



ANNUAL REPORT
2020 / 21





So much happened last year that shook our world. Through a bold use of colour, this report is designed to emulate the impact we have all felt. Throughout the report, the yellow gradually shifts to a softer shade. The colour shift, while slight from page-to-page, echoes the sentiments of how we've had to adapt and that small, seemingly imperceptible changes do ultimately lead to greater change.

Through the use of landscape imagery, we are reminded of the beauty of nature and our desire to be outside and explore the world freely. During challenging times we search for hope, meaning, a silver lining. An illustrated silver thread is weaved through the pages that represents Niskamoon Corporation as a provider of that hope by making crucial funds and resources available to the Cree community particularly during this difficult year.

Photography
Réal Courcelles
Kory Saganash
Jimmy Sam

Design and Production
Design Is Yummy

We hope readers will be moved by the design and reminded to take comfort in the beauty of nature, remembering that we are all in this together.

1

About Niskamoon

Chairperson's Message	1
Vice-Chairperson's Message	3
Niskamoon Agreement	4
Mandate	5
Core Values	6
Operating Budget and Admin Agreement with the CNG	7
Organizational Chart	8
Board of Directors	10
Tribute to Matthew Wapachee	12
Staff	14

2

Year in Review

Calendar	18
Managed Funds	20
<i>Hydro-Québec and Eeyou Fund</i>	21
<i>Cree Employment Fund</i>	21
<i>Nadoshin Agreement and Funds</i>	22
<i>Boumhounan Agreement and Funds</i>	24
<i>Opimiscow Indoho Fund</i>	26
Agreement Concerning the Re-Appropriation of Territory Affected by the Eastmain-1-A/Sarcelle/Rupert Project	28
Remedial Works Program	44
Niskamoon Collaboration Agreement	48
Local Officers Reports	52
Chisasibi Coastal Goose Habitat Enhancement Project	72
Cree Traditional and Cultural Activities	76
Monitoring Committee	78
Fisheries and Health Committee	90
Emergency Assistance Fund for Cree Land Users	95
Database & Management Systems	96
Steering Committee Mandate	98

3

Financial Information

List of Funded Projects	108
Data Charts	122
Audited Financial Statements	129

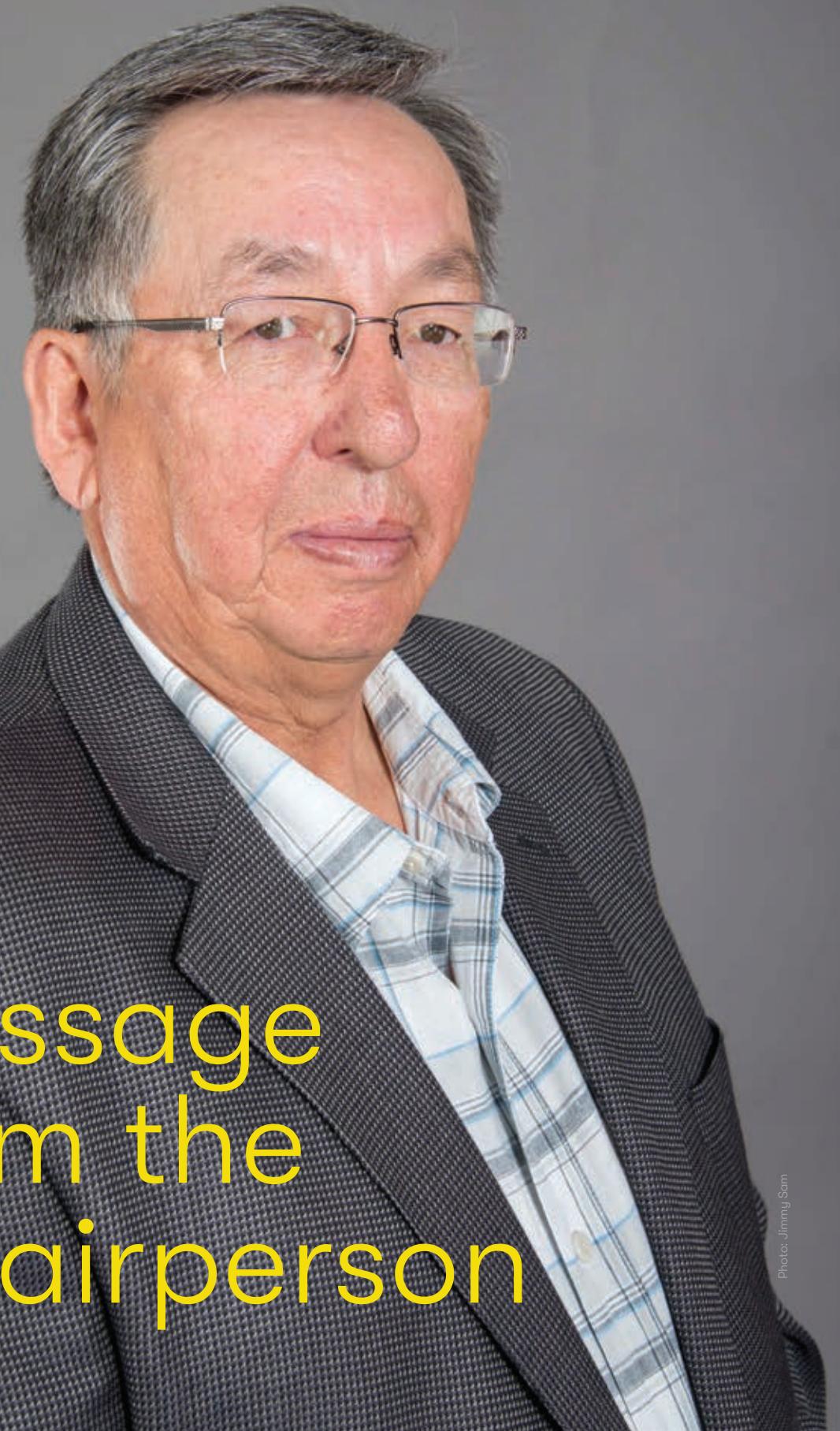


A large, solid black shape resembling a stylized '1' or a mountain peak is positioned on the left side of the frame. It has a sharp vertical edge on the right and a rounded top. To its right, a thin blue line forms a large, sweeping curve that rises and falls, creating a sense of motion. The background is a bright yellow color.

About
Niskamoon

Message from the Chairperson

Photo: Jimmy Sam



Kwey! Wachiya! Hello! Bonjour!

Welcome to the Niskamoon Corporation Annual Report for the 2020-2021 Fiscal Year.

As has been the case for everyone, 2020 has been a challenging year for Niskamoon. The COVID-19 pandemic drastically reduced our ability to advance the many on-going projects we had on our desk, as well as making it nearly impossible to start new ones. Most notably, the Coastal Habitat Comprehensive Research Project, which was slated to be completed by December 2020, was extended by a year due to the restrictions in Cree communities making it very difficult to bring in researchers from outside of Eeyou Istchee to complete their work. As has been the case for many Cree organizations, we believed that in these difficult times bringing in people from outside of Eeyou Istchee created too high a risk for our population, especially our elders.

However, the COVID-19 pandemic has also forced us to re-evaluate how we work, and we have been able to do quite a bit with our resources already in place. I'm especially proud of the Cree teams that were created as part of the research project to collect samples on behalf of the researchers who were unable to come to the territory. The team organized themselves appropriately, and was so successful that it led to the creation of a second Cree team that worked elsewhere on the territory. I would like to personally thank the many land users who contributed to the success of these teams.

I also want to touch on the Emergency Support Measures that Niskamoon was able to put in place in close collaboration with the regional Cree Trappers' Association. Early on in the pandemic, we all realized that the safest place for Crees has and will always be on the land. We therefore implemented special funding to permit the most vulnerable members of the population to have access to the traplines in the safest manner possible, so that we can address issues of food security at the root of the problem.

Finally, I wish to end my message on a sad note. While the Crees have been largely successful in protecting our population from the pandemic over the past year, we have nevertheless lost some people to COVID-19. Tragedy indeed hit close to home when Chief Matthew Wapachee, a member of our Board of Directors since December 2015, passed away at the end of 2020. Matthew brought the unique wisdom and perspective of an active land user to Niskamoon Corporation. I wish to convey our deepest condolences to Matthew's family. He will be greatly missed.

I look forward to the 2021 year. Let's hope that we can turn the page on the pandemic this year!

William MacLeod, M.S.M.
Niskamoon Corporation Chairperson



Message from the Vice- Chairperson

Bonjour! Kwey! Wachiya!

Welcome to your annual report!

I don't think I am alone in saying that the 2020-2021 fiscal year was unlike any other we have ever lived through. Like most organizations, the global pandemic has forced Niskamoon Corporation to find new and innovative ways of working together. While it has not been easy, the dedication that our staff have demonstrated to the organization has allowed us to adapt to these difficult conditions while ensuring that our mandate is carried out as much as possible. Great work everyone!

The COVID-19 pandemic hit Niskamoon particularly hard when our fellow Board member, Mr. Matthew Wapachee, passed on due to health complications related to the virus. This has been a terrible loss for both Niskamoon as well as the Cree Nation as a whole. I send my sincerest condolences to Matthew's family in this difficult time.

I would like to take this opportunity to speak about Matthew's contribution to the ever-evolving relationship between the Cree Nation and Hydro-Québec. In addition to being a former Chief of the Cree Nation of Nemaska, Matthew was also the Tallyman for the R-19 trapline. This trapline is one of four that was flooded due to the impoundment, in 2005, of the Eastmain-1, now "Paix des Braves", Reservoir. During this period, Matthew actively worked with Hydro-Québec specialists to ensure the implementation of both the environmental monitoring program as well as the mitigation works carried out to lessen the impacts of the flooding. Matthew was instrumental in ensuring that Cree voices were heard during this process. Most importantly, he was very generous with his time to teach Hydro-Québec staff what it meant to be a Cree land user living through this very important change to his hunting lands.

Matthew was always very clear that he stayed involved with the EM-1 and then EM-1A project out of love for his land. As you might imagine, I was very happy to hear that he was buried on his trapline as per his request following his passing. He will be greatly missed.

Merci, Meegwetch, Ginskoumdinnaan!

Mathieu Boucher
Niskamoon Corporation Vice-Chairperson

Niskamoon Agreement

This Agreement calls for the creation of our not-for-profit organization, Niskamoon Corporation (herein referred to as Niskamoon). The principal objectives of the agreement include that Niskamoon:

- ▶ Facilitates, simplifies and accelerates access to the benefits, measures, resources, and programs under the Cree-Hydro-Québec agreements for the Cree people, communities, and other entities.
- ▶ Provides a more efficient framework for cooperation between the Cree Nation and Hydro-Québec with respect to the implementation of the Cree-Hydro-Québec agreements.
- ▶ Provides more effective mechanisms for the implementation of the Cree-Hydro-Québec agreements.
- ▶ Streamlines and renders more effective the administrative costs to the Cree people associated with the implementation of the Cree-Hydro-Québec agreements.
- ▶ Enhances the coherence of the implementation of the Cree-Hydro-Québec agreements.



Mandate

Niskamoon Corporation provides an efficient framework for cooperation between the Crees and Hydro-Québec.

Niskamoon administers the implementation of various Cree-Hydro-Québec agreements by facilitating and simplifying access to funds and programs for the Cree communities, land users and entities that have been impacted by hydroelectric development.

With the intention to alleviate the impacts of hydroelectric development in Eeyou Istchee, Niskamoon works closely with individuals and groups to organize, fund and carry out projects and activities that adhere to our corporation's core values.

Core Values

All Niskamoon approved projects must adhere to our core values, which are to:

- ▶ Ensure the autonomy and self-sufficiency of Cree land users over time.
- ▶ Promote and enhance the passing of traditional Cree knowledge to future generations.
- ▶ Maximize the benefits for as many Cree people as possible.
- ▶ Promote and enhance the continued use of lands impacted by hydroelectric development.

By observing these core values in the proposal approval process, projects and activities funded by Niskamoon become models for future development in the region.

Operating Budget and Administrative Agreement with the Cree Nation Government

Niskamoon approved a **total operating budget of \$1,837,717** for the financial year of April 1, 2020 to March 31, 2021. This amount is drawn from the Funds managed or controlled by the Corporation in accordance with the provisions of Sub-section 3.7.2 of the Niskamoon Agreement. As Niskamoon represents the arm of the Cree Nation Government (CNG) in relations with Hydro-Québec, we maintain a close working relationship with the CNG through an administrative agreement.

Organizational Chart



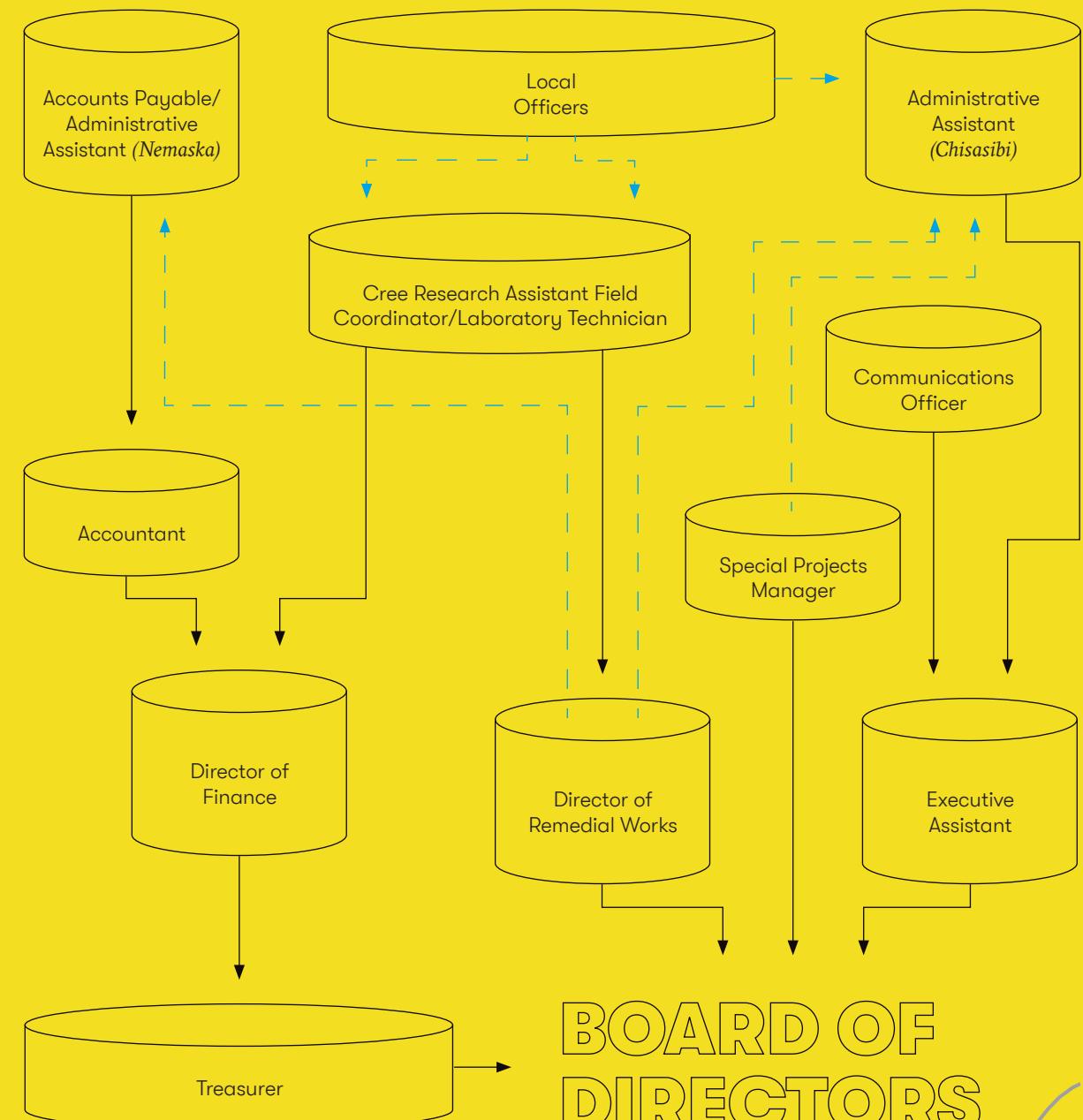
We would like to express our appreciation to Mr. Marc Dunn for the hard work and dedication he has shown here at Niskamoon Corporation. We cannot stress enough the commitment you have always shown to the Cree Nation and Cree communities.

We wish you luck on your new endeavors and look forward to continuing our work with you through new and exciting avenues.

Thank you,

Niskamoon Corporation
Board of Directors & Staff

* Local Officers are officially hired and remunerated by the local band councils, as per the [Niskamoon Collaboration Agreement](#) (p. 48)



**BOARD OF
DIRECTORS**

Board of Directors

The Niskamoon Board of Directors consists of eight people appointed by members of Niskamoon Corporation, namely, from the Grand Council of the Crees (Eeyou Istchee) and the Cree Nation Government.

Please note that while Hydro-Québec is not a member of the Corporation, it recommends three Directors to the Board.

Directors appointed by the Cree Nation Government:



William MacLeod, M.S.M.
Chairperson



Matthew Wapachee
Director (2015 - 2020)

Directors appointed by the Cree Nation Government:



Emily Gilpin-Whiskeychan
Director



George Bobbish
Director



Ryan Erless
Director

Directors recommended by Hydro-Québec and appointed by the Cree Nation Government:



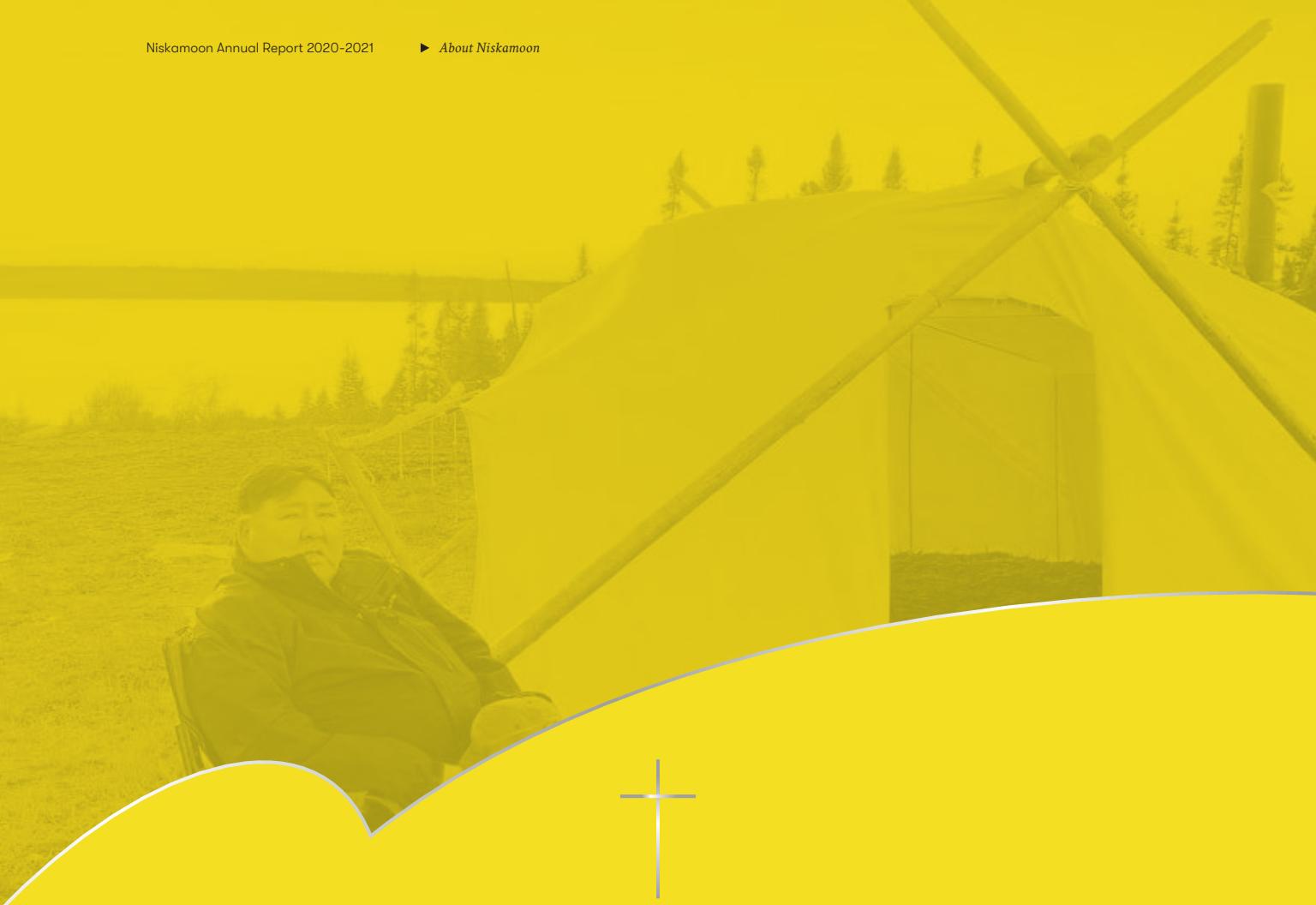
Mathieu Boucher
Vice-Chairperson



Réal Courcelles
Director



Luc Duquette
Director



In Remembrance of

Chief Matthew Wapabee

APRIL 4, 1955 – DECEMBER 26, 2020

It was with great sadness that we learned, in December 2020, of the passing of our colleague and dear friend, Chief Matthew Wapabee. We would like to extend our sincerest condolences to his wife Emma, his children, grandchildren, great-grandchildren, other immediate family members and friends.

We would also like to express our great appreciation for his contributions to, and involvement with, the Niskamoon Board of Directors. He proudly, and effectively, represented his community of Nemaska for several years with that rare combination of compassion and wisdom for which he was known.

Matthew showed dedication and knowledge in everything that he agreed to undertake. The devotion and respect for his family, his faith and his community were always reflected in the life he lived.

At an early age, his father, Bertie Wapabee Sr., took him out of residential school and taught him the traditional way of life. The teachings he received on the land proved to be the start of a life-long appreciation for the sacred connection between the Cree people and the land. Captivated by, and dedicated to, these teachings, he became the tallyman for his Wapabee family trapline R-19.

Matthew's dedication to everything he undertook was also reflected in the way in which he incorporated, with gratitude and respect, his traditional teachings in his approach to the development of his community of Nemaska. He became a valued and prominent mentor to anyone in his community who sought his advice. When the people of Nemaska were going through the process of relocating from the Old Post in the 1960's to Champion Lake in the 1970's, he was actively engaged in the community's development from the very beginning.

He continued to serve his community with that distinctive attitude he brought to everything he did of being a "humble servant". He served his community as a Special Constable, Public Safety Officer, and Director of Operations. And not only did he serve his community with his knowledge and professionalism, but he was also involved in many community festivities. He and his wife volunteered their time to reviving traditions like square dancing competitions, creating new ones like alcohol-free Christmas and New Year's celebrations. Those sparks of innovation spread throughout the communities of Eeyou Istchee.

In acknowledgment of his unique qualities, and in appreciation of his vision for his community, the people of Nemaska elected Matthew as their Chief in 2011 where he served four years.

Matthew cherished his family, his community and his faith. He gave all his love and devotion to each. He was a kind and friendly man who cared for his friends and forged many new friendships through his kindness and thoughtfulness.

He was also a man of musical talents, and he loved singing with his guitar or playing the harmonica. He also was a superb fiddler, a talent which he inherited from his father, and which he then passed down to his son and family.

Matthew represented his community on the Board of Compensation for several years. When he passed away, he was serving as the Police Commissioner for Nemaska under the authority of the Eeyou Eenou Police Force (EEP). And, of course, he continued to participate and attend meetings of the Niskamoon Corporation—all while battling his health issues.

Matthew was a quiet man but, when he spoke, everyone listened. He generously shared his traditional knowledge and the knowledge he acquired in his various employment capacities with anyone who asked. He always represented his community of Nemaska with dignity, with integrity and with commitment.

As his brother Judge stated, "During his days as the Chief of Nemaska, I will always remember the change he made to our flag and to share with us his strong faith in the good Lord. When the flag of the Cree Nation of Nemaska waves in the wind, you will notice these words, "In God we trust".

We respectfully acknowledge his devotion to his community and to the Cree Nation. His influence, grounded in his love of the traditional Cree way of life, will have a lasting impact on us all. His many contributions will continue to be felt by us here at Niskamoon Corporation. He will surely be missed by many, but we are confident that his legacy will continue.

Permission given by Judge Wapabee to use excerpts from his eulogy to his late brother Matthew.



Staff



Mathew Swallow
Treasurer



Leo Parent-Sirois
Corporate Secretary



Denise White
Director, Finance



Eli Moore
Communications Officer



Marie Anne Wapachee
Accountant



Robbie Tapiatic
Director, Remedial Works



Diane Moar
*Accounts Payable/
Administrative Assistant
(Nemaska)*



Laura-Lee Sam
*Cree Research Assistant
Field Coordinator/
Laboratory Technician*



Ernie Rabbitskin
Manager of Special Projects



Linda Corston
Executive Assistant



Shirley Chiskamish
*Administrative Assistant
(Chisasibi)*



Year
in Review

2020 - 2021 Calendar

▼ April 2020 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

▼ May 2020 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/ 31	25	26	27	28	29	30

▼ June 2020 - Zoom-Meeting (virtual)

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

▼ July 2020 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
4	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

▼ August 2020 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
				1		
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/ 30	24/ 31	25	26	27	28	29

▼ September 2020 - Zoom-Meeting (virtual)

▼ October 2020 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

▼ November 2020 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5		
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

▼ December 2020 - Zoom-Meeting (virtual)

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

▼ January 2021 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/ 31	25	26	27	28	29	30

▼ February 2021 - No Meeting

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

▼ March 2021 - Zoom-Meeting (virtual)

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

□ Deadline for the local coordinators to submit the proposals
(3 weeks prior to board meeting)

■ Meeting of the board of directors of the Niskamoon Corporation.
In this fiscal year all meetings were held remotely through Zoom.

