

2022-2023
Annual Report



Photography

Réal Courcelles
Brendan Forward
Theresa MacLeod Loon
Jimmy Sam

Our identities are in a constant state of change— a collage of our past, present, and future, weaving together to form a single, unified whole.

For this year's annual report, we drew inspiration from the rich heritage of the Cree people, paying homage to their traditional artwork and beadwork. The photographic collages mix time-honored motifs and shapes to create a unique visual language where each image tells a story. Our aim is to foster a deeper appreciation of Cree heritage and showcase the resilience, wisdom, and artistry of this Indigenous community.

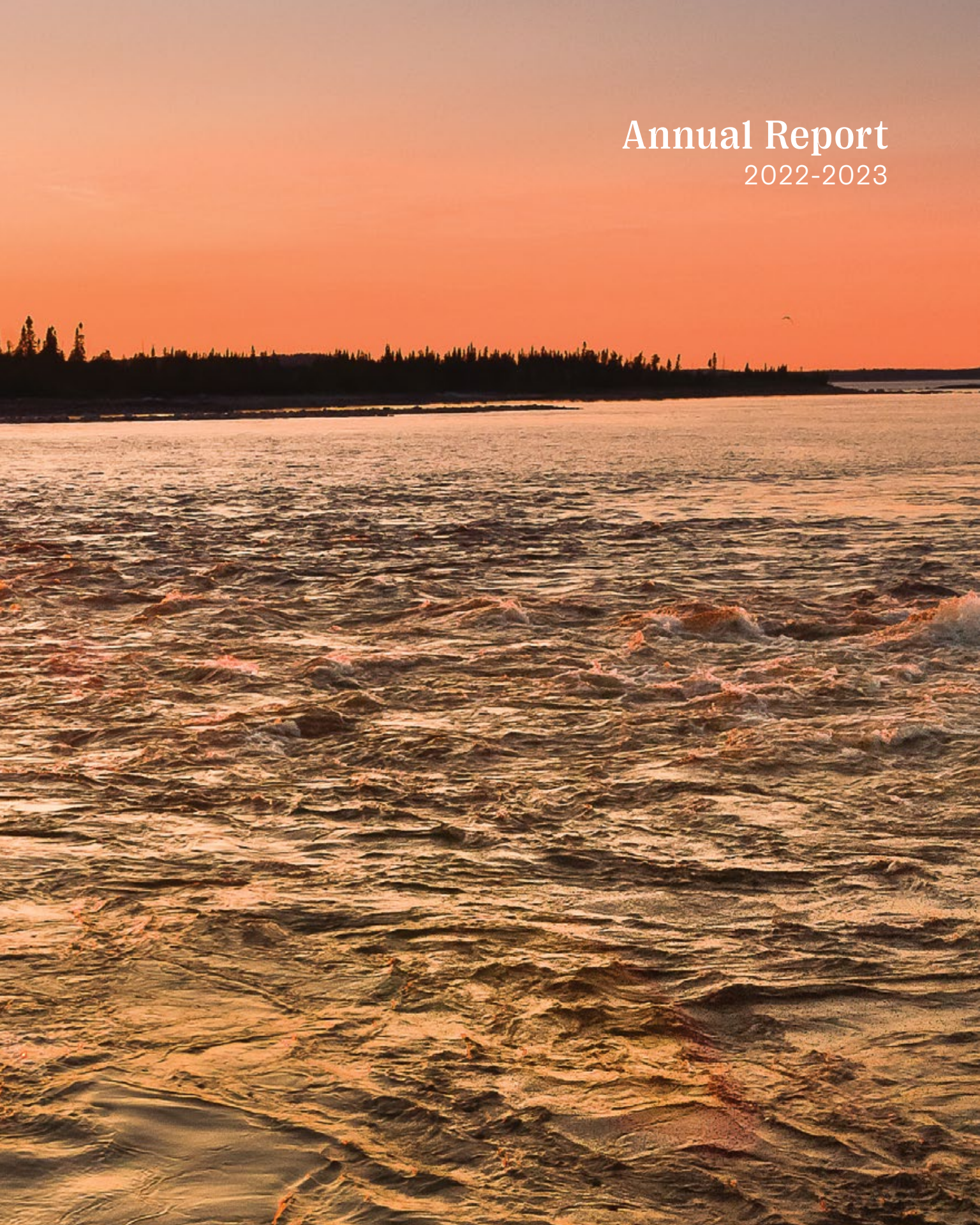
Report Design

Design Is Yummy

We hope readers will join us on a journey where the beauty of tradition, forward-thinkingness, and innovation are celebrated alongside one another.

Annual Report

2022-2023



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Photo credit Theresa MacLeod Loon

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Message from the Chairperson

Wachiya! Kwei! Hello! Bonjour!

Welcome to your 2022-2023 Niskamoon Corporation Annual Report. This report allows us a unique opportunity to present to the Cree Nation the different work we do, in our efforts to remediate the long-term impacts of hydroelectric development in Eeyou Istchee, while helping build strong and resilient communities throughout the territory. 2022 marks the first year after the global COVID-19 pandemic that turned the entire world upside down. Like every other organization, Niskamoon had to adapt to the pandemic, re-organizing our way of working while caring for our most vulnerable community-members.

I am particularly proud of the emergency subsidy provided to land users through the Regional Cree Trappers' Association. This program, that was in place all three years of the pandemic, was meant to encourage all Crees to spend their Goose Break on the lands of Eeyou Istchee, to avoid trips outside the region and to strengthen family bonds in the process. I strongly believe that it was a great help for many families and was appreciated by all beneficiaries.

The year 2022 also marks the completion of the Coastal Habitat Comprehensive Research Program. This program culminated in a symposium held in Chisasibi at the end of September. Delegates from all the coastal James Bay communities were present, and the proceedings were broadcast on local radio throughout the three days. There was even a square dance on one of the evenings!

I congratulate everyone involved in this research, from the land users who shared their knowledge, their time and their lives with the researchers, and the research teams who so enthusiastically immersed themselves in the lives of our coastal people. I am happy to announce that, based on the success of this project, Niskamoon will work on developing a Phase 2 of this project in 2023, which will be developed in close collaboration with the coastal communities. Stay tuned!

I want to reassure everyone that Niskamoon will continue to work closely with communities to develop programs that respond to peoples' evolving needs. We are firmly committed to helping Cree land users adapt to all the changes that hydroelectric development have effected on our territory, for many generations to come. We welcome your feedback and will continue to engage with all Crees to assess the impacts and to better identify measures to address them. Do not hesitate to visit your Niskamoon Local Officer if you have any questions or comments.

Lastly, I wish to thank my Deputy Chairperson, Mr. Mathieu Boucher, for his many years of service on the Board of Directors. Mathieu is moving on from his role, but I am confident we will continue to advocate on behalf of Niskamoon within Hydro-Québec. Merci Mathieu!

