 - Training (AHHRI) (#5018)

	2026	2025
Revenues		
ISC - Fixed Contribution	**31 753**	10 365
ISC - Block contribution	**5 765**	5 723
Transfer between projects	**-**	4 855
	37 518	20 943
Expenses		
Salaries and fringe benefits	**30 454**	5 140
Administration fees	**3 175**	2 065
Membership fees	**625**	-
Training	**672**	9 742
Travel	**-**	3 996
	34 926	20 943
Surplus (deficit) for the year	**2 592**	-
Cumulative operating surplus (deficit) at beginning	**20 388**	20 388
Cumulative operating surplus (deficit) at end	**22 980**	20 388

	2026	*2025*
Schedule 57 - Management Support (#5020)		
Revenues		
ISC - Grant Contribution	**539 448**	372 746
Transfer between projects	**(137 597)**	(66 654)
	401 851	306 092
Expenses		
Salaries and fringe benefits	**153 911**	118 138
Administration fees	**18 092**	18 414
Membership fees	**893**	369
Interest and bank charges	**415**	451
Licences and permits	**188**	-
Material and supplies	**212**	352
Pension plan	**18 937**	15 817
Professional fees	**-**	36 400
Rental	**668**	5 000
Telecommunications	**321**	2 715
Travel	**4 613**	2 590
Workshops expenses	**1 502**	2 305
	199 752	202 551
Surplus (deficit) for the year	**202 099**	103 541
Cumulative operating surplus (deficit) at beginning	**1 609 812**	1 506 271
Cumulative operating surplus (deficit) at end	**1 811 911**	1 609 812
Transfer from (to) other projects		
Recreation - User's Fees (Schedule 220)	**(841)**	-
Primary Health Care (Schedule 42)	**(73 241)**	-
Support to Nurse (Clerical) (Schedule 51)	**(1 332)**	-
FNQLHSS - Antiracism (Schedule 97)	**(38 084)**	-
FNQLHSS - Community Mobilization (Schedule 98)	**(24 099)**	-
	(137 597)	-

Schedule 58 - Fetal Alcohol Syndrome Disease (#5021)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**8 524**	8 178
	8 524	8 178
Expenses		
Workshops expenses	**-**	21
	-	21
Surplus (deficit) for the year	**8 524**	8 157
Cumulative operating surplus (deficit) at beginning	**39 939**	31 782
Cumulative operating surplus (deficit) at end	**48 463**	39 939

Schedule 59 - Sports and Leisure (#5022)

	2026	*2025*
Revenues		
Transfer between projects	**86 657**	84 020
	86 657	84 020
Expenses		
Salaries and fringe benefits	**63 134**	62 961
Administration fees	**8 069**	7 635
Material and supplies	**221**	607
Pension plan	**8 782**	8 572
Rental	**1 192**	500
Telecommunications	**-**	(45)
Travel	**445**	-
Workshops expenses	**4 814**	3 790
	86 657	84 020
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(17 362)**	(17 362)
Cumulative operating surplus (deficit) at end	**(17 362)**	(17 362)
Transfer from (to) other projects		
Environmental Health Officer (Schedule 44)	**22 000**	-
Brighter Futures (Schedule 46)	**64 657**	-
	86 657	-

Schedule 60 - Maternal and Child Health (#5024)

	2026	2025
Revenues		
ISC - Grant Contribution	**39 775**	38 488
Transfer between projects	**(29 920)**	(26 962)
	9 855	11 526
Expenses		
Salaries and fringe benefits	**-**	(3 923)
Administration fees	**896**	1 048
Material and supplies	**6 708**	3 259
Travel	**161**	(665)
Workshops expenses	**2 090**	11 807
	9 855	11 526
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**98 286**	98 286
Cumulative operating surplus (deficit) at end	**98 286**	98 286
Transfer from (to) other projects		
Head Start (Schedule 61)	**(29 920)**	-

Schedule 61 - Head Start (#5027)

	2026	2025
Revenues		
ISC - Grant Contribution	**33 147**	31 800
Transfer between projects	**53 974**	72 368
	87 121	104 168
Expenses		
Salaries and fringe benefits	**58 805**	61 377
Administration fees	**7 920**	9 470
Licences and permits	**-**	35
Material and supplies	**10 464**	15 295
Pension plan	**8 608**	8 352
Travel	**(67)**	872
Workshops expenses	**1 391**	8 767
	87 121	104 168
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**45 547**	45 547
Cumulative operating surplus (deficit) at end	**45 547**	45 547
Transfer from (to) other projects		
Mental Health (Schedule 47)	**24 054**	-
Maternal and Child Health (Schedule 60)	**29 920**	-
	53 974	-

Schedule 62 - Youth Center Surplus (#5028)

	2026	2025
Revenues		
ISC - Unexpended contribution from previous year	**1 534 158**	1 534 158
ISC - Unexpended contribution to following year	**(1 529 790)**	(1 534 158)
	4 368	-
Expenses		
Contracts	**4 368**	-
	4 368	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**8 705**	8 705
Cumulative operating surplus (deficit) at end	**8 705**	8 705

Schedule 63 - Canadian Oral Hygiene Initiative (#5029)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**38 024**	36 272
ISC - Unexpended contribution from previous year	**9 556**	10 356
ISC - Unexpended contribution to following year	**(9 556)**	(9 556)
Transfer between projects	**-**	(15 000)
	38 024	22 072
Expenses		
Material and supplies	**-**	800
	-	800
Surplus (deficit) for the year	**38 024**	21 272
Cumulative operating surplus (deficit) at beginning	**56 562**	35 290
Cumulative operating surplus (deficit) at end	**94 586**	56 562

	2026	*2025*

Schedule 64 - Communicable Disease Emergencies Initiative (CDE) (#5031)

Revenues		
ISC - Grant Contribution	**73 719**	29 953
Transfer between projects	**(69 456)**	(29 953)
	4 263	-
Expenses		
Salaries and fringe benefits	**3 875**	-
Administration fees	**388**	-
	4 263	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**66 820**	66 820
Cumulative operating surplus (deficit) at end	**66 820**	66 820
Transfer from (to) other projects		
Primary Health Care (Schedule 42)	**(69 456)**	-

Schedule 65 - Community Food Security (#5032)

	2026	*2025*
Revenues		
Other revenues	**4 991**	7 291
Deferred revenue to following year	**(4 544)**	-
Transfer between projects	**-**	12 609
	447	19 900
Expenses		
Administration fees	**-**	1 809
Contracts	**-**	668
Material and supplies	**-**	10 061
Travel	**447**	605
Workshops expenses	**-**	6 757
	447	19 900
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**13 427**	13 427
Cumulative operating surplus (deficit) at end	**13 427**	13 427

Schedule 66 - Youth Wellness Camp (#5033)

	2026	*2025*
Revenues		
Transfer between projects	**8 791**	243
	8 791	243
Expenses		
Administration fees	**799**	-
Material and supplies	**2 236**	-
Travel	**113**	243
Workshops expenses	**5 643**	-
	8 791	243
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Youth Mental Health (Schedule 79)	**8 791**	-

Schedule 67 - E-Health Infostructure Program (#5034)

	2026	*2025*
Revenues		
ISC - Block contribution	**11 837**	11 834
Transfer between projects	**-**	(11 475)
	11 837	359
Expenses		
Administration fees	**933**	-
Membership fees	**-**	359
Licences and permits	**9 329**	-
	10 262	359
Surplus (deficit) for the year	**1 575**	-
Cumulative operating surplus (deficit) at beginning	**38 580**	38 580
Cumulative operating surplus (deficit) at end	**40 155**	38 580

	2026	2025
Schedule 68 - New Health Center (#5035)		
Revenues		
ISC - Unexpended contribution from previous year	-	1 863 850
	-	1 863 850
Expenses		
Salaries and fringe benefits	-	278
Contracts	-	2 429 129
Material and supplies	-	37 947
Professional fees	-	42 000
Purchase of equipment	-	192 967
Transfer to Net Investment in Capital Assets	-	(2 702 321)
	-	-
Surplus (deficit) for the year	-	1 863 850
Assignments		
Transfer to Net Investment in Capital Assets	-	(2 702 321)
Financing surplus (deficit) for the year	-	(838 471)
Cumulative operating surplus (deficit) at beginning	**(848 471)**	(10 000)
Cumulative operating surplus (deficit) at end	**(848 471)**	(848 471)

Schedule 69 - Spring Fair (#5036)

	2026	2025
Revenues		
Transfer between projects	448	-
	448	-
Expenses		
Workshops expenses	448	-
	448	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-
Transfer from (to) other projects		
N.N.A.D.A.P. Prevention (Schedule 48)	448	-

Schedule 70 - Elders Support (#5037)

	2026	*2025*
Revenues		
Government of Quebec	**67 600**	66 300
Review letter	**(150 150)**	-
Transfer between projects	**(907)**	29 240
	(83 457)	95 540
Expenses		
Salaries and fringe benefits	**44 042**	76 700
Administration fees	**6 000**	3 037
Contracts	**-**	224
Membership fees	**-**	920
Material and supplies	**5 170**	-
Pension plan	**6 380**	8 896
Rental	**5 100**	-
Travel	**-**	1 683
Workshops expenses	**-**	4 080
	66 692	95 540
Surplus (deficit) for the year	**(150 149)**	-
Cumulative operating surplus (deficit) at beginning	**(44 602)**	(44 602)
Cumulative operating surplus (deficit) at end	**(194 751)**	(44 602)
Transfer from (to) other projects		
Nursing Station Maintenance (Schedule 41)	**(907)**	-

Schedule 71 - Home Support Program (#5039)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**298 598**	284 840
Transfer between projects	**(75 000)**	(92 926)
	223 598	191 914
Expenses		
Salaries and fringe benefits	**-**	437
Allocations	**165 173**	174 030
Administration fees	**16 517**	17 447
	181 690	191 914
Surplus (deficit) for the year	**41 908**	-
Cumulative operating surplus (deficit) at beginning	**308 657**	308 657
Cumulative operating surplus (deficit) at end	**350 565**	308 657
Transfer from (to) other projects		
Primary Health Care (Schedule 42)	**(75 000)**	-

Schedule 72 - Traditional Healers (#5040)

	2026	2025
Revenues		
ISC - Flexible Contribution	**8 437**	7 926
ISC - Unexpended contribution from previous year	**199**	-
ISC - Unexpended contribution to following year	**-**	(199)
	8 636	7 727
Expenses		
Administration fees	**844**	706
Material and supplies	**650**	220
Professional fees	**7 142**	7 000
	8 636	7 926
Surplus (deficit) for the year	**-**	(199)
Cumulative operating surplus (deficit) at beginning	**3 467**	3 666
Cumulative operating surplus (deficit) at end	**3 467**	3 467

	2026	2025

Schedule 73 - Covid Mental Wellness (#5044)

Revenues		
Transfer between projects	-	495
	-	495
Expenses		
Salaries and fringe benefits	-	495
	-	495
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	2025
Schedule 74 - Indian Day School (#5054)		
Revenues		
ISC - Grant Contribution	-	7 087
	-	7 087
Expenses		
Advertizing	-	7 087
	-	7 087
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 75 - Sport support (#5057)

	2026	2025
Revenues		
Review letter	-	(5 057)
Transfer between projects	-	5 057
	-	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 76 - Anti-Racism PATI (#5058)

	2026	2025
Revenues		
ISC - Block contribution	**8 671**	8 671
Transfer between projects	**-**	(8 671)
	8 671	-
Expenses		
Travel	**1 468**	-
	1 468	-
Surplus (deficit) for the year	**7 203**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**7 203**	-

Schedule 77 - Indigenous Health Equity Fund (#5059)

	2026	2025
Revenues		
ISC - Block contribution	-	148 699
	-	148 699
Surplus (deficit) for the year	-	148 699
Cumulative operating surplus (deficit) at beginning	**148 699**	-
Cumulative operating surplus (deficit) at end	**148 699**	148 699

Schedule 78 - Trauma Informed (#5060)

	2026	2025
Revenues		
ISC - Fixed Contribution	**43 104**	62 478
ISC - Unexpended contribution from previous year	**33 238**	-
ISC - Unexpended contribution to following year	**(76 342)**	(33 238)
Transfer between projects	**-**	(29 240)
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 79 - Youth Mental Health (#5061)

	2026	2025
Revenues		
ISC - Fixed Contribution	17 052	-
Transfer between projects	(17 052)	-
	-	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-
Transfer from (to) other projects		
Diabetes (Schedule 50)	(8 261)	-
Youth Wellness Camp (Schedule 66)	(8 791)	-
	(17 052)	-

	2026	2025
Schedule 80 - Daycare Extension & Renovation (#5062)		
Revenues		
Deferred revenue to following year	**(1 362 391)**	-
Transfer between projects	**1 846 389**	-
	483 998	-
Expenses		
Contracts	**483 998**	-
	483 998	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
DWAI Planning & Development (Schedule 174)	**376 196**	-
FNQLHSS - Day care (Schedule 94)	**1 277 053**	-
FNQLHSS - ELCC Renovations (Schedule 99)	**193 140**	-
	1 846 389	-

Schedule 81 - Medical Transportation - Coordinator Salary (Q01H) (#5875)

	2026	*2025*
Revenues		
ISC - Set Contribution	**71 550**	70 228
Refundable surplus (recoverable deficit) to ISC	**(29 594)**	-
Transfer between projects	**-**	(38 850)
	41 956	31 378
Expenses		
Salaries and fringe benefits	**41 943**	24 286
Pension plan	**3 636**	3 469
	45 579	27 755
Surplus (deficit) for the year	**(3 623)**	3 623
Cumulative operating surplus (deficit) at beginning	**3 623**	-
Cumulative operating surplus (deficit) at end	**-**	3 623

Schedule 82 - Medical Transportation - Client Insured Services (Q01O) (#5876)