○ Deadline for the regional directors to send the list of
proposals to be tabled at the upcoming board meeting
(1 week prior to board meeting)

■ Holiday

Managed Funds



A. HYDRO-QUÉBEC AND EYOU FUND

This Fund was established in accordance with Chapter 4 of the Agreement Concerning a New Relationship between Hydro-Québec and the Crees of Eeyou Istchee (“HQ-Eeyou Agreement”). The Fund consists of an annual contribution of **\$7,000,000** (*in 2004 dollars*) paid by Hydro-Québec.

It is designed to provide long-term funding in response to the impact of the La Grande Complex on the activities, economy, environment, and social well-being of the Cree people. The Fund will continue to exist as long as the La Grande Complex is in operation. In accordance with sub-section 4.3 of the HQ-Eeyou Agreement, the contribution of Hydro-Québec to the Fund for the financial year 2020-2021 was **\$9,268,277.80**.

B. CREE EMPLOYMENT FUND

The Fund was created in accordance with the Cree Employment Agreement. While it was held and disbursed by Hydro-Québec, it was subject to the control of Niskamoon. It was primarily designed to provide funding to the **Technical Employment with Hydro-Québec (TEHQ) Program**, which came to an end on March 31, 2017. Hydro-Québec’s final contribution of \$5,909,900 was in 2016-2017, and the agreement will continue so long as funds remain. An amount of **\$657,000 remains unused** from the fund.

The fund is designed to finance two activities with the overarching objective to “take definitive measures to hire and train the largest number of James Bay Crees practical for its operations in the James Bay area.”

1. Support measures and initiatives designed to train Cree beneficiaries to meet the hiring requirements for 150 permanent positions within Hydro-Québec. This is the primary focus of the fund.
2. Additional employment initiatives and Temporary Employment Programs addressed to James Bay Crees.

C. NADOSHTIN AGREEMENT AND FUNDS

They were created to safeguard the rights of the Cree people and provide them with certain benefits in connection with the construction, operation, and maintenance of the Eastmain-1 Project.

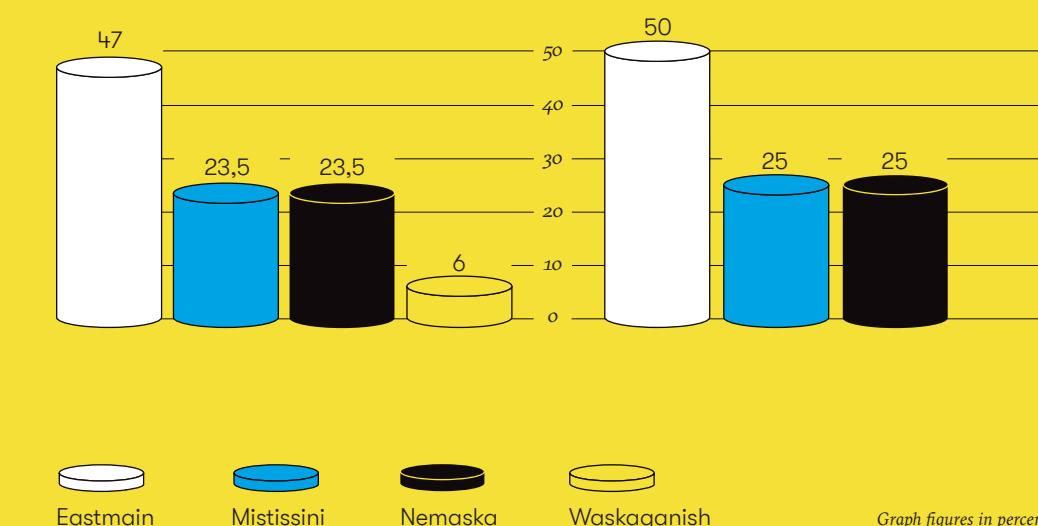
The Agreement calls for environmental, remedial, and mitigating measures designed to reduce the negative impacts of the Project, particularly on the populations of Eastmain, Mistissini, Nemaska, and Waskaganish.

Two funds were created to support the aims of the Nadoshtin Agreement: (1) the **Nadoshtin Remedial Measures Fund** and (2) the **Nadoshtin Eenou Indohoun Fund**.

Nadoshtin Remedial Measures Fund

This fund was established to permit the continuance by the Crees of traditional activities, to alleviate negative impacts of the Eastmain-1 Project and to further the use by the Crees of the areas affected by the project. The Fund is designed to enable Cree communities to pursue traditional activities as well as to support community-level projects to enhance culture and social unity.

The Fund's initial endowment was **\$18,000,000** (*in 2002 dollars*), disbursed over a period of 15 years. The Fund is allocated to target communities as follows:



Nadoshtin Eenou Indohoun Fund

The Fund was created to foster opportunities for the trappers of Eastmain, Mistissini, and Nemaska directly affected by the Eastmain-1 Project. It promotes traditional activities and provides the means to mitigate direct effects of the project on the trapline. Its initial endowment was **\$3,900,000** (*in 2002 dollars*), and funds are allocated as such (allocations are defined in each community between impacted traplines):



Photo by
Kory Saganash ►

D. BOUMHOUNAN AGREEMENT AND FUNDS

The Boumhounan Agreement was created to address the impacts of the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project. In turn, three funds were created to support aims of the Boumhounan Agreement: (1) the **Boumhounan Remedial Works Fund**, (2) the **Boumhounan Eenou Indohoun Fund**, and (3) the **Boumhounan Eastmain 1-A Rupert Mercury Fund**.

Boumhounan Remedial Works Fund

This fund was established to facilitate the continuance by the Crees of traditional activities, to alleviate negative impacts of the Eastmain-1-A / Sarcelle / Rupert Project and to further the use by the Crees of the areas affected by the project. The Fund is designed to enable Cree communities to pursue traditional activities as well as to support community-level projects to enhance culture and social unity. The Fund's initial endowment was **\$32,000,000** (in 2002 dollars).

2 Boumhounan Eenou Indohoun Fund

This Fund is similar to the Nadoshtin Eenou Indohoun Fund in that it is designed to create opportunities for the trappers of the communities of Eastmain, Mistissini, Nemaska, Waskaganish, and Wemindji directly affected by the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project. Moreover, it promotes traditional activities and provides the means to mitigate direct impacts of the Project on the traplines (see table below). The Fund's initial endowment was **\$3,900,000** (in 2002 dollars).

The directly impacted traplines by community are as follows:

▼ COMMUNITY	▼ TRAPLINES
Wemindji	VC 20 VC 21 VC 22 VC 23 VC 28
Eastmain	RE 1 VC 34 VC 35 VC37
Mistissini	M 18 M 25 M 26 M 33
Nemaska	N 23 N 24 N 24A N 25 R 16 R 17 R 18 R 19 R 20 R 21
Waskaganish	N 1 N 2 N 9 R 4 R 5 R 11 R 12 R 13

E. OPIMISCOW INDOHO FUND

It was established through the Opimiscow Agreement and is designed to support various types of activities and programs, including:

- ▶ Trappers' cabins ▶ Communications infrastructure
- ▶ Trapline management ▶ Self-insurance plans
- ▶ Transportation ▶ Traditional practices

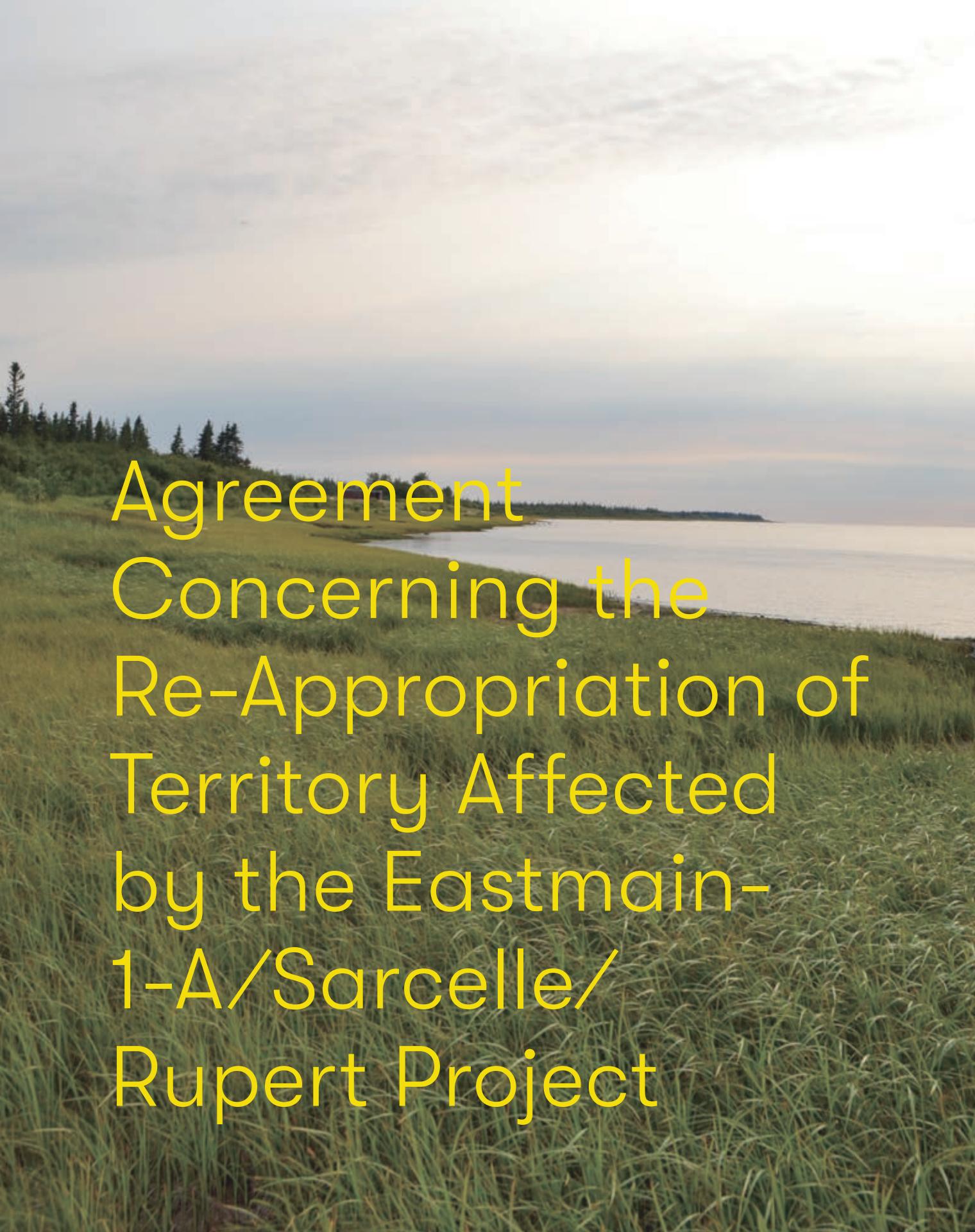
The Fund consists of annual contributions of **\$500,000** (*in 1994 dollars*) paid by Hydro-Québec to Niskamoon on the first working day of every year until 2043.

Note that **no allocations were made for the 2020-2021 fiscal year**. Funding is normally allocated according to the following formula:

▼ COMMUNITY	▼ PERCENT
Chisasibi	70
Whapmagoostui	30



▲
Photo by
Kory Saganash



Agreement Concerning the Re-Appropriation of Territory Affected by the Eastmain- 1-A/Sarcelle/ Rupert Project



During the Grand Council of the Crees (GCC-EI) Annual General Assembly held in Waskaganish in the summer of 2012, the Agreement concerning the Re-appropriation of territory affected by the Eastmain-1-A / Sarcelle / Rupert project was signed between the Grand Council of the Crees (Québec) and Hydro-Québec. This Agreement creates, among others, the Continued Use and Re-appropriation Fund: it is designed to address the human impacts of the project for as long as the Rupert River is partially diverted. The Niskamoon Corporation officially adopted the Agreement by Resolution 1213-118 in August 2012.

The Agreement is based on the principle of continued partnership between Hydro-Québec and the Cree communities directly impacted by the Rupert River Partial Diversion. It aims to provide remedial action in response to the project's long-term human impacts. Funds are destined for land users and communities to foster the continued use of areas affected by the project, in particular the Rupert River below the Rupert Dam and the Rupert Diversion Bays. The funds are spent according to users' own identification of measures needed to cope with the impacts of the project. The results of the environmental follow-up program (presented through the Monitoring Committee) are also taken into consideration. Finally, it should be noted that Hydro-Québec remains responsible for addressing the biophysical impacts of the project, and this over the entire project lifetime.

The Agreement also provides a mechanism by which the many obligations, guarantees, and conditions of authorization can be jointly assessed by the parties at regular intervals. In addition, there are a number of these same conditions for which the Cree party, through the Niskamoon Corporation in close collaboration with the affected communities, assumes responsibility for the implementation of programs.

The Agreement concerning the Re-appropriation of Territory affected by the Eastmain-1-A / Sarcelle / Rupert project includes the creation of three funds to carry out obligations and address the various impacts of the project identified in the Agreement:

1. THE CONTINUED USE AND RE-APPROPRIATION FUND

The Continued Use and Re-appropriation Fund consists of \$2,750,000 indexed from 2012 for projects, works, studies, programs, and remedial and enhancement measures within the affected territory in accordance with the following principles:

- ▶ Allow for the continued use and re-appropriation of the territory
- ▶ Promote and facilitate the pursuit of traditional activities by Cree land users
- ▶ Direct funds to projects that promote traditional fisheries, the passing on of traditional knowledge about fishing, and the adaptation of traditional fishing methods
- ▶ Contribute to the regeneration and a better understanding of wildlife habitat
- ▶ Promote sustainability

Hydro-Québec's contribution to the Continued Use and Re-appropriation Fund for the 2020/2021 fiscal year was **\$3,119,295.31**.

Specific processes have been put forward by Niskamoon Corporation to gather requests and complaints from land users. This includes communication channels directly involving community Niskamoon Officers to identify requests and complaints directly from land users. In addition, regional representatives meet regularly with land users from each of the traplines impacted by the project during the joint Niskamoon-Hydro-Québec Tours. During these meetings, participants review and refine short and long-term land use plans in accordance with the measures they wish to carry out. New impacts associated with the project are identified and categorized, with efforts made to come up with joint solutions to remedy the problems. This process ensures a role for land users in the identification of potential solutions when problems identified are related to human impacts from the project. It should be noted that in 2016, an online platform was created by which the notes from these meetings can be shared online in real time with all stakeholders (Niskamoon Interactive Consultation Database – “NICD”).

On the other hand, Hydro-Québec, within the framework of its operation activities, meets regularly with community members and land users. Requests and complaints are often brought to its attention during such meetings. While some are dealt with directly by Hydro-Québec, in the case of issues related to human impacts from the project, and following a

joint Cree-Hydro-Québec review, these are forwarded to Niskamoon to be addressed. In such cases, the issue is re-visited in the company of land users during the Niskamoon-Hydro-Québec Tour.

Numerous projects funded through the Continued Use and Re-appropriation Fund are a direct result of this consultation process. Projects that directly involve traplines can be identified as one of two types:

1. Projects that directly address a human impact of the project identified by land users and confirmed by regional and local representatives.
2. Projects that enhance Cree land use of affected areas, thereby ensuring their continued use with future generations.

The section below reviews both types of projects. In the case of Project Type 1, the impact the project is attempting to address is discussed. As such, these projects address the obligations set forth by Conditions 6.9 (complaint mechanism and measures to address these) and 6.10 (enhancement and continuation of Cree land use) of the Certificate of Authorization assumed by the Crees as per the Re-appropriation Agreement.

2. THE SPECIFIC NAVIGATION FUND

For the benefit of the community of Waskaganish, Hydro-Québec has paid \$9,750,000 to the Niskamoon Corporation to address issues relating to navigation in the Rupert River estuary, specifically access to the Rupert Bay by the northern navigation channel. To date, no specific projects have been identified for this fund.

It should be noted that in addition to these funds, Hydro-Québec agreed to develop, in close collaboration with the community of Waskaganish, waterfront facilities also designed to improve access and navigation in the Rupert River estuary. This work was completed in November 2015.

Since February 2020, a Navigation Committee consisting of members from Niskamoon Corporation and the Cree Nation of Waskaganish was created to begin examining the navigation issue. The Committee is composed of the following members:

Cree Nation of Waskaganish

- ▶ Samson Wischee
- ▶ Ernie Moses
- ▶ Clarence Happyjack
- ▶ Bert Moar
- ▶ James Jonah Jr.

Niskamoon Corporation

- Ernie Rabbitskin
- Marc Dunn

The Committee has identified three priority areas that merit further investigation as solutions to the navigation issue:

1. Creating alternative access points into Rupert Bay such as the mouth of the Broadback River. To this end, a study has been commissioned to examine the feasibility of an access road connecting the community to the mouth of the river into Rupert Bay.
2. Dredging of the navigation channel in the Rupert River estuary. To this end, discussions have been initiated with a company that specializes in dredging.
3. Developing air transportation capacity in the community to transport coastal land users to their camps in Rupert and James Bay.

The Committee continues to discuss the solutions listed above, as well as any other possible solution, through consultation with community members. The committee shall keep members informed as more information becomes available. Special consideration shall be given to the coastal land users themselves, as any solution must directly address their needs in a manner complementary to their understanding of navigation conditions in Rupert and James Bay.

3. THE SPECIFIC TRAINING FUND

To address Condition 6.42 of the provincial Certificate of Authorization, a specific fund of **\$1,389,000** was established for the Niskamoon Corporation to develop environmental training funds. No funds were expended in the 2019-2020 fiscal year.

RE-APPROPRIATION AND CONTINUED USE PROGRAM

The Niskamoon Corporation has the mandate to administer programs related to the Re-appropriation and Continued Use Agreement and report on the funding at the end of each year in its annual report. Projects funded under the new Fund are summarized below.

Projects funded under the Continued Use and Re-appropriation Funds are presented below according to the specific issues that they are meant to address, including those done directly by Cree land users as a result of the consultation process presented in the previous section. Please note that the joint Hydro-Québec and Niskamoon tours of the communities did not take place in 2020-2021 due to travel restrictions and local health protocols implemented in the region due to the COVID-19 pandemic. It should be noted that many projects stem from specific assurances, guarantees, and conditions of authorization assumed by the Cree party according to Schedule 4.1 of the Agreement. These are noted in each sub-section below.

Funded Projects (2020)

The section below outlines the different projects funded by broad category. The conditions that the projects cover and the resolution numbers for each individual project are provided. Finally, a short text is provided describing the projects and outcomes to date, where applicable.

SMOKEY HILL TRADITIONAL FISHING SITE

Conditions 5.21, 5.22, 5.23; Boumhounan Agreement Section 4.2(c)

Resolution 1920-287 – Waskaganish – Support and Preservation of fishing at Smokey Hill

This project encompasses the consultation and planning with Waskaganish land users for the various projects to be carried out at the Smokey Hill traditional site. The project also attempts to identify areas where community fishing activities can be carried out, in order to promote this activity among all community members. Generally, all projects presented below are coordinated through this consultation and planning mechanism. The responsibility for this mandate is given to the Siibii Development Corporation, a local Waskaganish organization.

Resolution 1920-291 – Waskaganish – Construction of Scooping Weirs

This project encompasses the work carried out at Smokey Hill prior to fishing to ensure that the sites are ready to receive people during the traditional fishery, including re-construction of fishing sites on both sides of the rapids.

Resolution 2021-018 – Waskaganish

Traditional fishing at Kachikasuuk Fishing Site (Nottaway River)

Resolution 1920-285 – Waskaganish

Traditional fishing at Kaapeshii Bay (Rupert River)

Resolution 1920-284 – Waskaganish

Fishing and Fish Distribution at mouth of Rupert River

Resolution 2021-019 – Waskaganish

Smokey Hill Community Fishing - 2020

These projects consist of community fishing activities during the fall cisco and whitefish migration run along the Rupert and Nottaway Rivers. It includes conducting fishing activity at the mouth prior to the arrival of fall migrants to Smokey Hill, in order to inform the community of the progress of the run. These projects have been developed at the request of, and with input from impacted land users.

As in previous years, a community fishing project was carried out at Smokey Hill during the cisco migration in fall 2020. The program focuses on training youth in the harvesting, cleaning, preparing and cooking of fish and their various parts employing traditional methods.

Resolution 2021-070 – Waskaganish – Smokey Hill Gathering

These projects are intended to enrich the experience at Smokey Hill as well as to further attract community members to the site. Log cabins have been built at various locations in and around Smokey Hill, using traditional materials. The project has been used as a training opportunity for youth to build structures utilizing natural materials.

As in previous years, a gathering was organized by the Waskaganish Cultural Department during the fishing season at Smokey Hill. The gathering is an effective means of getting community-members to the Smokey Hill site. This event was once again supported in part by Niskamoon Corporation.

Resolution 2021-013 – Waskaganish – Voluntary Cisco Registry 2020

Local youth were hired to monitor the cisco catch, which was reported on a voluntary basis both by participants of the community fishing project as well as community members fishing on their own accord.

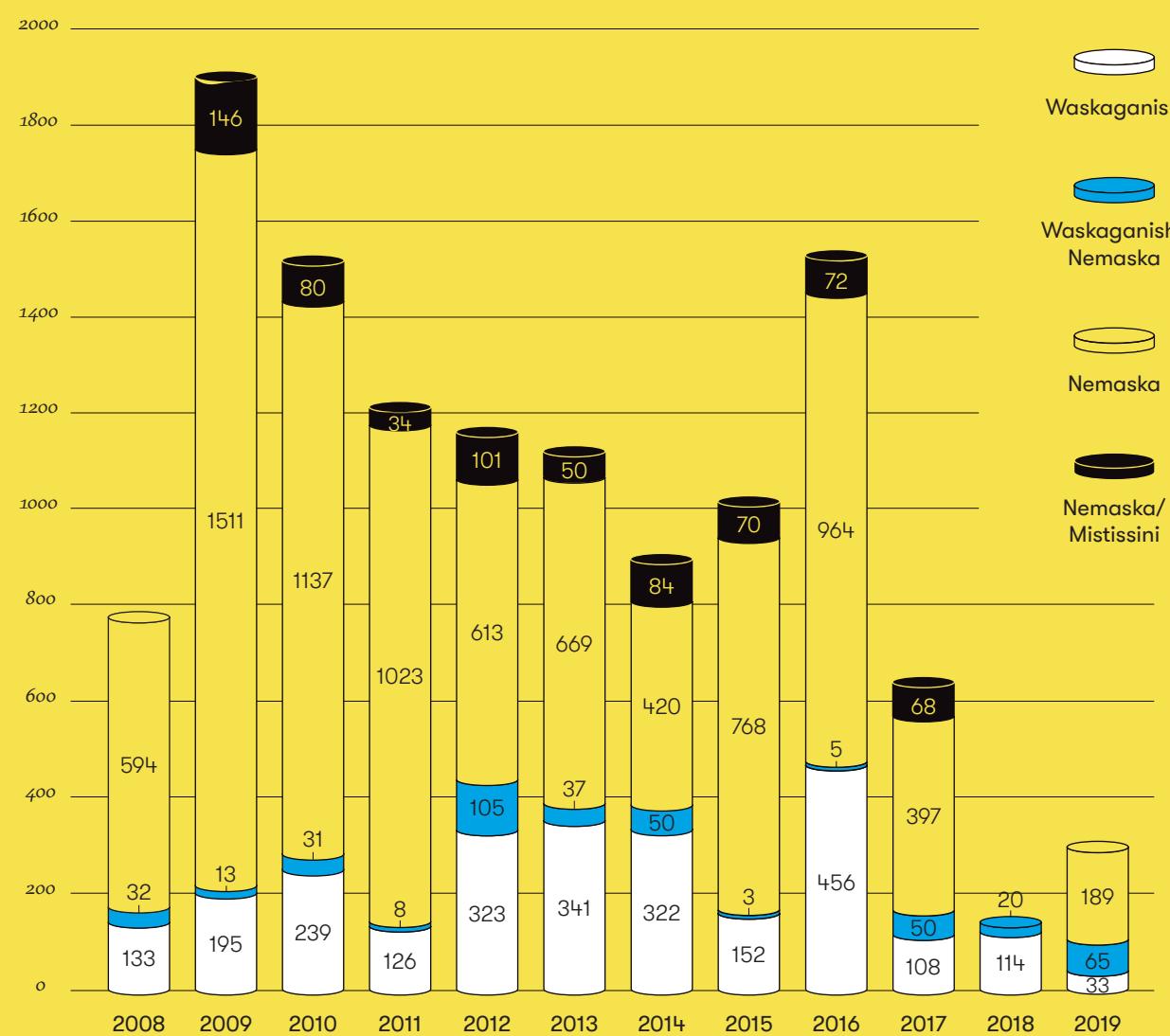


LAKE STURGEON HARVESTING

Condition 5.26; Boumhounan Agreement Section 4.2(c)

Resolution 2021 – Nemaska[Voluntary Registration of Lake Sturgeon Catches, 2019](#)**Resolution 2021-012 – Waskaganish**[Voluntary Registration of Lake Sturgeon Catches, 2020](#)

The graph below shares the aggregated voluntary registry of Lake Sturgeon catches data for Waskaganish and Nemaska since 2008.

**CREE FISHERIES REJUVENATION AND ENHANCEMENT**

Conditions 6.5 & 6.10

Resolution 2021-020 – Waskaganish – R-04 Fishing Project[Resolution 2021-111 – Nemaska – M-33 Summer Fishing Project](#)

These projects seek to train youth in traditional fishing. Emphasis is placed on training future land users, such that the entire process of fishing is taught, from maintaining a camp to locating important fishing areas to preparing and cooking harvested fish.

CANOE BRIGADES

Condition 6.18

Resolution 1920-277 – Waskaganish – Youth Canoe Brigade[Resolution 1920-116 – Nemaska – Youth Canoe Brigade](#)[Resolution 1920-120 – Mistissini – Youth Canoe Brigade](#)

All three brigades were approved in the 2019-2020 fiscal year, to be carried out in summer 2020.

NAVIGATION ALONG REDUCED FLOW SECTOR OF THE RUPERT RIVER

Condition 6.10 & 6.20; Boumhounan Agreement Section 4.2(f)

1920-288 – Waskaganish – Channel markers along Rupert River and Rupert Bay

This project involves marking the most commonly used navigation routes along the Rupert River, the Rupert River estuary and Rupert Bay. Channels are marked using a combination of floating buoys, commercial (red and green) buoys and traditional Cree trees. The budget for the summer 2020 buoys was also passed within the 2019-2020 fiscal year.