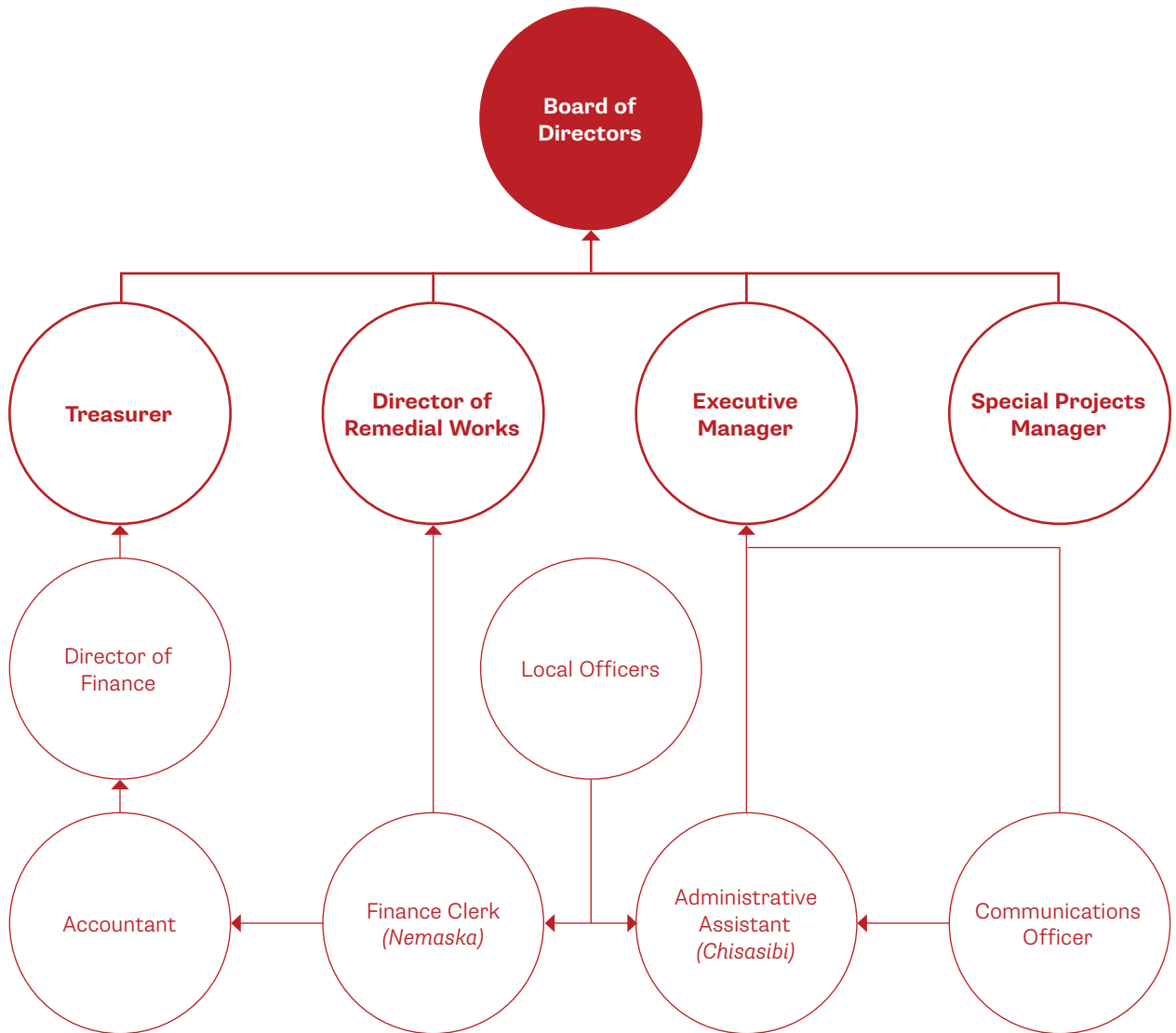
William MacLeod M.S.M.
Chairperson







Organizational Chart





Board of Directors

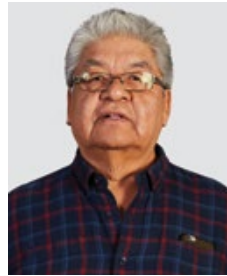
Directors Appointed by the Cree Nation Government



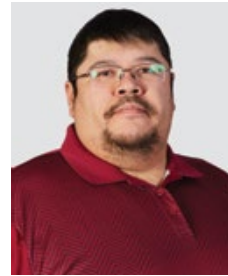
William MacLeod
Chairperson



Emily Whiskeychan
Director



George Bobbish
Director



Ryan Erless
Director

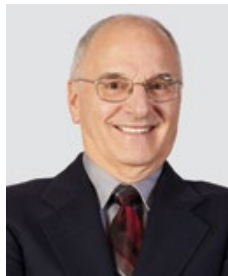


Anderson Jolly
Director

Directors Recommended by Hydro-Québec and appointed by Cree Nation Government



Mathieu Boucher
Chairperson
Term ended August 2022



Réal Courcelles
Director
Term ended March 21, 2023



Luc Duquette
Director



Jimmy Lavoie
Director
Appointed in November 2022



Émilie Sénéchal
Director
Term began March 21, 2023



Staff



Mathew Swallow
Treasurer



Leo Parent-Sirois
Corporate Secretary



Denise White
Director, Finance



Robbie Tapiatic
Director, Remedial Works



Ernie Rabbitskin
Manager of Special
Projects



Eli Moore
Communications Officer



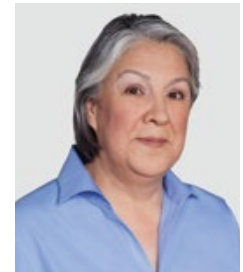
Marie Anne Wapachee
Accountant



Diane Moar
Finance Clerk



Shirley Chiskamish
Administrative Assistant



Linda Corston
Executive Manager



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Calendar 22/23

MARCH 2022

VIDEO CONFERENCE

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MAY 2022

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JUNE 2022

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JULY 2022

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AUGUST 2022

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Board of Director Meetings

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OCTOBER 2022

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NOVEMBER 2022

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DECEMBER 2022 GATINEAU

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JANUARY 2023 VIDEO CONFERENCE

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FEBRUARY 2023

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Nadoshtin Archaeology and Cultural Heritage Fund

In order to address the potential impacts of the EM-1 project on sites of historical sites archaeological interest, the Archaeology and Cultural Heritage Fund was set up to manage projects and initiatives led by Cree entities and Cree communities, in a manner that is consistent with traditional Cree values and knowledge. The fund can be used to identify and relocate, upon request, Cree burial sites, as well as conducting any work of interest within the study area related to archaeology and cultural heritage.

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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 address the negative impacts of the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle 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).

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

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		
Wemindji	VC 20	VC 21	VC 22	VC 23	VC 28					

Boumhounan Eastmain-1A Mercury Fund

Given the impact of the EM-1A project on mercury concentrations in fish in the project area, and the subsequent impact it may have on traditional Cree fisheries and land use, the EM-1A mercury fund. The fund can be used to address impacts to traditional fisheries as well as evaluating potential public health issues arising from mercury concentrations in fish. It may also be used for the following activities:

- access to alternative fishing sites;
- fishing and hunting subsidies;
- fish and wildlife habitat enhancement;
- development of waterfowl hunting ponds.

Boumhounan Archaeology and Cultural Heritage Fund

In order to address the potential impacts of the EM-1 project on sites of historical sites archaeological interest, the Archaeology and Cultural Heritage Fund was set up to manage projects and initiatives led by Cree entities and Cree communities, in a manner that is consistent with traditional Cree values and knowledge. The fund can be used to identify and relocate, upon request, Cree burial sites, as well as conducting any work of interest within the study area related to archaeology and cultural heritage.

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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.

Funding is normally allocated according to the following formula:

Community	Percentage
Chisasibi	70%
Wemindji	30%

Note that no allocations were made for the previous two fiscal years. As such, following discussions with the implicated communities, the following disbursements were made since 2020:

Chisasibi

- \$554,378 - 2020/2021 - disbursed
- \$559,992 - 2021/2022 - disbursed
- \$573,360 - 2022/2023 - approved but not disbursed

Wemindji

- \$237,590 - 2020/2021 - disbursed
- \$239,967 - 2021/2022 - disbursed
- \$245,726 - 2022/2023 - approved but not disbursed



Photo credit Theresa MacLeod Loon, Jimmy Sam

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The Re-appropriation and Continued Use Program

During the Grand Council of the Crees (GCC-EI) Annual General Assembly held in Waskaganish in the summer of 2012, the Agreement Regarding the Re-appropriation and Continued Use of the Area Affected by the EM-1A/Sarcelle/Rupert Diversion Project was signed between the Grand Council of the Crees (Québec) and Hydro-Québec. This Agreement creates, among others, the Re-appropriation and Continued Use Fund: it is designed to address the human impacts of the EM-1A/Sarcelle/Rupert Diversion 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 Re-appropriation 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.

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 2022/2023 fiscal year was **\$3,247,962**.



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 Re-appropriation funds 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.

In June 2022, members of the Cree Nation of Waskaganish were invited to visit a dredging operation near Québec City, to familiarize themselves with this type of work as well as the potential environmental impacts. Tallymen for traplines near the Rupert River estuary took part in the visit as well. The photo below was taken during the visit.

Two priority areas continue to be examined as potential solutions to the navigation issue:

1. Creating alternative access points into Rupert Bay such as the mouth of the Broadback River.
2. Dredging of the navigation channel in the Rupert River estuary.

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.



Waskaganish First Nation representatives visiting a dredging site near Quebec City, June 2023

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. 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 – 2022-2023

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 2223-078 - 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 2223-201 - Waskaganish - Emergency First Aid Course

In response to concerns regarding safety for workers involved with the many projects related to Smokey Hill, and in light of the somewhat isolated location of much of the work, Siibii Development Corporation has requested to offer an emergency first aid course to all the workers involved in the various projects, to be better prepared to deal with any potential accident and/or injury.

Resolution 2223-125 - Smokey Hill Gathering

Community members and visitors are welcomed to the Smokey Hill site for different activities and cultural events that last two weeks. The Gathering is organized and managed by the Waskaganish Cultural Department.

Resolution 2223-80/2223-83 - 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 2223-082 - Waskaganish - Fishing at mouth of Rupert River

Resolution 2223-084 - Waskaganish - Traditional fishing at Kachikasuuk Fishing Site (Nottaway River)

Resolution 2223-077 - Waskaganish - Traditional fishing at Kaapeshii Bay (Rupert River)

Resolution 2223-079 - 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 2022. The program focuses on training youth in the harvesting, cleaning, preparing and cooking of fish and their various parts employing traditional methods. In 2022, low water levels and high temperatures in the late summer delayed the starting of the fishing project. For this reason, funding was extended an additional two weeks to allow for the training program to be completed.

Resolution 2223-074 - Waskaganish - Road expansion at KM22 (Smokey Hill landing access area)

The community proceeded to carry out correctional works to make the road to the landing site safer and to allow for easier flow of traffic. This work was done in the fall 2022.

Resolution 2223-203/2223-204 - Waskaganish - Roof and Window Replacement for Smokey Hill Facilities, Trapline R-11

Small repairs were carried out to existing facilities that are used to receive visitors during the fall fishing period on the north side of the river.

Resolution 2223-014 - Waskaganish - Traditional Log Cabin, Phase III, Trapline N-2

The land users of trapline N-2 have developed a traditional log cabin in the area of Smokey Hill for people to use during the fall traditional fishery, or any other time of the year. The project utilizes elders' knowledge regarding the type of trees to harvest, the manner to construct cabins and finishing. In 2023, the final phase was completed.