	2026	*2025*
Revenues		
ISC - Set Contribution	**173 928**	173 928
Refundable surplus (recoverable deficit) to ISC	**(7 618)**	-
	166 310	173 928
Expenses		
Professional fees	**-**	475
Transportation expenses	**165 426**	166 310
Travel	**15 438**	13 835
	180 864	180 620
Surplus (deficit) for the year	**(14 554)**	(6 692)
Cumulative operating surplus (deficit) at beginning	**(6 692)**	-
Cumulative operating surplus (deficit) at end	**(21 246)**	(6 692)

Schedule 83 - Medical Transportation - Driver Salary (Q01G) (#5877)

	2026	*2025*
Revenues		
ISC - Set Contribution	**143 100**	140 454
	143 100	140 454
Expenses		
Salaries and fringe benefits	**153 085**	149 814
Contracts	**62**	35
Pension plan	**12 916**	14 986
	166 063	164 835
Surplus (deficit) for the year	**(22 963)**	(24 381)
Cumulative operating surplus (deficit) at beginning	**(24 381)**	-
Cumulative operating surplus (deficit) at end	**(47 344)**	(24 381)

Schedule 84 - Medical Transportation - Vehicle O & M (Q01E) (#5878)

	2026	2025
Revenues		
ISC - Set Contribution	**30 300**	30 300
Refundable surplus (recoverable deficit) to ISC	**(6 499)**	-
	23 801	30 300
Expenses		
Gas	**19 817**	18 284
Insurance	**3 324**	2 265
Licences and permits	**1 068**	(96)
Maintenance expenses	**5 423**	3 363
Travel	**727**	(15)
	30 359	23 801
Surplus (deficit) for the year	**(6 558)**	6 499
Cumulative operating surplus (deficit) at beginning	**6 499**	-
Cumulative operating surplus (deficit) at end	**(59)**	6 499

Schedule 85 - Medical Transportation - Administration (Q01D) (#5879)

	2026	2025
Revenues		
ISC - Set Contribution	**46 542**	43 901
Refundable surplus (recoverable deficit) to ISC	**(646)**	(3 565)
	45 896	40 336
Expenses		
Administration fees	**42 286**	43 586
Interest and bank charges	**-**	29
Telecommunications	**3 610**	3 546
	45 896	47 161
Surplus (deficit) for the year	**-**	(6 825)
Cumulative operating surplus (deficit) at beginning	**(325 062)**	(318 237)
Cumulative operating surplus (deficit) at end	**(325 062)**	(325 062)

	2026	2025
Schedule 86 - Medical Transportation - Purchase of Vehicle (Q01F) (#5880)		
Revenues		
ISC - Set Contribution	-	60 000
Refundable surplus (recoverable deficit) to ISC	(648)	-
	(648)	60 000
Expenses		
Purchase of equipment	-	59 352
Transfer to Net Investment in Capital Assets	-	(59 352)
	-	-
Surplus (deficit) for the year	(648)	60 000
Assignments		
Transfer to Net Investment in Capital Assets	-	(59 352)
Financing surplus (deficit) for the year	(648)	648
Cumulative operating surplus (deficit) at beginning	648	-
Cumulative operating surplus (deficit) at end	-	648

	2026	*2025*

Schedule 87 - CFS - Operations (AQ2C0) old 5028 (#5900)

Revenues		
Transfer between projects	**309 031**	302 312
	309 031	302 312
Expenses		
Salaries and fringe benefits	**237 897**	226 735
Administration fees	**28 147**	27 538
Contracts	**2 314**	-
Energy	**-**	907
Membership fees	**378**	204
Insurance	**1 131**	1 257
Licences and permits	**-**	2 340
Material and supplies	**5 016**	9 328
Pension plan	**27 551**	23 686
Rental	**598**	-
Telecommunications	**5 776**	6 095
Training	**372**	-
Travel	**(796)**	3 961
Workshops expenses	**647**	261
	309 031	302 312
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
CFS - Prevention (Schedule 88)	**309 031**	-

Schedule 88 - CFS - Prevention (#5902)

	2026	2025
Revenues		
ISC - Fixed Contribution	**894 593**	871 146
ISC - Unexpended contribution from previous year	**399 577**	-
ISC - Unexpended contribution to following year	**(831 966)**	(399 577)
Transfer between projects	**(432 157)**	(454 351)
	30 047	17 218
Expenses		
Administration fees	**3 050**	1 536
Membership fees	**309**	29
Material and supplies	**9 099**	4 923
Professional fees	**16 812**	-
Training	**-**	98
Travel	**188**	1 912
Workshops expenses	**13 197**	8 720
	42 655	17 218
Surplus (deficit) for the year	**(12 608)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(12 608)**	-
Transfer from (to) other projects		
Mental wellness Team (Schedule 55)	**(105 768)**	-
CFS - Operations (AQ2C0) old 5028 (Schedule 87)	**(309 031)**	-
CFS - Emergency (Schedule 90)	**(1 625)**	-
CFS - Poverty (Schedule 91)	**(11 348)**	-
CFS - Post Majority Support Services (Schedule 93)	**(4 385)**	-
	(432 157)	-

ISC - Unexpended contribution to following year has been increased by $12,608 based on the analysis of the unexpended funds by ISC.

	2026	*2025*

Schedule 89 - CFS - Representation (#5903)

Revenues		
ISC - Fixed Contribution	**101 266**	98 614
ISC - Unexpended contribution from previous year	**98 614**	-
ISC - Unexpended contribution to following year	**(185 449)**	(98 614)
	14 431	-
Expenses		
Professional fees	**1 823**	-
	1 823	-
Surplus (deficit) for the year	**12 608**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**12 608**	-

ISC - Unexpended contribution to following year has been decreased by $12,608 based on the analysis of the unexpended funds by ISC.

Schedule 90 - CFS - Emergency (#5904)

	2026	2025
Revenues		
Transfer between projects	**1 625**	6 796
	1 625	6 796
Expenses		
Administration fees	**-**	618
Contracts	**1 105**	-
Material and supplies	**115**	2 283
Professional fees	**265**	3 832
Travel	**140**	63
	1 625	6 796
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
CFS - Prevention (Schedule 88)	**1 625**	-

Schedule 91 - CFS - Poverty (#5905)

	2026	2025
Revenues		
Transfer between projects	**11 348**	103 942
	11 348	103 942
Expenses		
Administration fees	**1 032**	9 471
Material and supplies	**7 954**	61 773
Professional fees	**-**	651
Transportation expenses	**171**	952
Travel	**1 230**	2 319
Workshops expenses	**961**	28 776
	11 348	103 942
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
CFS - Prevention (Schedule 88)	**11 348**	-

Schedule 92 - CFS - On Reserve Housing (#5906)

	2026	*2025*
Revenues		
ISC - Flexible Contribution	**314 666**	293 014
ISC - Unexpended contribution from previous year	**491 863**	198 849
ISC - Unexpended contribution to following year	**(806 529)**	(491 863)
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	2025

Schedule 93 - CFS - Post Majority Support Services (#5907)

Revenues		
Transfer between projects	**4 385**	-
	4 385	-
Expenses		
Administration fees	**398**	-
Material and supplies	**2 061**	-
Travel	**1 926**	-
	4 385	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
CFS - Prevention (Schedule 88)	**4 385**	-

Schedule 94 - FNQLHSS - Day care (#5950)

	2026	2025
Revenues		
First Nations of Quebec and Labrador Health and Social Services (FNQLHSS)	**575 482**	658 956
ISC - Unexpended contribution from previous year	**702 903**	-
ISC - Unexpended contribution to following year	**-**	(702 903)
Deferred revenue from previous year	**-**	103 429
Transfer between projects	**(1 277 053)**	-
	1 332	59 482
Expenses		
Professional fees	**520**	4 482
Telecommunications	**812**	-
Transfer to Migizy Odenaw Childcare Center	**-**	55 000
	1 332	59 482
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(643)**	(643)
Cumulative operating surplus (deficit) at end	**(643)**	(643)
Transfer from (to) other projects		
Daycare Extension & Renovation (Schedule 80)	**(1 277 053)**	-

	2026	2025

Schedule 95 - FNQLHSS - Family violence (#5953)

Revenues		
Other revenues	-	2 215
Transfer between projects	-	60 986
	-	63 201
Expenses		
Salaries and fringe benefits	-	50 255
Administration fees	-	5 746
Contracts	-	382
Material and supplies	-	2 454
Workshops expenses	-	4 364
	-	63 201
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 96 - FNQLHSS - Cancer prevention (#5955)

	2026	2025
Revenues		
Deferred revenue from previous year	-	2 171
	-	2 171
Expenses		
Salaries and fringe benefits	-	2 171
	-	2 171
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 97 - FNQLHSS - Antiracism (#5957)

	2026	*2025*
Revenues		
Deferred revenue from previous year	**25 483**	30 758
Deferred revenue to following year	**-**	(25 483)
Transfer between projects	**38 084**	-
	63 567	5 275
Expenses		
Salaries and fringe benefits	**50 432**	4 104
Administration fees	**5 779**	480
Pension plan	**7 068**	551
Travel	**288**	140
	63 567	5 275
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Management Support (Schedule 57)	**38 084**	-

Schedule 98 - FNQLHSS - Community Mobilization (#5958)

	2026	2025
Revenues		
First Nations of Quebec and Labrador Health and Social Services (FNQLHSS)	**107 095**	109 204
Deferred revenue from previous year	**110 054**	122 154
Deferred revenue to following year	**-**	(110 054)
Transfer between projects	**74 215**	(28 922)
	291 364	92 382
Expenses		
Salaries and fringe benefits	**106 160**	25 738
Administration fees	**26 931**	8 398
Contracts	**6 729**	3 045
Gas	**436**	64
Material and supplies	**125 896**	33 988
Professional fees	**3 720**	-
Rental	**300**	-
Travel	**2 818**	1 829
Workshops expenses	**18 374**	19 320
	291 364	92 382
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Social Assistance - Transfers / Employment (Schedule 24)	**5 000**	-
Management Support (Schedule 57)	**24 099**	-
FNQLHSS - MOB Homelessness (Schedule 100)	**45 116**	-
	74 215	-

	2026	*2025*

Schedule 99 - FNQLHSS - ELCC Renovations (#5959)

Revenues		
First Nations of Quebec and Labrador Health and Social Services (FNQLHSS)	**-**	193 140
Deferred revenue from previous year	**193 140**	-
Deferred revenue to following year	**-**	(193 140)
Transfer between projects	**(193 140)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Daycare Extension & Renovation (Schedule 80)	**(193 140)**	-

	2026	*2025*

Schedule 100 - FNQLHSS - MOB Homelessness (#5960)

Revenues		
First Nations of Quebec and Labrador Health and Social Services (FNQLHSS)	**96 265**	19 527
Deferred revenue from previous year	**19 527**	-
Deferred revenue to following year	**(70 676)**	(19 527)
Transfer between projects	**(45 116)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
FNQLHSS - Community Mobilization (Schedule 98)	**(45 116)**	-

	2026	2025

Schedule 101 - FNQLHSS - Service Level Agreements (#5961)

Revenues		
First Nations of Quebec and Labrador Health and Social Services (FNQLHSS)	**50 000**	-
Deferred revenue to following year	**(50 000)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 102 - Jordan's Principal - Support (#5975)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**88 000**	100 000
ISC - Unexpended contribution from previous year	**46 982**	20 218
ISC - Unexpended contribution to following year	**(59 513)**	(46 982)
	75 469	73 236
Expenses		
Salaries and fringe benefits	**59 925**	58 102
Administration fees	**6 861**	6 658
Pension plan	**8 683**	8 476
	75 469	73 236
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**34 281**	34 281
Cumulative operating surplus (deficit) at end	**34 281**	34 281

Schedule 103 - Jordan's Principal - Mental Wellness (#5976)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**-**	250 000
ISC - Unexpended contribution from previous year	**171 831**	-
ISC - Unexpended contribution to following year	**(72 399)**	(171 831)
	99 432	78 169
Expenses		
Professional fees	**51 836**	78 169
	51 836	78 169
Surplus (deficit) for the year	**47 596**	-
Cumulative operating surplus (deficit) at beginning	**(47 596)**	(47 596)
Cumulative operating surplus (deficit) at end	**-**	(47 596)

Schedule 104 - Jordan's Principal - Allied Services (#5977)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**591 985**	578 334
ISC - Unexpended contribution from previous year	**753 669**	887 204
ISC - Unexpended contribution to following year	**(622 770)**	(753 669)
Transfer between projects	**-**	(32 064)
	722 884	679 805
Expenses		
Professional fees	**754 948**	679 805
	754 948	679 805
Surplus (deficit) for the year	**(32 064)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(32 064)**	-

ISC - Unexpended contribution to following year has been increased by $32,064 based on the analysis of the unexpended funds by ISC.