MONITORING OF ICE CONDITIONS

Conditions 6.10 & 6.14; Boumhounan Agreement Section 4.1(b)

Resolution 2021-087 – Waskaganish – Ice Monitoring Program

In 2020/2021, monitoring was carried out in both Waskaganish to verify the safety along the main travel routes used by community members. Special concern was given to routes prior to the spring goose hunt.

MAINTENANCE OF PORTAGES

Condition 6.22; Boumhounan Agreement Section 4.8(h)

Resolution 2021-090 – Waskaganish – Trapline R-08 – Portage Trail

This project was carried out to maintain a portage trail along the Pontax River.

TRAPLINE PROJECTS TO ADDRESS SPECIFIC HUMAN IMPACTS

Condition 6.9 & 6.10

The following projects were carried out to address specific impacts identified related to the project.

Resolution 2021-079 – Repairs of KM49 Weir Access Road**Resolution 2021-080 – Clearing of Boat Ramp at KP33**

Two products listed above seek to improve access for land users to the Rupert River. These access points are for a variety of activities that can be accessed through use of the Rupert River.

Note that in the case of the boat ramp, the work cleared the area of an existing boat ramp that was created during the construction of the PK 33 hydraulic structure.

Note that all this work was carried out at the request of land users, was approved by the tallyman who was also involved in the work.

Resolution 2021-015/2021-016 – Parking Area for land users at KP 85 and Road Repairs

This work was carried out at the request of land users for the R-12 trapline, located on the northern shore of the river, to ensure safety for family members. Note that this project was approved by the tallyman for the N-01 trapline.

Resolution 2021-019 – Waskaganish – Trapline N-9 – ATV Trail Repairs

This work was carried out to correct deficiencies to the ATV trail built for N-9 trapline users as part of the mitigation works as part of the EM-1A project. The work was carried out to address drainage and related issues.

Resolution 2021-078 – Nemaska – Trapline R-18 – Nemiscau River Bridge Repairs

This project aims to replace the decking on the Nemiscau River bridge, built during the construction of the weirs at KP170/KP223 of the Rupert River. The decking requires regular replacement due to regular wear. The work would be done by Nemaska Eenou Company.

Resolution 2021-216 – Waskaganish**Trapline R-20 – ATV Trail, Crossings and Boat Ramp Repairs (Phase I)**

This work was carried out to correct deficiencies to the ATV trail built for R-20 trapline users as part of the mitigation works as part of the EM-1A project. The work was carried out to repair washouts and other erosion related issues. The work will be divided over two phases.

TRAPLINE PROJECTS TO ENHANCE AND PROMOTE CONTINUED USE OF IMPACTED LANDS

Condition 6.10

The following projects were approved to facilitate collective land use for land users in the area impacted by the EM-1A project. These activities often occur over multiple traplines:

Resolution 2021-214 – Waskaganish – Spring Airlift 2021**Resolution 2021-081/2021-082 – Waskaganish – Snow removal at Cree camps****Resolution 2021-086 – Waskaganish – Snowmobile Trail Grooming****Resolution 2021-075 – Nemaska – Wood Supply for Elders****Resolution 2021-074/2021-079 – Nemaska – Snow removal to campsites**

The following projects are for training of youth in traditional pursuits:

Resolution 2021-156 – Nemaska – Winter Journey 2021

Funds were used for the following cultural events, all of which were carried out on impacted lands:

Resolution 2021-011/2021-210 – Nemaska – Old Nemaska Gathering 2020 & 2021

Funds were also used to provide a subsidy for land users on impacted traplines to allow them to adapt to the land and to better understand the changes brought about by the Diversion project. Note that the 2019-2020 and 2020-2021 programs were approved in the 2019-2020 fiscal year. In addition, in 2019, a mandate was given to WSP consultants to compile the data collected by land users since 2013 into an internal report:

Resolution 2021-217 – Waskaganish**Re-appropriation and Navigation on the Reduced Flow Sector of the Rupert River (2021)****Resolution 2021-218 – Nemaska****Re-appropriation and Navigation on the Reduced Flow Sector of the Rupert River (2021)****Resolution 2021-218 – Nemaska****Re-appropriation and Navigation in the Rupert Diversion Bays (2021)**

Resolution 2021-21 – Mistissini[Re-appropriation and Navigation in the Rupert Diversion Bays \(2021\)](#)

Funds were used for the development of cultural and social innovation programs designed to train the next generation of Cree land users:

Resolution 2021-159 – Waskaganish – Moosehide Preparation Course 2021

Resolution 2021-160 – Waskaganish – Snowshoe Making Course 2021

Resolution 2021-212 – Mistissini – Chiseinuu Chiskutahmaachewun Program

(Funded in part by Boumhouan Remedial Measures Funds)

Finally, the table below presents the trapline-level projects approved for land users to be done on their hunting territories. The projects are divided according to three categories:

1. Projects that promote access to the trapline.
2. Projects that enhance harvesting activities on the trapline.
3. Other projects, including the stated objective.

WASKAGANISH ▼	N-9 ▼	N-2 ▼	N-1 ▼	R-4 ▼	R-5 ▼
Access Improvements Projects with the objective of improving access within the trapline	Resolution 2021-027 ATV trail	Resolution 2021-084 ATV trail	Resolution 2021-113 Snowmobile trail		
Harvesting Enhancement Projects that seek to improve harvesting productivity for land users	Resolution 2021-028 Goose pond		Resolution 2021-112 Goose corridor		
			Resolution 2021-174 Goose pond	Resolution 2021-024 Goose pond	
Other Projects	Resolution 2021-083 Traditional Lodge (Phase II)	Fall & Winter Flights	Resolution 2021-089 Shoreline Protection Measures (Phase III)		
	Objective: To promote land-based activities by providing a space to deliver training as well as gatherings.		Objective: To protect the shoreline area of Poplar Point for the benefit of land users.	Resolution 2021-088 Identifying historic burial sites and landmarks	
				Objective: To preserve and protect burial sites on the trapline based on land user knowledge.	

WASKAGANISH ▼	R-11 ▼	R-12 ▼	R-13 ▼
Access Improvements Projects with the objective of improving access within the trapline			
Harvesting Enhancement Projects that seek to improve harvesting productivity for land users			
Other Projects			

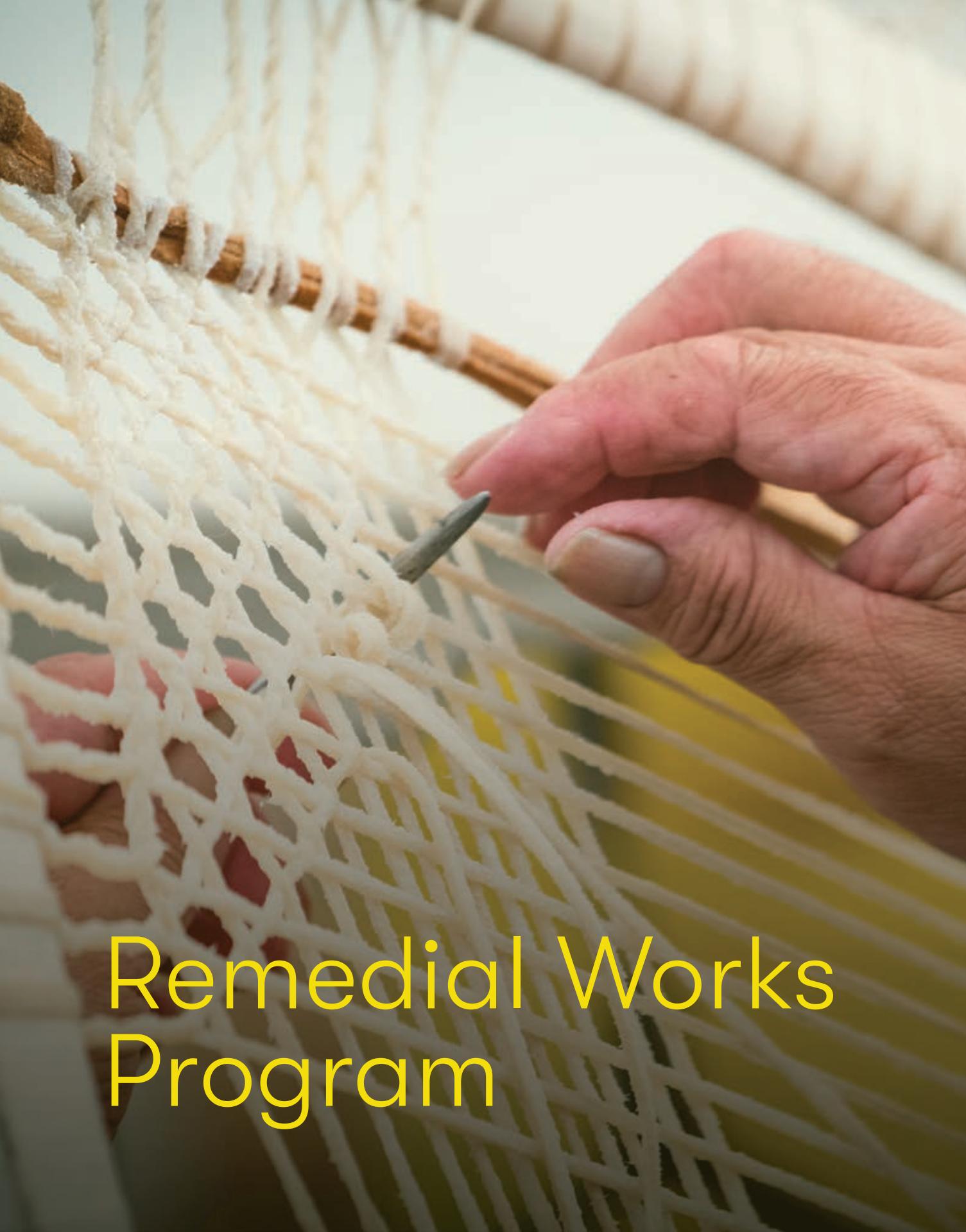
MISTISSINI ▼	M-33 ▼	M-25 ▼	M-26 ▼	M-18 ▼
Access Improvements Projects with the objective of improving access within the trapline		Resolution 2021-163 Snowmobile trail		Resolution 2021-191/2021-238 Camp snow removal
Harvesting Enhancement Projects that seek to improve harvesting productivity for land users				
Other Projects				Resolution 2021-162 Firewood collection

Objective:
To promote traditional lifestyle and elderly land users.

NEMASKA ▼	N-23 ▼	N-24 ▼	N-24A ▼	N-25 ▼	M-33 ▼
Access Improvements Projects with the objective of improving access within the trapline	Resolution 2021-027 ATV trail	Resolution 2021-215 Snowmobile trail		2021-077 ATV trail	
Harvesting Enhancement Projects that seek to improve harvesting productivity for land users		Resolution 2021-076 Enhancement of goose hunting site			

NEMASKA ▼	R-16 ▼	R-17 ▼	R-18 ▼	R-19 ▼	R-20 ▼
Access Improvements Projects with the objective of improving access within the trapline					
Harvesting Enhancement Projects that seek to improve harvesting productivity for land users					
Other Projects					

Remedial Works Program



This year the Remedial Works Program has been very challenging due to the fact the world has been hit hard by the pandemic of the Covid-19 virus. Many people wanted to move back to their traditional lands because they knew it is the safest place to be. We at Niskamoon Corporation on the other hand had made big efforts to assist land users in any way we can to continue cultural activities and enhance their use of lands. We were trying to do our part to minimize the spread of the virus by maintaining our regular office hours and working from our homes. Many of us were uncertain of what the future held, some people lost their jobs, some people could not go back to work but Niskamoon Corporation pulled together and assisted any way we could by abiding by the Impact Benefits Agreements we manage for the Cree Nation.

The most requested types of projects were “Improvement of Access” due to the fact that the weather is not as predictable as it was in a decade. With impacts from Hydroelectric development from flooding of land, diverting rivers, reducing river flows in some areas, the land users still have to make changes to their existing routes. Land users change their routes because of the early springs that exist today for their safety. Trails now are on land only and they are trying to avoid passing through water bodies to get to their goose ponds, goose sites, and other important sites.

There is also a trend with building traditional shelters which is an excellent way of teaching the youth how these shelters were built and used. They get to experience the hard work our ancestors used to endure. We are starting to see more and more requests for this type of project. It is a job that requires a lot of manpower and patience where you have to haul your materials from the surrounding location. Natural forest and moss are used and also the excavation part is done with shovels by hand. The work is quite intense.

The most important thing to remember and ask yourself when submitting Remedial Works Projects is: will the work enhance my use of lands that have been changed by Hydroelectric development? How am I alleviating the negative impacts of Hydroelectric development? Once this project is complete will it be used every year or throughout the year? Will this benefit other land users?

Lastly but not least, I would like to thank the whole team at Niskamoon Corporation and also the local officers that serve each community for making the Remedial Works Program successful each year. We also cannot forget to thank the land users themselves in continuing to used altered lands by Hydroelectric development. Remember, Niskamoon Corporation will exist as long as we have Hydro-Québec infrastructures on Eeyou Istchee.

Robbie Tapiatic
Director of Remedial Works

◀ Photo by
Kory Saganash

COMMUNITY	CATEGORY OF PROJECTS				TOTAL
	IMPROVEMENT OF ACCESS	AMELIORATION OF SHELTER	ELDER'S WOOD SUPPLY	ENHANCEMENT OF HUNTING CONDITIONS AND HABITAT	
WHAPMAGOOSTUI					
# of Projects	2		1		3
Budget Allocated	\$360,000.00		\$25,000.00		\$385,000.00
Total Employment in Person-days	396		50		446
CHISASIBI					
# of Projects	12		9		21
Budget Allocated	\$1,579,530.57		\$146,269.96		\$1,725,800.53
Total Employment in Person-days	500		559		1059
WEMINDJI					
# of Projects		1	3		4
Budget Allocated		\$25,000.00	\$92,974.00		\$117,974.00
Total Employment in Person-days		N/A	300		300
EASTMAIN					
# of Projects	5	1	1	11	18
Budget Allocated	\$462,041.38	\$9,442.50	\$25,000.00	\$265,386.67	\$761,870.55
Total Employment in Person-days	149	N/A	100	504	753
WASKAGANISH					
# of Projects	5		1	4	10
Budget Allocated	\$102,299.54		\$25,000.00	\$58,165.61	\$185,465.15
Total Employment in Person-days	209		N/A	124	333

NEMASKA				
# of Projects		2		2
Budget Allocated		\$26,195.38		\$26,195.38
Total Employment in Person-days		40		40
WASWANIPI				
# of Projects	10		1	1
Budget Allocated	\$454,739.58		\$25,000.00	\$14,744.84
Total Employment in Person-days	205		N/A	48
OUJE-BOUGOUMOU				
# of Projects	2		1	9
Budget Allocated	\$125,000.00		\$25,000.00	\$198,416.19
Total Employment in Person-days	N/A		N/A	611
MISTISSINI				
# of Projects	18	16	2	36
Budget Allocated	\$430,764.64	\$626,998.85	\$44,931.11	\$1,102,694.60
Total Employment in Person-days	509	1140	46	1695
WASHAW SIBI				
# of Projects		1		1
Budget Allocated		25,000.00		\$25,000.00
Total Employment in Person-days		50		50
TOTAL				
# of Projects	54	19	6	39
Budget Allocated	\$3,514,375.71	\$662,636.73	\$175,000.00	\$820,888.38
Total Employment in Person-days	1,968	1,180	200	2,192
				5,540

Niskamoon Collaboration Agreement



At the beginning of each fiscal year, Niskamoon Corporation signs a Collaboration Agreement with each of the nine Cree communities. This Agreement provides funding for the Local Officer position, and defines the roles and responsibilities of these very important positions.

Note that the Local Officer is an employee of their respective Cree Nations, with a supervisor designated by local authorities. The normal working conditions for employees of each of the respective communities therefore apply to all Local Officers.

CORE FUNCTIONS:

The Local Officer shall carry out the following duties and responsibilities:

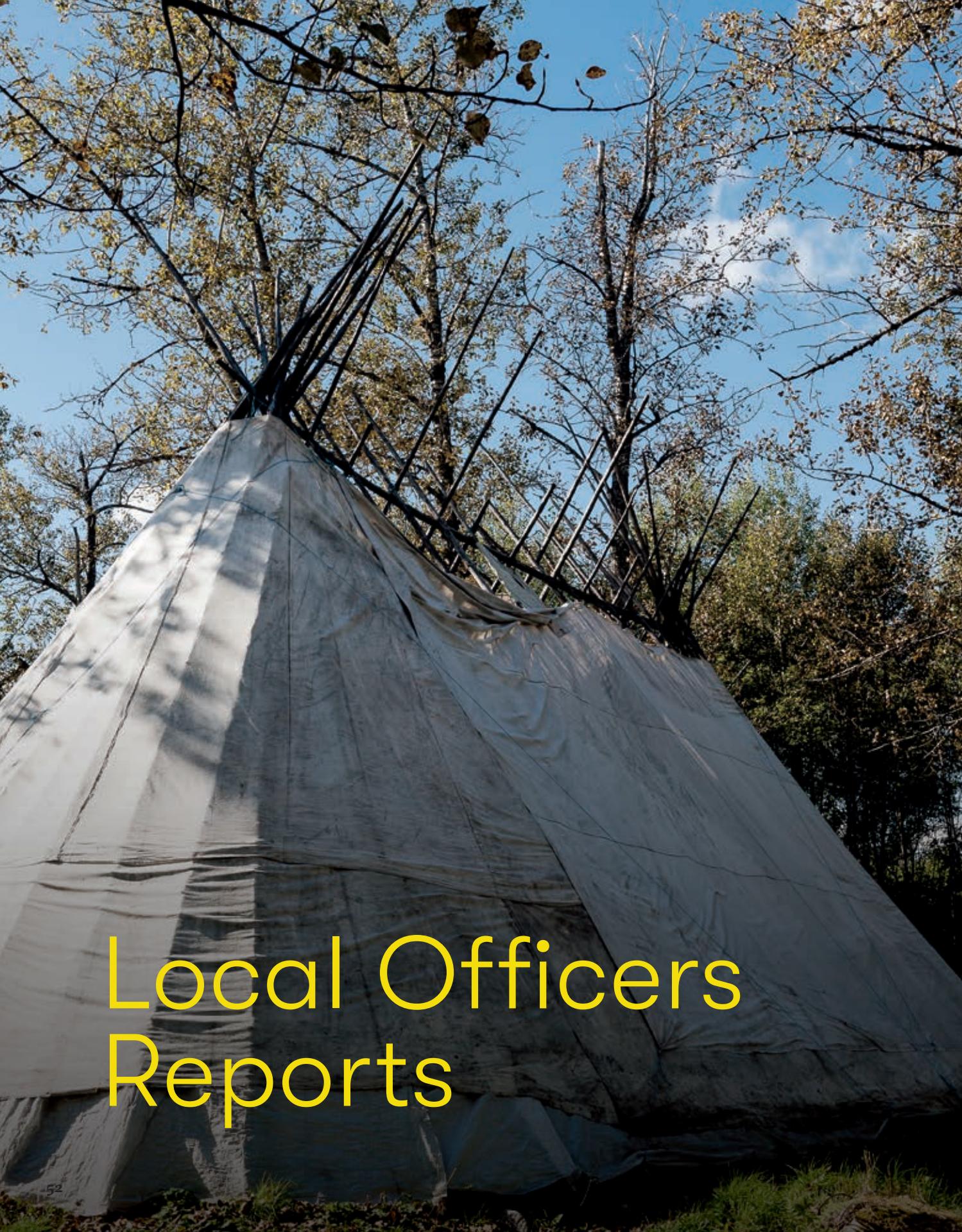
1. Report regularly to the Chief and Council and members of the community on the progress of the activities of Niskamoon for example: status of specific projects, funds available for projects, etc.
2. Inform the Chief and Council and members of the community on the nature of the projects that can be eligible from the different Funds managed by Niskamoon through reports, information sessions and or the holding of community workshops.
3. Assist promoters of projects in their preparation of proposals and in the preparation of reports required under project approval agreements or conditions.
4. Act as a liaison with the other Niskamoon Local Officers.
5. Direct proposals for projects to the right Niskamoon Regional Director for approval by the Board of Directors of Niskamoon, including assuring that the proposals respect the guidelines provided by Niskamoon for a specific program and that the required information is included in submission.
6. Coordinate and organize all communication between his/her community and Niskamoon including those with other Local Officers working for Niskamoon.
7. Facilitate the participation of persons of his/her community in the activities of Niskamoon.
8. Monitor approved projects for reporting to the Board of Directors of Niskamoon.
9. Perform duties and tasks as directed by the Board of Directors of Niskamoon from time to time.

Local Officers in the communities of Mistissini, Nemaska, Waskaganish, Eastmain and Wemindji have, in addition to the responsibilities listed above, the additional responsibilities of representing their respective communities on the EM-1A/Sarcelle/Rupert Project. These additional tasks include:

1. Developing and implementing the administrative structures and procedures to ensure that all Cree Nation Government staff are kept informed of the information exchanges between Niskamoon and Hydro-Québec in the implementation of the various environmental monitoring programs of Hydro-Québec projects in Eeyou Istchee.
2. Facilitating the participation of all persons in the deliberations related to information and consultation.
3. Coordinating the **communication and release of information** received from Hydro-Québec on the various environmental monitoring programs of Hydro-Québec projects in Eeyou Istchee.
4. **Reporting regularly** to the Board of Directors of Niskamoon on the progress of the various environmental monitoring programs of Hydro-Québec projects in Eeyou Istchee.
5. Coordinating the information to all other Cree nations and Cree entities not involved in the Monitoring Committee.
6. Performing all other work as directed by Hydro-Québec from time to time in connection with the Monitoring Committee.



Photo: Jimmy Sam



Local Officers Reports

Chisasibi

Samuel Cox

Eastmain

Gregory Mayappo

Mistissini

Johnny Matoush

Nemaska

Stella Jolly

Oujé-Bougoumou

Tommy RabbitSkin

Waskaganish

Ernest Moses

Waswanipi

Kiana Polson (*Interim*)

Wemindji

Geraldine Mark

Whapmagoostui

Allan George

Chisasibi

Due to the Covid-19 pandemic in mid-March of 2020, the local offices were occasionally closed due to lockdown procedures. It continued throughout the year. As the pandemic is still ongoing to date, we are currently following the safety protocols for safe social distancing in work environments.

As a result of the social distancing and the pandemic, people of the community could not come in with their project submissions. However, some did manage to submit either by email or letter form, which made it possible for us to carry on the process submissions of projects.

We are presently utilizing this method, as we are following safety measures recommended by the Cree Health Board of no in-person contact. Currently, only employees of an entity are allowed at their work buildings.

Payments continue to be through Email Money Transfers (*EMT*). As Covid-19 pandemic affects the daily activities from work, travel, visiting, shopping, holidays, sports and even traditional activities. People of the community have limited access and have to follow curfews placed in town.

Throughout the year 2020, during the Covid-19 pandemic, the Cree Trappers' Association (*CTA*) projects have received additional funding. Which became an essential need as more people departed to their camps by road or air during this time; camps located throughout the territory.

The funding was used for snow removal to provide easier access to camps by road. Also for gas subsidies and Spring airlifts - air transport by bush plane or a helicopter. It has allowed us to provide the transportation needs for the hunters, elders and families. And arrange transport equipment for those who do not have road access. All while climate change presented some obstacles in travelling to coastal and inland camps.

The combined contributions by Niskamoon to local CTA were as follows:

- ▶ Snow removal \$506,000 for the year plus an additional \$129,470 (*Special assistance towards Covid-19*)
- ▶ Spring airlift \$500,000 for the year plus \$100,000 (*Special assistance towards Covid-19*)
- ▶ Gas subsidies for \$214,000 (*Special assistance towards Covid-19*)

In total, the contributions to these projects and towards Covid-19 special assistance by Niskamoon for 2020 was **\$1,449,470**.

Samuel Cox, Local Niskamoon Officer



Contact Information

P.O. Box 150, Chisasibi, QC J0M 1E0

Phone: 819-855-2878 ext.333

Email: samuelcox@chisasibi.ca

Eastmain

The most productive and challenging project in the community of Eastmain of this fiscal year was the Spring Airlift 2020. The Covid-19 pandemic was the main reason for this.

- ▶ The air transportation used was a helicopter from the selected company Alma Panorama. It arrived at the community on April 21st.
- ▶ We met together to discuss and plan the protocols and procedures of how the Spring lift will be carried out. We then implemented a plan based on the restrictions and recommendations due to the Covid-19 pandemic. The safety of our community members, workers and, the company involved was of the utmost importance to us; we followed all safety protocols. With the crew, we prepared for the commencement of the spring airlift 2020.
- ▶ The spring airlift started on April 23rd, up to May 30th, lasting for 38 days. We initially placed the last day of air transport on May 23rd. However, it was extended for an extra seven days, changing the date to May 30th; Reasons for the extension were due to the cold weather and low geese activity which delayed the spring hunt.
- ▶ Community members were transported to and from their camps; during the start and the end of the Spring hunt. Supplies and geese were also part of the transportation arrangements.
- ▶ Our focus was to protect everyone involved in this project and, to attain the completion of this project, employers took on different roles to meet the demands:
 1. We had a team coordinating the aircraft.
 2. An Emergency Response Team to disinfect everything after each flight.
 3. Public department provided a security crew.

We were able to complete this project with a positive outcome due to our hard-working employees. Thank you everybody for the good work.

Gregory Mayappo, Local Niskamoon Officer



Contact Information

76 Nouchini P.O. Box 90, Eastmain, QC J0M 1W0

Phone: 819-977-0211 ext.307

Email: gmayappo@eastmain.ca

Mistissini

Wachiya!

I would like to thank Niskamoon Corporation for the funding contributions to the projects that have served many of our trappers, land users and the community members of Mistissini.

Several projects were approved during the fiscal year 2020-2021 by Niskamoon Corporation for the Cree Nation of Mistissini. But the two most important projects for the community are the **Mistissini Chischeinuu Chiskutamachwein Project** and the **Trans Eeyou Istchee Trail Project**.