Resolution 2223-076 - Waskaganish - Voluntary Cisco Registry 2022

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. Data has not been compiled for 2021 or 2022.

Lake Sturgeon Harvesting

Condition 5.26; Boumhounan Agreement Section 4.2(c)

Resolution 2223-075 - Waskaganish - Voluntary Registration of Lake Sturgeon Catches, 2022 / Resolution 2223-085 - Nemaska - Voluntary Registration of Lake Sturgeon Catches, 2022

Data has not been compiled for 2021 or 2022.

Cree Fisheries Rejuvenation and Enhancement

Conditions 6.5 & 6.10

Resolution 2223-066 - Waskaganish - R-04 Fishing Project
Resolution 2223-066 - Nemaska - M-33 Summer Fishing Project

Resolution 2223-067 - Nemaska - N-24 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 2223-012 - Waskaganish - Youth Canoe Brigade

Resolution 2223-194 - Waskaganish - Youth Canoe Brigade

Resolution 2223-061 - Nemaska - Youth Canoe Brigade

Navigation along Reduced Flow Sector of the Rupert River

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

2223-081 - Waskaganish - Channel markers along Rupert River and Rupert Bay, 2022

2223-202 - Waskaganish - Channel markers along Rupert River and Rupert Bay, 2023

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 tree markers.

Monitoring of Ice Conditions

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

Resolution 2223-154 - Waskaganish - Ice Monitoring Program - 2022/23

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 2223-011 - Waskaganish - Community Walking Trail

This project seeks to encourage healthy living among community members, whilst providing easy access to natural areas surrounding the tributaries of the Rupert River near the community of Waskaganish. Community-

members now have a network of trails that allow access to areas along the river bank and inland that ultimately link the access road to the river.

Resolution 2223-127 - Waskaganish - R-13 - Maintenance of Portage Trail

Trapline Projects to Address Specific Human Impacts

Condition 6.9 & 6.10

Resolution 2223-198 - Waskaganish Waterfront Development Project 2023

Following discussions at the local level, it was agreed that the current conditions in the Rupert River estuary have made several boat landings on the shoreline no longer usable for community members, and so the community wishes to take several out of service. In addition, work will be done to better organize canoe racks, to enlarge parking areas and to do additional repairs in the area.

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 and elders in the area impacted by the EM-1A project. These activities often occur over multiple traplines

Resolution 2223-010 - Waskaganish Spring Airlift 2022

Resolution 2223-199 - Waskaganish Spring Airlift 2023

Resolution 2223-205 - Nemaska Spring Airlift 2023

Funds are devoted to subsidizing the transportation of land users, in particular elders who are less mobile, to their hunting camps in the spring. Safety is a particular concern, as ice conditions prevent the widespread use of snowmobiles, especially in the coastal area.

Resolution 2223-060 - Nemaska - Old Nemaska Gathering 2023

Every year, community members from Nemaska and invited guests gather at the Old Nemaska community site. Cultural activities are organized by the Cree Nation of Nemaska Cultural Department, as well as activities

for children. Transportation is also provided to and from the landing area.

Resolution 2122-106/2122-167 - Waskaganish - Snow removal at Cree camps

Resolution 2122-092 - Nemaska - Wood Supply for Elders

Resolution 2122-168 - Nemaska - Snow removal to campsites

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 program has been reduced by half in 2023, as this marks the 11th year of its existence.

Resolution 2223-207 - Waskaganish - Re-appropriation and Navigation on the Reduced Flow Sector of the Rupert River (2023)

Resolution 2223-208 - Nemaska - Re-appropriation and Navigation on the Reduced Flow Sector of the Rupert River (2023)

Resolution 2223-209 - Nemaska - Re-appropriation and Navigation in the Rupert Diversion Bays (2023)

Resolution 2223-210 - Mistissini - Re-appropriation and Navigation in the Rupert Diversion Bays (2023)

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

Resolution 2223-013 - Waskaganish - Youth Spring Harvesting Program

Resolution 2223-197 - Waskaganish - Youth Spring Harvesting Program

This project pairs youth looking to gain an initial experience by accompanying experienced land users in the bush. The program is offered by the Waskaganish Youth Council, based on demand.

Resolution 2223-128/2223-152 - Nemaska Youth Winter Journey 2022 & 2023

Funds are provided to Nemaska youth to undertake a walking trip across the territory, in the spirit of their ancestors.

Resolution 2223-200 - Waskaganish - Snowshoe Making Course

Community-members are taught how to build snowshoes from natural materials, applying the traditional teachings of the elders. The course is offered by the Waskaganish Cultural Department.

Resolution 2223-115 - Mistissini - Multi-Cultural Building

This project aims at building a facility in the community to house all land user related entities, to provide more efficient services to beneficiaries. A secondary goal is to allow the different organizations to share office space, in the hopes of creating better opportunities for the land users they serve. Niskamoon has contributed a portion of the building costs to the Cree Nation of Mistissini.

Resolution 2223-196 - Mistissini - Chisheinuu Chiskutaamaachewin Project - 2023

This project, run by the Cree Nation of Mistissini Cultural Department, oversees a number of different initiatives aiming to provide a space for land users to practice traditional activities near the community, for youth to learn from elderly community-members in an environment that promotes active, healthy living. Niskamoon provides a contribution, as it is understood that many activities require going out onto the land, at times far from the community, to access the raw materials used to carry out the different activities.

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	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
N-9			
N-2			
N-1	Resolution 2223-126 - Goose Pond		
R-4	2223-016 - Crossings	2223-015 - Goose Corridor	
R-5			
R-11			
R-12			
R-13			
Nemaska			
N-23	Resolution 2223-017 - Boat dock for land users		
N-24			Resolution 2223-036 - N-24 Cabin and Patio
N-24A		Resolution 2223-206 - Goose Corridor	
N-25			
M-33			
R-16	Resolution 2223-018 - Improvement of driveways		
R-17	Resolution 2223-019 - Brush cutting		
R-18			
R-19			
R-20			
Mistissini			
M-33			
M-25	Resolution 2223-087 - Snowmobile trail Resolution 2223-088 - Road and ATV trail maintenance		
M-26			
M-18			



Community	Category of Projects					Total
	Improvement of Access	Amelioration of Shelter	Elder's Wood Supply	Enhancement of Hunting Conditions and Habitat	Communications	
Whapmagoostui						
# of Projects	2		2			4
Budget Allocated	600,000.00	-	50,000.00	-		\$650,000.00
Total Employment in Person-days	N/A		200			200
Chisasibi						
# of Projects	9			6	1	16
Budget Allocated	2,710,267.77	-		74,157.54	600,000.00	\$3,384,425.31
Total Employment in Person-days	139			239	N/A	378
Wemindji						
# of Projects	1		1	1		3
Budget Allocated	74,520.00	-	25,000.00	17,319.62		\$116,839.62
Total Employment in Person-days	N/A		80	48		128
Eastmain						
# of Projects	5		1	6		12
Budget Allocated	720,952.02	-	25,000.00	172,672.57		\$918,624.59
Total Employment in Person-days	26		95	454		575
Waskaganish						
# of Projects	4		1			5
Budget Allocated	394,052.98	-	25,000.00	-		\$419,052.98
Total Employment in Person-days	93		N/A			93

Community	Category of Projects					Total
	Improvement of Access	Amelioration of Shelter	Elder's Wood Supply	Enhancement of Hunting Conditions and Habitat	Communications	
Nemaska						
# of Projects		10				10
Budget Allocated	-	256,478.01		-		\$256,478.01
Total Employment in Person-days		272				272
Waswanipi						
# of Projects	6	7	1	7	1	22
Budget Allocated	98,679.36	91,603.40	25,000.00	127,450.87	192,942.86	\$535,676.49
Total Employment in Person-days	151	289	N/A	358	N/A	798
Ouje-Bougoumou						
# of Projects	2		1			3
Budget Allocated	125,600.00	-	25,000.00	-		\$150,600.00
Total Employment in Person-days	N/A		N/A			0
Mistissini						
# of Projects	13	1	1	6		21
Budget Allocated	1,625,309.77	25,426.50	25,000.00	145,138.63		\$1,820,874.90
Total Employment in Person-days	451	40	N/A	289		780
Total						
# of Projects	42	18	8	26	2	96
Budget Allocated	6,349,381.90	373,507.91	200,000.00	536,739.23	792,942.86	\$8,252,571.90
Total Employment in Person-days	860	601	375	1,388	N/A	3,224



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:

- 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.
- Facilitating the participation of all persons in the deliberations related to information and consultation.
- Coordinating the **communication and release of information** received from HYDRO-QUÉBEC on the various environmental monitoring programs of HYDRO-QUÉBEC projects in Eeyou Istchee.
- **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.
- Coordinating the information to all other Cree nations and Cree entities not involved in the Monitoring Committee.
- Performing all other work as directed by NISKAMOON from time to time in connection with the Monitoring Committee.

For the 2022/2023 fiscal year, Niskamoon Corporation provided an additional **\$43,373** per community impacted by the EM-1A project to cover the costs of the additional tasks related to Monitoring Committee work for the Niskamoon Local Officer position.