Schedule 105 - Jordan's Principal - Education (#5982)

	2026	2025
Revenues		
ISC - Fixed Contribution	-	250 000
ISC - Unexpended contribution from previous year	250 000	-
ISC - Unexpended contribution to following year	(21 145)	(250 000)
	228 855	-
Expenses		
Professional fees	228 855	-
	228 855	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	*2025*

Schedule 106 - Jordan's Principal - Q2G9 Education Assistance (#5986)

Revenues		
ISC - Fixed Contribution	**-**	250 000
ISC - Unexpended contribution from previous year	**10 126**	-
ISC - Unexpended contribution to following year	**-**	(10 126)
	10 126	239 874
Expenses		
Professional fees	**10 126**	239 874
	10 126	239 874
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	*2025*

Schedule 107 - Health Capital Assets - Amortization (#50008)

Expenses		
Amortization of capital assets	**413 027**	238 156
	413 027	238 156
Surplus (deficit) for the year	**(413 027)**	(238 156)
Cumulative operating surplus (deficit) at beginning	**310 696**	548 852
Cumulative operating surplus (deficit) at end	**(102 331)**	310 696

Schedule 108 - Statement of Revenues and Expenses - Public Works summary

	2026	2025
Revenues		
ISC - Flexible Contribution	**150 000**	-
ISC - Grant Contribution	**1 374 826**	1 311 482
ISC - Fixed Contribution	**1 229 331**	5 643 643
Government of Quebec	**-**	20 489
Aboriginal Savings Corporation of Canada (ABSCAN)	**749 455**	2 152 400
Other revenues	**61 299**	64 693
ISC - Unexpended contribution from previous year	**2 497 874**	947 916
ISC - Unexpended contribution to following year	**(739 427)**	(2 497 874)
Transfer between projects	**97 172**	(47 158)
	5 420 530	7 595 591
Expenses		
Salaries and fringe benefits	**785 421**	661 892
Allocations	**6 164**	5 903
Administration fees	**215 813**	213 373
Contracts	**2 901 877**	5 921 661
Amortization of capital assets	**950 947**	847 172
Energy	**57 102**	58 606
Membership fees	**1 232**	133
Gas	**50 767**	43 896
Insurance	**96 512**	106 077
Interest and bank charges	**873**	350
Licences and permits	**15 389**	22 764
Maintenance expenses	**63 256**	32 303
Material and supplies	**175 903**	98 777
Pension plan	**31 135**	33 870
Professional fees	**330 836**	151 280
Purchase of equipment	**219 161**	49 749
Rental	**(103)**	2 380
Telecommunications	**4 112**	6 000
Training	**2 865**	-
Transfer to the replacement reserve	**23 116**	228 798
Travel	**5 417**	1 217

Schedule 108 - Statement of Revenues and Expenses - Public Works summary (continued)

	2026	2025
Workshops expenses	**2 136**	400
Transfer to Net Investment in Capital Assets	**(3 159 958)**	(6 009 276)
	2 779 973	2 477 325
Surplus (deficit) for the year	**2 640 557**	5 118 266
Assignments		
Transfer to Net Investment in Capital Assets	**(3 159 958)**	(6 009 276)
Financing surplus (deficit) for the year	**(519 401)**	(891 010)

Schedule 109 - Operation and Maintenance of Infrastructure Assets and Facilities (#6001)

	2026	2025
Revenues		
ISC - Grant Contribution	**910 019**	868 091
Other revenues	**61 299**	64 693
Transfer between projects	**151 794**	66 052
	1 123 112	998 836
Expenses		
Salaries and fringe benefits	**559 278**	447 257
Allocations	**1 170**	4 303
Administration fees	**100 392**	89 489
Contracts	**70 685**	47 970
Energy	**57 102**	58 606
Membership fees	**133**	133
Gas	**30 317**	42 629
Insurance	**95 518**	106 077
Interest and bank charges	**873**	350
Licences and permits	**7 812**	16 379
Maintenance expenses	**39 748**	29 452
Material and supplies	**79 116**	61 415
Pension plan	**30 484**	32 296
Professional fees	**-**	5 000
Rental	**(103)**	1 924
Telecommunications	**3 225**	2 960
Travel	**104**	(1 186)
Workshops expenses	**555**	400
	1 076 409	945 454
Surplus (deficit) for the year	**46 703**	53 382
Cumulative operating surplus (deficit) at beginning	**(76 544)**	(129 926)
Cumulative operating surplus (deficit) at end	**(29 841)**	(76 544)
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**21 049**	-
Recreation Activities - Eagle Dome (Schedule 219)	**(32 548)**	-
Consolidated Revenues Fund (Schedule 16)	**58 905**	-
Employment Insurance Fund (Schedule 17)	**86 105**	-
CRF - Youth (Schedule 18)	**8 698**	-
Social Assistance - Transfers / Employment (Schedule 24)	**9 585**	-
	151 794	-

Schedule 110 - Capital Funding (#6002)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**464 807**	443 391
Transfer between projects	**(115 967)**	(134 902)
	348 840	308 489
Expenses		
Salaries and fringe benefits	**43 896**	52 778
Administration fees	**6 429**	-
Contracts	**14 071**	60 918
Gas	**-**	216
Material and supplies	**5 669**	23 461
Pension plan	**651**	1 547
Purchase of equipment	**-**	49 749
Rental	**-**	456
Transfer to the replacement reserve	**-**	50 000
Transfer to Net Investment in Capital Assets	**-**	(49 749)
	70 716	189 376
Surplus (deficit) for the year	**278 124**	119 113
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(49 749)
Financing surplus (deficit) for the year	**278 124**	69 364
Cumulative operating surplus (deficit) at beginning	**543 310**	473 946
Cumulative operating surplus (deficit) at end	**821 434**	543 310
Transfer from (to) other projects		
Asset Management (CQJ90) (Schedule 120)	**(10 311)**	-
Equipment (Schedule 121)	**(42 844)**	-
On-Reserve O & M Housing Support (Schedule 138)	**(4 517)**	-
Rent - Revolving Loan (Schedule 141)	**(4 273)**	-
Construction Support (Schedule 142)	**(54 022)**	-
	(115 967)	-

Schedule 111 - Municipality contract (#6003)

	2026	2025
Revenues		
Transfer between projects	-	2 187
	-	2 187
Expenses		
Salaries and fringe benefits	-	2 841
Contracts	-	(1 138)
Material and supplies	-	484
	-	2 187
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	**10 857**	10 857
Cumulative operating surplus (deficit) at end	**10 857**	10 857

Schedule 112 - O&M Eco-Centre (#6006)

	2026	2025
Revenues		
ISC - Fixed Contribution	**205 877**	-
ISC - Unexpended contribution from previous year	**-**	55 006
ISC - Unexpended contribution to following year	**(69 848)**	-
Transfer between projects	**8 190**	-
	144 219	55 006
Expenses		
Salaries and fringe benefits	**69 896**	82 173
Allocations	**4 111**	430
Administration fees	**13 113**	-
Contracts	**11 689**	5 182
Gas	**-**	105
Licences and permits	**407**	779
Material and supplies	**43 668**	11 964
Pension plan	**-**	27
Telecommunications	**887**	1 126
Travel	**258**	157
Workshops expenses	**190**	-
	144 219	101 943
Surplus (deficit) for the year	**-**	(46 937)
Cumulative operating surplus (deficit) at beginning	**(46 937)**	-
Cumulative operating surplus (deficit) at end	**(46 937)**	(46 937)
Transfer from (to) other projects		
Employment Insurance Fund (Schedule 17)	**8 190**	-

Schedule 113 - Waste Management (#6007)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**376 583**	-
	376 583	-
Expenses		
Salaries and fringe benefits	**42 454**	41 486
Allocations	**883**	350
Administration fees	**6 128**	-
Contracts	**17 908**	52 299
Travel	**31**	1 605
	67 404	95 740
Surplus (deficit) for the year	**309 179**	(95 740)
Cumulative operating surplus (deficit) at beginning	**(42 907)**	52 833
Cumulative operating surplus (deficit) at end	**266 272**	(42 907)

Schedule 114 - O & M Garbage Truck (#6008)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**51 910**	51 910
ISC - Unexpended contribution from previous year	**-**	61 759
	51 910	113 669
Expenses		
Allocations	**-**	240
Administration fees	**2 618**	710
Contracts	**1 086**	2 147
Gas	**10 250**	824
Licences and permits	**4 393**	2 727
Maintenance expenses	**6 682**	1 157
Material and supplies	**3 653**	-
Transfer to the replacement reserve	**23 116**	133 665
Travel	**112**	-
	51 910	141 470
Surplus (deficit) for the year	**-**	(27 801)
Cumulative operating surplus (deficit) at beginning	**(27 801)**	-
Cumulative operating surplus (deficit) at end	**(27 801)**	(27 801)

	2026	2025
Schedule 115 - O & M Roll off Truck (#6009)		
Revenues		
ISC - Fixed Contribution	**28 893**	28 893
ISC - Unexpended contribution from previous year	**-**	8 097
	28 893	36 990
Expenses		
Administration fees	**2 553**	621
Gas	**10 200**	122
Insurance	**994**	-
Licences and permits	**2 777**	2 879
Maintenance expenses	**16 826**	1 694
Material and supplies	**68**	1 121
Transfer to the replacement reserve	**-**	45 133
Travel	**-**	396
	33 418	51 966
Surplus (deficit) for the year	**(4 525)**	(14 976)
Cumulative operating surplus (deficit) at beginning	**(14 976)**	-
Cumulative operating surplus (deficit) at end	**(19 501)**	(14 976)

Schedule 116 - Infrastructure - Water System (#6010)

	2026	*2025*
Revenues		
ISC - Flexible Contribution	**150 000**	-
ISC - Unexpended contribution from previous year	**12 538**	5 066
ISC - Unexpended contribution to following year	**(66 357)**	(12 538)
	96 181	(7 472)
Expenses		
Administration fees	**8 744**	834
Contracts	**87 437**	39 780
Telecommunications	**-**	1 914
	96 181	42 528
Surplus (deficit) for the year	**-**	(50 000)
Cumulative operating surplus (deficit) at beginning	**(504 130)**	(454 130)
Cumulative operating surplus (deficit) at end	**(504 130)**	(504 130)

Schedule 117 - Eco-Center (#6013)

	2026	2025
Revenues		
ISC - Unexpended contribution from previous year	-	76 471
	-	76 471
Expenses		
Administration fees	-	149
Contracts	-	3 478
Material and supplies	-	156
Professional fees	-	3 818
	-	7 601
Surplus (deficit) for the year	-	68 870
Cumulative operating surplus (deficit) at beginning	**93 289**	24 419
Cumulative operating surplus (deficit) at end	**93 289**	93 289

Schedule 118 - Eco Patrol (#6014)

	2026	2025
Revenues		
Government of Quebec	-	20 489
Transfer between projects	-	19 505
	-	39 994
Expenses		
Salaries and fringe benefits	-	35 357
Allocations	-	580
Administration fees	-	3 636
Material and supplies	-	176
Travel	-	245
	-	39 994
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	**(2 523)**	(2 523)
Cumulative operating surplus (deficit) at end	**(2 523)**	(2 523)

Schedule 119 - Sewage Repair (#6016)

	2026	*2025*
Revenues		
ISC - Unexpended contribution from previous year	**671 391**	702 213
ISC - Unexpended contribution to following year	**(422 563)**	(671 391)
	248 828	30 822
Expenses		
Administration fees	**4 879**	604
Contracts	**237 089**	23 498
Material and supplies	**140**	-
Professional fees	**6 720**	6 720
Transfer to Net Investment in Capital Assets	**(248 828)**	(30 822)
	-	-
Surplus (deficit) for the year	**248 828**	30 822
Assignments		
Transfer to Net Investment in Capital Assets	**(248 828)**	(30 822)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(5 410)**	(5 410)
Cumulative operating surplus (deficit) at end	**(5 410)**	(5 410)

Schedule 120 - Asset Management (CQJ90) (#6018)

	2026	*2025*
Revenues		
ISC - Unexpended contribution from previous year	**27 410**	39 304
ISC - Unexpended contribution to following year	**-**	(27 410)
Transfer between projects	**10 311**	-
	37 721	11 894
Expenses		
Administration fees	**3 549**	1 081
Contracts	**31 401**	9 000
Material and supplies	**2 841**	-
Professional fees	**-**	1 813
Travel	**(70)**	-
	37 721	11 894
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Capital Funding (Schedule 110)	**10 311**	-

	2026	*2025*
Schedule 121 - Equipment (#6021)		
Revenues		
ISC - Fixed Contribution	**194 812**	-
ISC - Unexpended contribution to following year	**(18 147)**	-
Transfer between projects	**42 844**	-
	219 509	-
Expenses		
Material and supplies	**348**	-
Purchase of equipment	**219 161**	-
Transfer to Net Investment in Capital Assets	**(219 161)**	-
	348	-
Surplus (deficit) for the year	**219 161**	-
Assignments		
Transfer to Net Investment in Capital Assets	**(219 161)**	-
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Capital Funding (Schedule 110)	**42 844**	-

Schedule 122 - Makwa Street (#6022)

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**-**	5 562 840
Aboriginal Savings Corporation of Canada (ABSCAN)	**749 455**	2 152 400
ISC - Unexpended contribution from previous year	**1 786 535**	-
ISC - Unexpended contribution to following year	**-**	(1 786 535)
	2 535 990	5 928 705
Expenses		
Administration fees	**51 597**	116 249
Contracts	**2 401 736**	5 678 527
Professional fees	**194 242**	133 929
Transfer to Net Investment in Capital Assets	**(2 647 575)**	(5 928 705)
	-	-
Surplus (deficit) for the year	**2 535 990**	5 928 705
Assignments		
Transfer to Net Investment in Capital Assets	**(2 647 575)**	(5 928 705)
Financing surplus (deficit) for the year	**(111 585)**	-
Cumulative operating surplus (deficit) at beginning	**(466 449)**	(466 449)
Cumulative operating surplus (deficit) at end	**(578 034)**	(466 449)

	2026	2025
Schedule 123 - Waste Coordination, Education & Awareness (#6023)		
Revenues		
ISC - Fixed Contribution	**149 120**	-
ISC - Unexpended contribution to following year	**(81 924)**	-
	67 196	-
Expenses		
Administration fees	**6 109**	-
Contracts	**28 775**	-
Membership fees	**1 099**	-
Material and supplies	**21 975**	-
Training	**2 865**	-
Travel	**4 982**	-
Workshops expenses	**1 391**	-
	67 196	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 124 - O & M Compost (#6024)

	2026	2025
Revenues		
ISC - Fixed Contribution	122 136	-
ISC - Unexpended contribution to following year	(24 982)	-
	97 154	-
Expenses		
Salaries and fringe benefits	69 897	-
Administration fees	8 832	-
Material and supplies	18 425	-
	97 154	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	*2025*
Schedule 125 - Rebuild Wagosh (#6025)		
Expenses		
Professional fees	**86 350**	-
	86 350	-
Surplus (deficit) for the year	**(86 350)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(86 350)**	-