Chischeinuu Chiskutamachwein Project was submitted by the Health and Social Development Department of Mistissini. The objective of this project was to utilize our traditional culture as a healing process. Elders of our community teach and pass on the traditional knowledge they had preserved to the youth of Mistissini. The elders became the teachers and instilled the knowledge of our traditional way of life. They have also assisted in the improvement of good health for our youth. Participants in the program have gained a new perspective of their life outlook. Providing them with a better understanding and knowledge of who and where they come from traditionally.

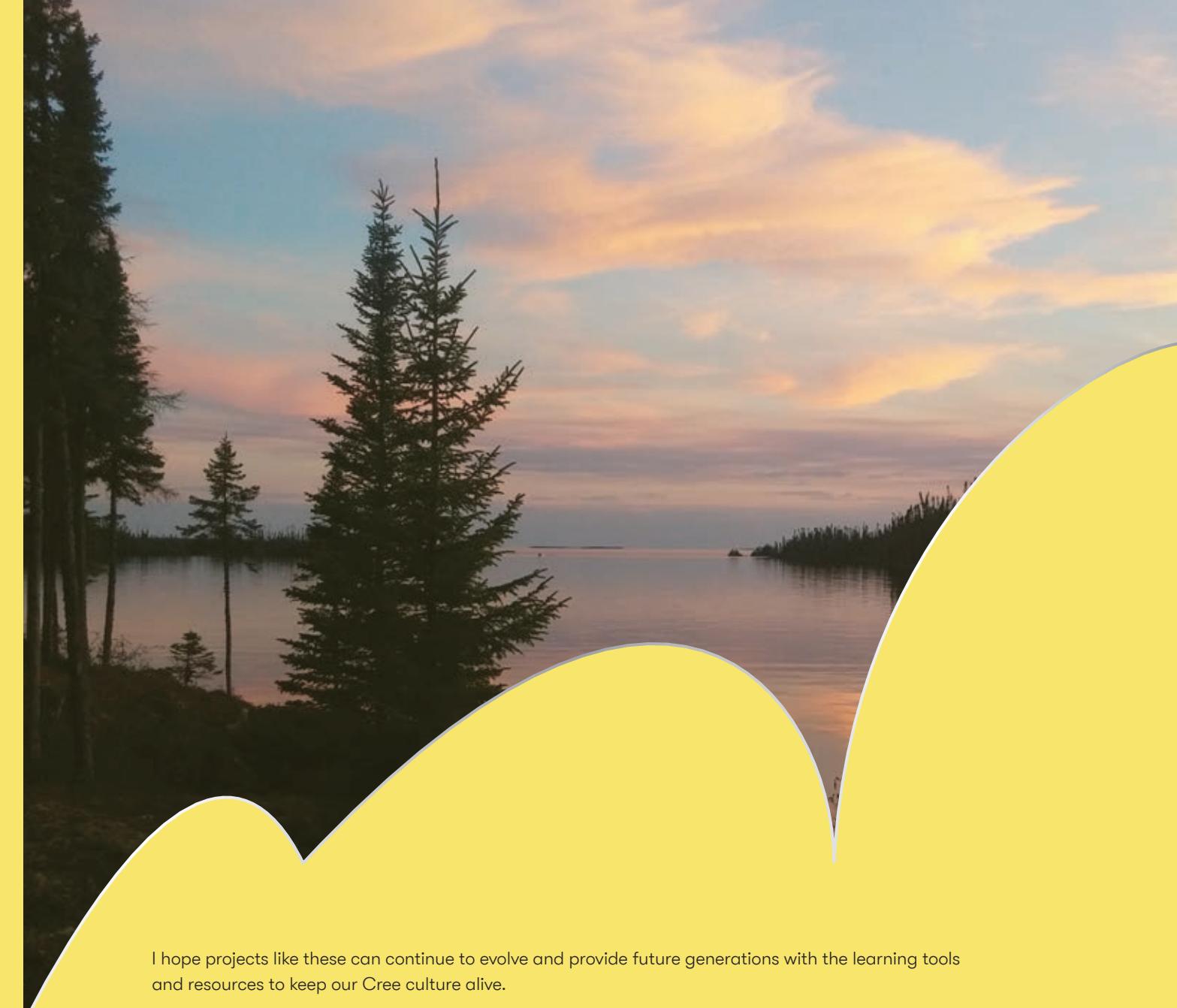
The other project appreciated by the land users is the **Trans Eeyou Istchee Trail Project**. Trans-Eeyou Istchee Trail is a Niskamoon Corporation remedial works project that Cree land users can apply to receive funds for a project on their traplines. A total of thirteen (13) Tallymen submitted proposals this past year for Trans Eeyou Istchee Trail. A couple of tallymen began their projects in the Fall for TEIT; others preferred to start in the Winter of 2021.

The goal of this project is to alleviate the long-term impacts of hydroelectric development on our land. To improve access to traplines to promote and practice our Cree way of life.

Throughout the fiscal year 2020-2021, the funding was used to carry out the following projects:

- ▶ Cabins, tent frames
- ▶ Traditional dwellings
- ▶ Moose corridor
- ▶ Trans Eeyou Istchee Trails
- ▶ Stream crossings for TEIT
- ▶ Winter snow removal
- ▶ Goose camp snow removal
- ▶ Firewood collection

Chischeinuu Chiskutamachwein teaches the Cree traditions and, the Trans Eeyou Istchee Trails open up the land for people to practice Cree traditions. Projects like these play an essential role in the community. It supports our people to continue to learn and practice our traditional ways.



I hope projects like these can continue to evolve and provide future generations with the learning tools and resources to keep our Cree culture alive.

Meegwetch!

Johnny Matoush, Local Niskamoon Officer

Contact Information

187 Main Street P.O. Box 1178, Mistissini, QC G0W 1C0

Phone: 418-923-3461 ext.331

Email: jmatoush@niskamoon.org

Nemaska

I am pleased to submit this year's annual activity report from April 2020 to March 2021.

Some of the community programs administered for this fiscal year are as follows:

- ▶ Sturgeon Registry program
- ▶ Navigation and Exploration studies
- ▶ Wood supply for Elders
- ▶ Snow removal services to campsites
- ▶ Completion of over thirty (30) activity reports with assistance from a contractual worker, done over a three (3) month period from October to December 2020.

It has been a challenging year in carrying out projects due to the COVID-19 Pandemic, which caused restrictions and lockdowns within the Cree Nation from April to May 2020. The return to work progressed slowly through-out the Summer period. Since public building openings were limited and precautionary measures had to be followed.

HIGHLIGHTS

1 Snow Removal to Campsites

When the Pandemic lockdown was announced in March 2020, there was a high demand for the snow removal service to the campsites. At that time, people of the community retreated to their bush camps for safety and reassurance.

- ▶ The snow removal program was carried out by NEC for camps located on Route du Nord and James Bay Highway
- ▶ The service was completed by FELCO, Excavation, and Michel Paradis Inc.
- ▶ The program ran for six months – from November 2020 to April 2021, on a per needed basis

Due to the COVID-19 Pandemic, we were not able to meet with community members in person. Communication was made through telephone calls and correspondence through the mail.

I wish everyone safety and good health in the coming year.

Stella Jolly, Local Niskamoon Officer

2 Wood Supply for Elders and Land Users

The wood supply program ran from December 2020 to February 2021. It provided wood for elders/land users on campsites on Route du Nord, Nemaska Road and James Bay Highway.

- ▶ Three (3) groups were assembled; each supplied with wood to be chopped, then transported and piled.
- ▶ Twenty (22) people benefited from the program for the year.
- ▶ These services were provided to over sixty (60) campsites on Nemaska traplines; camps on Nemaska road, Route Du Nord, EM-1 road and Billy Diamond highway.



Contact Information

32 Machishteweyaay St., Nemaska, QC J0Y 3B0

Phone: 819-673-2512 ext.202

Email: sjolly@niskamoon.org

Oujé-Bougoumou

It is with pleasure that I submit my annual report for 2020-2021. The past year has been a difficult one with the Covid-19. It has resulted in the delay and the progress of many projects and programs within the Cree Nation. As the local officer for the Cree Nation of Ouje-Bougoumou. I was able to carry out my duties from home during phase one and deliver my services to our local Tallymen and land users by phone, email and the Cree Trappers Association's (CTA) radio.

1 Goose Corridor Project

Many of the trappers worked on their Goose Corridors O-55; it is the cutting and clearing on their traplines to enhance the goose landing spots for a better Spring goose hunt. Many of their goose hunting areas have overgrown mature forests along the rivers or lakes.

- ▶ Wesley Mianscum was one of the tallymen who had cut and cleared Goose Corridors with his crew of three workers. They travelled to the worksite using either the transportations of a pickup truck, a skidoo or a motorboat (*The motorboat was used in the Fall before the cold Winter season*). It was challenging at times due to the weather and other obstacles along the way.
- ▶ Many of the trappers that implement these Goose Corridor projects salvage the logs they cut down and use for firewood in their nearby Goose camps; Where they stay during the implementation of their Goose Corridor projects.
- ▶ Many of the Goose Corridor projects were completed during the Fall. And the rest in the early months of Winter.

In conclusion, I would say that the Covid-19 pandemic did not affect the delivery of the programs and projects to the proponents in the community of Ouje-Bougoumou. I still managed to work from home via cell phone, email and CTA radio. The impact on work entities in our community was not excessive. We were allowed to work from our offices when the risk was not high. Although there was a bit of delay in the signing of the funding agreements. However, we managed to pull through this difficult time. I am hoping this Covid-19 pandemic will soon end, and I am anticipating a better year and for things to be back to normal soon.

Tommy RabbitSkin, Local Niskamoon Officer

2 Traditional Dwelling

Other projects implemented were the traditional dwellings by the land users from the traplines. The dwellings were constructed with natural wood from the forest.

- ▶ The labourers would cut down logs and prepare them (*peel and split*) for use in constructing the walls and ceilings for this dwelling.
- ▶ They are also insulated with natural moss (*to close the gaps between each log along the walls and roofs*).
- ▶ It takes approximately twenty (20) days to complete a traditional dwelling.

The dwellings are used for family gatherings such as feasts and traditional events by the community members. Long ago, these types of dwellings were used for the Winter (*Dahgotstowgoomk*); families of two lived in these dwellings during the cold winter months.

3 Spring Snow Removal

Each Spring, hunters and land users prepare to go to their goose camps with their families and the access roads to the Goose camps are usually covered with snow (*approximately about 4 to 5 feet snowfall*).

- ▶ The Spring Snow Removal project usually commences at the end of March and lasts throughout April.
- ▶ The contract was granted to a local contractor for their use of their heavy machinery to plow the roads.

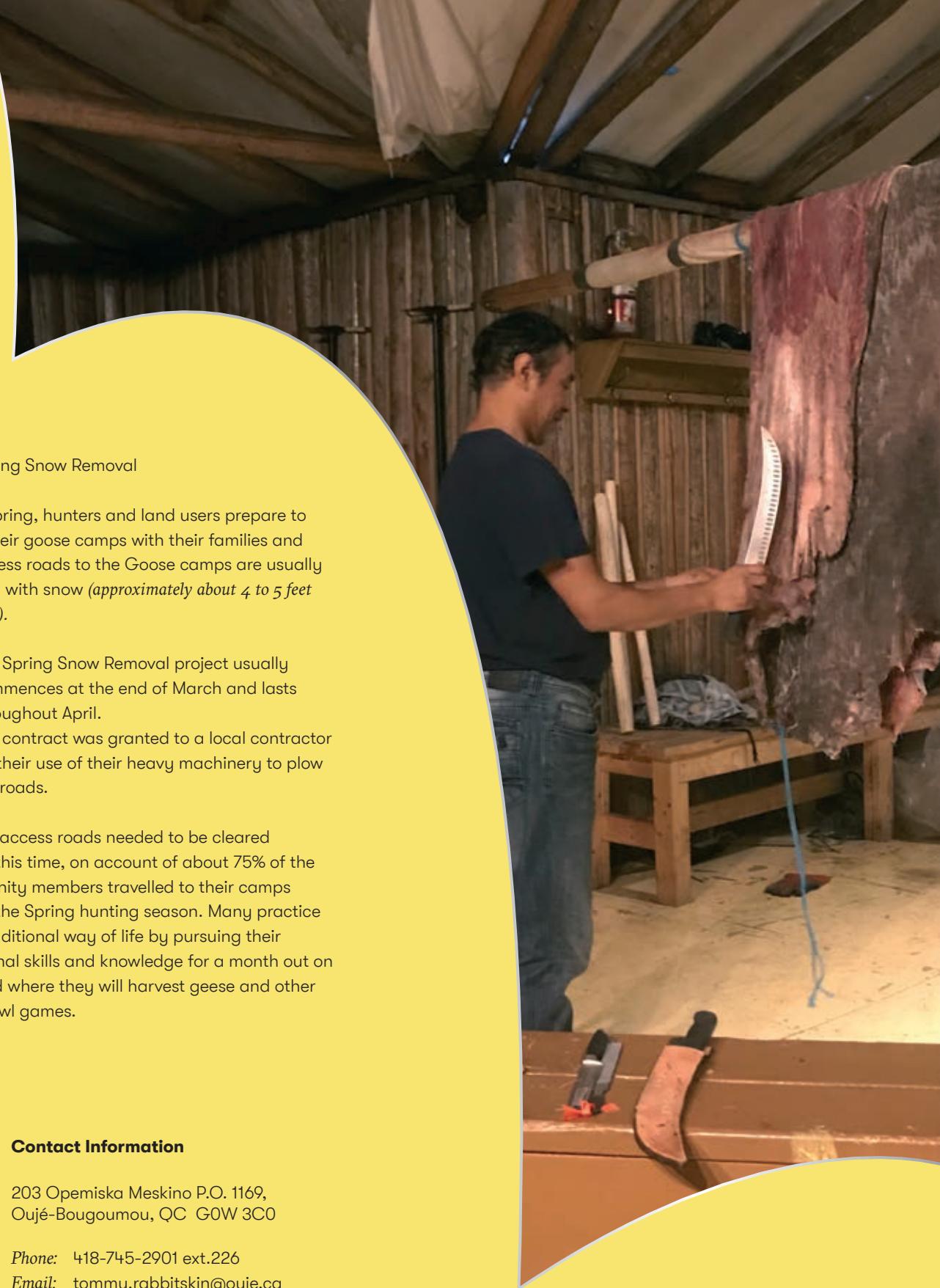
Several access roads needed to be cleared during this time, on account of about 75% of the community members travelled to their camps during the Spring hunting season. Many practice their traditional way of life by pursuing their traditional skills and knowledge for a month out on the land where they will harvest geese and other waterfowl games.

Contact Information

203 Opemiska Meskino P.O. 1169,
Oujé-Bougoumou, QC G0W 3C0

Phone: 418-745-2901 ext.226

Email: tommy.rabbitSkin@ouje.ca



Waskaganish

Wachiya,

It is a great privilege, once again, to write and summarize this 2020-2021 annual report on projects that were managed and completed through the local Niskamoon office.

The following summary projects and annual programs were completed successfully by land users, local departments and entities:

- ▶ Reduced flow of the Rupert River Navigation and Exploration Program
- ▶ Various traditional fishing activities
- ▶ Goose corridors and goose ponds
- ▶ Trans Eeyou Istchee Trails and other trails
- ▶ Portages and Excursions
- ▶ Hands-on training on cultural and traditional activities for our youth

Despite the ongoing Covid-19 Pandemic, we were able to provide our services to the land users and local entities on various ongoing annual cultural and traditional project needs. As each program or project commenced, we respected and followed the protocol measures and guidelines initiated by our local community health team.

1 Moose Hide Preparation

The project was planned and managed by Ms. Stacy Bear, Cultural Department. The moose hide preparation and guidance program was developed through the Waskaganish Cultural Department, its mission, "To promote, preserve and protect the Cree way of life" through training programs, courses and cultural events.

The course was designed and emphasized as a pass on practicum guidance training on preparing a moose hide. There are various methods and procedures in this moose hide course. The training program was designed for young adults to participate, to learn about traditional pursuits and culture. The trainers, Cree elders, an experienced tallyman and woman, taught the traditional knowledge and values on the Cree way of moose hide preparation. The process took time, patience and accomplished through skillful guidance from the instructors.

The participants are now very knowledgeable on the aspects of moose hide preparation and are continuing with this Cree cultural tradition. Success comes from continuous practice, patience, determination and persistence to complete a course and, this is what these students did with this moose hide hands-on training program.

2 Spring Hunting Program

The program was organized and coordinated by Mrs. Cheryl Weistch, Youth Department. It was a youth initiative project that the youth had suggested because some felt there was no place for them to hunt during the spring goose break. The spring hunting program allowed them to attend goose break with other families to their camps.

The land users who engaged with this spring hunt program had the opportunity to pass on their

Cree knowledge, cultural and hunting traditional skills to the youth participants. The teaching was about Cree traditions, the identity of wildlife habitat, bush survival skills and hunting and harvesting skills. The participants appreciated this opportunity to learn and continue traditional pursuits during the goose break season. The program was successful and, it will interest many more participants annually in the future.

Ernest Moses, Local Niskamoon Officer

Contact Information

P.O. Box 60, Waskaganish, QC J0M 1R0

Phone: 819-895-8650 ext.3295

Email: emoses@niskamoon.org



Photo by
Kory Saganash

Waswanipi

Funded by Niskamoon Corporation during the 2020-2021 fiscal year were:

- Snow Removal
- Elders Woodcutting Program

1 Campsite Snow Removal 2020-2021

The Waswanipi Natural Resource Department administered the snow removal program for camps located throughout the Waswanipi Traplines. Including the traplines located in Senneterre, Highway 113 both North and Southside, those located along the Billy Diamond Highway, and the South of Chapais.

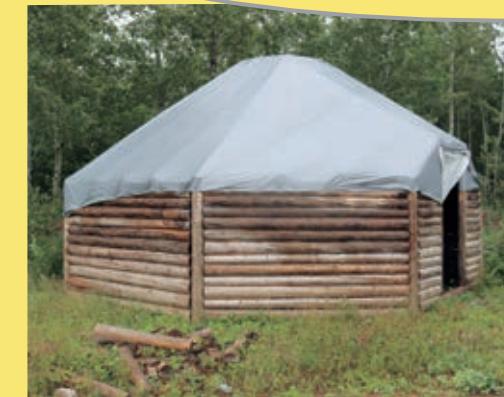
The snow removal service is carried out by four different companies and will be running throughout March and April 2021 on an as-needed basis. This program will continue to help families with their hunting, fishing, and trapping within their traplines throughout the year.

2 Elders Woodcutting Program 2020-2021

This program benefits the elderly and land users on campsites located throughout the Waswanipi Traplines, including the traplines located in Senneterre, Highway 113 both North and Southside, those located along the Billy Diamond Highway, and the South of Chapais. The work was carried out by different contractors, each chosen and guided by the elders.



Photo of
Late Robbie Saganash



Other programs that were funded by Niskamoon Corporation, during the 2020-2021 fiscal year were:

- Trans-Eeyou Istchee Trail
- Traditional Fishing Program
- Traditional Dwelling

These programs benefit and implement the teachings of our Cree way of life to the young generation.

I would like to thank Niskamoon Corporation for their tremendous support and everyone who has participated in these programs. I hope these programs continue to grow for our present and future generations.

Kiana Polson, Interim Local Niskamoon Officer

Contact Information

Diom Blacksmith Building P.O. Box 30, Waswanipi, QC J0Y 3C0

Phone: 819-753-2587 ext.231

Email: jawashish@niskamoon.org
kpolson@cfnw.ca

Wemindji

It has been a crazy and somewhat frustrating year as this COVID-19 pandemic threw everyone for a curve. Starting the fiscal year working from home was hard, especially when proponents prefer working on proposals face-to-face. I felt very disconnected from the Tallyman and the land users.

For this fiscal year 2020-2021, we had five projects submitted and completed. There are two tabled for the next meeting and, currently working on a few for the upcoming fiscal year funding:

- WTA-CN Storage Sheds (*carried over from 2019*);
- Old Factory Visit 2020;
- Canoe Expedition 2020;
- Old Factory Lake Summer Camp; and
- Keeping Cree Culture & Heritage Alive in Wemindji – Phase 2

1 Coastal Habitat Research Program 2020

Faced with a pandemic challenge, we had to be creative and quickly learn how to communicate through video chats. We used pictures and verbal explanations to obtain data without missing too much for a year.

We managed to build an entire Cree team to carry out the work:

- Ernie RabbitSkin, *Special Projects Coordinator*
- Laura-Lee Sam, *Assistant Coordinator*
- Henry Stewart, *Diver & Guide*
- Tyler Stewart, *Deckhand*
- Cody Mark, *Deckhand*
- Christian Mark, *Deckhand*
- Angela Stewart, *Deckhand*

Due to the restrictions, the research teams aided and directed us on how to continue and complete the collection of data needed. Moorings were deployed in Chisasibi and Wemindji. Both, at the beginning of Summer and then retrieved in the Fall before the freeze-up. And some eelgrass sampling was also done by Laura-Lee Sam.

2 Goose Enhancement Program

Another program that we had hoped to get going this past Summer was the Goose Enhancement Project for the coastal areas. The land users would have access to a machine to enhance their goose ponds and surrounding areas. But due to mechanical problems and the pandemic, we were not able to complete this program.

3 Covid-19 Emergency Relief Fund

Niskamoon received a request from the Regional Cree Trappers' Association for financial assistance for all James Bay beneficiaries that reside in a community, whether they were on the Income Security program or not. With this funding, the regional office provided each local trappers association offices with guidelines on disbursement.

For Wemindji, it was all handled by WTA-CN. We received \$150,000 allocated for gas, road trips to the inland area and food vouchers. \$87,492 was spent and, \$62,508 was returned to Niskamoon.

Most communities spent the entire amount and only a few had any left unspent.

This funding was intended only for the Goose Break 2020 and no other project could benefit from it. I understood that all monies that were not used in the agreement had to be returned.

I would like to take this time to highlight how the Cree Nation of Wemindji Youth Department handled the **Old Factory Lake Summer Camp 2020:**

The Old Factory Lake Summer Camp is a one-week trip for Youth ages 12-17 years old. During this camp, the youth learn many Summer traditional life skills as well, given the opportunity of camping out on the land far from today's modern technology. It is held annually at the beginning of August on Old Factory Lake, which is located close to Km 486 on the Billy Diamond Highway.

Due to the pandemic this Summer (2020), the Youth Department did not want to disappoint these young people by postponing or cancelling the camp. With all the protocols in place at that time, it would have been stressful to transport the participants and guides by bus and allocate space in the camping area because of the social distancing – the Youth Department has a cabin at OFL for all activities at the lake.

It was decided to move the summer camp from Old Factory Lake to Old Factory Island which, I found to be a great idea because it would give the youth a chance to see the area in a new light, away from the hustle and bustle of the annual Old Factory Visit.

In closing, almost a year has passed and, we are back in the same boat. We are continuing to work from home and try our best to get proposals done virtually or by phone calls and/or texts. Through all this, we will continue to plan for the months ahead, hoping that the COVID-19 pandemic will transcend so we can all soon begin interacting again.

In hopes that 2021 will fare better. Thank you for all the assistance and support I have received from the Cree Nation of Wemindji.

Geraldine Mark, Local Niskamoon Officer

Contact Information

21 Hilltop Drive P.O. Box 60, Wemindji, QC J0M 1L0

Phone: 819-978-0264 ext. 248

Email: markgeraldine@niskamoon.org

Whapmagoostui

A majority of the Niskamoon projects were submitted by the Whapmagoostui Cultural department this past spring. Nearly all of the proposed projects were deferred to the fall Niskamoon meeting.

1 Youth Training Centre

This project was meant to be a building for the Youth where they could use it for their programs and activities. They are currently leasing space at the sports complex until the Youth Training Centre project can be completed. This building will also contain storage space to secure their equipment, such as canoes, etc.

The current building is being used for storage. The reason for this is due to the Covid-19 pandemic restrictions. Youth activities are on hold, for they need to be more efficient in planning activities during this pandemic.

2 Regional Trans Eeyou Istchee Multi-Purpose Trail

After working on this Trans Eeyou Istchee Multi-Purpose Trail project for a few years, it was completed this past year. There were a few obstacles and delays from various factors, such as getting the tallyman's approval, etc. And the trails had to be maintained throughout the years due to falling trees.

The community can now begin working on the secondary trails, with the two main ones already done. Other tallyman or community members can benefit from these new trails.

The pandemic deferred one project, Ashuumi Wishjeneejuu, where the youth would reside with families in the bush, but other projects were still possible to commence and complete. Even with the pandemic, we had a couple of organizations and departments submitting project proposals who anticipated that their events and activities can be held during this time.

I am looking forward to working on more projects in the future. Now that the departments and organizations have a better understanding of the requirements needed from the Niskamoon Corporation. Some previously found it strict and impractical. I do my work to the best of my abilities and with the resources available most of the time.