Local Officers



Chisasibi

The two-year James Bay Eelgrass Project was most successful in determining why the primary food source for geese and brant was slowly disappearing along the eastern coast and why it brought fewer geese to the area each year. The research found that more fresh water from the LA Grande Complex reservoirs, river diversions, and climate had brought significant changes. The project ran from July 2021 and was completed last October 2022. The amount for this project came to **\$94,746.00**.

Each year in Chisasibi, we still have the same projects for local CTA, such as snow removal in winter; spring and fall airlifts for air transport by helicopter or floatplane. At times Air Inuit on skis was also used where landing conditions on the ice were still good. These projects greatly assist the hunters and trappers to better access their trap lines for traditional hunting, trapping, and fishing activities. This assistance is required annually, since travelling by land and ice has become more difficult due to climate change.

An aerial survey project related to residential schools was also submitted and funded. This project is directly related to finding possible unmarked gravesites using (GPR) ground penetrating radar on Fort George Island, where the Roman Catholic and Anglican churches once stood.

The following are the projects submitted and approved for 2022:

Remedial works (Directly Impacted)

- Hunt site clearings
- Goose ponds
- Goose feeding areas
- Goose corridors
- Stream crossings
- ATV trails (to bypass dangerous travel sites)
- Portages

Remedial Works (Indirectly Impacted)

- Goose Corridor
- Crossings

Combined contributions for Remedial Works: **\$88,091.00**

Community projects

	Fall and Winter Flights	\$500,000
CTA	Spring airlift	\$700,000
	Snow removal	\$506,000
Radio station	New Tower Project	\$600,000
CNC	Boat launches (5)	\$139,000
CNC	Aerial survey on FG Island	\$25,284
CNC	Bathymetry on South coast launch area	\$48,270
CNC	Mamoweedow 2022 on Fort George Island	\$50,000

Combined contributions for community (excluding Eelgrass): **\$2,568,554**

Total project contributions from Niskamoon for 2022: **\$2,656,645**

Sam Cox

Niskamoon Officer
Cree Nation of Chisasibi



Photo credit Theresa MacLeod Loon

Eastmain

Project

Goose Pond VC-31 Peter Weapenicappo

Location

Coastal Trap Line, Conn River

Workers

Peter Weapenicappo Supervisor, Workers Lindy Mark-Stewart, Elijah Mark-Stewart, Courtney Mark-Stewart, Frankie Weapenicappo and Corey Sealhunter.

Agreement

2223-039

Summary Activity

The project commenced in early September 2022 and finished in late September. The crew worked on the days when the weather permitted them; they used shovels to create the pond by using mud to build an interior for the water to stay permanently; 4 wheelers and trailers were used to get to the area of the pond. The proponent, Mr. Peter Weapenicappo, mentioned that when nearly done with the pond, water filled up once the tide came in, and the following morning, they saw geese utilizing the pond (over 200 geese). The proponent looks forward to hunting at the pond for next spring (2023) as he indicates that the pond appears promising to hunt waterfowl in the spring and fall seasons.

The proponent was extremely happy with the completion of the project, from the construction and creation of the goose pond and seeing the results of geese already landing in the area.

The project was a success and looks bright for future hunts.

Gregory Mayappo

Niskamoon Officer

Cree Nation of Eastmain



Photo credit Theresa MacLeod Loon

Mistissini

Wachiya,

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

The Cree Nation of Mistissini generally had many projects approved by Niskamoon Corporation during the fiscal year 2022-2023; of the many projects, the **Chischeinuu Chiskutamachwein project** is the most important to the community members of Mistissini.

The Chischeinuu Chiskutamachwein project was submitted by the Health and Social Development Department under the Cree Nation of Mistissini; the objective of this project was to transfer knowledge from elders because, as teachers, they retain our way of life and good health to educate our youth and, the goal was to develop a process of healing through our traditional culture and apply them in this program. The participants in the program gain new knowledge, which, in turn, helps them understand who and where they come from.

Another project appreciated by the land users is the **Trans Eeyou Istchee Trail project**. Five (5) Tallymen submitted proposals this past year for Trans Eeyou Istchee Trail; one started in the fall of 2022 for TEIT, and others preferred to begin the projects in the winter of 2023. Trans-Eeyou Istchee Trail is a Niskamoon Corporation remedial works project that Cree land users can apply to receive funds from the projects they start on their traplines. The goals and objectives are to alleviate the long-term impacts of hydroelectric development on our land by improving access to these traplines to promote our Cree way of life. Due to weather conditions in the previous year, some projects from 2021-2022 were carried out into this fiscal year.

Chischeinuu Chiskutamachwein teaches the Cree traditions, and the Trans Eeyou Istchee Trails provide access to the land for people to practice our Cree

customs. Projects like these contribute to an essential practice for the community to continue learning our traditional ways.

Spring Airlift Program also promotes the teaching and preservation of Cree culture, traditional values, and the traditional way of life of hunting, fishing, and trapping. Also, it helps to ensure and promote a safe means of transportation when land users and community members return to the community during the spring goose break.

Wood Cutting Project is an annual project open to community members willing to participate by cutting firewood, which the Cree Nation of Mistissini then purchases from them. Four coordinators were hired to deliver the firewood to elders, widows, widowers, and people with disabilities. The project usually starts in December and continues into January and February.

Throughout the fiscal year 2022-2023, the funding was used to carry out the following projects:

- Traditional dwellings
- Moose corridors
- Ski doo trails
- Trans Eeyou Istchee Trails
- Goose camp snow removal
- Firewood collection
- Spring airlift program
- Wood Cutting Project

Niskamoon board meets quarterly during the year, and project proposals are submitted three (3) weeks before their meeting during the fiscal year 2022-2023.

I hope projects like these can continue to grow and provide future generations with learning tools for our Cree culture.

Meegwetch,

Johnny Matoush
Niskamoon Officer
 Cree Nation of Mistissini



Nemaska

I am pleased to submit this year's annual activity report from April 2022 to March 2023.

Some of the projects administered for this fiscal year were as follows:

- Cabin constructions and cabin renovations; carried out for land users on Trapline#R19, N25, M33 and R21.
- Repairs to the brigade crossing for Trapline#R18.
- The installation of a new boat dock for Trapline#N23.
- The clearing of the goose corridor on Trapline#N25.

The ongoing programs monitored were Navigation and Exploration studies, a sturgeon registry program, wood supply for elders, and snow removal services to campsites.

The highlights of this year would be the repairs to the brigade crossing and the installation of a new dock at Lac Nemiscau.

As this concludes this year's activity report, I wanted to mention that I was on medical leave for two months (June and July) and wish to express appreciation to my replacement Norman Wapachee for providing the services at this time.

Stella Jolly
Niskamoon Officer
 Cree Nation of Nemaska





Oujé-Bougoumou

Wachiya,

It is a great honour and privilege to submit my first annual report for 2022-2023 from the Cree Nation of Oujé-Bougoumou for Niskamoon; it has been both a challenging and rewarding year personally. I would first like to thank the Cree Nation of Oujé-Bougoumou and Niskamoon Corporation for their support and for allowing me to carry on the legacy of my late father, Tommy Rabbitskin, who previously held this position.

That said, I would also like to thank Niskamoon again for their continued funding contribution to projects that serve our members of Oujé-Bougoumou. This year we carried out several projects that trappers benefited from; Goose Corridors and Traditional Dwellings out on traplines were mainly the most requested. The most successful community projects were the Woodcutting for the elders, ISP beneficiaries, and land users who reside at their winter camps in Oujé-Bougoumou

territory. The Winter Snow Removal project allowed access to winter camps for the families that harvest and follow traditional activities at their winter camps. We also made improvements; on the CTA radio towers in the south Oujé-Bougoumou territory and at the annual Traditional gathering place at OJ Point, where community members enjoy traditional games and activities together.

In conclusion, thank you to the Niskamoon Corporation for contributing to all the funded projects this year; I look forward to working on developing new projects in the future.

Meegwetch.

Jonathan Bosum

Niskamoon Officer

Oujé-Bougoumou Cree Nation



Waskaganish

Wachiya,

It is a great privilege to summarize this year's annual report on projects managed and completed through the local Niskamoon office.

The Local Niskamoon Office provides clientele services to Direct Impacted Tallyman, Non-Direct Tallyman, Cree Nation of Waskaganish Departments and Local Entities. We have submitted various programs as follows:

- Navigation and Re-appropriation and Continue Use of Lands
- Remedial Works Program
- Cultural Enhancement Program
- Environment/Fisheries and Cultural Programs
- Training and Employment Opportunities

Snowshoe Training Program

The Snowshoe training program was planned and managed by Ms. Stacy Bear, Cultural Department. The Snowshoe Training Program was a training and guidance program developed through the Waskaganish Cultural Department with 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-it-on practicum and guidance training on making snowshoes. It was specifically aimed at young adults to participate in this training program to learn about the process of completing on making snowshoes. There are various processes and procedures for the snowshoe training course. The trainer was an experienced tallyman and woman who taught traditional pursuits, knowledge, and values on the Cree way of life on moose hide preparation. The process takes time, patience and guidance provided by Cree traditional knowledgeable elders.

The participants are knowledgeable about teaching and making snowshoes and continue with this Cree cultural tradition. Success comes from continuous practice, patience, determination, and persistence to complete a course, and that's what these students did with this snowshoe hands-on training program.