	2026	*2025*

Schedule 126 - Rebuild Migizy to Ogima (#6026)

Revenues		
ISC - Fixed Contribution	**100 000**	-
ISC - Unexpended contribution to following year	**(55 606)**	-
	44 394	-
Expenses		
Administration fees	**870**	-
Professional fees	**43 524**	-
Transfer to Net Investment in Capital Assets	**(44 394)**	-
	-	-
Surplus (deficit) for the year	**44 394**	-
Assignments		
Transfer to Net Investment in Capital Assets	**(44 394)**	-
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 127 - Public Works - Amortization (#25140)

	2026	*2025*
Expenses		
Amortization of capital assets	**950 947**	847 172
	950 947	847 172
Surplus (deficit) for the year	**(950 947)**	(847 172)
Cumulative operating surplus (deficit) at beginning	**(5 297 221)**	(4 450 049)
Cumulative operating surplus (deficit) at end	**(6 248 168)**	(5 297 221)

Schedule 128 - Statement of Revenues and Expenses - Fire Protection summary

	2026	2025
Revenues		
ISC - Grant Contribution	**136 003**	129 736
Other revenues	**1 381**	430
Transfer between projects	**-**	4 324
	137 384	134 490
Expenses		
Allocations	**36 985**	28 362
Administration fees	**7 076**	9 169
Contracts	**3 559**	966
Energy	**3 089**	3 992
Gas	**851**	388
Insurance	**4 865**	4 601
Licences and permits	**2 284**	844
Maintenance expenses	**7 746**	3 662
Material and supplies	**8 799**	33 640
Professional fees	**-**	3 000
Telecommunications	**4 738**	3 167
Training	**2 717**	10 857
Transfer to the replacement reserve	**-**	30 630
Travel	**-**	372
Workshops expenses	**-**	840
	82 709	134 490
Surplus (deficit) for the year	**54 675**	-

Schedule 129 - Fire Protection (#7000)

	2026	*2025*
Revenues		
ISC - Grant Contribution	**136 003**	129 736
Other revenues	**1 381**	430
Transfer between projects	**-**	4 324
	137 384	134 490
Expenses		
Allocations	**36 985**	28 362
Administration fees	**7 076**	9 169
Contracts	**3 559**	966
Energy	**3 089**	3 992
Gas	**851**	388
Insurance	**4 865**	4 601
Licences and permits	**2 284**	844
Maintenance expenses	**7 746**	3 662
Material and supplies	**8 799**	33 640
Professional fees	**-**	3 000
Telecommunications	**4 738**	3 167
Training	**2 717**	10 857
Transfer to the replacement reserve	**-**	30 630
Travel	**-**	372
Workshops expenses	**-**	840
	82 709	134 490
Surplus (deficit) for the year	**54 675**	-
Cumulative operating surplus (deficit) at beginning	**96 865**	96 865
Cumulative operating surplus (deficit) at end	**151 540**	96 865

	2026	*2025*

Schedule 130 - Statement of Revenues and Expenses - Public security summary

Revenues		
Provincial and federal police	**2 529 636**	2 353 857
Deferred revenue from previous year	**1 960 096**	4 502 025
Deferred revenue to following year	**(2 260 818)**	(1 960 096)
	2 228 914	4 895 786
Expenses		
Salaries and fringe benefits	**1 159 947**	892 009
Administration fees	**189 866**	162 970
Contracts	**67 775**	2 822 819
Amortization of capital assets	**354 054**	235 377
Insurance	**6 503**	9 426
Maintenance expenses	**41 827**	7 631
Pension plan	**282 820**	59 920
Professional fees	**70 898**	164 441
Purchase of equipment	**39 224**	598 608
Rental	**90 830**	14 169
Telecommunications	**39 892**	27 262
Training	**145 010**	55 317
Transportation expenses	**89 349**	66 540
Travel	**4 973**	14 674
Transfer to Net Investment in Capital Assets	**(106 999)**	(3 700 209)
	2 475 969	1 430 954
Surplus (deficit) for the year	**(247 055)**	3 464 832
Assignments		
Transfer to Net Investment in Capital Assets	**(106 999)**	(3 700 209)
Financing surplus (deficit) for the year	**(354 054)**	(235 377)

Schedule 131 - Kebaowek Police Operations (#8000)

	2026	*2025*
Revenues		
Provincial and federal police	**2 444 636**	2 220 840
Deferred revenue from previous year	**1 706 434**	818 778
Deferred revenue to following year	**(2 007 156)**	(1 706 434)
	2 143 914	1 333 184
Expenses		
Salaries and fringe benefits	**1 159 947**	678 548
Administration fees	**189 866**	139 985
Contracts	**67 775**	-
Insurance	**6 503**	8 053
Maintenance expenses	**41 827**	7 631
Pension plan	**197 820**	50 214
Professional fees	**70 898**	25 207
Purchase of equipment	**39 224**	253 576
Rental	**90 830**	14 169
Telecommunications	**39 892**	26 661
Training	**145 010**	55 317
Transportation expenses	**89 349**	66 540
Travel	**4 973**	7 283
Transfer to Net Investment in Capital Assets	**(106 999)**	(253 576)
	2 036 915	1 079 608
Surplus (deficit) for the year	**106 999**	253 576
Assignments		
Transfer to Net Investment in Capital Assets	**(106 999)**	(253 576)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(125 629)**	(125 629)
Cumulative operating surplus (deficit) at end	**(125 629)**	(125 629)

Schedule 132 - Police Infrastructure (#8002)

	2026	2025
Revenues		
Provincial and federal police	-	1
Deferred revenue from previous year	**253 662**	3 355 262
Deferred revenue to following year	**(253 662)**	(253 662)
	-	3 101 601
Expenses		
Salaries and fringe benefits	-	139 548
Contracts	-	2 822 819
Professional fees	-	139 234
Transfer to Net Investment in Capital Assets	-	(3 101 601)
	-	-
Surplus (deficit) for the year	-	3 101 601
Assignments		
Transfer to Net Investment in Capital Assets	-	(3 101 601)
Financing surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 133 - Police Conjugal (#8004)

	2026	2025
Revenues		
Provincial and federal police	-	98 588
Deferred revenue from previous year	-	10 805
	-	109 393
Expenses		
Salaries and fringe benefits	-	73 913
Administration fees	-	16 409
Insurance	-	1 373
Pension plan	-	9 706
Telecommunications	-	601
Travel	-	7 391
	-	109 393
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	*2025*
Schedule 134 - Bilateral Federal (#8005)		
Revenues		
Provincial and federal police	-	34 428
Deferred revenue from previous year	-	317 180
	-	351 608
Expenses		
Administration fees	-	6 576
Purchase of equipment	-	345 032
Transfer to Net Investment in Capital Assets	-	(345 032)
	-	6 576
Surplus (deficit) for the year	-	345 032
Assignments		
Transfer to Net Investment in Capital Assets	-	(345 032)
Financing surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	**(5 466)**	(5 466)
Cumulative operating surplus (deficit) at end	**(5 466)**	(5 466)

	2026	2025

Schedule 135 - Bilateral Federal Pension (#8006)

Revenues		
Provincial and federal police	**85 000**	-
	85 000	-
Expenses		
Pension plan	**85 000**	-
	85 000	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 136 - Public Security - Amortization (#70000)

	2026	*2025*
Expenses		
Amortization of capital assets	**354 054**	235 377
	354 054	235 377
Surplus (deficit) for the year	**(354 054)**	(235 377)
Cumulative operating surplus (deficit) at beginning	**(783 703)**	(548 326)
Cumulative operating surplus (deficit) at end	**(1 137 757)**	(783 703)

Schedule 137 - Statement of Revenues and Expenses - Housing summary

	2026	2025
Revenues		
ISC - Flexible Contribution	**800 502**	-
ISC - Grant Contribution	**39 776**	37 943
ISC - Fixed Contribution	**-**	745 008
Administration fees	**16 348**	16 348
Canada Mortgage and Housing Corporation (CMHC)	**154 253**	80 922
Interest	**25**	-
Rent revenues	**313 017**	293 811
Other revenues	**-**	109 922
Withdrawal from replacement reserve	**-**	28 840
ISC - Unexpended contribution from previous year	**496 329**	8 365
ISC - Unexpended contribution to following year	**(1 152 767)**	(496 329)
Deferred revenue from previous year	**31 792**	32 239
Deferred revenue to following year	**(30 000)**	(31 792)
Transfer between projects	**68 002**	138 962
	737 277	964 239
Expenses		
Salaries and fringe benefits	**253 724**	352 309
Allocations	**1 632**	1 290
Administration fees	**19 020**	39 242
Contracts	**52 930**	379 834
Amortization of capital assets	**467 216**	471 154
Doubtful accounts (recovery)	**(44 080)**	289 978
Energy	**15 167**	11 951
Gas	**1 844**	492
Insurance	**69 102**	89 143
Interest and bank charges	**425**	-
Interest on long term debt	**62 490**	58 443
Licences and permits	**196**	-
Maintenance expenses	**38 122**	35 633
Material and supplies	**48 218**	181 283
Pension plan	**15 012**	12 996
Professional fees	**20 474**	10 762
Purchase of equipment	**-**	105 594
Rental	**-**	6 000
Telecommunications	**2 373**	1 155
Transfer to tenants	**5 550**	-
Transfer to the replacement reserve	**35 950**	35 950

Schedule 137 - Statement of Revenues and Expenses - Housing summary (continued)

	2026	*2025*
Travel	**646**	331
Transfer to Net Investment in Capital Assets	**-**	(615 331)
	1 066 011	1 468 209
Surplus (deficit) for the year	**(328 734)**	(503 970)
Assignments		
Loan revenues	**30 000**	-
Transfer to Net Investment in Capital Assets	**-**	(615 331)
Reimbursement of capital of long-term debt	**(359 894)**	(140 607)
	(329 894)	(755 938)
Financing surplus (deficit) for the year	**(658 628)**	(1 259 908)

Schedule 138 - On-Reserve O & M Housing Support (#9000)

	2026	2025
Revenues		
ISC - Grant Contribution	**39 776**	37 943
Administration fees	**16 348**	16 348
Interest	**25**	-
Rent revenues	**-**	6 000
Transfer between projects	**9 707**	4 060
	65 856	64 351
Expenses		
Salaries and fringe benefits	**54 984**	53 671
Allocations	**349**	-
Doubtful accounts (recovery)	**(37 001)**	240 492
Interest and bank charges	**253**	-
Licences and permits	**196**	-
Pension plan	**9 455**	9 228
Telecommunications	**564**	417
Travel	**55**	80
	28 855	303 888
Surplus (deficit) for the year	**37 001**	(239 537)
Cumulative operating surplus (deficit) at beginning	**(614 828)**	(375 291)
Cumulative operating surplus (deficit) at end	**(577 827)**	(614 828)
Transfer from (to) other projects		
Employee Benefits Plan (Schedule 5)	**5 190**	-
Capital Funding (Schedule 110)	**4 517**	-
	9 707	-

	2026	*2025*

Schedule 139 - Housing Program (Article 95 - Post 1996) (#9002)

Revenues		
Canada Mortgage and Housing Corporation (CMHC)	**154 253**	152 202
Rent revenues	**139 960**	138 240
Withdrawal from replacement reserve	**-**	28 840
	294 213	319 282
Expenses		
Salaries and fringe benefits	**12 480**	11 565
Administration fees	**16 348**	16 348
Contracts	**9 649**	2 585
Doubtful accounts (recovery)	**7 572**	26 949
Insurance	**40 286**	55 945
Interest on long term debt	**47 602**	46 518
Maintenance expenses	**25 634**	25 821
Material and supplies	**13 240**	16 943
Pension plan	**207**	332
Professional fees	**11 440**	10 762
Transfer to the replacement reserve	**35 950**	35 950
	220 408	249 718
Surplus (deficit) for the year	**73 805**	69 564
Assignments		
Reimbursement of capital of long-term debt	**(117 950)**	(120 240)
Financing surplus (deficit) for the year	**(44 145)**	(50 676)
Cumulative operating surplus (deficit) at beginning	**(99 524)**	(48 848)
Cumulative operating surplus (deficit) at end	**(143 669)**	(99 524)

Schedule 140 - Rent-to-own Houses (#9003)

	2026	*2025*
Revenues		
Rent revenues	**16 912**	18 763
	16 912	18 763
Expenses		
Contracts	**-**	(280)
Doubtful accounts (recovery)	**(14 651)**	22 537
Interest on long term debt	**10 045**	6 564
Transfer to tenants	**5 550**	-
	944	28 821
Surplus (deficit) for the year	**15 968**	(10 058)
Assignments		
Reimbursement of capital of long-term debt	**(6 869)**	(8 704)
Financing surplus (deficit) for the year	**9 099**	(18 762)
Cumulative operating surplus (deficit) at beginning	**(227 587)**	(208 825)
Cumulative operating surplus (deficit) at end	**(218 488)**	(227 587)

Schedule 141 - Rent - Revolving Loan (#9004)

	2026	*2025*
Revenues		
Rent revenues	**(4 273)**	(2 620)
Transfer between projects	**4 273**	2 620
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**141 940**	141 940
Cumulative operating surplus (deficit) at end	**141 940**	141 940
Transfer from (to) other projects		
Capital Funding (Schedule 110)	**4 273**	-

	2026	*2025*
Schedule 142 - Construction Support (#9005)		
Revenues		
Transfer between projects	**54 022**	57 848
	54 022	57 848
Expenses		
Salaries and fringe benefits	**45 292**	50 812
Allocations	**1 283**	1 290
Contracts	**-**	1 504
Gas	**1 844**	242
Interest and bank charges	**172**	-
Material and supplies	**1 961**	3 036
Pension plan	**1 680**	831
Telecommunications	**1 809**	133
Travel	**(19)**	-
	54 022	57 848
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(10 228)**	(10 228)
Cumulative operating surplus (deficit) at end	**(10 228)**	(10 228)
Transfer from (to) other projects		
Capital Funding (Schedule 110)	**54 022**	-