Allan George, Local Niskamoon Officer

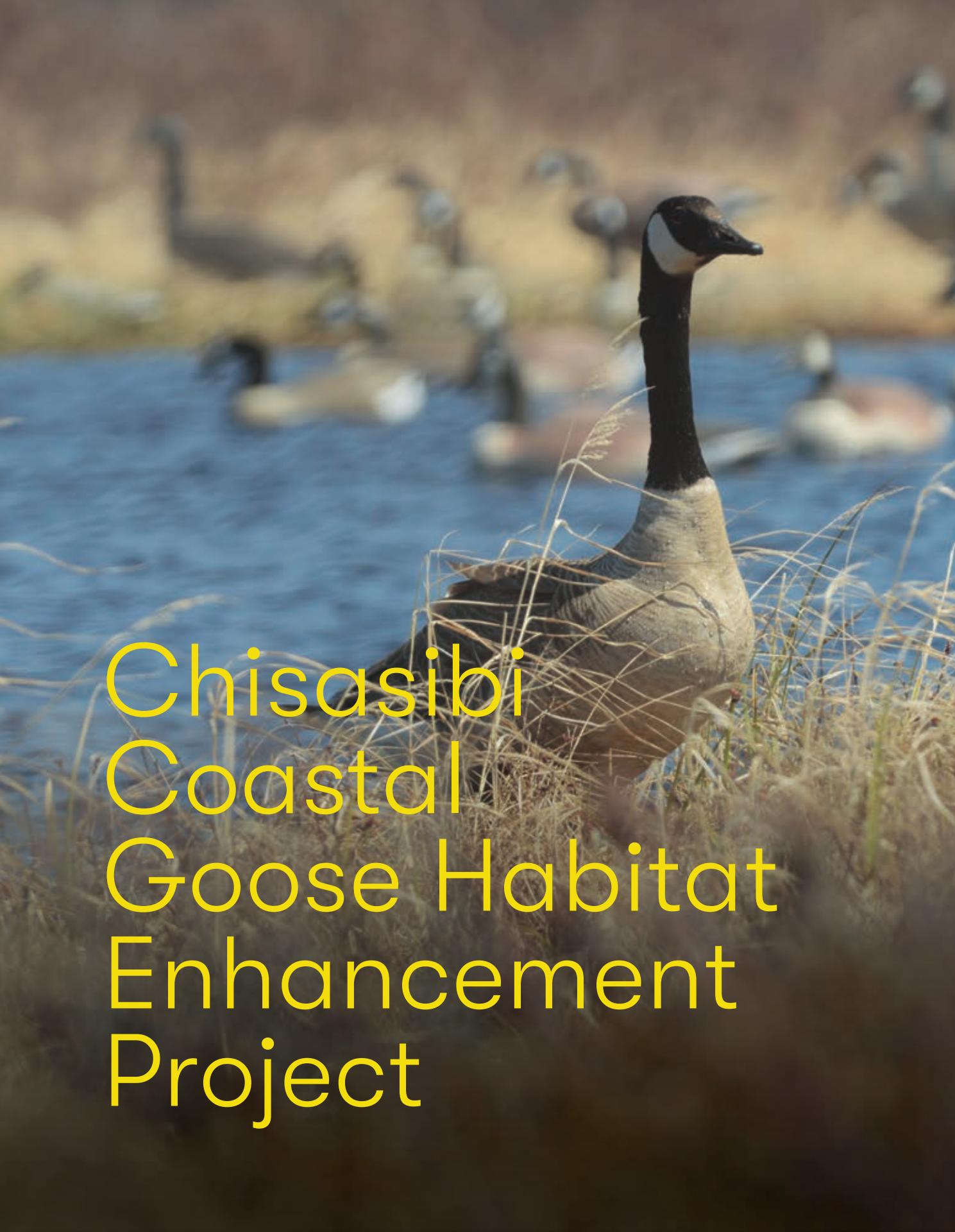


Contact Information

P.O. Box 390, Whapmagoostui, QC J0M 1G0

Phone: 819-929-3384

Email: a.george@whapmagoostuifn.ca



Chisasibi Coastal Goose Habitat Enhancement Project

Over the past few decades, Cree coastal land users have noticed a decrease in the abundance of migratory geese in the coastal areas. This observation is generally agreed upon across the entire coast, and according to Cree Traditional Ecological Knowledge, is unprecedented. The Coastal Goose Habitat Enhancement Project is intended to create conditions to attract geese, to get them to stay longer and to enhance the goose harvest. This is done through a variety of measures that are developed in close collaboration with land users, such as clearcutting and exposing the roots that geese feed upon. All of the sites were chosen by the land users themselves.

To date, Niskamoon has contributed \$143,008 to this project. This has included purchasing a variety of small equipment, such as a Ski-Dozer to make this project happen. With the help and support of the Local Officer, the coastal land users were able to access these funds.

Projects are designed for land users to design and implement them on their own. The land users know best what is needed on their traplines as well as how to carry out the work, so little supervision is required. This is the beauty of this project. The work can be carried on by their own terms based on what they feel would work the best.

In 2021, during the winter season, there was an effort to move the dozer but due to mechanical problems, the dozer was only moved a short distance. Although some challenges were encountered with this machine, there will be more efforts by CH34 land users to get the machine to their project site this summer.

One project was carried out in fall 2020. This project was an extension to the previous year to further enhance the site.

The following table shows the traplines that participated in the project:

▼ TRAPLINE	▼ AMOUNT OF PROJECTS	▼ EMPLOYED	▼ TOTAL PAYMENTS
CH05	1	6	\$ 8,663
Other (labour)		3	\$ 781
Total	1	9	\$ 9,444



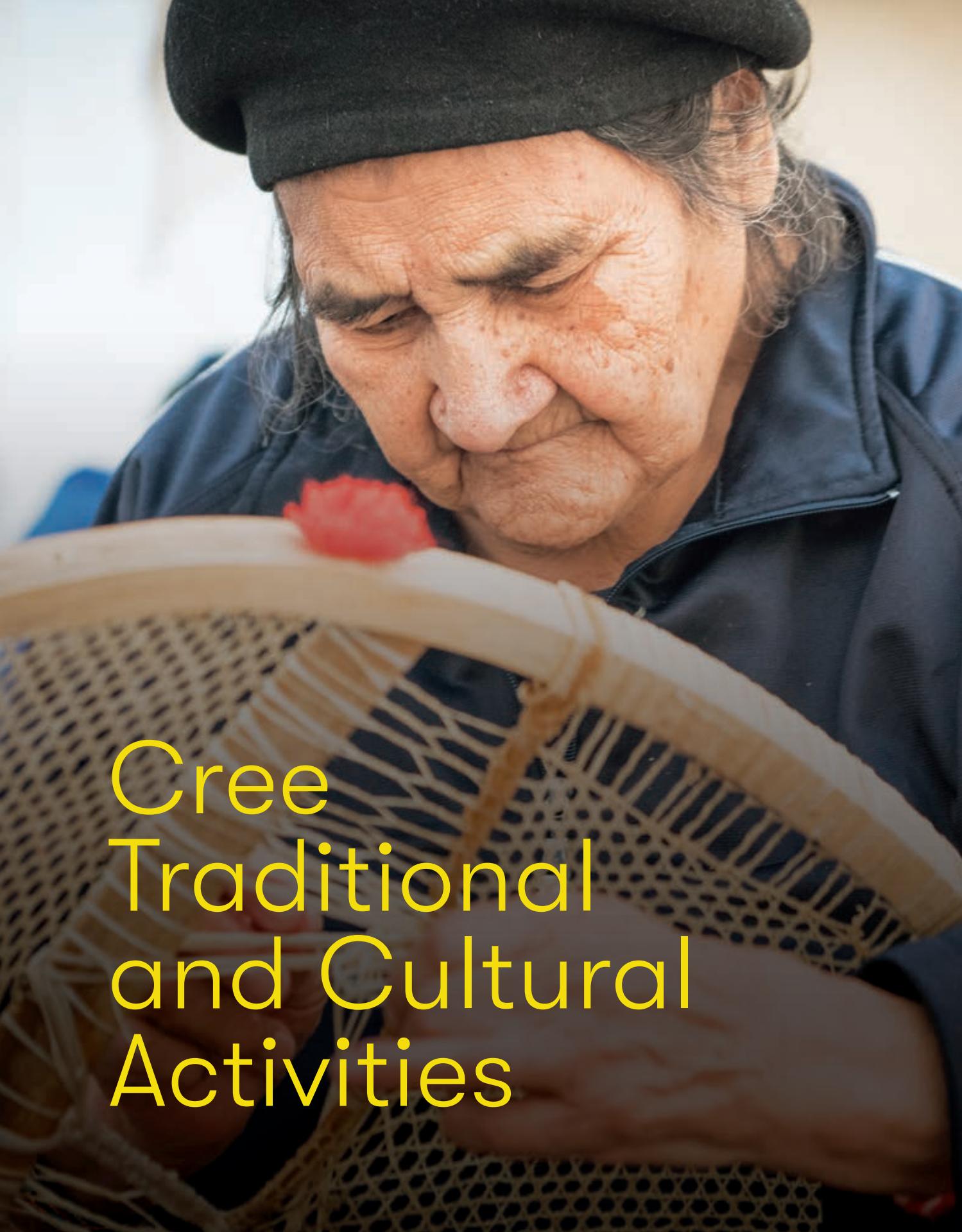
Land users who had goose enhancement projects on their traplines from 2019 have reported successful harvests from their project sites the following year. This is great news!

This summer and fall of 2021, we expect to wrap up more projects in Chisasibi and Wemindji coastal traplines. Furthermore, as more results are coming in from the Coastal Habitat Comprehensive Research Project, attempts will be made to adapt new projects to those results.

We look forward to working with the land users in this project again.

Ernie RabbitSkin,
Manager – Special Projects

Cree Traditional and Cultural Activities



◀ Photo by
Kory Saganash

Traditional and cultural activities include any non-denominational pursuit that promotes Cree culture and the teaching of traditional and cultural customs. They may include, but are not limited to, canoe brigades, winter journeys, and summer gatherings.

In 2020 - 2021, Niskamoon funded 50% of the total cost of traditional and cultural activities up to a maximum of \$50,000 for one year per community.

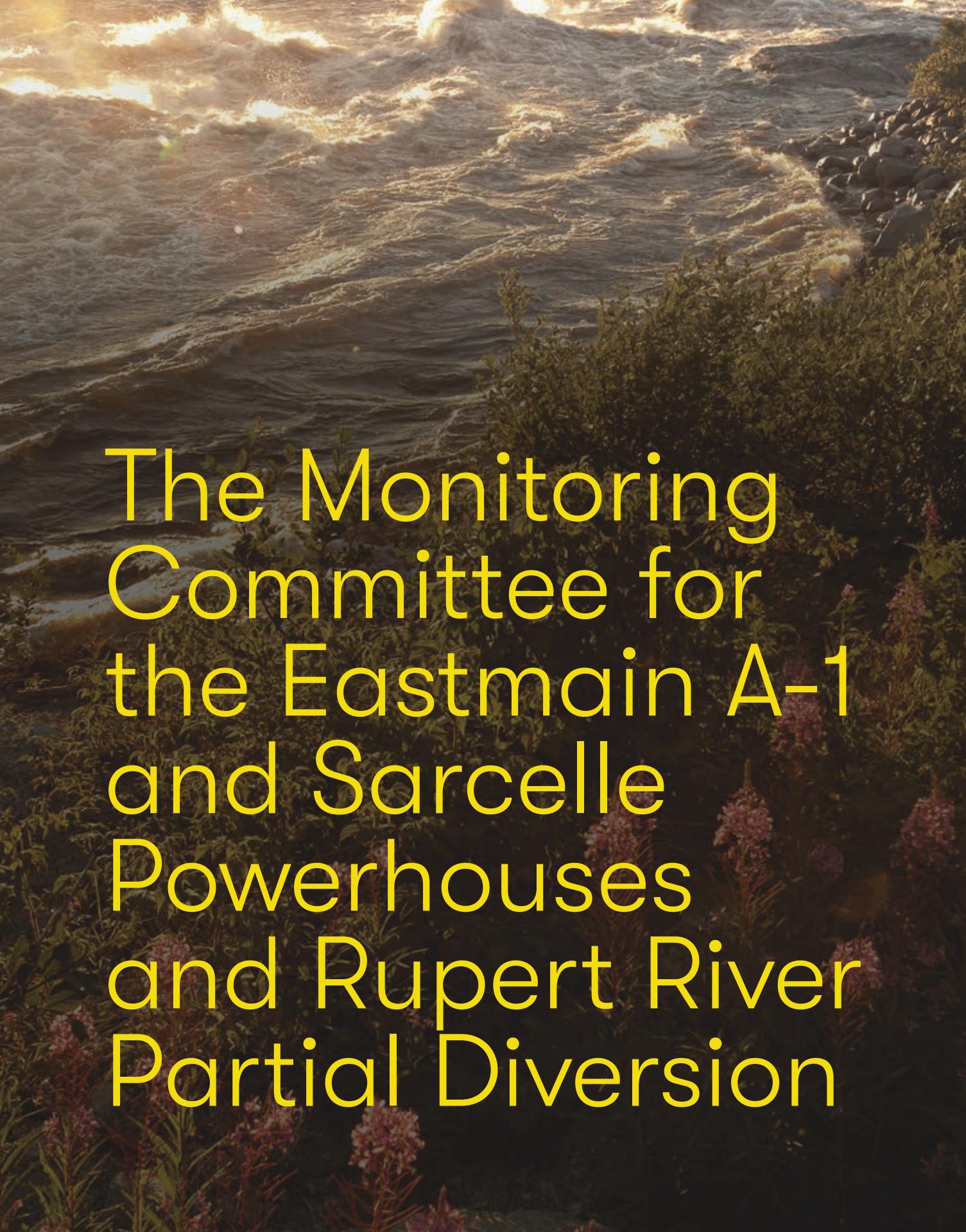
PROJECTS UNDER CULTURAL EVENTS & OUTINGS PROGRAM AND TRADITIONAL & CULTURAL ACTIVITIES

▼ COMMUNITY	AMOUNTS APPROVED ▼
Whapmagoostui	\$35,987
Chisasibi	\$50,000
Wemindji	\$100,000
Waskaganish	(All under Reapp) \$67,950
Nemaska	(Reapp/NRMF) \$105,000
Oujé-Bougoumou	\$34,804
Mistissini	(BRMF/Reapp) \$448,688

Projects that were approved under Social Innovation Fund 2020-2021:

▼ COMMUNITY	AMOUNTS APPROVED ▼
Eastmain	\$32,005

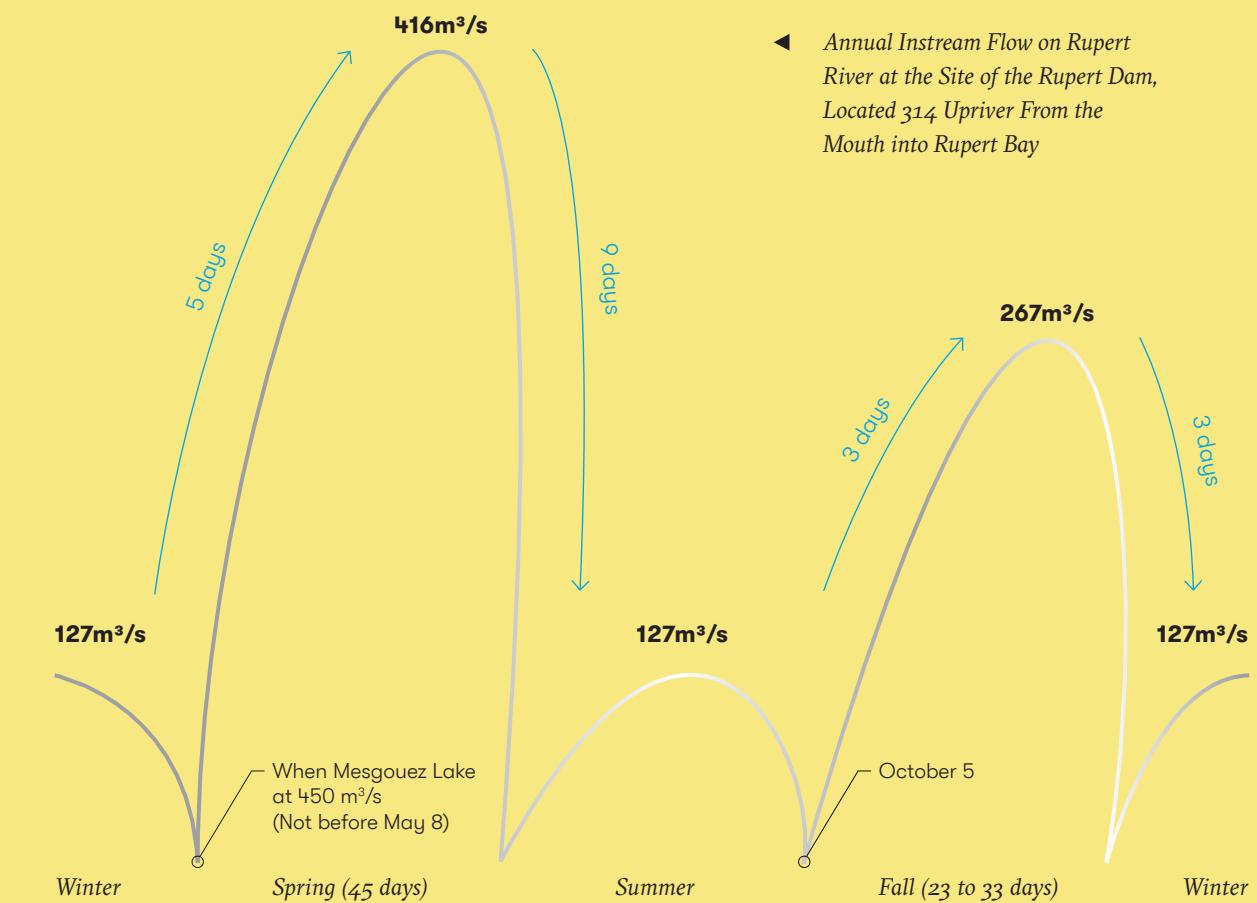
The Monitoring Committee for the Eastmain A-1 and Sarcelle Powerhouses and Rupert River Partial Diversion



The following section resumes the main activities of the Monitoring Committee associated with the Eastmain-1A and Sarcelle powerhouse and Rupert River partial diversion project.

The Rupert River was partially diverted in November 2009, resulting in the creation of the Rupert River Diversion Bays located 314 kilometres up-river from the community of Waskaganish and some 200 kilometres below Mistissini Lake. The Rupert Diversion Bays consist of a complex series of dams and dikes designed to divert water north toward the EM-1 Reservoir and, subsequently, the Eastmain-1 and Eastmain-1A powerhouses. Farther north, the Sarcelle powerhouse, located downstream from the Opinaca Reservoir. From Sarcelle, water empties into Boyd-Sakami Lakes and then into the Robert-Bourassa Reservoir (*formerly known as LG-2*) where it joins the La Grande River.

The partial diversion of the Rupert River is governed by an ecological instream flow regime. This means that not only is a small proportion of water constantly released from the Rupert Dam spillway (*roughly 20%*), but additional amounts are released in spring (*approximately 4 times more water over 45 days*) and autumn (*approximately twice as much water over roughly 25 days*) in order to replicate the spring and autumn run-off periods when fish spawn.



In addition to the instream flow regime, eight hydraulic structures (*five weirs, two spur dikes, and one underwater rock blanket*) were built along the Rupert River below the dam to maintain water levels immediately upstream from the structures as they were prior to the diversion. As a result, approximately 50% of the river below the diversion point is maintained at the same level as before the diversion, allowing for the continued use of the river and maintaining habitat for flora and fauna.

COMPOSITION OF THE MONITORING COMMITTEE

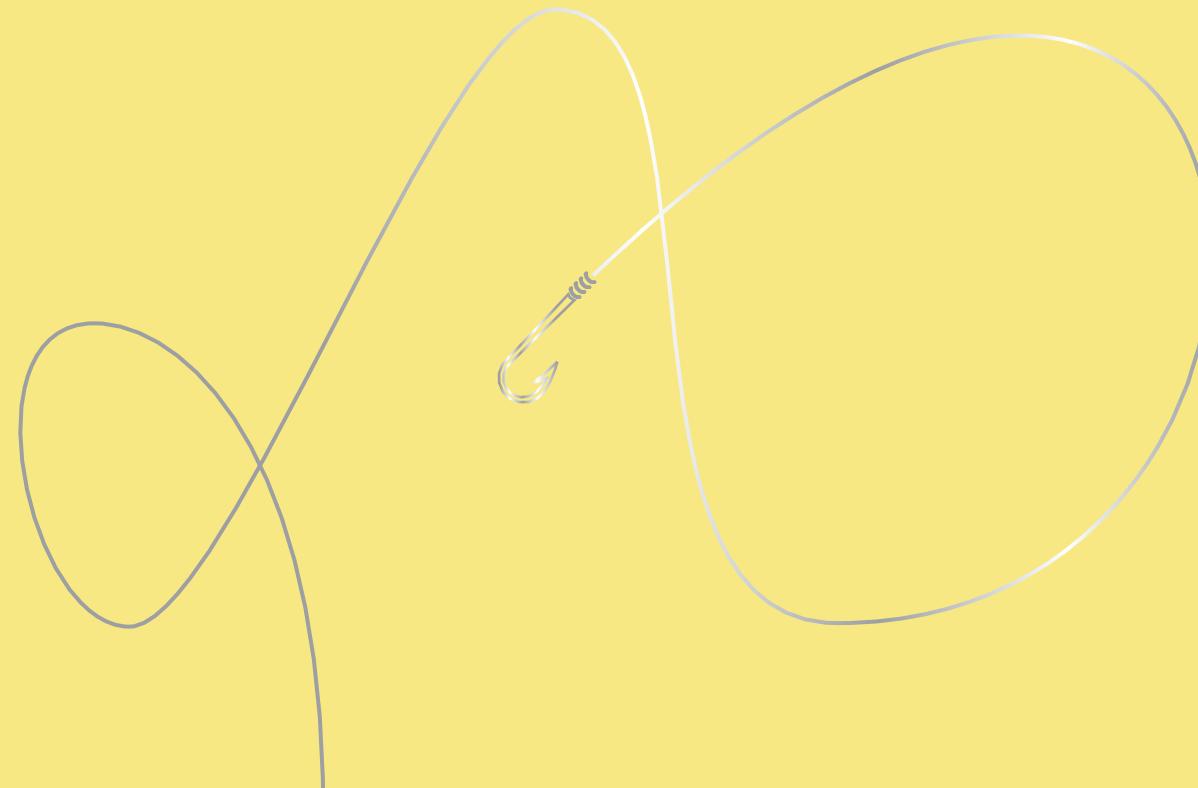
The Monitoring Committee is a joint discussion forum made up of seven Hydro-Québec representatives and eight Cree members representing each of the five communities impacted by the EM-1A/Rupert Diversion Project as well as one representative from Chisasibi and two regional representatives nominated by the Niskamoon Corporation, with one regional representative on loan from the Cree Nation Government (CNG). Secretarial services are provided by Hydro-Québec. The members are:

▼ MEMBER	▼ ENTITY
Robbie Tapiatic	Cree Nation of Chisasibi
Geraldine Mark	Cree Nation of Wemindji
Norman Cheezo	Cree Nation of Eastmain
Ernest Moses	Cree Nation of Waskaganish
Stella Jolly	Cree Nation of Nemaska
Johnny Matoush	Cree Nation of Mistissini
Marc Dunn	The Niskamoon Corporation
Emily Sinave	The Niskamoon Corporation (CNG)
Valérie Groison	Hydro-Québec
Carine Durocher	Hydro-Québec
Réal Courcelles	Hydro-Québec
René Dion	Hydro-Québec
Jimmy Lavoie	Hydro-Québec

The Committee convened five times between January 2020 and March 2021, an increase of two compared to the year before. Due to restrictions related to the COVID-19 situation, all meetings were held remotely.

As a result of the gradual decrease of the workload, the Monitoring Committee representative position has been abolished and the responsibilities have been gradually transferred to the local Niskamoon Officer over the past year. However, in recent years, Local Officers from the four coastal communities have been active members of the Coastal Habitat Comprehensive Research Program, which is presented in a separate section of this report.

▼ DATES	▼ ENTITY	▼ LOCATION
March 19, 2020	118	Conference Call
June 18, 2020	119	Conference Call
July 7, 2020	120	Conference Call
November 3, 2020	121	Conference Call
February 2, 2021	122	Conference Call



Mandate of the Monitoring Committee

The Monitoring Committee reviews monitoring programs for the EM-1A/Sarcelle Powerhouses and Rupert River Partial Diversion Project according to the following steps:

1. Terms of reference: These documents include all pertinent information for the execution of each study prior to its inception. The Committee reviews these documents, and adjustments are made wherever necessary.
2. Study Period: Comments are brought to the attention of the Committee, and adjustments may be made wherever necessary.
3. Pre-final Report: Prior to the publication of the study report, a pre-final report is reviewed by the Committee to ensure that the conclusions are acceptable to all parties.

2020 marks the eleventh year of data collection following the Rupert River Partial Diversion. This information is compared to study results prior to the diversion, referred to as the baseline conditions, in order to evaluate the extent of change caused by the impoundment of the Rupert Diversion Bays. In the first year following the impoundment, major ecosystem changes were observed in the affected area. In the second and third years, 2011 and 2012, the ecosystems tended to stabilize, resulting in more reliable field data. There has been a generalized decrease in the number of monitoring studies carried out since 2013. It is expected that the ecosystem (*in some places*) has already begun to restore itself in the impacted area.

	RUPERT DIVERSION BAYS ▼	REDUCED FLOW SECTOR ▼	INCREASED FLOW SECTOR ▼	MULTIPLE SECTORS ▼
	<i>Mistissini & Nemaska</i>	<i>Nemaska & Waskaganish</i>	<i>Nemaska, Eastmain, Wemindji & Chisasibi</i>	<i>All</i>
Natural Environment	<p><i>Study Report</i></p> <p>--</p> <p>Ice Monitoring in Rupert Bay – 2018-2019</p> <p>The Integrity of Waskaganish Water Intake and Protective Measures</p> <p>Technical Note on Erosion between KP2.8-KP5 of Rupert River</p> <p>Bank Dynamics Upstream from Hydraulic Structures along Rupert River</p>	<p>Artificial Spawning Ground below Sarcelle Powerhouse – 2019</p>	--	
	<p><i>Terms of Reference</i></p> <p>The Use of Developed Lake Sturgeon Spawning Grounds – 2020</p> <p>Follow-Up on the Integrity and Use of Natural and Developed Lake Trout Spawning Grounds – 2020</p>	<p>Bathymetric Surveys Upstream of the KP 223 Weir on the Rupert River – 2020</p> <p>Follow-up on the KP 170 Multispecies Spawning Ground on the Rupert River – 2020</p> <p>Forest Birds – 2021</p> <p>Birds of Prey - 2021</p>	--	<p>Mercury Levels in Fish – 2021</p>
Human Environment	<p><i>Study Report</i></p> <p>--</p>	--	--	<p>Weh-Sees Indohoun Special Management Zone – Summary Activity Report 2015-2016</p> <p>Follow-up on Cree Land Use – 2015-2016</p>
	<p><i>Terms of Reference</i></p> <p>--</p>	--	--	--



▲
Photo by
Kory Saganash

Monitoring Program Results

The following is a brief synopsis of the main findings of monitoring program results reviewed by the Monitoring Committee in 2019/2020.