Youth Annual Brigade

The Youth Annual Canoe Brigade program was organized and coordinated by Mr. Terrell Shecapio from the Youth Department. Since 1989 more than seven-hundred youths have participated in this canoe expedition, and it has become one of the most popular summer activities they participate in annually.

It is an annual canoe expedition; the youth paddle from Waskaganish to Nemaska and return to Waskaganish, and it is a thirty (30) day paddling journey with portaging along the way on the famous Rupert River. They learn how to maneuver on water and paddle on a canoe, taught wilderness skills and safety, foundation safety skills and knowledge on travelling rivers and lakes.

The youth learn about Cree traditions and language on this journey, such as fishing and small game hunting; the participants appreciate this opportunity to learn and continue traditional pursuits during the canoe expedition. The Youth Annual Canoe Brigade is a successful program, as many youths participate annually. Furthermore, the various locations on this journey of the Rupert River are important to know because these areas are sacred and are memorials for our ancestors.

Ernest Moses

Niskamoon Officer

Cree Nation of Waskaganish





Waswanipi

Wachiya,

It is with great pleasure to be presenting the Annual Report for 2022-2023 as the Niskamoon Coordinator for Waswanipi. I look forward to the new Fiscal Year and submitting more projects for the traplines both impacted directly and indirectly, as well as community projects.

Funded by Niskamoon Corporation during the 2022-2023 fiscal year were:

Elders Woodcutting Program 2022-2023:

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

Other Programs that were Funded by Niskamoon Corporation during the 2022-2023 fiscal year:

- Trans-Eeyou Istchee Trail
- Goose Corridors
- Goose Pond Trails
- ATV & Portage Trails
- Traditional Dwelling

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

I like to thank Niskamoon Corporation for their tremendous support and funding contributions for the tallymen, land users, and community members and thank you to everyone who has participated in these programs. I hope these programs continue to grow for generations to come.

Thank you,

Kiana Polson

Niskamoon Officer

Cree First Nation of Waswanipi



Wemindji

This last fiscal year was quiet. The restrictions from the pandemic during 2020-2022 might have played a factor in our community. We only had six projects submitted; five were approved, and one was unapproved. We also closed out the Coastal Habitat Research Project, which ran longer than expected. I would like to take this time to thank all the Coastal Tally Men and Land Users for their participation, sharing of history and knowledge, most importantly, accepting the many roles - as guides, teachers, research assistants, divers, data collectors, etc. that were essential throughout the last part of the project.

As far as I can note, Niskamoon has continually helped fund the Annual Old Factory Visit, and this year we held our 35th Anniversary of OFV! With 12 days of planned activities and entertainment, it was a success for the new Culture Coordinator, Betty Stewart. To open the visit, they had their annual Raising of the Flag and held a memorial for those who have moved on to the Spirit World. From island fun & games to a fishing derby and feasting with the Islanders, the only thing that hindered plans was the weather. There were a few days of bad weather - rain, fog, and winds. It had put

a damper on the big entertainment night planned. They had invited Ninan to perform on the island, possibly a first, along with other entertainers. However, due to the weather, the show moved into the community; also to accommodate their schedule after their performance. It would have been the highlight of the visit!

Approved Projects 2022-2023

1. WTA Snow Removal Program
2. VC-10 Jerry Kakabat Brush/Clearcutting Spring Goose Pond
3. VC-16 Malcolm Atsynia Goose Pond
4. WTA-CN Woodcutting
5. VC-20 Sam Gilpin Clear cut, Pile & Burn at Goose Pond

Looking forward to receiving more projects and working with the local tally men and land users, as well as all our partners, have a great year!

Geraldine Mark

Niskamoon Officer

Cree Nation of Wemindji



Whapmagoostui

As the Niskamoon Coordinator for Whapmagoostui, it is a pleasure to serve the community. Each fiscal year I look forward to the submission of more unique project proposals by other organizations and individuals. Although we had various projects this fiscal year, I picked these two projects:

Whapmagoostui Traditional Gathering 2022

The “Whapmagoostui Traditional Gathering” is a project essential for our community. It is an annual event that has been happening for thirty years.

At the gathering, various workshops were developed by elders and community members. It is an event where community members enjoy their time together and celebrate summer activities.

Overall, the project was a success considering that various departments and organizations contributed to the success of this event. We hope to continue with this project in the coming years.

Whapmagoostui Transportation Subsidy

This project is a continuously beneficial need for our community members because it subsidizes transportation costs for being out on the land. Since Whapmagoostui is more isolated than other communities, the chance to go out on the land is more challenging than in other communities. Since the price of fuel, for instance, are much higher, especially with the current increase in gas prices in Canada, it aids the family in the transportation costs. Most families are excited to spend time at their camps; with their extended families and friends, learning about Cree culture and traditions.

I am looking forward to the upcoming fiscal year for more innovative project proposals to be submitted by organizations and individuals. It will provide new skills and experiences for community members.

Allan George

Niskamoon Officer

Whapmagoostui First Nation

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 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 2022, during the fall season, the dozer was serviced on site but unfortunately, the dozer is still at the same site. This year, there will be an attempt to remove this machine out of the site and maybe will be replaced with a new machine. We will see!

But that did not stop the land users in executing enhancement projects on their traplines. The land users took it upon themselves to build their own excavating tools such as homemade plows to use for their projects. Most of these plows were made from scrap metal and natural materials found on site. Nothing was purchased. It was great ingenuity from the land users!

The year 2022 saw an increase in projects than the previous year.

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

Trapline	# of Projects	Employed	Total Payments
CH05	2	6	\$16,364
CH03	1	5	\$8,933
CH38	1	5	\$16,236
Other	Labour & equipment	13	\$6,855
Total	4	29	\$48,388

This project has been getting positive feedback from land users and have expressed their interest to keep the project going. Although this initial project has ended and the funds depleted, we are happy to announce that we will continue this project as part of the Phase 2 of Coastal Habitat Comprehensive Research Project. Wemindji has been added to the project and land users will work on their projects this summer and fall. We are in talks to adding Eastmain to the project. We are always looking forward to working with the land users in this project again!

Ernie Rabbitskin
Manager – Special Projects





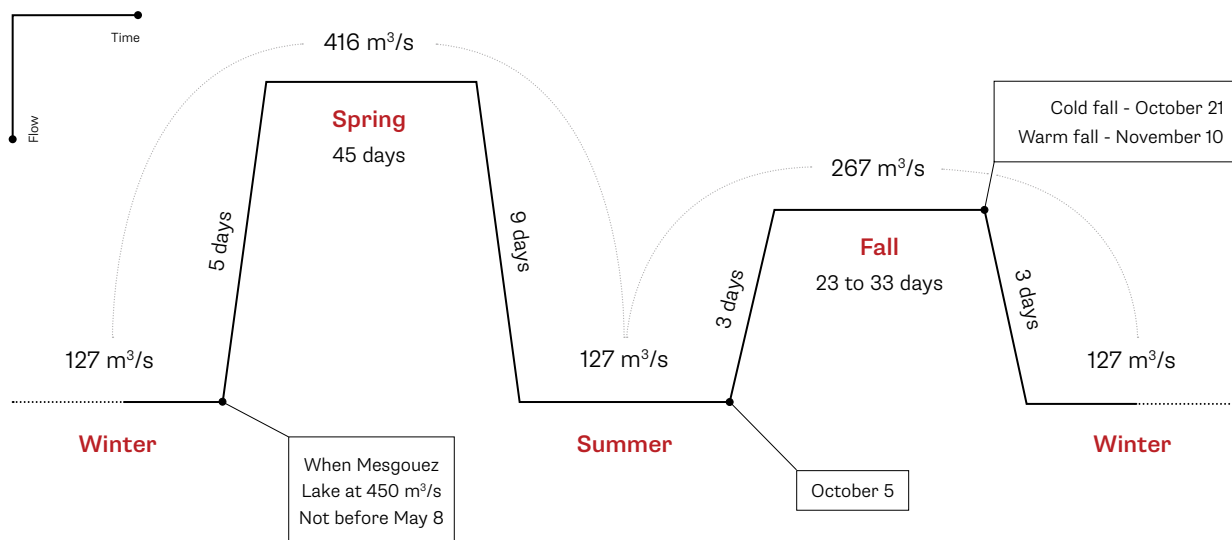
The Monitoring Committee for the Eastmain-1-A and Sarcelle Powerhouses and Rupert River Partial Diversion

The following section summarizes 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.

Rupert River - Ecological Instream Flow Regime



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
Gregory Mayappo	Cree Nation of Eastmain
Ernest Moses	Crees of the Waskaganish
Stella Jolly	Cree Nation of Nemaska
Johnny Matoush	Cree Nation of Mistissini
Marc Dunn	The Niskamoon Corporation
Emily Sinave	The Niskamoon Corporation (CNG)
Marie-Eve Lemieux	Hydro-Québec
Carine Durocher	Hydro-Québec
Réal Courcelles	Hydro-Québec
René Dion	Hydro-Québec
Jimmy Lavoie	Hydro-Québec

The Committee convened four times between January 2022 and March 2023, one less compared to 2020 and 2021. All meetings were held in person, with a hybrid option for those unable to travel.