Schedule 143 - Other Rental (#9006)

	2026	2025
Revenues		
Rent revenues	**40 800**	22 800
	40 800	22 800
Expenses		
Salaries and fringe benefits	**165**	-
Contracts	**1 560**	-
Energy	**-**	282
Insurance	**4 355**	7 377
Interest on long term debt	**1 327**	1 468
Maintenance expenses	**1 784**	1 784
Material and supplies	**329**	620
	9 520	11 531
Surplus (deficit) for the year	**31 280**	11 269
Assignments		
Reimbursement of capital of long-term debt	**(64 381)**	(3 193)
Financing surplus (deficit) for the year	**(33 101)**	8 076
Cumulative operating surplus (deficit) at beginning	**(28 191)**	(36 267)
Cumulative operating surplus (deficit) at end	**(61 292)**	(28 191)

	2026	*2025*
Schedule 144 - INAC Canada Economic Action Plan - Multiplex (#9007)		
Revenues		
Rent revenues	**30 600**	30 600
	30 600	30 600
Expenses		
Salaries and fringe benefits	**340**	-
Contracts	**362**	-
Energy	**9 756**	9 413
Insurance	**6 198**	8 607
Maintenance expenses	**2 676**	2 676
Material and supplies	**424**	-
Professional fees	**5 307**	-
	25 063	20 696
Surplus (deficit) for the year	**5 537**	9 904
Cumulative operating surplus (deficit) at beginning	**(62 198)**	(72 102)
Cumulative operating surplus (deficit) at end	**(56 661)**	(62 198)

	2026	2025

Schedule 145 - CMHC - Training/Youth (#9008)

Revenues		
Canada Mortgage and Housing Corporation (CMHC)	-	(71 280)
Transfer between projects	-	71 280
	-	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	*2025*

Schedule 146 - Apartment Building (#9009)

Revenues		
Rent revenues	**24 048**	24 048
	24 048	24 048
Expenses		
Insurance	**6 198**	8 607
Interest on long term debt	**3 516**	3 893
Maintenance expenses	**2 676**	2 676
	12 390	15 176
Surplus (deficit) for the year	**11 658**	8 872
Assignments		
Reimbursement of capital of long-term debt	**(170 694)**	(8 470)
Financing surplus (deficit) for the year	**(159 036)**	402
Cumulative operating surplus (deficit) at beginning	**(57 175)**	(57 577)
Cumulative operating surplus (deficit) at end	**(216 211)**	(57 175)

	2026	*2025*

Schedule 147 - CMHC Construction 165 to 169 Ogima Street (#9015)

Revenues		
Rent revenues	**25 920**	26 280
	25 920	26 280
Expenses		
Salaries and fringe benefits	**814**	-
Contracts	**6 596**	747
Energy	**429**	-
Insurance	**6 198**	8 607
Maintenance expenses	**2 676**	2 676
Material and supplies	**965**	-
Pension plan	**15**	-
	17 693	12 030
Surplus (deficit) for the year	**8 227**	14 250
Cumulative operating surplus (deficit) at beginning	**25 427**	11 177
Cumulative operating surplus (deficit) at end	**33 654**	25 427

Schedule 148 - Sales/Purchases of Houses (#9020)

	2026	2025
Expenses		
Energy	**4 965**	-
Insurance	**1 675**	-
Material and supplies	**770**	-
Professional fees	**3 727**	-
Purchase of equipment	**-**	105 594
Transfer to Net Investment in Capital Assets	**-**	(105 594)
	11 137	-
Surplus (deficit) for the year	**(11 137)**	-
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(105 594)
Financing surplus (deficit) for the year	**(11 137)**	(105 594)
Cumulative operating surplus (deficit) at beginning	**(105 594)**	-
Cumulative operating surplus (deficit) at end	**(116 731)**	(105 594)

Schedule 149 - Construction - Justin Roy (#9024)

	2026	*2025*
Revenues		
Other revenues	**-**	109 922
	-	109 922
Expenses		
Contracts	**32 195**	-
Material and supplies	**5 999**	-
	38 194	-
Surplus (deficit) for the year	**(38 194)**	109 922
Cumulative operating surplus (deficit) at beginning	**(47 805)**	(157 727)
Cumulative operating surplus (deficit) at end	**(85 999)**	(47 805)

	2026	*2025*

Schedule 150 - CMHC - Co-Investment Fund - Renewal and Repairs (#9027)

Revenues		
Deferred revenue from previous year	**31 792**	31 792
Deferred revenue to following year	**-**	(31 792)
	31 792	-
Expenses		
Salaries and fringe benefits	**15 896**	-
Material and supplies	**15 896**	-
	31 792	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 151 - Rapid Housing Initiative 2023 - 116 Mang Street (#9028)

	2026	*2025*
Revenues		
Rent revenues	**39 050**	29 700
ISC - Unexpended contribution from previous year	**-**	8 365
	39 050	38 065
Expenses		
Salaries and fringe benefits	**703**	50 885
Contracts	**637**	349 555
Energy	**17**	2 256
Gas	**-**	250
Insurance	**4 192**	-
Maintenance expenses	**2 676**	-
Material and supplies	**(3 518)**	106 390
Pension plan	**6**	401
Transfer to Net Investment in Capital Assets	**-**	(509 737)
	4 713	-
Surplus (deficit) for the year	**34 337**	38 065
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(509 737)
Financing surplus (deficit) for the year	**34 337**	(471 672)
Cumulative operating surplus (deficit) at beginning	**(471 672)**	-
Cumulative operating surplus (deficit) at end	**(437 335)**	(471 672)

Schedule 152 - Housing Youth Initiative (#9029)

	2026	2025
Revenues		
ISC - Unexpended contribution from previous year	**540**	-
ISC - Unexpended contribution to following year	**-**	(540)
Transfer between projects	**-**	540
	540	-
Expenses		
Salaries and fringe benefits	**540**	-
	540	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 153 - Supervisor/On the job Training (#9030)

	2026	*2025*
Revenues		
ISC - Flexible Contribution	**95 880**	-
ISC - Fixed Contribution	**-**	121 160
ISC - Unexpended contribution from previous year	**18 254**	-
ISC - Unexpended contribution to following year	**-**	(18 254)
Transfer between projects	**-**	2 614
	114 134	105 520
Expenses		
Salaries and fringe benefits	**110 011**	86 503
Administration fees	**-**	9 593
Material and supplies	**170**	1 425
Pension plan	**3 343**	1 143
Rental	**-**	6 000
Telecommunications	**-**	605
Travel	**610**	251
	114 134	105 520
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 154 - CMHC - RRAP - 122 Migizy Street (#9032)

	2026	*2025*
Revenues		
Deferred revenue from previous year	-	447
	-	447
Expenses		
Salaries and fringe benefits	-	2 206
Contracts	-	24 839
Material and supplies	-	9 919
Pension plan	-	81
	-	37 045
Surplus (deficit) for the year	-	(36 598)
Cumulative operating surplus (deficit) at beginning	**(36 598)**	-
Cumulative operating surplus (deficit) at end	**(36 598)**	(36 598)

Schedule 155 - Housing 2024-2027 Renovations (#9033)

	2026	*2025*
Revenues		
ISC - Flexible Contribution	**704 622**	-
ISC - Fixed Contribution	**-**	623 848
ISC - Unexpended contribution from previous year	**477 535**	-
ISC - Unexpended contribution to following year	**(1 152 767)**	(477 535)
	29 390	146 313
Expenses		
Salaries and fringe benefits	**12 499**	96 667
Administration fees	**2 672**	13 301
Contracts	**1 931**	884
Material and supplies	**11 982**	42 950
Pension plan	**306**	980
	29 390	154 782
Surplus (deficit) for the year	**-**	(8 469)
Cumulative operating surplus (deficit) at beginning	**(8 469)**	-
Cumulative operating surplus (deficit) at end	**(8 469)**	(8 469)

	2026	2025
Schedule 156 - CMHC - RRAP - 8 Units 28606887 (#9034)		
Revenues		
Deferred revenue to following year	(30 000)	-
	(30 000)	-
Surplus (deficit) for the year	(30 000)	-
Assignments		
Loan revenues	30 000	-
Financing surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 157 - Housing Capital Assets - Amortization (#0999)

	2026	2025
Expenses		
Amortization of capital assets	**467 216**	471 154
	467 216	471 154
Surplus (deficit) for the year	**(467 216)**	(471 154)
Cumulative operating surplus (deficit) at beginning	**4 466 206**	4 937 360
Cumulative operating surplus (deficit) at end	**3 998 990**	4 466 206

Schedule 158 - Statement of Revenues and Expenses - Economic Development summary

	2026	*2025*
Revenues		
Sales	**3 103 995**	3 459 797
ISC - Grant Contribution	**130 293**	124 290
ISC - Fixed Contribution	**4 204 439**	1 657 450
Federal contribution - other	**116 250**	382 699
Government of Quebec	**211 000**	195 844
Recreation revenues	**-**	12 073
Rent revenues	**36 000**	-
Review letter	**-**	(6 000)
Secrétariat aux Relations avec les Premières Nations et les Inuit	**1 178 896**	(201 866)
Other revenues	**129 875**	38 073
ISC - Unexpended contribution from previous year	**1 269 416**	-
ISC - Unexpended contribution to following year	**(89 850)**	(1 269 416)
Deferred revenue from previous year	**13 945 141**	14 029 171
Deferred revenue to following year	**(15 785 759)**	(13 945 141)
Transfer between projects	**(315 657)**	30 819
	8 134 039	4 507 793
Expenses		
Advertizing	**350**	-
Salaries and fringe benefits	**663 517**	656 250
Administration fees	**70 230**	53 859
Contracts	**2 870 808**	113 323
Amortization of deferred governmental assistance	**(13 198)**	(13 892)
Amortization of capital assets	**215 144**	164 594
Doubtful accounts (recovery)	**46 408**	29 615
Energy	**29 781**	29 443
Membership fees	**5 216**	602
Gas	**120**	159
Insurance	**43 287**	49 646
Interest and bank charges	**5 976**	-
Licences and permits	**21 921**	17 078
Maintenance expenses	**16 031**	19 457
Material and supplies	**87 600**	78 422
Pension plan	**27 039**	27 180
Professional fees	**1 098 665**	327 686
Purchase of equipment	**556 627**	939 994
Rental	**2 043**	12 147
Telecommunications	**6 080**	4 009
Training	**6 955**	2 515
Transportation expenses	**460**	-
Travel	**4 807**	7 161
Workshops expenses	**509**	72

Schedule 158 - Statement of Revenues and Expenses - Economic Development summary (continued)

	2026	2025
Transfer to Net Investment in Capital Assets	**(4 060 854)**	(1 063 654)
Purchases	**2 740 943**	3 048 147
	4 446 465	4 503 813
Surplus (deficit) for the year	**3 687 574**	3 980
Assignments		
Loan revenues	**-**	(201 866)
Transfer to Net Investment in Capital Assets	**(4 060 854)**	(1 063 654)
Reimbursement of capital of long-term debt	**(161 656)**	-
	(4 222 510)	(1 265 520)
Financing surplus (deficit) for the year	**(534 936)**	(1 261 540)

Schedule 161 - Comprehensive Planning (#1102)

	2026	2025
Revenues		
ISC - Unexpended contribution from previous year	**21 808**	-
ISC - Unexpended contribution to following year	**(17 990)**	(21 808)
Deferred revenue from previous year	**-**	21 808
	3 818	-
Expenses		
Professional fees	**3 818**	-
	3 818	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 162 - Onimiki Project (#1103)

	2026	2025
Revenues		
ISC - Fixed Contribution	**50 000**	83 334
	50 000	83 334
Expenses		
Professional fees	**8 375**	9 114
Travel	**114**	176
Workshops expenses	**-**	72
	8 489	9 362
Surplus (deficit) for the year	**41 511**	73 972
Cumulative operating surplus (deficit) at beginning	**213 642**	139 670
Cumulative operating surplus (deficit) at end	**255 153**	213 642

An amount of $360,000 ($300,000 in 2025) has been capitalized on the balance sheet as a long-term investments (note 4) for the participation of Kebaowek First Nation in Énergie Renouvelable Onimiki L.P.

According to the Public Sector Accounting Standards, this amount has not been recorded as an expense in the project Onimiki but should be considered as an expense for the purpose of the ISC and Secrétariat aux Relations avec les Premières Nations et les Inuits. Including the amount of $360,000 invested ($300,000 in 2025), the project is having a deficit for a total of $873,847 as of March 31, 2026 (deficit of $555,358 as of March 31, 2025).