Natural Environment

REDUCED FLOW SECTOR (RUPERT RIVER, ESTUARY AND RUPERT BAY)

1 Ice Monitoring in Rupert Bay – 2018-2019

This follow-up reviews changes in ice cover in the Rupert Bay as a result of the partial diversion of the Rupert River in the context of use of this waterbody for travel by Cree land users. The program has occurred annually since 2009, with 2018-2019 being the last year. The diversion of the Rupert River has clearly exacerbated the effects of climate change, especially the higher frequency of storms in the region as well as the shorter and warmer winter season. However, land users and the network of ice monitors established by Waskaganish land users clearly demonstrate an ability to deal with these challenges, provided the continued support from leadership and Niskamoon.

2 The Integrity of Waskaganish Water Intake and Protective Measures/ Technical Note on Erosion between KP2.8-KP5 of Rupert River

Two follow-up studies examine the status of the water intake located above the first rapids on the Rupert River upstream from the community of Waskaganish. In general, the condition of the water intake and protected embankment remain good, several years after the construction. There is no reason to believe that these areas will not remain stable into the future. Furthermore, immediately adjacent to the embankment, it does not appear that unstable shores will present any risks to the long-term integrity of the water intake area. However, further downstream, banks remain very unstable and very hazardous to public safety in many areas. These areas have experienced large-scale mudflows over the last 70 or so years. The Monitoring Committee recommended the full translation of all these reports, so that the community may use these for their own needs and reference purposes.

3 Bank Dynamics Upstream from Hydraulic Structures along Rupert River

This follow-up examines the status of previously unstable banks located immediately upstream from the eight hydraulic structures along the Rupert River. In general, areas that were previously unstable remain so at a very localized level, though many areas have stabilized due to the lower flow of the Rupert River. There are a few exceptions, notably above the weirs at KP33, KP110 and KP223, where sections remain highly unstable. Most notably, the area at KP245 was examined in the company of land users. This area will continue to erode in the future. Land users have proposed to cut some trees to prevent debris falling into the river. A joint assessment of the area has shown that cutting trees would not make erosion worse, but it was agreed that cutting shrubs in the same area would not be recommended as these play an important role in stabilizing the soil.

INCREASED FLOW SECTOR

1 Artificial Spawning Ground below Sarcelle Powerhouse – 2019

A large multispecies spawning ground was developed on the right bank of Boyd Lake immediately below the Sarcelle powerhouse. Evidence of use of the spawning ground by suckers, walleye and whitefish was found through eggs (*all three species*) and larvae (*whitefish and, to a lesser extent, suckers*), although spawning was also found upstream from the spawning ground as well. Despite a few issues in some parts of the spawning grounds with sand as well as algae, it does not seem to be a big factor preventing spawning for the above-mentioned species. However, there was no trace of sturgeon spawning and it is unlikely that they will use the spawning ground in the future due to fluctuations in water levels.

Human Environment

ALL SECTORS

1 Weh-Sees Indohoun Special Management Zone – Summary Activity Report 2015-2016

This report summarizes the work done by the Cree Nation Government in 2015-2016 to maintain the special wildlife management regime in place in the Weh-Sees Indohoun area near the major construction sites for the EM-1A project. Note that the mandate of Weh-Sees Indohoun was completed in 2014, but was extended for two years following a request by the Crees, which was supported by the Hunting Fishing and Trapping Coordinating Committee (HFTCC). The trends identified in previous years continued in 2015-2016, especially for fishing access rights. In general, fishing activity was well below the maximum levels during the peak of construction, but higher than the baseline levels registered in 2003. It appears that this increase will remain in place for many years to come. Hydro-Québec workers remain the most

active sports fishermen on the territory, followed by tourists and project workers. The most popular areas remain Mesgouez Lake, Nemiscau Lake and the Eastmain River. This marks the end of the Weh-Sees Indohoun restrictions. The model has been strongly supported by land users as well as other stakeholders. Some people would have preferred that they remain in place longer, though this was not supported by the government.

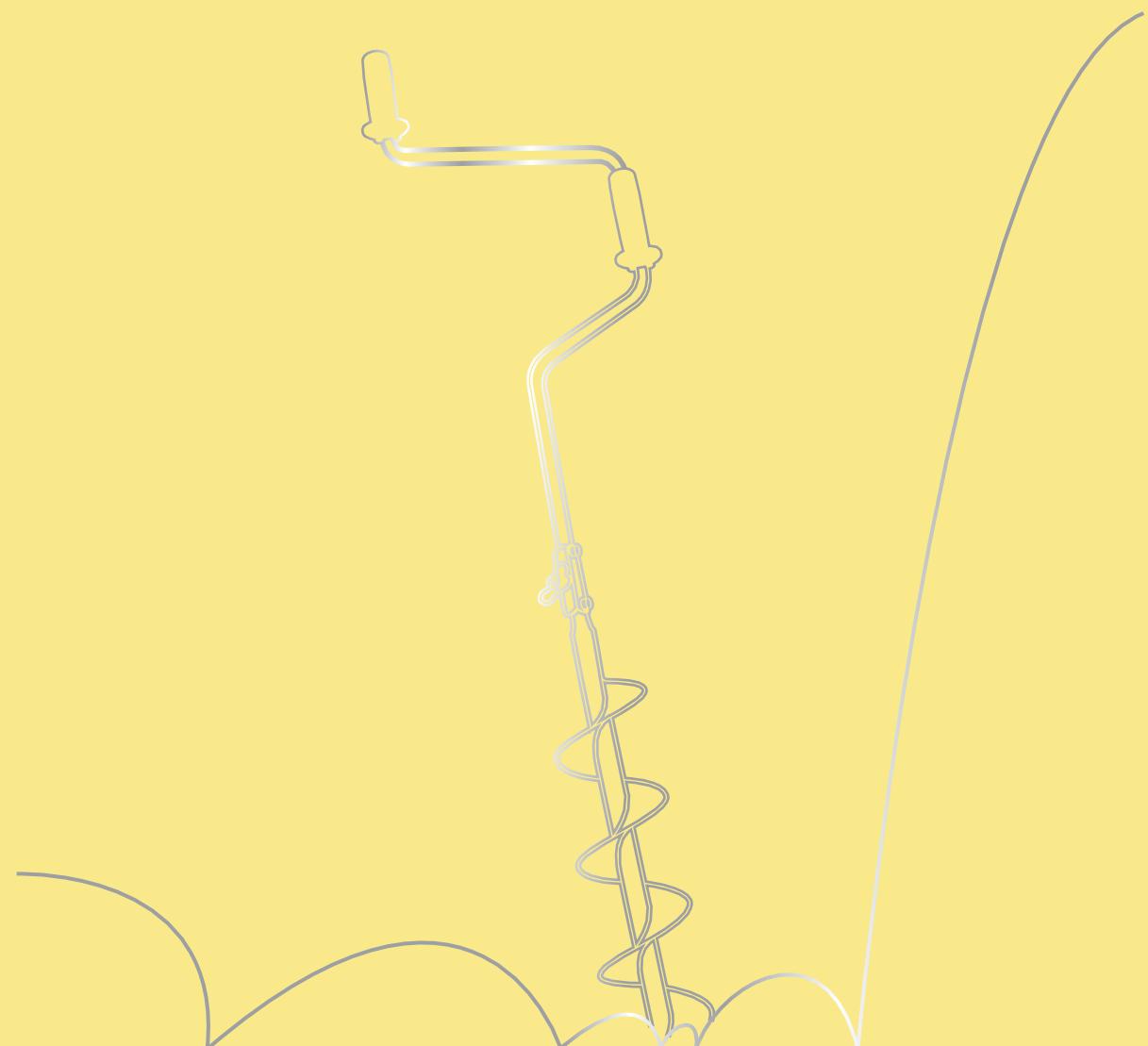
2 Follow-up on Cree Land Use – 2015-2016

This follow-up is the primary study that provides a voice for Cree land users to express their perception of the impacts of the project on the use of their traditional territory. The 2015-2016 study is the fifth one since the approval of the project and the third since the partial diversion of the Rupert River. It is also the last follow-up program that covers the entire study area. One last follow-up shall occur in 2021 to cover the traplines found within the diversion bays area. The report involved 45 interviews covering 32 (*out of 33*) traplines, as well as a focus group interview with the Monitoring Committee members to validate the main findings. The report is complex and comprehensive, and so is difficult to adequately summarize within the context of a report. The main findings are as follows:

- ▶ In the area of the diversion bays, the main impacts identified are related to difficulties with navigation and snowmobile travel in the winter, both due to the high flows in the flooded area as well as the uncertainty caused by floating wood debris and little knowledge of this new waterbody.
- ▶ The second group of impacts among land users whose trapline includes the diversion bays is related to changes and re-orientation of land use activities caused by the creation of the new water body. Included here is a generalized distrust in the new water body (*due, for example, to mercury concentrations in fish and lower water quality*) as well as a sense of loss due to the changes that occurred on the land.
- ▶ In the area of the reduced flow sector of the Rupert River, the main impacts identified include changes in navigation conditions caused by the reduced flow of the river and the eight hydraulic structures located along the river, as well as changes to the ecology of the river and the ensuing effects on traditional land use activities.
- ▶ In particular, goose hunting activity is particularly problematic due to the timing of the spring instream flow release and the resulting flooding of good goose hunting areas upstream from hydraulic structures.
- ▶ In the area of the increased flow sector that includes the Eastmain-1 reservoir, the Opinaca Reservoir and the Boyd-Sakami Lake system, the main impacts are related to changes in the system as a result of the incremental increase in flows as a result of the Rupert River diversion. Most notably, the increased flows have caused land users to change their travel routes in many places.

- ▶ Finally, in all areas of the project, land users note the impacts related to the opening of the territory. This issue is, of course, not simple, as land users themselves do benefit to a certain extent from the opening of the territory as a result of easier access to their trapline.

It should be noted that, as a result of the re-appropriation agreement, the human impacts of the project are now under the direct responsibility of Niskamoon. In general, land users seem to appreciate Niskamoon funds, and are for the most part well aware of the benefits that exist for them. Niskamoon has requested that Hydro-Québec compile the information relative to funding issues in a separate technical report for them to be aware of the issues raised.



The Fisheries and Health Committee



Mandate of the Fisheries and Health Committee

The Fisheries and Health Committee was created to implement key components of the Mercury Agreement (2001), as well as subsequent agreements signed between the Crees and Hydro-Québec dealing with the issue of mercury in fish in relation to new projects on the territory (*specifically EM-1 and EM-1A*). The mandate of the Committee is summarized as follows:

1. To play a key role in the evaluation and recommendations to be made to Niskamoon's Board of Directors concerning all monitoring and research programs related to mercury, including the review of new funding proposals as well as all follow-up for approved projects (*as defined in Chapter 5 of the Mercury Agreement (2001)*).
2. To review funding programs related to community fishing programs carried out to address the issue of mercury in fish.
3. To strengthen Cree fisheries through initiatives that foster long-term and self-sufficient activities and pursuits.

The Fisheries and Health Committee met once in April 2017 to discuss a collaborative publication as well as the continuation of the Fisheries Enhancement Program for a limited period as a result of new funds being made available for this program.

Fisheries Enhancement Program

The Fisheries Enhancement Program seeks to fund community-based fishing programs with the following objectives:

1. To ensure the sustainable, long-term use of aquatic resources valued by Crees.
2. To restore fishing practices through the development of fishing installations and methods traditionally used by Crees.
3. To strengthen Cree fisheries through initiatives that foster long-term and self-sufficient activities and pursuits.

The following priorities were identified for funding programs:

- Self-sustainability
- Community involvement
- Respect and promotion of traditional values
- Increasing health benefits through fish consumption
- Involvement of youth



The following projects were funded in 2020 - 2021:

▼ PROJECT	▼ COMMUNITY	▼ FUNDING	▼ AGREEMENT #
Fishing Excursion 2021	Whapmagoostui	\$13,377	2021-213
Fishery Program at Km 291 BDH	Waskaganish	\$27,514	2021-10
Traditional Fishnet Project	Waswanipi	\$14,699	2021-71
Fishery Project	Waswanipi	\$15,604	2021-72
Fish Project	Waswanipi	\$16,160	2021-73



▲
Photo of
Late Robbie Saganash
by Kory Saganash

Emergency Assistance Fund for Cree Land Users

With the ongoing health emergency throughout the province of Quebec due to the COVID-19 (Coronavirus) pandemic, it was requested that the Cree entities of Eeyou Istchee find useful and innovative solutions to assist the Cree communities during the 2020 annual spring goose hunt.

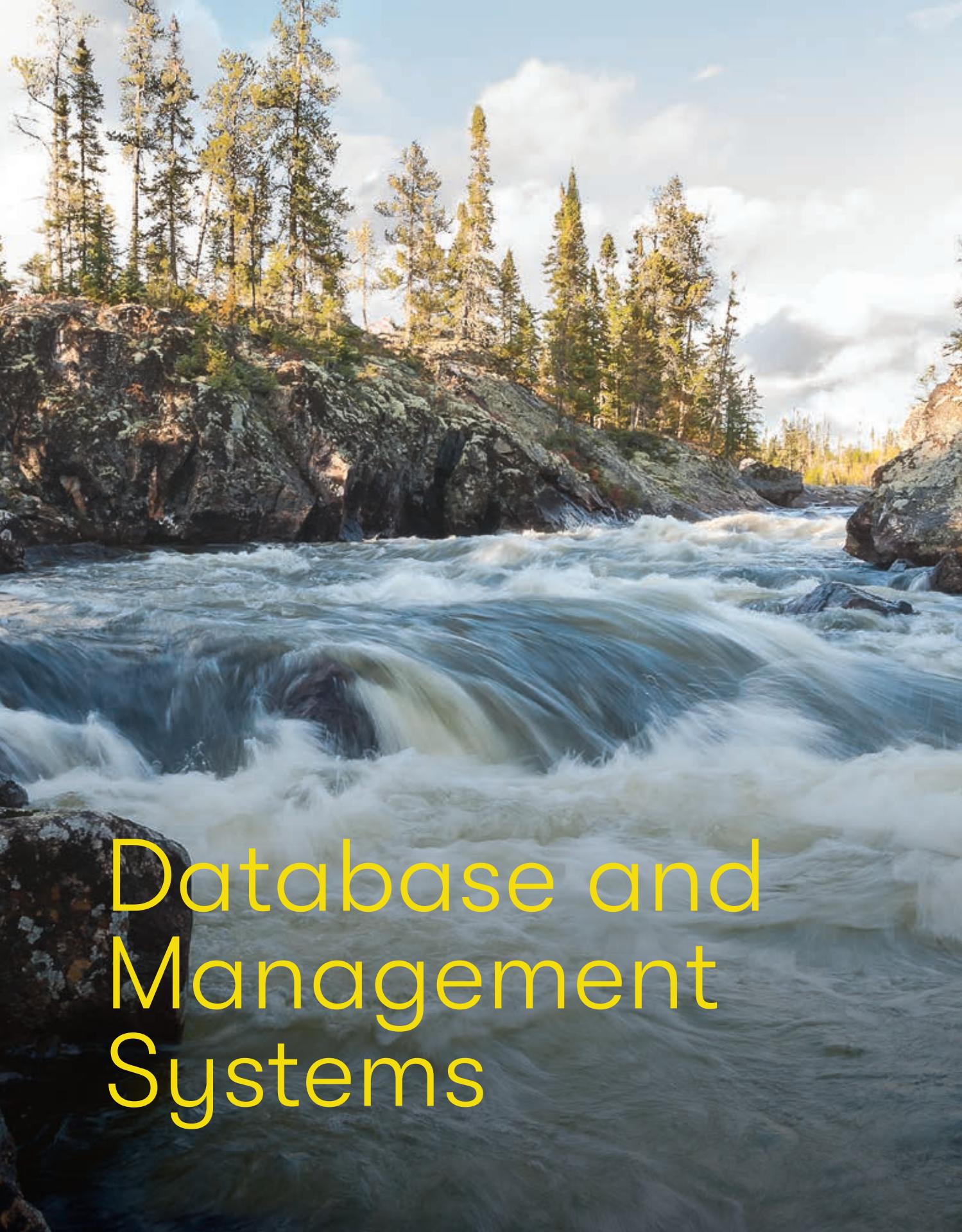
The Cree Trappers Association and Niskamoon Corporation came together and developed an emergency assistance fund that would allow Cree land users and their families to access their camps earlier for the spring goose hunt. Allowing the families to access their camps earlier and staying longer would complement physical distancing measures that were being recommended by local and regional health authorities to combat the spread of COVID-19.

Niskamoon Corporation received and approved proposals from the Regional Cree Trappers Association, Cree Nation of Chisasibi, and the Cree First Nation of Waswanipi that would provide emergency assistance funding for Cree Land Users in the amount of \$1,628,495.00. This funding was used at the discretion of the local CTA Administrators and Local CTA Committees depending on the needs of the local land users.

The program was a success and many calls were received to continue the program into the 2021 annual spring goose hunt as preventative health measures were still in place for 2021.



Database and Management Systems



Niskamoon maintains an online database for its projects, referred to as the Niskamoon Information Management System (*NIMS*). It is an integrated platform, such that it also serves to submit new projects for funding, to manage projects in progress as well as to submit final reports when the projects are complete. The *NIMS* is connected to the Cree Geo-Portal, a broader geo-referenced platform which allows all relevant spatial data to be held and shared through one application. This way, for example, when the Cree Trappers' Association makes any changes to existing trapline boundaries, the maps are updated in real time for the benefit of all the other entities.

Niskamoon has also developed a Customer Relationship Management Platform, the Niskamoon Interactive Consultation Database (*NICD*), which is directly linked with the *NIMS*. This platform has now been integrated in all nine communities.

In 2020-2021, no major modifications were made to the *NIMS*. We continue to work actively with our service provider, Strata360, to make this system perform as well as possible.

Steering Committee Mandate

The mandate of the Steering Committee, as established by the Agreement signed between the Grand Council of the Crees, Niskamoon Corporation and Hydro-Québec in August 2016 shall be to:

- ▶ Elaborate a Comprehensive Program in connection with purpose of this agreement pursuant to Section 1 herein;
- ▶ See to the implementation of the Comprehensive Program
- ▶ Review and comment specific aspects of each individual component of the research program, including terms of reference, results and conclusions in a constructive format lending to the credibility of the research

MEMBERS OF THE STEERING COMMITTEE

▼ MEMBER	▼ ENTITY
Marc Dunn	Niskamoon Corporation
Robbie Tapiatic	Niskamoon Corp./Cree Nation of Chisasibi
Ernie RabbitSkin	Niskamoon Corporation
Ernest Moses/Claarence Happyjack	Waskaganish
Norman Cheezo	Eastmain
Geraldine Mark	Wemindji
James Bobbush	Cree Nation of Chisasibi
John Lameboy	Cree Nation of Chisasibi
Louie Kanatewat	Cree Nation of Chisasibi
Roderick Pachano	Cree Nation of Chisasibi
Emily Sinave/Kelly LeBlanc	Cree Nation Government
Jean-Philippe Gilbert	Hydro-Québec
Alain Tremblay	Hydro-Québec
Carine Durocher	Hydro-Québec
Mhaly Bois-Charlebois	Hydro-Québec
Real Courcelles	Hydro-Québec
Jean Rodrigue/Josée Lefebvre	Canadian Wildlife Service

MEETINGS 2020 - 2021

There was a total of 12 meetings from June 2020 to April 2021. Below is the list of the meetings and because of COVID-19 pandemic, all meetings were held by video conference.

▼ LOCATION	▼ DATE	▼ MEETING NUMBER
Wemindji	January 21-22, 2020	27
Video conference	March 18, 2020	28
Video conference	June 3, 2020	29
Video conference	July 8, 2020	30
Video conference	September 2, 2020	31
Video conference	October 1, 2020	32
Video conference	November 10, 2020	34
Video conference	February 4, 2021	35
Video conference	February 17, 2021	36
Video conference	March 3, 2021	37
Video conference	March 18, 2021	38
Video conference	March 31, 2021	39

Research Components

The research components are overseen by different teams, headed by the Principal Investigator. Due to the COVID-19 pandemic, no researchers were permitted to go to the area. So, a Cree team lead by Ernie RabbitSkin and Laura-Lee Sam took upon the role to gather data for the research teams. A 2nd Cree team in Wemindji was also mobilized and lead by Henry Stewart. Niskamoon would like to extend its sincerest appreciation for the hard work of these teams.

RESEARCH COMPONENTS

- 1 Rivers
 - To assess the nutrients and sediments the rivers bring in to James Bay
 - Under the responsibility of Dr. Paul del Giorgio of University of Québec at Montreal (*UQÀM*)
- 2 Oceanography
 - Studying the properties of the coastal waters and the tides and circulation along the coast in summer and winter
 - Under the responsibility of Dr. Urs Neumeier of University of Québec at Rimouski (*UQAR/ISMER*), with collaboration from the University of Manitoba
- 3 Waterfowl
 - Geese surveys to count and track the geese that use the coastal area and where they go when they are not here
 - Under the responsibility of Dr. Jean-François Giroux (*UQÀM*)
- 4 Eelgrass
 - Assessing the distribution, abundance and ecosystem of eelgrass beds
 - Under the responsibility of Dr. Murray Humphries (*McGill University*)
- 5 Cree Traditional Knowledge and Coastal Land Use
 - Understanding and documenting Cree use and understanding of coastal habitat and ecology
 - Under the responsibility of Dr. Julian Idrobo (*no university affiliation*)

The Coastal Habitat Comprehensive Research Project

The Coastal Habitat Comprehensive Research Project is a large-scale research program carried over the entire eastern coast of James Bay, involving all four Cree communities located along this coast.

The research project was developed to answer the following Research Questions:

- ▶ What are the main factors affecting the current growth of eelgrass along the eastern coast of James Bay?
- ▶ What is the impact of the current state of eelgrass beds on waterfowl presence along the coast of James Bay and, subsequently, Cree hunting activities?

Recall that a marked decline of eelgrass was documented in the 1990's and populations have yet to recover from it twenty years later.

The project proposes to integrate various disciplines as well as Cree Traditional Knowledge, which is viewed as equal to western science. In fact, the research project proposes that by combining western scientific methods as well as Cree Knowledge, results will be more complete than from any one individual approach.

The Research Project is overseen by a Steering Committee appointed and overseen by Niskamoon Corporation.



2020 in Review

2020 was a challenging year to say the least. Our last major summer field campaign was overturned following the COVID-19 pandemic, which prevented any of our research partners to come to the territory. Instead, Niskamoon turned to an all-Cree team to continue to collect data despite the difficult conditions. This team did an incredible job keeping the research momentum going, strongly supported by land users who played a key role in the field work. We are very proud of everyone's contribution in these otherwise difficult times.

RESULTS TO DATE

Over the course of the year, the researchers have worked hard to analyze the large data-sets that have been collected over the year. The section below presents some of the preliminary results:

- ▶ The *Eelgrass team* that began in 2019 have presented research on nutrient uptake into eelgrass plants, specifically nitrogen. Results show that nitrogen does not seem to be a limiting factor for eelgrass growth, as it is found in sufficient amounts near beds.
- ▶ According to the *Oceanography team*, the main factors that seem to affect eelgrass growth are salinity and light availability. However, these factors show important variations at a local scale, such that large regional-scale factors at times do not seem to play as big a role, but issues can be amplified within beds.
- ▶ Salinity is entirely influenced by river discharges, according to the *Rivers team*. Eastern James Bay today is dominated by two major systems: the Rupert Bay system (*Nottaway, Broadback, Rupert and Pontax Rivers*) in the south and the La-Grande River system in the north. Water is generally more turbid and more coloured in the southern rivers compared with the northern ones.
- ▶ The *Waterfowl team* has demonstrated important shifts in the goose population found along the coast in the last few decades. “Long-neck” geese continue to grow while migrant geese seem to be less abundant along the coast compared with inland. In fact, of the 25 geese collared in Puvurnituk in 2017, all the geese flew inland between their summer breeding grounds in Nunavik and their wintering grounds in the coastal United States.
- ▶ *Coastal Land Use and Traditional Knowledge* research has demonstrated that the environmental changes observed along the eastern coast of James Bay over the last several decades have had a profound effect on coastal land use, harvesting and the transfer of knowledge to future generations. Defining measures to enhance this way of life in the future will require a concerted effort from a wide range of stakeholders.