As a result of the gradual decrease of the workload, the Monitoring Committee representative position has been abolished and the responsibilities have now been completely transferred to the local Niskamoon Officer. 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	Meeting Number	Location
June 1, 2022	127	Montreal
October 18, 2022	128	Mont-Tremblant
November 15, 2022	129	Montreal
February 8, 2023	130	Eastmain

The 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.

2022 marks the thirteenth 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.

The Monitoring Committee Agreement shall end when all monitoring programs are completed (likely in 2025), the group is slowly preparing to summarize all work. To this end, the Committee is working on developing a document to summarize the lessons learned from the monitoring work, including significant documentation of Cree participation in both the studies as well as oversight for this work. The working title of this study is *“Eastmain-1A Complex, Sarcelle and the Rupert River Partial Diversion - Summary Report and Lessons Learned”*.

Finally, in 2022, the Monitoring Committee helped facilitate discussions with communities as part of the external audit for the Hydropower Sustainability Standard, specifically for the EM-1 and EM-1A powerhouses. This included meeting land users during the fall fishery in Waskaganish as well as a presentation to the Council of the Cree Nation of Wemindji. This accreditation process remains on-going.

		Rupert Diversion Bays	Reduced Flow Sector	Increased Flow Sector	Multiple Sectors
		Mistissini & Nemaska	Nemaska & Waskaganish	Nemaska, Eastmain, Wemindji and Chisasibi	All
Natural Environment	Study Report	Follow-up of Fish Communities in the Rupert Diversion Bays - 2019	Bathymetric Surveys Upstream from KP223 Weir - 2020 Monitoring of the Multispecies Spawning Grounds at KP170 of the Rupert River - 2021		Forest Birds - 2021 Birds of Prey - 2021
	Terms of Reference		Follow up on Aquatic and Riparian Vegetation - 2022		Waterfowl Follow up - 2023 Eastmain-1A Complex, Sarcelle and the Rupert River Partial Diversion - Summary Report and Lessons Learned
Human Environment	Study Report				Landscape Follow-up - 2018
	Terms of Reference				Economic Spinoffs - 2017-2021

Monitoring Program Results

The following is a brief synopsis of the main findings of monitoring program results reviewed by the Monitoring Committee in 2022/2023.

Natural Environment

Increased Flow Sector (Rupert Diversion Bays, Paix-des-Braves Reservoir, Opinaca Reservoir, Boyd-Sakami Lake)

1. Follow-up of Fish Populations and Communities in the Rupert Diversion Bays – 2019

This is a continuous monitoring program that has been carried out since prior to the diversion, to measure changes in fish species composition in the Diversion Bays as a result of flooding. The follow up includes measures on condition, species abundance and distribution. These results are then compared with previous years.

Results from 2019 show a sustained decrease in the Catch-per-unit-effort in the forebay, whilst figures fluctuate in the tailbay. This is to be expected in newly flooded waterbodies, often referred to as the “Dilution Effect”, in other words fish are more dispersed in the larger tailbay compared to before. It is expected



that these numbers eventually stabilize around a new equilibrium. Biomass per unit of effort also decreased, although in a less pronounced manner. This is generally seen as a good sign. Finally, species composition has changed little, with both waterbodies dominated by walleye. This also is generally viewed as a good sign.

Reduced Flow Sector (Rupert River, Estuary and Rupert Bay)

1. Monitoring of the Multispecies Spawning Grounds at KP170 of the Rupert River – 2021

This follow-up looks at the condition of five natural spawning areas located downstream from the KP170 weir along the Rupert River, at the outlet of Lake Nemiscau. Between 2013-2015, following the partial diversion of the Rupert River, a major erosion event occurred adjacent to the weir, resulting in significant amount of materials washed down the Rupert River. Hydro-Québec then carried out remedial works to stabilize the banks in this area. As a result, a directive by the MDDELCC was made to continue to monitor the spawning areas downstream from the weir to ensure they have remained intact as a result of erosion.

Results show that all spawning areas monitored have less than 40% particulate matter deposited on the spawning grounds, suggesting that there has been little to no clogging. Fishing results show that reproductive success for walleye was highest in 2021, but lower for both suckers and whitefish. However, it should be noted that spring occurred earlier in this year, such that it is possible that eggs had already hatched prior to the carrying out of monitoring.

2. Bathymetric Surveys upstream from KP223 Hydraulic Structure on Rupert River – 2020

This study monitors the possible sediment build up just above the KP223 weir, located in Nemaska territory. Dams tend to block the flow of sediment downstream, and so it was anticipated that this weir, which includes a dike on the left bank, would retain some sediment which would build up.

Overall, the presence of the weir has resulted in a change in the dynamics of the river immediately upstream, with

some areas depositing sediment and other areas actually accelerating erosion. Overall, changes are considered minor relative to the dynamics of the entire system.

3. Riparian Vegetation in Rupert River and Rupert Bay – 2018

This follow up has shown that shoreline vegetation in most areas along the lower Rupert River and Rupert Bay are evolving according to what was anticipated. In areas where water levels are not controlled by hydraulic structures, vegetation is slowly evolving as a function of the narrowing of the river channel. In areas controlled by hydraulic structures, regular flooding has had a negative effect on shoreline vegetation. The most significant changes were observed in the Rupert Diversion Bays, as to be expected. In the Rupert Bay, while species richness decreased slightly, results differed only slightly compared with the 2011 baseline and, most notably, no saltwater tolerant species colonized the area, other than those already present in 2011. Exposed flat shorelines where grasses were seeded appear to be recolonized completely. The next follow up will occur in 2022.

Multiple Sectors

1. Birds of Prey Follow-up – 2021

2. Forest Birds Follow-up – 2021

This follow up is meant to compare the use of shorelines along the Rupert Diversion Bays and the reduced flow sector of the Rupert River by migratory forest birds, also known as song-birds, between baseline and post-construction conditions. Two techniques are used to count the number of birds at multiple locations : counting birds within a specified radius from a fixed point and counting birds heard from a listening station regardless of the distance. A total of 80 fixed point stations were utilized within the study area. Results from 2021 were compared with those compiled in 2002 (baseline) and 2017. Overall, results are comparable with baseline numbers in terms of species richness indicators in both the diversion bays and the reduced flow sector, indicating no major impact of the project on forest birds. This monitoring program is now complete.

3. Birds of Prey Follow-up – 2021

This follow up is meant to compare the use of the Rupert Diversion Bays and the reduced flow sector of the Rupert River by birds of prey between baseline and post-construction conditions. Inventories are carried out by flying over the study area to count the number of nesting platforms for bald eagles and ospreys, whilst identifying any other bird of prey species. Results from 2021 show relatively stable numbers for the most common birds of prey species, compared with those compiled in 2002 (baseline), 2011 and 2015. One notable exception is the bald eagle, with numbers increasing from 4 breeding pairs observed in 2002 to 119 pairs in 2021. This significant increase is consistent with observations from Cree land users, who also note an explosion of the eagle population in the territory. The report does not recommend the building of osprey nesting platforms, as most nests are located outside the study area and may further facilitate the growth of the bald eagle population. This monitoring program is now complete.

Natural Environment

Multiple Sectors

1. Landscape Follow-up – 2018

This follow-up looks at changes to the landscape as a result of the project in four specific areas along the reduced flow sector of the Rupert River. The evaluation includes measures undertaken by Hydro-Québec to improve sight lines at these locations, to allow visitors to still appreciate the landscape despite the reduced flow on the river. Note that the four sites were added to the original scope of work at the request of the COMEX.

All the sites under study are undergoing a transition to a “new” natural state. The speed at which this process is occurring depends greatly on specific conditions at each site, and in some cases may take many more years. This results in a landscape dynamic that continues to evolve. However, in all cases, the transition process is fairly evident.





call this 'positive feedback'. Water slows down when it enters a dense, healthy eelgrass bed, which allows sediment to settle out of the water, down onto the bottom (seabed). Eelgrass roots help hold the sediment in place on the bottom. When sediment is stabilized on the bottom like this, more sunlight can pass through the water to reach the plants and they can grow better. Thus, healthy eelgrass beds make the environment better for themselves and for other eelgrass beds around them.

What are the environmental factors that potentially influence how eelgrass grows?

Eelgrass is a marine plant and like other plants, need nutrients and lots of sunlight during summer to grow tall and spread and to store up energy to survive the winter. They need sediment that their roots can get into, to anchor themselves to the bottom (seabed). With enough light and nutrients, eelgrass form large and dense beds, with long leaves that float on top of the water at low tide.

Where, when, and why did eelgrass decline in James Bay?

La Grande development began to alter river flows in the fall of 1978 for the filling of the LG2 reservoir and completed its second phase involving LG1 and LG2A in 1994-1995. In some Chisasibi traplines, Cree land users observed eelgrass beginning to decline in the 1980s and early 1990s, with a big difference in the ecosystem apparent at some locations. Eelgrass biomass monitoring data shows a decrease in the size and density of eelgrass at some of the six Chisasibi sites that were monitored over the 1982-1995 period.