Schedule 163 - Matamec (#1104)

	2026	2025
Revenues		
Deferred revenue from previous year	**14 396**	19 560
Deferred revenue to following year	**(12 976)**	(14 396)
	1 420	5 164
Expenses		
Professional fees	**1 420**	5 164
	1 420	5 164
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 164 - SAA Phase A1 Engineer & Architect (#1106)

	2026	2025
Revenues		
Secrétariat aux Relations avec les Premières Nations et les Inuit	-	(201 866)
	-	(201 866)
Surplus (deficit) for the year	-	(201 866)
Assignments		
Loan revenues	-	(201 866)
Reimbursement of capital of long-term debt	**(161 656)**	-
	(161 656)	(201 866)
Financing surplus (deficit) for the year	**(161 656)**	(403 732)
Cumulative operating surplus (deficit) at beginning	**449 296**	853 028
Cumulative operating surplus (deficit) at end	**287 640**	449 296

	2026	2025
Schedule 165 - Cultural Center Van (#1108)		
Revenues		
ISC - Fixed Contribution	**91 738**	-
Government of Quebec	**176 000**	-
	267 738	-
Expenses		
Administration fees	**26 149**	-
Contracts	**24 000**	-
Insurance	**1 111**	-
Licences and permits	**534**	-
Maintenance expenses	**150**	-
Material and supplies	**6 739**	-
Professional fees	**89 663**	-
Purchase of equipment	**149 716**	-
Rental	**2 000**	-
Transportation expenses	**460**	-
Transfer to Net Investment in Capital Assets	**(300 522)**	-
	-	-
Surplus (deficit) for the year	**267 738**	-
Assignments		
Transfer to Net Investment in Capital Assets	**(300 522)**	-
Financing surplus (deficit) for the year	**(32 784)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(32 784)**	-

Schedule 166 - Cultural Center - Construction (#1109)

	2026	2025
Revenues		
Deferred revenue from previous year	**13 768 789**	13 892 449
Deferred revenue to following year	**(14 691 488)**	(13 768 789)
Transfer between projects	**3 400 000**	-
	2 477 301	123 660
Expenses		
Administration fees	**-**	11 242
Contracts	**2 133 570**	7 000
Membership fees	**3 483**	102
Material and supplies	**1 578**	9 192
Professional fees	**338 670**	96 124
Transfer to Net Investment in Capital Assets	**(2 477 301)**	(123 660)
	-	-
Surplus (deficit) for the year	**2 477 301**	123 660
Assignments		
Transfer to Net Investment in Capital Assets	**(2 477 301)**	(123 660)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
DWAI Planning & Development (Schedule 174)	**3 400 000**	-

Schedule 167 - Migizy Gas Bar (#1110)

	2026	2025
Revenues		
Sales	**3 103 995**	3 459 797
	3 103 995	3 459 797
Expenses		
Advertizing	**350**	-
Salaries and fringe benefits	**266 725**	324 122
Amortization of deferred governmental assistance	**(13 198)**	(13 892)
Amortization of capital assets	**25 824**	28 341
Doubtful accounts (recovery)	**2 352**	-
Energy	**20 118**	21 602
Insurance	**15 449**	22 198
Interest and bank charges	**5 976**	-
Licences and permits	**2 518**	2 313
Maintenance expenses	**15 881**	19 457
Material and supplies	**2 877**	9 489
Professional fees	**33 731**	48 350
Telecommunications	**2 763**	2 372
Travel	**1 322**	600
Purchases	**2 740 943**	3 048 147
	3 123 631	3 513 099
Surplus (deficit) for the year	**(19 636)**	(53 302)
Cumulative operating surplus (deficit) at beginning	**(1 405 997)**	(1 352 695)
Cumulative operating surplus (deficit) at end	**(1 425 633)**	(1 405 997)

Schedule 168 - Trappers (#1111)

	2026	2025
Revenues		
Other revenues	-	2 594
Transfer between projects	1 487	-
	1 487	2 594
Expenses		
Administration fees	135	-
Licences and permits	1 272	1 523
Material and supplies	80	759
	1 487	2 282
Surplus (deficit) for the year	-	312
Cumulative operating surplus (deficit) at beginning	2 190	1 878
Cumulative operating surplus (deficit) at end	2 190	2 190
Transfer from (to) other projects		
Community Economic Development Organization (CEDO) (Schedule 159)	1 487	-

Schedule 169 - Newsletter (#1113)

	2026	2025
Revenues		
Other revenues	-	800
	-	800
Expenses		
Material and supplies	-	50
	-	50
Surplus (deficit) for the year	-	750
Cumulative operating surplus (deficit) at beginning	**15 059**	14 309
Cumulative operating surplus (deficit) at end	**15 059**	15 059

Schedule 170 - Marina Docks (#1116)

	2026	*2025*
Revenues		
Other revenues	**18 300**	17 050
Transfer between projects	**-**	5 442
	18 300	22 492
Expenses		
Salaries and fringe benefits	**-**	1 135
Administration fees	**-**	2 045
Contracts	**-**	1 080
Energy	**1 234**	1 320
Membership fees	**-**	500
Insurance	**15 511**	15 748
Material and supplies	**378**	614
Pension plan	**-**	50
	17 123	22 492
Surplus (deficit) for the year	**1 177**	-
Cumulative operating surplus (deficit) at beginning	**10 160**	10 160
Cumulative operating surplus (deficit) at end	**11 337**	10 160

Schedule 171 - Parking Lot - Cultural Center (#1117)

	2026	2025
Expenses		
Material and supplies	1 504	-
Travel	(1 504)	-
	-	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 172 - CDWAI Support (#1120)

	2026	2025
Revenues		
ISC - Fixed Contribution	**85 000**	91 022
Transfer between projects	**(17 397)**	(2 749)
	67 603	88 273
Expenses		
Salaries and fringe benefits	**52 435**	51 382
Administration fees	**6 146**	8 025
Material and supplies	**536**	309
Pension plan	**7 667**	7 485
Professional fees	**-**	15 680
Training	**819**	-
Travel	**-**	5 392
	67 603	88 273
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Community Economic Development Organization (CEDO) (Schedule 159)	**(17 017)**	-
DWAI Planning & Development (Schedule 174)	**(380)**	-
	(17 397)	-

	2026	2025
Schedule 173 - Businesses Support (#1121)		
Revenues		
ISC - Fixed Contribution	-	6 040
Transfer between projects	-	1 276
	-	7 316
Expenses		
Contracts	-	7 316
	-	7 316
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 174 - DWAI Planning & Development (#1122)

	2026	2025
Revenues		
ISC - Fixed Contribution	**3 919 701**	1 477 054
Federal contribution - other	**96 250**	125 000
ISC - Unexpended contribution from previous year	**1 247 608**	-
ISC - Unexpended contribution to following year	**(71 860)**	(1 247 608)
Deferred revenue to following year	**(221 250)**	-
Transfer between projects	**(4 376 572)**	-
	593 877	354 446
Expenses		
Contracts	**-**	69 263
Licences and permits	**-**	160
Material and supplies	**-**	22 791
Professional fees	**593 877**	135 576
Purchase of equipment	**-**	126 656
Transfer to Net Investment in Capital Assets	**-**	(126 656)
	593 877	227 790
Surplus (deficit) for the year	**-**	126 656
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(126 656)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Community Development Plan (Schedule 10)	**49 376**	-
Cultural Center - Construction (Schedule 166)	**(3 400 000)**	-
CDWAI Support (Schedule 172)	**380**	-
Sugarbush (Schedule 176)	**(650 132)**	-
Daycare Extension & Renovation (Schedule 80)	**(376 196)**	-
	(4 376 572)	-

Schedule 175 - Economic Development - Opportunities (#1123)

	2026	2025
Revenues		
Rent revenues	**36 000**	-
	36 000	-
Expenses		
Contracts	**2 138**	9 988
Energy	**8 287**	6 356
Insurance	**1 691**	1 285
Licences and permits	**5 493**	7 160
Material and supplies	**3 120**	5 569
Professional fees	**-**	1 768
Purchase of equipment	**-**	617 255
Transfer to Net Investment in Capital Assets	**-**	(617 255)
	20 729	32 126
Surplus (deficit) for the year	**15 271**	(32 126)
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(617 255)
Financing surplus (deficit) for the year	**15 271**	(649 381)
Cumulative operating surplus (deficit) at beginning	**(1 149 372)**	(499 991)
Cumulative operating surplus (deficit) at end	**(1 134 101)**	(1 149 372)

Schedule 176 - Sugarbush (#1208)

	2026	2025
Revenues		
ISC - Fixed Contribution	**58 000**	-
Federal contribution - other	**-**	257 699
Review letter	**-**	(6 000)
Secrétariat aux Relations avec les Premières Nations et les Inuit	**1 178 896**	-
Other revenues	**100 000**	-
Deferred revenue from previous year	**129 789**	28 694
Deferred revenue to following year	**(833 786)**	(129 789)
Transfer between projects	**650 132**	-
	1 283 031	150 604
Expenses		
Salaries and fringe benefits	**80 681**	13 446
Administration fees	**25 157**	-
Contracts	**707 357**	5 000
Gas	**120**	159
Insurance	**385**	-
Licences and permits	**5 479**	3 707
Material and supplies	**50 293**	-
Professional fees	**420**	-
Purchase of equipment	**406 911**	128 145
Rental	**-**	147
Training	**6 136**	-
Travel	**92**	-
Transfer to Net Investment in Capital Assets	**(1 283 031)**	(128 145)
	-	22 459
Surplus (deficit) for the year	**1 283 031**	128 145
Assignments		
Transfer to Net Investment in Capital Assets	**(1 283 031)**	(128 145)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
DWAI Planning & Development (Schedule 174)	**650 132**	-

Schedule 177 - Radio Station (#1400)

	2026	2025
Revenues		
Federal contribution - other	**20 000**	-
Government of Quebec	**35 000**	81 344
Recreation revenues	**-**	12 073
Other revenues	**11 575**	17 629
Deferred revenue from previous year	**-**	50 000
	66 575	161 046
Expenses		
Salaries and fringe benefits	**104 440**	116 198
Administration fees	**12 643**	12 892
Contracts	**3 471**	1 797
Licences and permits	**1 010**	2 013
Material and supplies	**10 658**	1 390
Pension plan	**4 934**	5 669
Telecommunications	**1 917**	1 574
Travel	**-**	282
	139 073	141 815
Surplus (deficit) for the year	**(72 498)**	19 231
Cumulative operating surplus (deficit) at beginning	**85 797**	66 566
Cumulative operating surplus (deficit) at end	**13 299**	85 797

Schedule 178 - MCC - Radio Equipment (#1401)

	2026	*2025*
Revenues		
Government of Quebec	**-**	114 500
Deferred revenue from previous year	**32 167**	-
Deferred revenue to following year	**(26 259)**	(32 167)
	5 908	82 333
Expenses		
Salaries and fringe benefits	**4 408**	-
Contracts	**-**	6 868
Material and supplies	**1 500**	7 527
Purchase of equipment	**-**	67 938
Transfer to Net Investment in Capital Assets	**-**	(67 938)
	5 908	14 395
Surplus (deficit) for the year	**-**	67 938
Assignments		
Transfer to Net Investment in Capital Assets	**-**	(67 938)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 179 - Economic Development Capital Assets - Amortization (#0400)

	2026	*2025*
Expenses		
Amortization of capital assets	**189 320**	136 253
	189 320	136 253
Surplus (deficit) for the year	**(189 320)**	(136 253)
Cumulative operating surplus (deficit) at beginning	**(523 099)**	(386 846)
Cumulative operating surplus (deficit) at end	**(712 419)**	(523 099)

Schedule 180 - Statement of Revenues and Expenses - Natural resources summary

	2026	*2025*
Revenues		
ISC - Fixed Contribution	**29 975**	45 000
Federal contribution - other	**1 276 994**	741 388
Government of Quebec	**44 000**	111 052
Land management	**100 000**	200 000
Ministère des Forêts, de la Faune et des Parcs	**185 100**	50 000
Rent revenues	**-**	60 000
Review letter	**17 772**	(52 069)
Other revenues	**5 004**	78 769
Deferred revenue from previous year	**1 351 067**	1 941 857
Deferred revenue to following year	**(1 256 046)**	(1 351 067)
Transfer between projects	**47 381**	-
	1 801 247	1 824 930
Expenses		
Salaries and fringe benefits	**304 975**	379 528
Administration fees	**93 750**	50 344
Contracts	**54 546**	7 236
Amortization of capital assets	**13 312**	15 838
Energy	**11 612**	9 799
Membership fees	**91**	547
Gas	**6 161**	7 769
Insurance	**14 655**	4 583
Interest on long term debt	**434**	1 568
Licences and permits	**7 669**	16 215
Maintenance expenses	**2 671**	6 331
Material and supplies	**23 635**	33 047
Pension plan	**9 799**	14 521
Professional fees	**1 529 412**	1 020 693
Rental	**27 833**	53 827
Telecommunications	**5 856**	4 541
Training	**7 191**	11 593
Travel	**23 720**	63 334

	2026	*2025*

Schedule 180 - Statement of Revenues and Expenses - Natural resources summary (continued)

Workshops expenses	**23 236**	15 948
Transfer to Aki Mikinak Kitchi Sibi Land Trust	**-**	50 000
	2 160 558	1 767 262
Surplus (deficit) for the year	**(359 311)**	57 668
Assignments		
Reimbursement of capital of long-term debt	**(10 016)**	(9 654)
Financing surplus (deficit) for the year	**(369 327)**	48 014

Schedule 181 - Tembec (#1200)

	2026	2025
Revenues		
Land management	-	100 000
Transfer between projects	-	(27 687)
	-	72 313
Expenses		
Salaries and fringe benefits	-	6 041
Administration fees	-	7 665
Membership fees	-	259
Gas	-	331
Insurance	-	111
Maintenance expenses	-	2 833
Material and supplies	-	189
Professional fees	-	39 730
Rental	-	13 260
Travel	-	1 894
	-	72 313
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	**162 899**	162 899
Cumulative operating surplus (deficit) at end	**162 899**	162 899

Schedule 182 - Land Management (MFFP) (#1201)

	2026	2025
Revenues		
Ministère des Forêts, de la Faune et des Parcs	**185 100**	50 000
Deferred revenue from previous year	**-**	143 134
Transfer between projects	**-**	152 465
	185 100	345 599
Expenses		
Salaries and fringe benefits	**64 602**	204 946
Administration fees	**14 500**	14 313
Contracts	**30 000**	337
Energy	**8 904**	-
Membership fees	**91**	288
Gas	**5 152**	5 172
Insurance	**14 559**	4 472
Interest on long term debt	**434**	1 568
Licences and permits	**6 560**	1 626
Maintenance expenses	**2 671**	3 498
Material and supplies	**10 001**	4 398
Pension plan	**1 975**	8 351
Professional fees	**-**	59 276
Rental	**3 063**	13 784
Telecommunications	**3 162**	25
Training	**7 191**	-
Travel	**1 876**	12 888
Workshops expenses	**343**	1 003
	175 084	335 945
Surplus (deficit) for the year	**10 016**	9 654
Assignments		
Reimbursement of capital of long-term debt	**(10 016)**	(9 654)
Financing surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(221 515)**	(221 515)
Cumulative operating surplus (deficit) at end	**(221 515)**	(221 515)