Financial Information



List of Approved Projects in 2020-2021

RESOLUTION	COMMUNITY	TRAPLINE	PROJECT TITLE	SOURCE OF FUNDING	AMOUNT APPROVED
2021-02	Chisasibi		Chisasibi CTA Special Assistance	Hydro-Québec & Eeyou Fund	443,470.00
2021-07	Chisasibi		Chisasibi Mamoweedow	Hydro-Québec & Eeyou Fund	50,000.00
2021-165	Chisasibi		Fall & Winter Flights	Hydro-Québec & Eeyou Fund	414,000.00
2021-166	Chisasibi		Snow Removal	Hydro-Québec & Eeyou Fund	506,000.00
2021-167	Chisasibi	CH-3	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	7,504.61
2021-168	Chisasibi	CH-4	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	12,011.18
2021-169	Chisasibi	CH-5	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	18,263.44
2021-170	Chisasibi	CH-6	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	17,077.50
2021-171	Chisasibi	CH-7	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	16,355.19
2021-21	Chisasibi	CH-16	Goose Feeding Area and Portages	Hydro-Québec & Eeyou Fund	7,076.41
2021-22	Chisasibi	VC-04	Ramp, Goose Feeding Area and Crossing	Hydro-Québec & Eeyou Fund	10,562.75
2021-224	Chisasibi		Spring Airlift	Hydro-Québec & Eeyou Fund	500,000.00

2021-225	Chisasibi	VC-03	Crossings	Hydro-Québec & Eeyou Fund	41,718.00
2021-226	Chisasibi	VC-04	Crossings	Hydro-Québec & Eeyou Fund	18,726.00
2021-227	Chisasibi	VC-05	Crossings & Hunting Sites Clearing	Hydro-Québec & Eeyou Fund	14,301.00
2021-92	Chisasibi	FG-01	Hunt Site, Corridor, Goose Pond	Hydro-Québec & Eeyou Fund	35,824.17
2021-93	Chisasibi	FG-07	Landing Strip	Hydro-Québec & Eeyou Fund	19,401.94
2021-94	Chisasibi	FG-14	Portages	Hydro-Québec & Eeyou Fund	3,270.00
2021-95	Chisasibi	FG-24	Hunt Site and Goose Pond Clearing	Hydro-Québec & Eeyou Fund	21,477.80
2021-96	Chisasibi	FG-27	Goose Corridor	Hydro-Québec & Eeyou Fund	44,436.29
2021-97	Chisasibi	VC-03	Hunt Site Corridor Clearings	Hydro-Québec & Eeyou Fund	17,794.25
2021-98	Chisasibi	VC-03	Cabin Replacement	Hydro-Québec & Eeyou Fund	39,928.57
2021-100	Eastmain		Snow Removal	Boumhounan Remedial Works Fund	85,725.38
2021-101	Eastmain		Cabin Roofs Snow Removal	Boumhounan Remedial Works Fund	42,603.62
2021-102	Eastmain		Grooming of Snowmobile Trails	Boumhounan Remedial Works Fund	59,224.77
2021-103	Eastmain	RE-01	Goose Ponds	Nadoshtin Eenou Indohoun Fund	32,303.50
2021-104	Eastmain	RE-01	Resurfacing Campsite	Nadoshtin Eenou Indohoun Fund	68,088.63
2021-105	Eastmain	RE-04	Clear Cutting Hunting Area	Hydro-Québec & Eeyou Fund	14,927.00

2021-106	Eastmain	RE-04	Clear Cutting Two Hunting Area	Hydro-Québec & Eeyou Fund	26,122.25
2021-107	Eastmain	VC-15	Trans Eeyou Istchee Trail - Phase II	Hydro-Québec & Eeyou Fund	27,020.00
2021-108	Eastmain	VC-33	Goose Pond	Hydro-Québec & Eeyou Fund	13,586.10
2021-109	Eastmain	VC-35	Cabin Extension	Boumhounan Remedial Works Fund	9,442.50
2021-110	Eastmain	VC-35	Goose Pond	Boumhounan Remedial Works Fund	20,897.80
2021-111	Eastmain	VC-37	Resurfacing and Pad Preparation	Nadoshtin Eenou Indohoun Fund	147,878.50
2021-172	Eastmain	RE-03A	Clear Cutting Hunting Area	Hydro-Québec & Eeyou Fund	18,658.75
2021-195	Eastmain	RE-01	Skandic SWT	Boumhounan Eenou Indohoun Fund	11,325.00
2021-23	Eastmain	RE-04	Trans Eeyou Istchee Trail - Phase II	Hydro-Québec & Eeyou Fund	26,555.52
2021-232	Eastmain		Spring Airlift	Hydro-Québec & Eeyou Fund	190,000.00
2021-233	Eastmain	RE-03A	Clear Cutting Hunting Area	Hydro-Québec & Eeyou Fund	13,061.00
2021-242	Eastmain	RE-1	Argo Frontier Scout & Trailer	Boumhounan Eenou Indohoun Fund	24,140.00
2021-91	Eastmain		Pursuing the Footprints of our Ancestors Project - Phase I	Hydro-Québec & Eeyou Fund	32,004.50
2021-99	Eastmain		Wood Cutting Project	Hydro-Québec & Eeyou Fund	25,000.00
2021-125	Mistissini	M-8	Trans Eeyou Istchee Trail - Phase III	Hydro-Québec & Eeyou Fund	23,718.75
2021-126	Mistissini	M-9	Traditional Dwelling	Hydro-Québec & Eeyou Fund	27,847.79

2021-127	Mistissini	M-16	Traditional Dwelling	Hydro-Québec & Eeyou Fund	20,782.00
2021-128	Mistissini	M-16	Stream Crossing for Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	6,020.14
2021-129	Mistissini	M-16	Trans Eeyou Istchee Trail - Phase II	Hydro-Québec & Eeyou Fund	23,718.50
2021-130	Mistissini	M-22	Traditional Dwelling - Phase II	Hydro-Québec & Eeyou Fund	23,838.65
2021-131	Mistissini	M-23	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	26,090.63
2021-132	Mistissini	M-24A	Trans Eeyou Istchee Trail - Phase II	Hydro-Québec & Eeyou Fund	30,834.38
2021-133	Mistissini	M-25	Snow Removal	Boumhounan Remedial Works Fund	34,262.25
2021-134	Mistissini	M-51	Traditional Dwelling	Hydro-Québec & Eeyou Fund	20,842.90
2021-162	Mistissini	M-18	Firewood Collection	Continued Use & Reappropriation Fund	9,573.52
2021-163	Mistissini	M-25	Skidoo Trail	Continued Use & Reappropriation Fund	10,784.13
2021-184	Mistissini	M-01	Collection of Logs for 2 Traditional Dwellings - Phase I	Hydro-Québec & Eeyou Fund	28,076.04
2021-185	Mistissini	M-01	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	23,718.75
2021-186	Mistissini	M-01	Trans Eeyou Istchee Trail - Phase II	Hydro-Québec & Eeyou Fund	23,718.75
2021-187	Mistissini	M-01A	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	23,718.75
2021-188	Mistissini	M-07	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	27,671.88
2021-189	Mistissini	M-12	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	37,950.00

2021-190	Mistissini	M-14	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	21,346.88
2021-191	Mistissini	M-18	Camp Snow Removal	Continued Use & Reappropriation Fund	25,300.00
2021-192	Mistissini	M-22	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	30,834.38
2021-193	Mistissini	M-25	Woodshed Porch	Boumhounan Remedial Works Fund	30,602.74
2021-202	Mistissini	M-18	Credit back to Fund for M-18 Subsidy Requests	Boumhounan Eenou Indohoun Fund	- 23,957.94
2021-212	Mistissini		Chishienuu Chiskutamaachewin Program	Boumhounan Remedial Works Fund	300,000.00
2021-212	Mistissini		Chishienuu Chiskutamaachewin Program	Continued Use & Reappropriation Fund	148,689.00
2021-220	Mistissini		Rupert River Reduced Flow Navigation & Exploration Subsidy Program	Continued Use & Reappropriation Fund	61,985.00
2021-238	Mistissini	M-18	Spring Snow Removal	Continued Use & Reappropriation Fund	3,657.00
2021-239	Mistissini	M-33	Cold Porch 12x20	Boumhounan Remedial Works Fund	22,009.00
2021-240	Mistissini	M-33	Porch & Balcony	Boumhounan Remedial Works Fund	45,292.00
2021-244	Mistissini	M-18	Skandic WT	Boumhounan Eenou Indohoun Fund	16,350.00
2021-32	Mistissini	M-02	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,718.75
2021-33	Mistissini	M-11	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	33,206.25
2021-34	Mistissini	M-12	Traditional Dwelling	Hydro-Québec & Eeyou Fund	23,417.25
2021-35	Mistissini	M-18	Cabin 20x24 with Porch	Boumhounan Remedial Works Fund	72,544.54

2021-36	Mistissini	M-18	Cabin 20x24 Renovation Inside Walls	Boumhounan Remedial Works Fund	33,359.46
2021-37	Mistissini	M-18	2 Cabins 16x16 with Porch	Boumhounan Remedial Works Fund	48,627.36
2021-38	Mistissini	M-18	Renovation Inside Walls	Boumhounan Remedial Works Fund	43,221.47
2021-39	Mistissini	M-23	Moose Corridor	Hydro-Québec & Eeyou Fund	21,513.86
2021-40	Mistissini	M-23	Traditional Dwelling	Hydro-Québec & Eeyou Fund	20,025.19
2021-41	Mistissini	M-25	Cabin 20x24 with Porch	Boumhounan Remedial Works Fund	63,480.52
2021-42	Mistissini	M-26	Cabin with Porch	Boumhounan Remedial Works Fund	48,716.61
2021-43	Mistissini	M-33	Cabin 20x24 with Porch	Boumhounan Remedial Works Fund	52,397.83
2021-44	Mistissini	M-33	Cabin with Balcony	Boumhounan Remedial Works Fund	49,233.40
2021-45	Mistissini	M-45A	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	11,688.60
2021-08	Nemaska		Old Nemaska Gathering	Continued Use & Reappropriation Fund	50,000.00
2021-11	Nemaska	M-33	Summer Fishery Project	Continued Use & Reappropriation Fund	27,526.40
2021-114	Nemaska	R-19	Cabin & Labour Cost Project	Boumhounan Remedial Works Fund	5,000.00
2021-115	Nemaska	R-19	Cabin & Porch	Boumhounan Remedial Works Fund	21,195.38
2021-136	Nemaska	N-24	Repairs on Outboard Motor	Boumhounan Eenou Indohoun Fund	1,436.29
2021-137	Nemaska	R-19	A.T.V.	Boumhounan Eenou Indohoun Fund	13,076.93

2021-138	Nemaska	R-19	Maintenance of D-Log Cabins	Boumhounan Eenou Indohoun Fund	10,968.27
2021-139	Nemaska	R-20	Outboard Motor	Boumhounan Eenou Indohoun Fund	6,562.50
2021-156	Nemaska		Youth Winter Journey	Continued Use & Reappropriation Fund	10,000.00
2021-157	Nemaska		Trappers' Festival	Nadoshtin Remedial Works Fund	5,000.00
2021-161	Nemaska		Snow Removal	Continued Use & Reappropriation Fund	23,390.50
2021-196	Nemaska	R-19	2 Generators	Boumhounan Eenou Indohoun Fund	2,850.00
2021-210	Nemaska		Old Nemaska Gathering	Continued Use & Reappropriation Fund	40,000.00
2021-215	Nemaska	N-24A	Skidoo Trails	Continued Use & Reappropriation Fund	15,035.00
2021-216	Nemaska	R-20	Upgrading ATV Trail & Boat Ramp	Continued Use & Reappropriation Fund	63,400.00
2021-218	Nemaska		Rupert River Reduced Flow Navigation & Exploration Subsidy Program	Continued Use & Reappropriation Fund	300,702.00
2021-219	Nemaska		Ruper Diversion Bays Navigation & Exploration Subsidy Program	Continued Use & Reappropriation Fund	15,180.00
2021-74	Nemaska		Snow Removal at Campsites	Continued Use & Reappropriation Fund	273,919.68
2021-75	Nemaska		Wood Supply Program for Elders	Continued Use & Reappropriation Fund	25,000.00
2021-76	Nemaska	N-24	Enhancement Goose Hunting Site	Continued Use & Reappropriation Fund	19,229.52
2021-77	Nemaska	N-25	Argo Trail	Continued Use & Reappropriation Fund	6,706.40
2021-78	Nemaska	R-18	Repairs to Bridge Crossing	Continued Use & Reappropriation Fund	89,245.72

2021-145	Niskamoon		Erosion on Fort-George Island	Hydro-Québec & Eeyou Fund	115,300.00
2021-147	Niskamoon		Transport and Disposal of Hazardous Waste	Hydro-Québec & Eeyou Fund	43,615.00
2021-197	Niskamoon		CHRP - Rescinding Resolution 1920-155	Hydro-Québec & Eeyou Fund	- 192,395.00
2021-241	Niskamoon		Purchase of Signs for the Trans Eeyou Istchee Trail Network	Hydro-Québec & Eeyou Fund	4,117.26
2021-49	Niskamoon		Adm. and Salaries Coastal Habitat Comprehensive Research Program	Hydro-Québec & Eeyou Fund	172,500.00
2021-50	Niskamoon		CHRP - Specific Study on Cree Land Use and Knowledge Phase II - UBC	Hydro-Québec & Eeyou Fund	310,673.90
2021-09	Ouje-Bougoumou		Ouje-bougoumou Traditional Gathering	Hydro-Québec & Eeyou Fund	25,000.00
2021-122	Ouje-Bougoumou		Winter Snow Removal	Hydro-Québec & Eeyou Fund	75,000.00
2021-123	Ouje-Bougoumou		Wood Cutting Project	Hydro-Québec & Eeyou Fund	25,000.00
2021-124	Ouje-Bougoumou	O-48	Goose Corridor	Hydro-Québec & Eeyou Fund	27,867.95
2021-158	Ouje-Bougoumou		Elders Recording and Storytelling	Hydro-Québec & Eeyou Fund	9,803.75
2021-180	Ouje-Bougoumou	O-59	Goose Camp Enhancement	Hydro-Québec & Eeyou Fund	16,948.47
2021-181	Ouje-Bougoumou	O-60	Goose Corridor	Hydro-Québec & Eeyou Fund	22,333.58
2021-182	Ouje-Bougoumou	O-60A	Goose Corridors	Hydro-Québec & Eeyou Fund	22,214.67
2021-183	Ouje-Bougoumou	O-53	Traditional Training Dwelling	Hydro-Québec & Eeyou Fund	28,319.56
2021-236	Ouje-Bougoumou		Snow Removal at Goose Camps	Hydro-Québec & Eeyou Fund	50,000.00

2021-237	Ouje-Bougoumou	O-52	Traditional Log Cabin Porch	Hydro-Québec & Eeyou Fund	12,900.00
2021-29	Ouje-Bougoumou	O-52	Goose Corridor	Hydro-Québec & Eeyou Fund	27,804.70
2021-30	Ouje-Bougoumou	O-55	Goose Corridor	Hydro-Québec & Eeyou Fund	27,624.44
2021-31	Ouje-Bougoumou	O-58	Traditional Log Dwelling	Hydro-Québec & Eeyou Fund	12,402.82
2021-04	Regional CTA		Regional CTA Special Assistance	Continued Use & Reappropriation Fund	1,096,750.00
2021-194	Regional CTA		Eeyou Ituun Coordinator	Hydro-Québec & Eeyou Fund	100,000.00
2021-135	Washaw Sibi		Wood Cutting Project	Hydro-Québec & Eeyou Fund	25,000.00
2021-112	Waskaganish	N-01	Goose Corridor	Continued Use & Reappropriation Fund	11,064.96
2021-113	Waskaganish	N-01	Skidoo Trail Project	Continued Use & Reappropriation Fund	10,120.00
2021-12	Waskaganish		Waskaganish Voluntary Sturgeon Registry	Continued Use & Reappropriation Fund	13,186.36
2021-13	Waskaganish		Waskaganish Voluntary Registry of Cisco Catches	Continued Use & Reappropriation Fund	42,974.58
2021-14	Waskaganish		Waskaganish SDC Community Walking Trail - Phase II	Continued Use & Reappropriation Fund	48,998.90
2021-140	Waskaganish	R-05	Skandic 2020	Boumhounan Eenou Indohoun Fund	12,091.50
2021-141	Waskaganish	R-05	Skandic 2021	Boumhounan Eenou Indohoun Fund	12,781.50
2021-142	Waskaganish	R-12	Trailer	Boumhounan Eenou Indohoun Fund	2,497.50
2021-143	Waskaganish	R-12	Boat & Motor	Boumhounan Eenou Indohoun Fund	3,881.25

2021-144	Waskaganish	R-12	Generator and Fishnet	Boumhounan Eenou Indohoun Fund	1,470.00
2021-15	Waskaganish	N-01	Parking Area for Landusers - Phase II	Continued Use & Reappropriation Fund	19,909.25
2021-159	Waskaganish		Moose Hide Preparation Course	Continued Use & Reappropriation Fund	18,975.00
2021-16	Waskaganish	N-01	SDC Repairing and Resurfacing Km 85	Continued Use & Reappropriation Fund	29,575.70
2021-160	Waskaganish		Snowshoe Making Course	Continued Use & Reappropriation Fund	18,975.00
2021-17	Waskaganish		SDC Smokey Hill Fishing Project 2020	Continued Use & Reappropriation Fund	224,066.92
2021-173	Waskaganish		Elders Wood Cutting	Hydro-Québec & Eeyou Fund	25,000.00
2021-174	Waskaganish	N-01	Goose Pond	Continued Use & Reappropriation Fund	13,130.70
2021-175	Waskaganish	N-08A	Trans Eeyou Istchee Trail - Phase III	Hydro-Québec & Eeyou Fund	33,451.91
2021-18	Waskaganish	N-06	Waskaganish Traditional Fishing at Kaachikaasuk	Continued Use & Reappropriation Fund	78,430.00
2021-19	Waskaganish	N-09	ATV Trail Repairs	Continued Use & Reappropriation Fund	13,206.60
2021-20	Waskaganish	R-04	Fishery Project	Continued Use & Reappropriation Fund	26,109.60
2021-214	Waskaganish		Spring Airlift	Continued Use & Reappropriation Fund	350,000.00
2021-217	Waskaganish		Rupert River Reduced Flow Navigation & Exploration Subsidy Program	Continued Use & Reappropriation Fund	273,516.00
2021-24	Waskaganish	N-01	Goose Pond	Continued Use & Reappropriation Fund	14,927.00
2021-243	Waskaganish	R-11	Skandic 550	Boumhounan Eenou Indohoun Fund	8,221.00

2021-25	Waskaganish	N-03	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	22,358.88
2021-26	Waskaganish	N-08A	Trans Eeyou Istchee Trail - Phase III	Hydro-Québec & Eeyou Fund	28,778.75
2021-27	Waskaganish	N-09	ATV Trail Project	Continued Use & Reappropriation Fund	7,590.00
2021-28	Waskaganish	N-09	Goose Pond	Continued Use & Reappropriation Fund	19,012.95
2021-46	Waskaganish	N-09	ATV	Boumhounan Eenou Indohoun Fund	9,750.00
2021-70	Waskaganish		Smokey Hill Gathering	Continued Use & Reappropriation Fund	30,000.00
2021-79	Waskaganish	N-01	Rebuilt of Km48 Branch Road to Rupert River	Continued Use & Reappropriation Fund	68,174.64
2021-80	Waskaganish	N-01	PK33 Boat Landing	Continued Use & Reappropriation Fund	36,764.70
2021-81	Waskaganish	N-02	Snow Removal	Continued Use & Reappropriation Fund	168,522.67
2021-82	Waskaganish	N-02	Snow Removal	Continued Use & Reappropriation Fund	71,880.28
2021-83	Waskaganish	N-02	Traditional Lodge Cabin - Phase II	Continued Use & Reappropriation Fund	129,030.00
2021-84	Waskaganish	N-02	ATV Trail	Continued Use & Reappropriation Fund	14,383.00
2021-85	Waskaganish	N-02	Crossing	Continued Use & Reappropriation Fund	7,286.40
2021-86	Waskaganish	N-09	Snowmobile Trail Grooming	Continued Use & Reappropriation Fund	34,521.85
2021-87	Waskaganish	N-09	Ice Monitoring Ruper River	Continued Use & Reappropriation Fund	46,055.61
2021-88	Waskaganish	R-04	Identifying the Historic Locations and Campsites	Continued Use & Reappropriation Fund	11,956.00

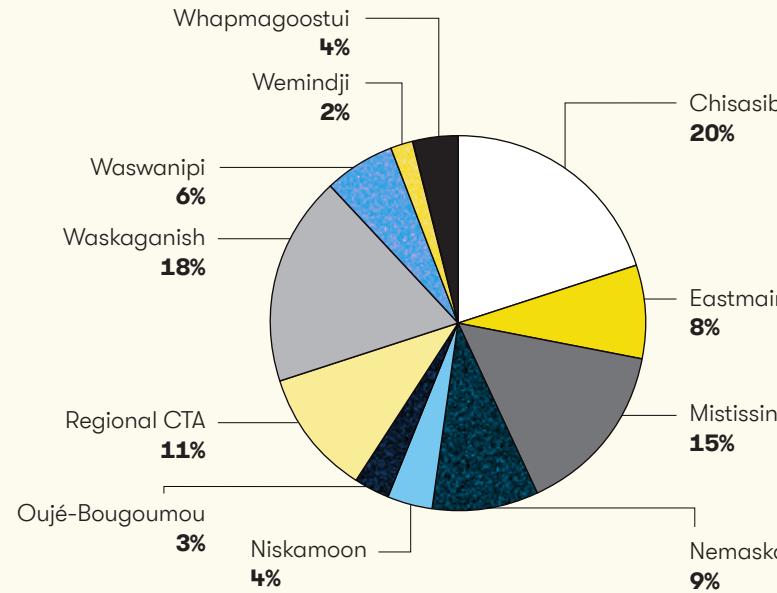
2021-89	Waskaganish	R-04	Protective Barrier - Phase III	Continued Use & Reappropriation Fund	34,661.00
2021-90	Waskaganish	R-08	Portage Trail	Continued Use & Reappropriation Fund	7,590.00
2021-10	Waskaganish	R-14	Fishery Program Km 291 BDH	Eeyou Namess Fund	27,513.75
2021-03	Waswanipi		Waswanipi Snow Removal	Hydro-Québec & Eeyou Fund	88,275.00
2021-116	Waswanipi		CTA Radio Towers	Hydro-Québec & Eeyou Fund	109,200.00
2021-117	Waswanipi	W-05B	Trans Eeyou Itschee Trail - Phase II	Hydro-Québec & Eeyou Fund	18,834.38
2021-118	Waswanipi	W-11A	Trans Eeyou Itschee Trail	Hydro-Québec & Eeyou Fund	33,206.25
2021-119	Waswanipi	W-18	Trans Eeyou Itschee Trail	Hydro-Québec & Eeyou Fund	21,346.88
2021-120	Waswanipi	W-24A	Traditional Dwellings	Hydro-Québec & Eeyou Fund	14,744.84
2021-121	Waswanipi	W-53	Trans Eeyou Istchee Trail - Phase II	Hydro-Québec & Eeyou Fund	23,718.75
2021-176	Waswanipi		Snow Removal Program	Hydro-Québec & Eeyou Fund	150,000.00
2021-177	Waswanipi		Elders Wood Program	Hydro-Québec & Eeyou Fund	25,000.00
2021-178	Waswanipi	W-08	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	28,462.50
2021-179	Waswanipi	W-52	Trans Eeyou Istchee Trail - Phase I	Hydro-Québec & Eeyou Fund	22,532.82
2021-234	Waswanipi	W-01	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,719.00
2021-235	Waswanipi	W-05A	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,719.00

2021-71	Waswanipi	W-23A	Fishnet Project	Eeyou Namess Fund	14,699.30
2021-72	Waswanipi	W-24A	Fish Project	Eeyou Namess Fund	15,603.78
2021-73	Waswanipi	W-24A	Fish Project	Eeyou Namess Fund	16,160.38
2021-209	Wemindji		Old Factory Visit	Hydro-Québec & Eeyou Fund	50,000.00
2021-211	Wemindji		liiyuuuchiskutimaach-aawinh	Hydro-Québec & Eeyou Fund	50,000.00
2021-228	Wemindji		CTA Wood Cutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2021-229	Wemindji	VC-09	Goose Pond	Hydro-Québec & Eeyou Fund	35,304.00
2021-230	Wemindji	VC-09	Goose Pond	Hydro-Québec & Eeyou Fund	19,517.00
2021-231	Wemindji	VC-10	Brush/Clear Cutting at Paint Hills Goose Pond	Hydro-Québec & Eeyou Fund	38,153.00
2021-207	Whapmagoostui		Snowshoe Making Course	Hydro-Québec & Eeyou Fund	11,500.00
2021-208	Whapmagoostui		Adopt a Family for Goose Break Project	Hydro-Québec & Eeyou Fund	4,487.00
2021-213	Whapmagoostui		Fishing Excursion	Eeyou Namess Fund	13,377.00
2021-221	Whapmagoostui		Transportation Subsidy	Hydro-Québec & Eeyou Fund	300,000.00
2021-222	Whapmagoostui		Wood Cutting Project	Hydro-Québec & Eeyou Fund	25,000.00
2021-223	Whapmagoostui		Landing Strips	Hydro-Québec & Eeyou Fund	60,000.00
2021-66	Whapmagoostui		Caribou Bozne Marrow Project	Hydro-Québec & Eeyou Fund	5,000.00

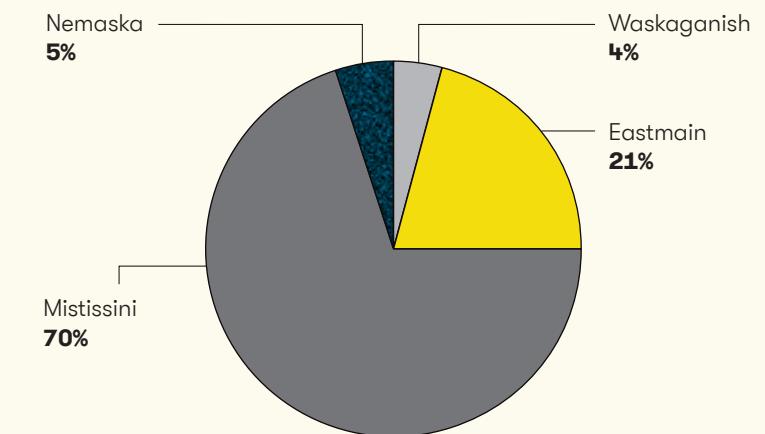
2021-67	Whapmagoostui	Traditional Sewing Project	Hydro-Québec & Eeyou Fund	5,000.00
2021-68	Whapmagoostui	Teepee Tarp Making Project	Hydro-Québec & Eeyou Fund	5,000.00
2021-69	Whapmagoostui	Traditional Cultural Teachings	Hydro-Québec & Eeyou Fund	5,000.00

Data Charts

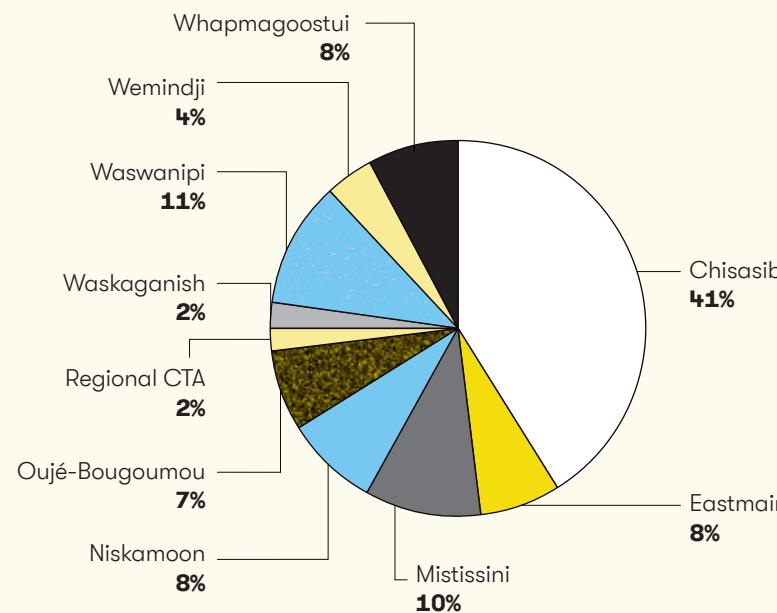
**ALL FUNDED PROJECT ALLOCATIONS
2020-2021**



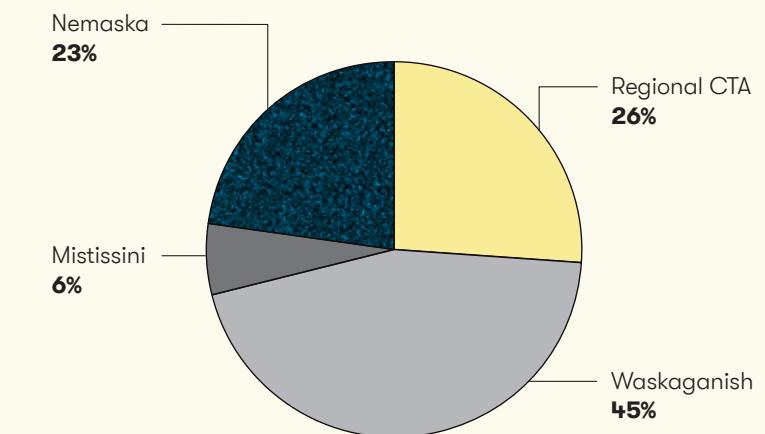
**BOUMHOUNAN REMEDIAL MEASURES FUND ALLOCATIONS
2020-2021**



**HYDRO-QUÉBEC AND EYOU FUND ALLOCATIONS
2020-2021**



**RE-APPROPRIATION FUNDS ALLOCATIONS
2020-2021**



**Niskamoon Corporation
Financial Statements
For the year ended March 31, 2021**

**Niskamoon Corporation
Financial Statements
For the year ended March 31, 2021**

Contents

Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	5
Statement of Revenue and Expenditures	6
Statement of Changes in Net Assets	7
Statement of Cash Flows	8
Notes to Financial Statements	9
Supplementary Financial Information	
Schedule of Revenue and Expenditures - Program Funds	21



Tél./Tel: 514 931 0841
Téléc./Fax: 514 931 9491
www.bdo.ca

BDO Canada s.r.l./S.E.N.C.R.L./LLP
1000, rue De La Gauchetière O. Bureau 200
Montréal QC H3B 4W5 Canada

Independent Auditor's Report

To the Members of Niskamoon Corporation

Opinion

We have audited the financial statements of Niskamoon Corporation (the "Corporation"), which comprise the statement of financial position as at March 31, 2021, and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Niskamoon Corporation as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



Independent Auditor's Report

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Corporation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Corporation 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.