Eelgrass biomass was not monitored in Eastmain and Wemindji. Some Eastmain land users recall eelgrass loss south of the Eastmain River after the river was diverted in 1980. Meanwhile, in 1995, Wemindji Cree described that eelgrass was still flourishing. As described by Cree and various publications, hydroelectric development caused major environmental changes around Chisasibi starting in 1978, including altered flow of La Grande River, erosion of sediment from riverbanks, expansion of the freshwater plume along the coast during winter, and transport of sediment and river debris out into the

bay. In contrast, climate change effects such as early ice breakup and warming coastal water temperatures were not yet evident during the 1980s and early '90s. Therefore, we suspect that changes caused by the hydro development started to affect eelgrass growth in some Chisasibi traplines before the mid-1990s.

Starting in the late 1990s, an unprecedented, severe loss of eelgrass occurred along eastern James Bay. Cree land users from Chisasibi described seeing uprooted plants and a pronounced decline in eelgrass in deeper waters. Monitoring in Chisasibi in summer 1999 showed that eelgrass biomass at four monitoring stations had decreased 94% to 99% compared to 1995 conditions. When eelgrass abundance was checked elsewhere along the coast, it was found that eelgrass cover also had declined at many other locations compared to the distribution mapped in 1996. Climate change started to strongly affect eastern James Bay during the late 1990s. There were several extremely warm springs, hot, dry summers, and low natural river flows. Following a warm winter in 1998, the sea ice in northeast James Bay broke up almost a month early, and the coastal waters warmed up rapidly in June and July, reaching temperatures well above normal for that period. We suspect that the onset of these extreme weather events, with unusually warm coastal waters during early summer, played a major role in triggering eelgrass declines in Wemindji and Eastmain and in accelerating the decline that had already started in some Chisasibi traplines.

What is the current state of the eelgrass and what does this mean for geese?

Currently, the eelgrass is shorter than the 2-m shoots seen in the '70s, '80s, and '90s. Eelgrass beds are smaller, patchy, and generally only found in shallow waters. Alongside the changes in eelgrass, short-necked geese are not stopping long in the area and the Brants have become rare. We suspect the loss of large, dense, eelgrass beds partly explains changes in goose distribution but the geese also changed their migratory habits in response to changes on the land along the bay (drying, more trees, fewer berries), and in the south (agriculture). Feeding habits and hunting have changed all along their migration routes and in their wintering range. Chisasibi and Wemindji Cree also attribute

change in goose abundance to changes in local hunting practices and more noise pollution associated with the mechanization of hunting and air traffic in the area. More long-necked geese now undertake molt migrations through east James Bay and may compete for local resources. These changes in goose behaviour and distribution make the geese less predictable and harder to hunt in the fall. Elders are concerned that younger Cree will not see the abundance of geese and waterfowl and experience the traditional fall hunts from a few generations ago.

Why have the eelgrass beds not recovered?

Throughout the study area, one factor that is limiting eelgrass recovery is a lack of light during the growing season. James Bay offshore waters have become murkier (brownier) in early summer during the past 25 years associated with increasing natural river discharge. Murky brown water does not let the light pass through to the eelgrass. When eelgrass does not get enough light during the summer, it is smaller, less dense, and not able to survive the winters as well. Low light makes it more difficult for eelgrass to thrive under stressful conditions such as warmer or fresher waters or low nutrient availability.

A second factor impeding eelgrass recovery is the feedback effect from losing so much eelgrass during the declines. The feedbacks would have begun in Chisasibi when the early eelgrass decline began. All along the coast, wherever large dense eelgrass beds were lost, sediments that used to be stabilized on the bottom are now stirred up by waves. The sediment in the water blocks light. Also, some areas where the soft sediments were washed away now have a hard bottom (seabed). If the eelgrass cannot get their roots anchored well into the sediment, they have difficulties getting nutrients, and they could be washed away by currents and waves.

Near the La Grande River, there is a third factor possibly impeding eelgrass recovery. The research showed that eelgrass biomass at some beds is negatively affected by high flows and warmer spring water temperatures. The exact causes were not determined in the research. However, it is well known that low salinity (less than 5-10) impedes eelgrass growth.

What will the future bring?

Although murkier (brownier) water and other factors work against eelgrass recovery, many areas still have eelgrass, it is still there and still growing, and still providing habitat for fish and birds. In view of the importance of healthy coastal ecosystems for Cree and globally, understanding and protecting these ecosystems is going to be important for the long term. Because eelgrass has persisted through major environmental changes in the past, perhaps it can recover, but much depends on how the climate varies in the coming years and future coastal management. The coastal habitat of Eeyou Istchee is large and complex. Some eelgrass beds may be more impacted by coastal development and others by climate change and in places these stressors may interact.

This research was the first to seek a comprehensive understanding of environmental changes and impacts in the coastal habitat of Eeyou Istchee. Unanswered questions remain, particularly about what could facilitate eelgrass recovery and a return to productive fall goose hunts. Nevertheless, a lot of progress was made in documenting the properties of the habitat known so well to Cree land users. We hope the results will contribute to future Cree-led monitoring and management.

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Solar Energy Pilot Project

Niskamoon is very enthusiastic to announce its latest Pilot Project: Solar Energy!

In the last few years, there has been an increased demand in solar energy from land users and so Niskamoon has decided to evaluate this new form of electrification for Cree camps, so as to best serve land users.

With solar energy at a camp, there would be a significant decrease in fuel consumption used for generators. Solar energy is safe and is environmentally-friendly. Niskamoon is always looking to promote good clean energy.

Currently there are 3 camps, located on Waswanipi, Mistissini and Oujé-Bougoumou traplines, that have been supplied with solar panels. In close collaboration with our suppliers, Niskamoon officials are visiting these camps

on a regularly basis to see their usage and upkeep as well as getting feedback from the land users. So far, the feedback is mostly positive.

We will reevaluate the project in June 2023 and see what direction we will go with this project. Stay tuned!

Ernie Rabbitskin
Manager - Special Projects







Financial Information

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List of Funded Projects 2022/23

Res. No	Community	Trapline	Project	Fund	Amount (\$)
2223-01	Whapmagoostui		Traditional Gathering	Hydro-Québec & Eeyou Fund	26,945.00
2223-02	Whapmagoostui		Traditional Dwelling Workshops	Hydro-Québec & Eeyou Fund	6,055.00
2223-03	Whapmagoostui		Eeyou Language Project	Hydro-Québec & Eeyou Fund	7,000.00
2223-04	Whapmagoostui		Bay & Waterways Navigation Program	Hydro-Québec & Eeyou Fund	10,000.00
2223-05	Chisasibi		Mamoweedow 2022	Hydro-Québec & Eeyou Fund	50,000.00
2223-06	Wemindji		Old Factory Visit 2022	Hydro-Québec & Eeyou Fund	32,500.00
2223-07	Wemindji		Canoe Expedition	Hydro-Québec & Eeyou Fund	10,000.00
2223-08	Wemindji		Old Factory Summer Camp	Hydro-Québec & Eeyou Fund	7,500.00
2223-09	Mistissini		Eenou Enutkwin Kanutataau	Hydro-Québec & Eeyou Fund	15,000.00
2223-10	Waskaganish		Spring Airlift	Continued Use & Reappropriation Fund	350,000.00
2223-11	Waskaganish		Community Nature Walking Trail Project	Continued Use & Reappropriation Fund	60,000.00
2223-12	Waskaganish		Annual Youth Canoe Brigade	Continued Use & Reappropriation Fund	25,000.00
2223-13	Waskaganish		Youth Spring Hunt Program	Continued Use & Reappropriation Fund	25,000.00
2223-14	Waskaganish	N-02	Traditional Lodge Cabin - Phase III	Continued Use & Reappropriation Fund	19,902.25
2223-15	Waskaganish	R-04	Goose Corridor	Continued Use & Reappropriation Fund	20,613.18
2223-16	Waskaganish	R-04	Crossing Project	Continued Use & Reappropriation Fund	7,950.00
2223-17	Nemaska	N-23	Boat Dock	Continued Use & Reappropriation Fund	14,195.93
2223-18	Nemaska	R-16	Improvement of Driveway	Continued Use & Reappropriation Fund	35,850.00
2223-19	Nemaska	R-17	Brushcutting Project	Continued Use & Reappropriation Fund	8,611.25
2223-20	Waskaganish		Reappropriation of the Rupert River Exploration Subsidy	Continued Use & Reappropriation Fund	273,516.00
2223-21	Nemaska		Reappropriation of the Rupert River Exploration Subsidy	Continued Use & Reappropriation Fund	300,702.00