Schedule 183 - Land Management (Forestery) (#1202)

	2026	*2025*
Revenues		
Review letter	**17 772**	(17 772)
Deferred revenue from previous year	**510 000**	690 000
Deferred revenue to following year	**(243 784)**	(510 000)
Transfer between projects	**-**	(93 971)
	283 988	68 257
Expenses		
Salaries and fringe benefits	**170 912**	56 890
Administration fees	**23 000**	7 821
Contracts	**14 782**	-
Material and supplies	**8 347**	187
Pension plan	**7 143**	2 216
Professional fees	**38 438**	6 915
Rental	**12 000**	12 000
Travel	**9 366**	-
	283 988	86 029
Surplus (deficit) for the year	**-**	(17 772)
Cumulative operating surplus (deficit) at beginning	**(78 851)**	(61 079)
Cumulative operating surplus (deficit) at end	**(78 851)**	(78 851)

	2026	*2025*

Schedule 184 - Land Management (Reforestation) (#1203)

Revenues		
Land management	**100 000**	100 000
Deferred revenue from previous year	**-**	100 000
	100 000	200 000
Expenses		
Salaries and fringe benefits	**48 885**	-
Administration fees	**7 762**	-
Contracts	**531**	-
Energy	**2 708**	-
Gas	**26**	-
Insurance	**96**	-
Licences and permits	**22**	-
Material and supplies	**606**	-
Professional fees	**9 519**	-
Rental	**12 600**	-
Telecommunications	**2 694**	-
	85 449	-
Surplus (deficit) for the year	**14 551**	200 000
Cumulative operating surplus (deficit) at beginning	**200 000**	-
Cumulative operating surplus (deficit) at end	**214 551**	200 000

Schedule 185 - Forestry Building (#1204)

	2026	2025
Revenues		
Rent revenues	-	60 000
	-	60 000
Expenses		
Salaries and fringe benefits	-	23 410
Contracts	-	4 775
Energy	-	9 799
Licences and permits	-	8 176
Material and supplies	-	7 517
Rental	-	1 000
Telecommunications	-	4 516
Workshops expenses	-	807
	-	60 000
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	**(37 851)**	(37 851)
Cumulative operating surplus (deficit) at end	**(37 851)**	(37 851)

Schedule 186 - SRPNI - Consultations (#1205)

	2026	*2025*
Revenues		
Deferred revenue from previous year	**9 237**	170 321
Deferred revenue to following year	**-**	(9 237)
Transfer between projects	**-**	(58 494)
	9 237	102 590
Expenses		
Salaries and fringe benefits	**4 059**	77 301
Administration fees	**-**	9 339
Pension plan	**-**	3 470
Professional fees	**5 178**	480
Rental	**-**	12 000
	9 237	102 590
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(39 241)**	(39 241)
Cumulative operating surplus (deficit) at end	**(39 241)**	(39 241)

	2026	*2025*

Schedule 187 - Canadian Environmental Assessment Agency (#1206)

Revenues		
Federal contribution - other	**22 999**	30 000
Review letter	**-**	(10 901)
Deferred revenue to following year	**(17 999)**	-
Transfer between projects	**-**	28 881
	5 000	47 980
Expenses		
Administration fees	**455**	-
Professional fees	**4 545**	45 888
Travel	**-**	2 092
	5 000	47 980
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**(7 932)**	(7 932)
Cumulative operating surplus (deficit) at end	**(7 932)**	(7 932)

Schedule 188 - UNDRIP (#1209)

	2026	2025
Revenues		
ISC - Fixed Contribution	**29 975**	-
Deferred revenue to following year	**(29 975)**	-
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 189 - Moose Project (#1212)

	2026	*2025*
Revenues		
Deferred revenue from previous year	**10 000**	10 000
Deferred revenue to following year	**(10 000)**	(10 000)
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 190 - Wolf Project - Land Management (#1213)

	2026	*2025*
Revenues		
Federal contribution - other	**54 210**	34 500
Deferred revenue from previous year	**23 636**	-
Deferred revenue to following year	**(44 191)**	(23 636)
	33 655	10 864
Expenses		
Salaries and fringe benefits	**787**	-
Administration fees	**1 135**	-
Gas	**-**	501
Licences and permits	**276**	-
Material and supplies	**278**	65
Pension plan	**35**	-
Professional fees	**31 144**	10 000
Rental	**-**	225
Travel	**-**	73
	33 655	10 864
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	2025

Schedule 191 - Nuclear Laboratories (#1214)

Revenues		
Federal contribution - other	-	48 585
Transfer between projects	-	5 827
	-	54 412
Expenses		
Administration fees	-	4 860
Material and supplies	-	51
Professional fees	-	49 266
Travel	-	(125)
Workshops expenses	-	360
	-	54 412
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 192 - Ottawa River Keeper (#1215)

	2026	*2025*
Revenues		
Federal contribution - other	**56 615**	53 284
Transfer between projects	**-**	(10 539)
	56 615	42 745
Expenses		
Salaries and fringe benefits	**-**	59
Administration fees	**5 885**	3 564
Pension plan	**-**	3
Professional fees	**57 288**	39 119
	63 173	42 745
Surplus (deficit) for the year	**(6 558)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(6 558)**	-

	2026	*2025*

Schedule 193 - Temiskaming Dam - Environmental assessments (#1217)

Revenues		
Federal contribution - other	**13 495**	3 333
Deferred revenue from previous year	**29 631**	69 189
Deferred revenue to following year	**-**	(29 631)
Transfer between projects	**-**	(28 881)
	43 126	14 010
Expenses		
Salaries and fringe benefits	**126**	-
Material and supplies	**-**	150
Professional fees	**46 266**	13 855
Workshops expenses	**5 371**	5
	51 763	14 010
Surplus (deficit) for the year	**(8 637)**	-
Cumulative operating surplus (deficit) at beginning	**(615)**	(615)
Cumulative operating surplus (deficit) at end	**(9 252)**	(615)

	2026	2025

Schedule 194 - Wasamac (#1218)

Revenues		
Deferred revenue from previous year	-	20 050
Transfer between projects	-	(6 300)
	-	13 750
Expenses		
Professional fees	-	13 750
	-	13 750
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 195 - Nature Conservancy (AIKI-SIBI) (#1219)

	2026	2025
Revenues		
Federal contribution - other	**10 118**	20 000
Deferred revenue from previous year	**-**	52 222
Deferred revenue to following year	**(4 408)**	-
Transfer between projects	**-**	34 953
	5 710	107 175
Expenses		
Salaries and fringe benefits	**1 451**	-
Contracts	**1 556**	2 124
Gas	**25**	115
Licences and permits	**811**	637
Material and supplies	**152**	93
Pension plan	**64**	-
Professional fees	**-**	37 928
Travel	**1 651**	16 278
Transfer to Aki Mikinak Kitchi Sibi Land Trust	**-**	50 000
	5 710	107 175
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 196 - ASFAR (#1220)

	2026	*2025*
Revenues		
Federal contribution - other	**40 000**	40 000
Deferred revenue from previous year	**41 017**	22 219
Deferred revenue to following year	**(58 002)**	(41 017)
	23 015	21 202
Expenses		
Salaries and fringe benefits	**1 058**	928
Gas	**479**	60
Licences and permits	**-**	276
Material and supplies	**3 322**	19 480
Pension plan	**47**	41
Professional fees	**17 441**	-
Travel	**668**	417
	23 015	21 202
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 197 - Tripartite (#1221)

	2026	2025
Revenues		
Federal contribution - other	**145 670**	28 095
Deferred revenue from previous year	**138 569**	156 982
Deferred revenue to following year	**(201 497)**	(138 569)
	82 742	46 508
Expenses		
Administration fees	**1 970**	-
Gas	**-**	426
Material and supplies	**36**	-
Professional fees	**78 651**	26 771
Training	**-**	4 593
Travel	**-**	5 256
Workshops expenses	**2 085**	9 462
	82 742	46 508
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	*2025*

Schedule 198 - Capacity Support Program (#1222)

Revenues		
Federal contribution - other	**20 000**	28 402
Deferred revenue from previous year	**21 021**	-
Deferred revenue to following year	**(29 900)**	(21 020)
Transfer between projects	**-**	(2 440)
	11 121	4 942
Expenses		
Administration fees	**1 639**	2 782
Professional fees	**9 482**	2 160
	11 121	4 942
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	*2025*

Schedule 199 - NRCAN (#1223)

Revenues		
Deferred revenue from previous year	**37 500**	50 000
Deferred revenue to following year	**(37 190)**	(37 500)
	310	12 500
Expenses		
Licences and permits	**-**	5 500
Material and supplies	**310**	-
Training	**-**	7 000
	310	12 500
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 200 - Justice Canada (#1225)

	2026	*2025*
Revenues		
Federal contribution - other	**50 000**	50 000
Deferred revenue from previous year	**13 787**	-
Deferred revenue to following year	**(39 006)**	(13 787)
Transfer between projects	**-**	(34 953)
	24 781	1 260
Expenses		
Professional fees	**24 781**	1 260
	24 781	1 260
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 201 - Vital Metals Evaluation Work (#1226)

	2026	2025
Revenues		
ISC - Fixed Contribution	-	45 000
Transfer between projects	-	1 200
	-	46 200
Expenses		
Professional fees	-	46 200
	-	46 200
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 202 - ESAP Energy Services (#1227)

	2026	2025
Revenues		
Deferred revenue from previous year	**72 975**	72 976
Deferred revenue to following year	**(55 838)**	(72 976)
	17 137	-
Expenses		
Professional fees	**11 100**	-
Travel	**6 037**	-
	17 137	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

	2026	*2025*
Schedule 203 - IAAC (CEAA) RIMNET (#1229)		
Revenues		
Review letter	**-**	(10 013)
Deferred revenue from previous year	**20 976**	75 711
Deferred revenue to following year	**(15 465)**	(20 976)
	5 511	44 722
Expenses		
Gas	**270**	-
Material and supplies	**10**	67
Professional fees	**2 449**	45 302
Rental	**170**	750
Travel	**1 895**	8 616
Workshops expenses	**717**	-
	5 511	54 735
Surplus (deficit) for the year	**-**	(10 013)
Cumulative operating surplus (deficit) at beginning	**(10 013)**	-
Cumulative operating surplus (deficit) at end	**(10 013)**	(10 013)

Schedule 204 - Canadian Nuclear Laboratories (#1230)

	2026	2025
Revenues		
Transfer between projects	-	12 426
	-	12 426
Expenses		
Professional fees	-	12 426
	-	12 426
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 205 - Forestry Conservation (#1232)

	2026	2025
Revenues		
Deferred revenue from previous year	-	100 528
Transfer between projects	-	1 157
	-	101 685
Expenses		
Salaries and fringe benefits	-	470
Gas	-	1 066
Pension plan	-	21
Professional fees	-	87 872
Rental	-	125
Travel	-	8 245
Workshops expenses	-	3 886
	-	101 685
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 206 - CNSC - Global First Power (#1234)

	2026	*2025*
Revenues		
Deferred revenue from previous year	**16 005**	90 000
Deferred revenue to following year	**(16 005)**	(16 005)
Transfer between projects	**-**	(67 554)
	-	6 441
Expenses		
Professional fees	**-**	6 441
	-	6 441
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 207 - CNSC - ISCF STREAM 1 STUDIES (#1235)

	2026	*2025*
Revenues		
Federal contribution - other	**84 870**	66 912
Deferred revenue from previous year	**58 116**	66 069
Deferred revenue to following year	**(124 015)**	(58 116)
Transfer between projects	**-**	(36 000)
	18 971	38 865
Expenses		
Administration fees	**1 725**	-
Professional fees	**17 246**	38 619
Travel	**-**	246
	18 971	38 865
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 208 - CNL - NPD - AECL (#1236)

	2026	*2025*
Revenues		
Federal contribution - other	**50 000**	156 102
Review letter	**-**	(13 383)
Deferred revenue from previous year	**172 029**	52 456
Deferred revenue to following year	**(189 090)**	(172 029)
Transfer between projects	**-**	36 000
	32 939	59 146
Expenses		
Salaries and fringe benefits	**-**	5 528
Gas	**-**	98
Material and supplies	**-**	850
Pension plan	**-**	244
Professional fees	**32 939**	58 725
Rental	**-**	683
Travel	**-**	5 977
Workshops expenses	**-**	425
	32 939	72 530
Surplus (deficit) for the year	**-**	(13 384)
Cumulative operating surplus (deficit) at beginning	**(13 384)**	-
Cumulative operating surplus (deficit) at end	**(13 384)**	(13 384)

Schedule 209 - Judicial Review (#1237)

	2026	*2025*
Revenues		
Government of Quebec	**44 000**	111 052
Other revenues	**5 004**	78 769
Transfer between projects	**47 381**	38 782
	96 385	228 603
Expenses		
Contracts	**3 177**	-
Professional fees	**250 072**	323 582
	253 249	323 582
Surplus (deficit) for the year	**(156 864)**	(94 979)
Cumulative operating surplus (deficit) at beginning	**(94 979)**	-
Cumulative operating surplus (deficit) at end	**(251 843)**	(94 979)
Transfer from (to) other projects		
Band Support Funding (Schedule 3)	**12 000**	-
Band Administration (Schedule 4)	**35 381**	-
	47 381	-