BDO Canada s.r.l./S.E.N.C.R.L./LLP,

Montréal, Québec
June 8, 2021

¹ CPA auditor, CA, public accountancy permit No. A128349

Niskamoon Corporation Statement of Financial Position

	March 31	2021	2020
Assets			
Current			
Cash and cash equivalents (Note 3)	\$ 25,983,584	\$ 15,551,623	
Investments (Note 4)	31,351,527	35,704,177	
Accounts receivable (Note 5)	959,043	1,455,841	
Assets held-for-sale	-	898,668	
Balance of sale receivable (Note 6)	<u>200,000</u>	-	
	58,494,154	53,610,309	
Capital assets (Note 7)	19,322	25,896	
Long-term balance of sale receivable (Note 6)	600,000	-	
	\$ 59,113,476	\$ 53,636,205	
Liabilities and Net Assets			
Current			
Accounts payable and accrued liabilities (Note 8)	\$ 482,151	\$ 487,412	
Project expenditures payable (Note 9)	1,404,157	1,182,852	
Due to Cree Nation Government (Note 2)	45,390	27,654	
Deferred revenue (Note 10)	<u>57,181,778</u>	51,938,287	
	59,113,476	53,636,205	
Net assets			
Invested in capital assets and assets held-for-sale	19,322	924,564	
Administration fund	<u>(19,322)</u>	(924,564)	
	-	-	
	\$ 59,113,476	\$ 53,636,205	

On behalf of the Board

Wéeween Maapoo Director

Hollie Director

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

**Niskamoon Corporation
Statement of Revenue and Expenditures**

For the year ended March 31	2021			2020		
	Administration Fund	Program Funds	Total	Administration Fund	Program Funds	Total
Revenue						
Contributions						
Hydro-Québec	\$ 4,094,737	\$ 8,061,367	\$ 12,156,104	\$ 16,983,162		
Cree Nation Government	-	581,250	581,250			
Investment income	69,781	860,437	930,218	1,251,511		
Gain on disposal of assets held-for-sale	101,332	-	101,332	-		
Transferred to deferred revenue (Note 10)	(4,195,809)	-	(4,195,809)	(4,094,737)		
Unrealized gain (loss) on financial instruments	30,815	358,547	389,362	(200,821)		
Other revenue	22,340	-	22,340	23,831		
	123,196	9,861,601	9,984,797	13,962,946		
Expenditures						
Project expenditures	-	7,465,900	7,465,900	11,352,202		
Contribution to Niskamoon Officers	-	1,006,117	1,006,117	986,355		
Salary and fringe benefits	801,717	-	801,717	561,301		
Professional fees	275,199	-	275,199	286,689		
Corporate fees	99,971	-	99,971	92,913		
Rent	93,850	-	93,850	86,510		
Office expenses	62,831	-	62,831	58,727		
Administration charges	42,696	-	42,696	56,448		
Travel	33,283	-	33,283	260,922		
Legal fees (Note 12)	32,115	-	32,115	98,069		
Telecommunications	28,321	-	28,321	27,598		
Service Agreement - Cree Nation Government (Note 2)	17,737	-	17,737	17,616		
Insurance	13,884	-	13,884	15,524		
Amortization of capital assets	6,574	-	6,574	8,966		
Bank charges	2,374	-	2,374	2,834		
Advertising and promotion	1,453	-	1,453	37,423		
Monitoring Committee	775	-	775	12,449		
Annual report	-	-	-	400		
	1,512,780	8,472,017	9,984,797	13,962,946		
(Deficiency) excess of revenue over expenditures for the year	\$ (1,389,584)	\$ 1,389,584	\$ -	\$ -		

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

**Niskamoon Corporation
Statement of Changes in Net Assets**

For the year ended March 31	2021			2020		
	Invested in Capital Assets and Assets Held-for-Sale	Administration Fund	Program Funds	Total	Total	
Balance, beginning of year	\$ 924,564	\$ (924,564)	\$ -	\$ -	\$ -	\$ -
(Deficiency) excess of revenue over expenditures for the year	94,758	(1,484,342)	1,389,584	-	-	-
Invested in capital assets and assets held-for-sale	(1,000,000)	1,000,000	-	-	-	-
Interfund transfers (Note 14)	-	1,389,584	(1,389,584)	-	-	-
Balance, end of year	\$ 19,322	\$ (19,322)	\$ -	\$ -	\$ -	\$ -

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

Niskamoon Corporation Statement of Cash Flows

<u>For the year ended March 31</u>	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Excess of revenue over expenditures for the year	\$ -	\$ -
Items not involving cash and cash equivalents		
Amortization of capital assets	<u>6,574</u>	8,966
Gain on disposal of assets held-for-sale	<u>(101,332)</u>	-
Unrealized (gain) loss on investments	<u>(389,362)</u>	200,821
	<u>(484,120)</u>	209,787
Changes in non-cash working capital balances		
Accounts receivable	<u>496,798</u>	1,350,172
Balance of sale receivable	<u>(800,000)</u>	-
Accounts payable and accrued liabilities	<u>(5,261)</u>	281,627
Project expenditures payable	<u>221,305</u>	642,467
Deferred revenue	<u>5,243,491</u>	2,170,342
	<u>4,672,213</u>	4,654,395
Cash flows from investing activities		
Disposal of investments	<u>4,742,012</u>	688,355
Sale of assets held-for-sale	<u>1,000,000</u>	-
	<u>5,742,012</u>	688,355
Cash flows from financing activity		
Due to Cree Nation Government	<u>17,736</u>	12,604
Increase in cash and cash equivalents during the year	<u>10,431,961</u>	5,355,354
Cash and cash equivalents, beginning of year	<u>15,551,623</u>	10,196,269
Cash and cash equivalents, end of year	<u>\$ 25,983,584</u>	\$ 15,551,623

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

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies

Nature of Business

Niskamoon Corporation, was incorporated under Part III of the Québec Companies Act on August 24, 2004. Niskamoon Corporation is a non-profit corporation without share capital and without pecuniary gain to its members and is based in Nemaska, Québec. The Corporation was created in accordance with the Agreement concerning the Administration of Cree-Hydro-Québec Agreements and the Niskamoon Corporation.

Niskamoon Corporation's activities mainly consist in the implementation of the Cree-Hydro-Québec Agreements (the Opimiscow Agreement, the Mercury Agreement (2001), the Apatisiiwin-Cree Employment Agreement, the Nadoshtin Agreement, the Boumhounan Agreement, and the Agreement concerning a new relationship between Hydro-Québec / SEBJ and the Crees of Eeyou Istchee) which provides for the management of the Opimiscow Indoho Fund, the Nadoshtin Archaeology Fund, the Nadoshtin Training Fund, the Nadoshtin Indohoun Fund and the Hydro-Québec and Eeyou Fund and the control of the Employment Fund, the Mercury Funds (Nameess and EM-1 Mercury Funds), the Nadoshtin Remedial Measures Fund, the Boumhounan Archaeology Fund, the Boumhounan Training Fund, the Boumhounan Indohoun Fund, the Boumhounan Remedial Works Fund, the Re-appropriation Funds for Continued Use, the Re-appropriation Funds for Specific Navigation and the Re-appropriation Funds for Specific Training.

Basis of Accounting

The Corporation has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Funds Details

Revenue and expenses related to program delivery and administrative activities are reported in the Administration Fund.

Program Funds

The Apatisiiwin-Cree Employment Fund is to be used for the purposes of funding the hiring initiatives.

The Nameess Mercury Fund is to be used for the purposes of monitoring and research program.

The Opimiscow Indoho Fund is reserved for the exclusive use of the Cree Nation of Chisasibi (70%) and the Cree Nation of Wemindji (30%).

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

The Hydro-Québec and Eeyou Fund is used for remedial, mitigation measures, works and programs of benefit to the Crees as well as training for Crees in order to access employment and contract opportunities resulting from the operation of Le Complexe La Grande (1975). This fund was also used for the funding of the Chisasibi House Replacement Program, which consists essentially of the construction or replacement of 163 housing units in the community of Chisasibi for a maximum amount of \$35,000,000. To date, the full amount has been disbursed under the program to the Cree Nation of Chisasibi, as a result, Niskamoon Corporation has paid its full commitment towards the Chisasibi Housing Replacement.

Nadoshtin Programs

This Agreement provides for the following funds:

The Nadoshtin Remedial Measures Fund is to be used to finance the types of works and programs to help alleviate the negative impact of hydro-electric development (including infrastructure) while enhancing the traditional Cree pursuits.

The Nadoshtin Archaeology and Cultural Heritage Fund is designed to ensure the inclusion of information about Cree perceptions, knowledge, history, and use of the environment in archaeological work.

The Nadoshtin EM-1 Mercury Fund is held and disbursed by Hydro-Québec but controlled by the Corporation to fund the restoration of Cree fisheries through programs that respond to Cree aspirations and needs. The Fund is also used to support Public Health Authorities in the development and delivery of programs related to the risk management of human exposure to mercury.

The Nadoshtin Eenou Indohoun Fund is primarily designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, and Waskaganish directly affected by the Eastmain 1 Project. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project.

Boumhounan Programs

This Agreement provides for the following funds:

The Boumhounan Remedial Works Fund is to be used to finance the types of works and programs to help alleviate the negative impact of hydro-electric development (including infrastructure) while enhancing the traditional Cree pursuits.

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

The Boumhounan Archaeology and Cultural Heritage Fund is used to carry out the Archaeology and Cultural Heritage Program (ACHP). The ACHP is designed to document and protect various aspects of the cultural heritage of the area affected by the EM-1 and EM1A Rupert River Partial Division/La Sarcelle Projects. This includes archaeological and burial sites as well as the knowledge and stories of families from the four communities affected by the Projects: Waskaganish, Eastmain, Nemaska and Mistissini.

The Boumhounan EM-1A Mercury Fund is held and disbursed by Hydro-Québec but controlled by the Corporation to fund the restoration of Cree fisheries through programs that respond to Cree aspirations and needs. The Fund is also used to support Public Health Authorities in the development and delivery of programs related to the risk management of human exposure to mercury.

The Boumhounan Eenou Training Fund is to be used to provide supplementary support as required, such as language courses and support for social activities to assist with adjustments.

The Boumhounan Eenou Indohoun Fund is very similar to the Nadoshtin Eenou Indohoun Fund and is also primarily designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, and Waskaganish directly affected by EM1A Rupert River Partial Diversion / La Sarcelle Projects. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project.

Re-appropriation Funds

This Agreement provides for the following funds:

The Continued Use Fund is to be used for projects, works, studies, programs, remedial and enhancement measures to be carried out within the Territory affected by the EM1A Rupert River Partial Diversion / La Sarcelle Projects. The fund allows for the continued use and re-appropriation of the Territory.

The Specific Navigation Fund is to be used to benefit the Waskaganish community due to the partial diversion of the Rupert River which resulted in a decrease in the access to the Rupert's Bay via the Northern channel.

The Specific Training Fund is to be used for the environmental training programs.

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

Financial Instruments

Measurement of Financial Instruments

The Corporation initially measures its financial assets and liabilities at fair value. The Corporation subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of revenue and expenditures.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial assets measured at fair value include investments.

The Corporation elected to measure guaranteed investment certificates and bonds and debentures at fair value.

Financial liabilities measured at amortized cost include accounts payable, projects' expenditures payable and due to Cree Nation Government.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction Costs

The Corporation recognizes its transaction costs for financial instruments at fair value in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from its financial instruments and the carrying amounts approximate fair values.

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

Pension Plan

The Corporation is a sponsor in a contributory, multiemployer defined benefit pension plan for all their employees who satisfy certain eligibility conditions. Defined contribution plan accounting is applied to the multiemployer defined benefit pension plan as information to apply defined benefit plan accounting is not available. The cost of defined contribution pensions is expensed as earned by employees.

Use of Estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant items subject to estimates and assumptions include, but are not limited to, the estimated useful life of assets and accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.

Revenue Recognition

The Corporation follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income is recognized when earned. Interest is allocated between the administration fund and the various program funds based on several criteria. The criteria involved in the determination of the allocation include the following: current and prior year deferred revenue and accounts receivable balances; and the specific investments made for each of the fund surpluses.

**Cash and Cash
Equivalents**

Cash and cash equivalents include cash on hand, bank balances and short-term liquid investments with original maturities of three months or less from the date of acquisition and which are readily convertible into known amounts of cash.

Capital Assets

Capital assets are stated at cost less accumulated amortization. Cost is net of related government grants, if any. Amortization based on the estimated useful life of the asset is calculated as follows:

Leasehold improvements	10 years straight-line method
Office furniture and equipment	20% declining balance method
Computer equipment	30% declining balance method

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

Long-lived Assets

Long-lived assets are tested for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. The carrying amount of a long-lived asset is not recoverable when it exceeds the sum of the undiscounted cash flows expected from its use and eventual disposal. In such a case, an impairment loss must be recognized and is equivalent to the excess of the carrying amount of a long-lived asset over its fair value.

Foreign Currency Translation

Foreign currency accounts are translated into Canadian dollars as follows:

At the transaction date, each asset, liability, revenue and expense is translated into Canadian dollars by the use of the exchange rate in effect at that date. At the year-end date, monetary assets and liabilities are translated into Canadian dollars by using the exchange rate in effect at that date. The resulting foreign exchange gains and losses are included in income in the current period except for the foreign currency gains and losses on long-term monetary items which are deferred and amortized over the remaining terms of the related items.

2. Service Agreement - Cree Nation Government

On November 17, 2016, the Corporation entered into an agreement with the Cree Nation Government entitled Agreement Respecting the Executive Assistant Position Cost-Sharing and Nemaska Offices Rental. This Agreement was retroactive to September 15, 2016 as provided by Section 6 of this Agreement.

Sections 2 and 3 of this Agreement provides for the rental of office spaces at Nemaska's Cree Nation Government offices. The Cree Nation Government invoices the Corporation on an annual basis for the expenditures incurred by Cree Nation Government on behalf of the Corporation to be paid 30 days following March 31 of every year and are non-interest bearing.

Niskamoon Corporation Notes to Financial Statements

March 31, 2021

3. Cash and Cash Equivalents

	2021	2020
Cash	\$ 16,457,042	\$ 11,959,167
Money market fund	9,526,542	3,592,456
	\$ 25,983,584	\$ 15,551,623

4. Investments

	2021	2020		
	Cost	Fair Value	Cost	Fair Value
Bonds and debentures (i)	\$ 29,454,940	\$ 29,573,930	\$ 34,221,700	\$ 34,342,964
Marketable securities	1,116,872	1,610,112	1,092,590	1,194,194
Mutual Funds	167,485	167,485	167,019	167,019
	\$ 30,739,297	\$ 31,351,527	\$ 35,481,309	\$ 35,704,177

(i) March 31, 2021 - interest rates ranging from 1.85% to 2.43% and maturing between June 2021 and October 2024;

March 31, 2020 - interest rates ranging from 1.85% to 3.07% and maturing between April 2020 and October 2024;

5. Accounts Receivable

	2021	2020
Accrued interest	\$ 789,800	\$ 1,179,958
Project expenditures recoverable	169,243	275,883
	\$ 959,043	\$ 1,455,841

**Niskamoon Corporation
Notes to Financial Statements**

March 31, 2021

6. Balance of Sale Receivable

	2021	2020
Current portion	\$ 200,000	-
Long term portion	<u>600,000</u>	-
Balance of sale receivable	<u>\$ 800,000</u>	\$ -
Long-term balance of sale receivable, with annual interest of 5% accrued biannually, repayable in 4 annual principal repayments of \$200,000, maturing in September 2024.		

7. Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office furniture and equipment	\$ 130,669	\$ 121,114	\$ 130,669	\$ 118,725
Computer equipment	<u>101,762</u>	<u>91,995</u>	<u>101,762</u>	<u>87,810</u>
	<u>\$ 232,431</u>	<u>\$ 213,109</u>	<u>\$ 232,431</u>	<u>\$ 206,535</u>
Net book value	<u>\$ 19,322</u>		<u>\$ 25,896</u>	
During the year, the Corporation sold land and building that were previously classified as held-for-sale with a net book value of \$898,668, and the gain on disposition amounted to \$101,332.				

8. Accounts Payable and Accrued Liabilities

	2021	2020
Trade and accrued liabilities	\$ 158,875	\$ 249,280
Sales taxes payable	<u>312,859</u>	<u>227,715</u>
Advances payable	<u>10,417</u>	<u>10,417</u>
	<u>\$ 482,151</u>	<u>\$ 487,412</u>

**Niskamoon Corporation
Notes to Financial Statements**

March 31, 2021

9. Project Expenditures Payable

	2021	2020
Cree Nation of Chisasibi projects	\$ 162,707	\$ 114,647
Cree Nation of Eastmain projects	<u>101,530</u>	<u>103,141</u>
Cree Nation of Mistissini projects	<u>64,978</u>	<u>74,968</u>
Cree Nation of Nemaska projects	<u>226,772</u>	<u>112,831</u>
Oujé-Bougoumou Cree Nation	<u>205,098</u>	<u>85,000</u>
Cree Nation of Waskaganish projects	-	253,136
Cree First Nation of Waswanipi projects	-	103,598
Cree Nation of Wemindji projects	<u>239,292</u>	<u>118,788</u>
Whapmagoostui First Nation projects	<u>207,182</u>	<u>86,995</u>
Due to Hydro-Québec on behalf of the Communities	<u>196,598</u>	<u>129,748</u>
	<u>\$ 1,404,157</u>	<u>\$ 1,182,852</u>

10. Deferred Revenue

	2021	2020
Apatisiiwin - Cree Employment Fund	\$ 1,885,049	\$ 2,026,753
Namess Mercury Fund	<u>2,807,204</u>	<u>2,941,939</u>
Opimiscow Indoho Fund	<u>2,947,791</u>	<u>2,147,741</u>
Hydro-Québec and Eeyou Fund	<u>13,531,066</u>	<u>8,613,069</u>
Re-appropriation Fund		
Continued Use Fund	<u>6,649,726</u>	<u>6,171,599</u>
Specific Navigation Fund	<u>12,055,296</u>	<u>11,746,966</u>
Specific Training Fund	<u>369,584</u>	<u>360,411</u>
Nadoshtin Funds		
Remedial Works Fund	<u>560,840</u>	<u>711,159</u>
Archaeology and Cultural Heritage Fund	<u>94,236</u>	<u>94,236</u>
EM-1 Mercury Fund	<u>265,993</u>	<u>259,188</u>
Eenou Indohoun Fund	<u>2,493,449</u>	<u>2,574,903</u>
Boumhounan Funds		
Remedial Measures Fund	<u>7,189,476</u>	<u>8,010,072</u>
Archaeology and Cultural Heritage Fund	<u>85,384</u>	<u>85,384</u>
EM-1 A Mercury Fund	<u>182,366</u>	<u>177,701</u>
Eenou Training Fund	<u>767,833</u>	<u>748,191</u>
Eenou Indohoun Fund	<u>1,100,676</u>	<u>1,174,238</u>
Deferred revenue - Program Funds	<u>52,985,969</u>	<u>47,843,550</u>
Niskamoon Administration Fund	<u>4,195,809</u>	<u>4,094,737</u>
Total deferred revenue	<u>\$ 57,181,778</u>	<u>\$ 51,938,287</u>

**Niskamoon Corporation
Notes to Financial Statements**

March 31, 2021

11. Commitments

The Corporation has an operating lease in Chisasibi, Québec expiring September 30, 2021.

The minimum annual base lease payments for the next year is as follows:

2022	\$ <u>24,591</u>
------	------------------

12. Legal Fees

	2021	2020
Chisasibi Housing Replacement Program	\$ <u>64</u>	\$ 65,625
Head office	<u>11,922</u>	4,121
Real property and leasehold agreement	<u>14,040</u>	23,831
Executive Committee	-	185
Website and database	<u>1,382</u>	-
Niskamoon Officers	<u>4,707</u>	4,307
	<hr/> <u>\$ 32,115</u>	<hr/> \$ 98,069

13. Risks Arising From Financial Instruments

On March 11, 2020, the World Health Organization declared the outbreak of COVID-19 a pandemic resulting in economic uncertainties impacting the Corporation's risks. These risks and related management practices employed by the Corporation are discussed hereafter:

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Corporation is exposed to credit risk in relation to cash and cash equivalents, investments and accounts receivable. For cash and cash equivalents and investments, the Corporation mitigates this risk by dealing with creditworthy financial institutions and counterparties. With respect to accounts receivable, the Corporation reduces this risk by dealing primarily with Hydro-Québec. Total credit risk is limited to the amounts recorded in the statement of financial position.

Market Risk

The market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk. As the Corporation does not hold significant foreign denominated balances, it is not exposed to currency risk.

**Niskamoon Corporation
Notes to Financial Statements**

March 31, 2021

13. Risks Arising From Financial Instruments (Continued)

Interest Rate Risk

The Corporation is exposed to interest rate risk associated with investments in bonds and debentures and money market funds. The yield and fair value of these investments will vary in response to changes in the prevailing market interest rates. The value of other bonds will generally rise if interest rates fall and fall if interest rates rise. The Corporation believes that this risk is limited since these assets are derived from a portfolio of investments from a large number of issuers which are from government or government guaranteed entities and institutional banks.

Liquidity Risk

Liquidity risk is the risk that the Corporation will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly in respect to its accounts payable and accrued liabilities.

Other Price Risk

Other price risk arises from changes in market prices other than those arising from interest rate risk or currency risk. Investments are subject to market volatility risk. The investments of the Corporation are susceptible to market price risk arising from uncertainties about the future prices of the instruments.

There has been no change in the Corporation's risk management strategies during the year.

14. Interfund Transfer and Contributions

In 2021, the Corporation's Board of Directors transferred \$1,389,584 (2020 - \$1,357,565) from the Program Funds to the Administration Fund in order for the Administration Fund to manage the Corporation.

**Niskamoon Corporation
Notes to Financial Statements**

March 31, 2021

15. Retirement Benefits

The Corporation is a member in a contributory, multi-employer defined benefit pension plan with 24 different participating employers for all their employees who satisfy certain eligibility conditions. The plan is called James Bay Cree-Naskapi Quebec Pension Plan.

At the date of the last actuarial valuation of the plan, December 31, 2019, there was a solvency deficit of approximately \$10,908,000 (2018 - \$10,173,000) according to the plan's actuaries. It is not possible to determine the Corporation's share of the solvency deficit as well as additional past service contributions since the information was not available as at the date of authorization of issuance by the Board of Directors. Additionally, the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

Significant long-term actuarial assumptions used in the last annual actuarial valuations issued the following:

	2019	2018
Asset rate of return (net of fees)	5.20%	5.20%
Inflation	2.00%	2.00%
Salary escalation rate	3.50%	3.50%
Indexation of retirement income	2.70%	2.70%

The Corporation made contributions totaling \$140,263 (2020 - \$138,946) during the year with respect to this plan.

16. Comparative Figures

The comparative amounts presented in the financial statements have been reclassified to conform to the current period's presentation.

Niskamoon Corporation
Schedule of Revenue and Expenditures - Program Funds

For the year ended March 31

2021 2020



Head Office
2 Lakeshore Road
Nemaska, QC J0Y 3B0
T. 819-673-2600 F. 819-673-2111

Chisasibi Office
2 Riverside Road, P.O. Box 620
Chisasibi, QC J0M 1E0
T. 819-855-3377 F. 819-855-3378