Schedule 210 - Department fisheries & ocean (#1238)

	2026	*2025*
Revenues		
Federal contribution - other	**5 000**	86 623
Deferred revenue from previous year	**81 016**	-
Deferred revenue to following year	**(65 669)**	(81 016)
	20 347	5 607
Expenses		
Salaries and fringe benefits	**12 124**	3 955
Gas	**86**	-
Material and supplies	**380**	-
Pension plan	**535**	175
Professional fees	**4 000**	-
Travel	**-**	1 477
Workshops expenses	**3 222**	-
	20 347	5 607
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 211 - CNL-AECL-CEFA (#1239)

	2026	*2025*
Revenues		
Federal contribution - other	**639 192**	-
Transfer between projects	**-**	22 779
	639 192	22 779
Expenses		
Salaries and fringe benefits	**971**	-
Administration fees	**35 381**	-
Contracts	**4 500**	-
Gas	**123**	-
Material and supplies	**193**	-
Professional fees	**779 324**	22 779
Travel	**2 227**	-
Workshops expenses	**11 498**	-
	834 217	22 779
Surplus (deficit) for the year	**(195 025)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(195 025)**	-

Schedule 212 - CNL - SEC 82-MCECE (#1240)

	2026	2025
Revenues		
Transfer between projects	-	32 349
	-	32 349
Expenses		
Professional fees	-	32 349
	-	32 349
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 213 - CNSC - NPD FPIRT (#1241)

	2026	2025
Revenues		
Federal contribution - other	-	13 662
Deferred revenue from previous year	**13 662**	-
Deferred revenue to following year	**(13 662)**	(13 662)
	-	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 214 - CNSC - Norddion (#1242)

	2026	2025
Revenues		
Federal contribution - other	-	21 540
Deferred revenue from previous year	**21 540**	-
Deferred revenue to following year	-	(21 540)
	21 540	-
Expenses		
Administration fees	**298**	-
Professional fees	**21 242**	-
	21 540	-
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

	2026	2025
Schedule 215 - CNSC-LTRA-Workplan (#1243)		
Revenues		
Federal contribution - other	**84 825**	-
	84 825	-
Expenses		
Professional fees	**88 307**	-
	88 307	-
Surplus (deficit) for the year	**(3 482)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(3 482)**	-

	2026	*2025*

Schedule 216 - CNSC - ISCF STREAM 1 STUD (#1244)

Revenues		
Federal contribution - other	**-**	60 350
Deferred revenue from previous year	**60 350**	-
Deferred revenue to following year	**(60 350)**	(60 350)
	-	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 217 - Natural Resources - Amortization (#9099)

	2026	*2025*
Expenses		
Amortization of capital assets	**13 312**	15 838
	13 312	15 838
Surplus (deficit) for the year	**(13 312)**	(15 838)
Cumulative operating surplus (deficit) at beginning	**(242 634)**	(226 796)
Cumulative operating surplus (deficit) at end	**(255 946)**	(242 634)

Schedule 218 - Statement of Revenues and Expenses - Recreation summary

	2026	2025
Revenues		
Federal contribution - other	**6 000**	6 300
Government of Quebec	**23 000**	-
Interest	**310**	479
Recreation revenues	**21 707**	26 292
Rent revenues	**13 305**	18 775
Special activities revenues	**146 257**	106 412
Other revenues	**32 000**	53 490
Transfer between projects	**314 073**	204 963
	556 652	416 711
Expenses		
Salaries and fringe benefits	**30 352**	84 385
Allocations	**-**	25
Contracts	**406 080**	176 851
Amortization of capital assets	**4 002**	4 943
Energy	**26 825**	21 314
Membership fees	**841**	-
Gas	**29**	-
Insurance	**3 445**	4 226
Interest and bank charges	**981**	161
Licences and permits	**51**	53
Maintenance expenses	**-**	11 542
Material and supplies	**105 109**	79 946
Pension plan	**3 110**	2 741
Rental	**8 661**	2 314
Telecommunications	**9 105**	17 793
Transportation expenses	**-**	511
Travel	**2 278**	1 485
Workshops expenses	**14 283**	9 671
	615 152	417 961
Surplus (deficit) for the year	**(58 500)**	(1 250)

Schedule 219 - Recreation Activities - Eagle Dome (#1300)

	2026	2025
Revenues		
Interest	**310**	479
Recreation revenues	**21 707**	26 292
Rent revenues	**13 305**	18 775
Other revenues	**1 000**	9 390
Transfer between projects	**68 948**	159 963
	105 270	214 899
Expenses		
Salaries and fringe benefits	**30 352**	82 185
Allocations	**-**	25
Contracts	**27 195**	27 816
Energy	**26 825**	21 314
Gas	**29**	-
Insurance	**3 445**	4 226
Interest and bank charges	**111**	161
Licences and permits	**51**	53
Maintenance expenses	**-**	11 542
Material and supplies	**49 324**	49 838
Pension plan	**3 110**	2 741
Rental	**2 278**	2 314
Telecommunications	**1 721**	1 646
Transportation expenses	**-**	511
Travel	**1 044**	542
Workshops expenses	**14 283**	9 671
	159 768	214 585
Surplus (deficit) for the year	**(54 498)**	314
Cumulative operating surplus (deficit) at beginning	**(474 527)**	(474 841)
Cumulative operating surplus (deficit) at end	**(529 025)**	(474 527)
Transfer from (to) other projects		
Consolidated Revenues Fund (Schedule 16)	**36 400**	-
Operation and Maintenance of Infrastructure Assets and Facilities (Schedule 109)	**32 548**	-
	68 948	-

	2026	2025
Schedule 220 - Recreation - User's Fees (#1301)		
Revenues		
Transfer between projects	**841**	-
	841	-
Expenses		
Membership fees	**841**	-
	841	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**2 053**	2 053
Cumulative operating surplus (deficit) at end	**2 053**	2 053
Transfer from (to) other projects		
Management Support (Schedule 57)	**841**	-

Schedule 221 - Country Fest (#1310)

	2026	2025
Revenues		
Federal contribution - other	**6 000**	6 300
Government of Quebec	**23 000**	-
Special activities revenues	**146 257**	106 412
Other revenues	**31 000**	44 100
Transfer between projects	**244 284**	45 000
	450 541	201 812
Expenses		
Salaries and fringe benefits	**-**	2 200
Contracts	**378 885**	149 035
Interest and bank charges	**870**	-
Material and supplies	**55 785**	30 108
Rental	**6 383**	-
Telecommunications	**7 384**	16 147
Travel	**1 234**	943
	450 541	198 433
Surplus (deficit) for the year	**-**	3 379
Cumulative operating surplus (deficit) at beginning	**(180 555)**	(183 934)
Cumulative operating surplus (deficit) at end	**(180 555)**	(180 555)
Transfer from (to) other projects		
Band Support Funding (Schedule 3)	**244 284**	-

Schedule 222 - Recreation - Amortization (#0800)

	2026	*2025*
Expenses		
Amortization of capital assets	**4 002**	4 943
	4 002	4 943
Surplus (deficit) for the year	**(4 002)**	(4 943)
Cumulative operating surplus (deficit) at beginning	**(14 272)**	(9 329)
Cumulative operating surplus (deficit) at end	**(18 274)**	(14 272)

Schedule 223 - Statement of Revenues and Expenses - Cultural summary

	2026	2025
Revenues		
Federal contribution - other	**207 675**	220 824
Government of Quebec	**130 000**	77 500
Four Pillars Society	**-**	2 958 000
Review letter	**-**	(25 248)
Special activities revenues	**3 916**	-
Other revenues	**6 610**	-
Deferred revenue from previous year	**2 805 163**	101 696
Deferred revenue to following year	**(2 528 893)**	(2 805 163)
Transfer between projects	**46 781**	8 000
	671 252	535 609
Expenses		
Salaries and fringe benefits	**207 400**	192 901
Administration fees	**18 203**	53 141
Contracts	**32 202**	12 083
Amortization of capital assets	**4 060**	-
Energy	**1 885**	-
Gas	**501**	-
Insurance	**587**	-
Licences and permits	**1 880**	247
Maintenance expenses	**-**	4 110
Material and supplies	**98 022**	84 233
Pension plan	**5 765**	6 339
Professional fees	**104 927**	63 211
Purchase of equipment	**81 193**	-
Rental	**116**	12 962
Telecommunications	**1 040**	-
Travel	**22 914**	24 510
Workshops expenses	**94 617**	81 872
Transfer to Net Investment in Capital Assets	**(81 193)**	-
	594 119	535 609
Surplus (deficit) for the year	**77 133**	-
Assignments		
Transfer to Net Investment in Capital Assets	**(81 193)**	-
Financing surplus (deficit) for the year	**(4 060)**	-

	2026	*2025*

Schedule 224 - Culture - Coordinator (#1500)

Revenues		
Government of Quebec	**130 000**	45 000
Deferred revenue to following year	**(59 999)**	-
Transfer between projects	**20 000**	15 000
	90 001	60 000
Expenses		
Salaries and fringe benefits	**55 275**	47 574
Administration fees	**9 000**	9 000
Pension plan	**2 045**	2 553
Professional fees	**6 411**	-
Workshops expenses	**17 270**	873
	90 001	60 000
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**45 000**	45 000
Cumulative operating surplus (deficit) at end	**45 000**	45 000
Transfer from (to) other projects		
Pow Wow (Schedule 229)	**(10 000)**	-
Four Pillars (Schedule 230)	**30 000**	-
	20 000	-

Schedule 225 - Aboriginal Day (#1502)

	2026	2025
Revenues		
Federal contribution - other	**2 420**	1 920
Transfer between projects	**40 657**	-
	43 077	1 920
Expenses		
Administration fees	**3 916**	186
Material and supplies	**6 167**	84
Professional fees	**2 500**	-
Rental	**116**	-
Travel	**1 323**	-
Workshops expenses	**29 055**	1 650
	43 077	1 920
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**67**	67
Cumulative operating surplus (deficit) at end	**67**	67
Transfer from (to) other projects		
FNEC Land based teaching (Schedule 37)	**40 657**	-

Schedule 226 - Cultural Activities (#1503)

	2026	2025
Revenues		
Government of Quebec	-	32 500
Deferred revenue from previous year	-	1 500
Transfer between projects	-	3 550
	-	37 550
Expenses		
Salaries and fringe benefits	-	28 619
Administration fees	-	1 878
Contracts	-	4 100
Material and supplies	-	2 639
Pension plan	-	314
	-	37 550
Surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-

Schedule 227 - Truth & Reconciliation (#1504)

	2026	2025
Revenues		
Federal contribution - other	**6 700**	8 000
Transfer between projects	**1 124**	-
	7 824	8 000
Expenses		
Administration fees	**711**	1 200
Material and supplies	**5 042**	6 382
Workshops expenses	**2 071**	418
	7 824	8 000
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
FNEC Land based teaching (Schedule 37)	**1 124**	-

Schedule 228 - Language Coordinator (#1505)

	2026	2025
Revenues		
Federal contribution - other	**198 555**	210 904
Review letter	**-**	(25 248)
Deferred revenue from previous year	**-**	100 196
Transfer between projects	**-**	(10 550)
	198 555	275 302
Expenses		
Salaries and fringe benefits	**137 225**	71 630
Administration fees	**4 576**	28 060
Contracts	**-**	7 283
Licences and permits	**-**	247
Maintenance expenses	**-**	4 110
Material and supplies	**11 050**	45 063
Pension plan	**3 584**	3 329
Professional fees	**20 000**	18 251
Rental	**-**	962
Travel	**17 620**	24 510
Workshops expenses	**4 500**	71 857
	198 555	275 302
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-

Schedule 229 - Pow Wow (#1506)

	2026	2025
Revenues		
Special activities revenues	**3 916**	-
Other revenues	**6 610**	-
Deferred revenue to following year	**(24 952)**	-
Transfer between projects	**15 000**	-
	574	-
Expenses		
Material and supplies	**574**	-
	574	-
Surplus (deficit) for the year	**-**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**-**	-
Transfer from (to) other projects		
Culture - Coordinator (Schedule 224)	**10 000**	-
FNEC Land based teaching (Schedule 37)	**5 000**	-
	15 000	-

Schedule 230 - Four Pillars (#1507)

	2026	2025
Revenues		
Four Pillars Society	-	2 958 000
Deferred revenue from previous year	**2 805 163**	-
Deferred revenue to following year	**(2 443 942)**	(2 805 163)
Transfer between projects	**(30 000)**	-
	331 221	152 837
Expenses		
Salaries and fringe benefits	**14 900**	45 078
Administration fees	-	12 817
Contracts	**32 202**	700
Energy	**1 885**	-
Gas	**501**	-
Insurance	**587**	-
Licences and permits	**1 880**	-
Material and supplies	**75 189**	30 065
Pension plan	**136**	143
Professional fees	**76 016**	44 960
Purchase of equipment	**81 193**	-
Rental	-	12 000
Telecommunications	**1 040**	-
Travel	**3 971**	-
Workshops expenses	**41 721**	7 074
Transfer to Net Investment in Capital Assets	**(81 193)**	-
	250 028	152 837
Surplus (deficit) for the year	**81 193**	-
Assignments		
Transfer to Net Investment in Capital Assets	**(81 193)**	-
Financing surplus (deficit) for the year	-	-
Cumulative operating surplus (deficit) at beginning	-	-
Cumulative operating surplus (deficit) at end	-	-
Transfer from (to) other projects		
Culture - Coordinator (Schedule 224)	**(30 000)**	-

Schedule 231 - Cultural - Capital Assets - Amortization (#1508)

	2026	2025
Expenses		
Amortization of capital assets	**4 060**	-
	4 060	-
Surplus (deficit) for the year	**(4 060)**	-
Cumulative operating surplus (deficit) at beginning	**-**	-
Cumulative operating surplus (deficit) at end	**(4 060)**	-