2223-22	Nemaska		Appropriation of the Ruper Diversion Bays Exploration Subsidy	Continued Use & Reappropriation Fund	15,180.00
2223-23	Mistissini		Appropriation of the Ruper Diversion Bays Exploration Subsidy	Continued Use & Reappropriation Fund	61,985.00
2223-24	Whapmagoostui		Wood Cutting Project	Hydro-Québec & Eeyou Fund	25,000.00
2223-25	Whapmagoostui		Transportation Subsidy	Hydro-Québec & Eeyou Fund	300,000.00
2223-26	Chisasibi		Boat Launches Services Cost	Hydro-Québec & Eeyou Fund	130,000.00
2223-27	Chisasibi		Communications Radio Tower	Hydro-Québec & Eeyou Fund	600,000.00
2223-28	Chisasibi		CTA Spring Airlift	Hydro-Québec & Eeyou Fund	700,000.00
2223-29	Chisasibi	CH-3	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	14,231.25
2223-30	Eastmain		Spring Airlift	Hydro-Québec & Eeyou Fund	310,290.00
2223-31	Eastmain	RE-01	3 Flyways	Hydro-Québec & Eeyou Fund	38,266.32
2223-32	Eastmain	RE-03A	2 Flyways	Hydro-Québec & Eeyou Fund	21,441.74
2223-33	Nemaska	M-33	Kitchen & Porch	Boumhounan Remedial Works Fund	22,479.22
2223-34	Nemaska	M-33	Kitchen & Porch	Boumhounan Remedial Works Fund	22,479.22
2223-35	Nemaska	N-24	Traditional Dwelling Cookhouse	Boumhounan Remedial Works Fund	3,929.57
2223-35	Nemaska	N-24	Traditional Dwelling Cookhouse	Nadoshtin Remedial Measures Fund	19,246.50
2223-36	Nemaska	N-25	Cabin & Patio	Continued Use & Reappropriation Fund	49,920.96
2223-37	Mistissini		Spring Airlift	Hydro-Québec & Eeyou Fund	632,500.00
2223-38	Mistissini	M-09	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	33,206.00
2223-39	Eastmain	VC-31	Goose Pond	Hydro-Québec & Eeyou Fund	17,520.25
2223-40	Waskaganish	N-03	Boat Dock	Hydro-Québec & Eeyou Fund	32,384.00
2223-41	Niskamoon		Solar Panels for Cree Camps Pilot Project	Hydro-Québec & Eeyou Fund	63,000.00
2223-42	Cree Trappers Assoc.		Special Assistance Fund	Hydro-Québec & Eeyou Fund	1,096,750.00
2223-43	Eastmain	RE-01	Skandic WT 600	Boumhounan Eenou Indohoun Fund	10,480.50
2223-44	Nemaska	R-19	Mechanical Repairs to Skidoo	Boumhounan Eenou Indohoun Fund	2,562.06
2223-45	Nemaska	R-19	2 Generators	Boumhounan Eenou Indohoun Fund	1,875.00
2223-46	Nemaska	R-21	Snowmobile	Nadoshtin Eenou Indohoun Fund	4,078.00
2223-47	Chisasibi		Land Users Participation - Coastal Habitat Comprehensive Research Project	Hydro-Québec & Eeyou Fund	57,500.00
2223-49	ACCI		Conservation of Data Collected during HQ Studies	Hydro-Québec & Eeyou Fund	25,091.00

2223-50	Waskaganish	R-04	Skidoo	Boumhounan Eenou Indohoun Fund	10,690.50
2223-59	Wemindji		Traditional Arts & Science Summer Camp	Hydro-Québec & Eeyou Fund	2,500.00
2223-60	Nemaska		Old Nemaska Gathering	Continued Use & Reappropriation Fund	50,000.00
2223-61	Nemaska		Canoe Brigade	Continued Use & Reappropriation Fund	10,000.00
2223-62	Waswanipi	W-53	Traditional Beaver Project	Hydro-Québec & Eeyou Fund	7,740.54
2223-63	Waskaganish	N-08A	Fishery Program	Eeyou Namess Fund	19,813.70
2223-64	Waskaganish	R-08	Fishery Program	Eeyou Namess Fund	18,327.32
2223-65	Waskaganish	R-09	Fishery Program	Eeyou Namess Fund	18,308.35
2223-66	Nemaska	M-33	Fishery Program	Continued Use & Reappropriation Fund	21,608.73
2223-67	Nemaska	N-24	Fishery Program	Continued Use & Reappropriation Fund	21,497.54
2223-68	Waswanipi	W-04	Fish Project	Eeyou Namess Fund	8,364.18
2223-69	Waswanipi	W-05A	Fish Project	Eeyou Namess Fund	8,654.75
2223-70	Waswanipi	W-05B	Fish Project	Eeyou Namess Fund	13,903.94
2223-71	Waswanipi	W-23B	Fish Project	Eeyou Namess Fund	11,220.55
2223-72	Waswanipi	W-24B	Fish Project	Eeyou Namess Fund	8,432.49
2223-73	Waswanipi	W-53	Fish Project	Eeyou Namess Fund	8,753.17
2223-74	Waskaganish		Road Width Expansion at KM 22	Continued Use & Reappropriation Fund	79,820.87
2223-75	Waskaganish		Voluntary Sturgeon Registry	Continued Use & Reappropriation Fund	13,186.36
2223-76	Waskaganish		Voluntary Registry of Cisco Catches	Continued Use & Reappropriation Fund	50,868.18
2223-77	Waskaganish		Gilnet Fishing at Kaapehschii Bay	Continued Use & Reappropriation Fund	13,206.60
2223-78	Waskaganish		Preservation & Support for Smokey Hill Fishing	Continued Use & Reappropriation Fund	79,853.13
2223-79	Waskaganish		Smokey Hill Fishing Project	Continued Use & Reappropriation Fund	210,464.00
2223-80	Waskaganish		Scooping Weirs South Side	Continued Use & Reappropriation Fund	33,996.88
2223-81	Waskaganish		Buoys & Channel Markers Installation	Continued Use & Reappropriation Fund	97,088.75
2223-82	Waskaganish		Rupert River Fishing & Local Fish Distribution	Continued Use & Reappropriation Fund	45,906.95
2223-83	Waskaganish		Scooping Weirs North Side	Continued Use & Reappropriation Fund	47,026.38
2223-84	Waskaganish	N-06	Traditional Fishing at Kaashikaasuk	Continued Use & Reappropriation Fund	62,938.00
2223-85	Nemaska		Voluntary Sturgeon Registry	Continued Use & Reappropriation Fund	16,277.69
2223-86	Nemaska	R-19	Demolition of Old Cabins	Continued Use & Reappropriation Fund	9,550.58

2223-87	Mistissini	M-25	Skidoo Trail	Continued Use & Reappropriation Fund	41,746.00
2223-88	Mistissini	M-25	Road & ATV Trail Maintenance	Continued Use & Reappropriation Fund	24,035.00
2223-89	Chisasibi	CH-18	Goose Pond	Hydro-Québec & Eeyou Fund	8,828.44
2223-90	Chisasibi	FG-31	Hunt Site Clearing & ATV Trail	Hydro-Québec & Eeyou Fund	30,587.07
2223-91	Chisasibi	V-03	Hunt Site Clearing	Hydro-Québec & Eeyou Fund	9,874.72
2223-92	Chisasibi	VC-04	Goose Corridor	Hydro-Québec & Eeyou Fund	10,622.21
2223-93	Chisasibi	VC-04	Goose Corridor	Hydro-Québec & Eeyou Fund	13,934.00
2223-94	Eastmain	VC-35	Creation of New Trail	Hydro-Québec & Eeyou Fund	15,180.00
2223-95	Eastmain	VC-35	Enhancement Works-Inland Waterfowl Hunting Areas	Hydro-Québec & Eeyou Fund	40,132.13
2223-96	Nemaska	R-19	Additional Fund on Cabin Material	Nadoshtin Eenou Indohoun Fund	13,636.86
2223-97	Nemaska	R-19	Site Preparation for Cabin Lot	Nadoshtin Eenou Indohoun Fund	3,700.13
2223-98	Nemaska	RE-03A	Clear Cut Feeding Ground	Hydro-Québec & Eeyou Fund	38,519.25
2223-99	Waswanipi		Radio Tower Installation Phase II	Hydro-Québec & Eeyou Fund	192,943.00
2223-100	Waswanipi	W-01	Traditional Cookhouse	Hydro-Québec & Eeyou Fund	6,944.85
2223-101	Waswanipi	W-05B	Traditional Dwelling	Hydro-Québec & Eeyou Fund	14,049.09
2223-102	Waswanipi	W-23B	Traditional Dwelling	Hydro-Québec & Eeyou Fund	6,684.26
2223-103	Mistissini	M-02	Portage & Boat Ramps	Hydro-Québec & Eeyou Fund	17,457.00
2223-104	Mistissini	M-08	Traditional Dwellings	Hydro-Québec & Eeyou Fund	25,426.50
2223-105	Mistissini	M-16	Moose Corridor	Hydro-Québec & Eeyou Fund	28,028.61
2223-106	Mistissini	M-56	Goose Corridor	Hydro-Québec & Eeyou Fund	22,757.10
2223-107	Washaw Sibi		Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-108	Waswanipi	W-03	Goose Pond	Hydro-Québec & Eeyou Fund	9,904.95
2223-109	Nemaska	R-19	Skidoo	Nadoshtin Eenou Indohoun Fund	16,745.00
2223-110	Nemaska	R-20	Skidoo	Boumhounan Eenou Indohoun Fund	14,934.00
2223-111	Chisasibi		Bathrhythmic Survey - La Grande River	Hydro-Québec & Eeyou Fund	48,270.00
2223-112	Niskamoon		Symposium - Coastal Habitat Comprehensive Research Program	Hydro-Québec & Eeyou Fund	95,881.00
2223-113	Regional CTA		EMR Sampling Campaign for FISHES	Hydro-Québec & Eeyou Fund	30,000.00
2223-113	Regional CTA		EMR Sampling Campaign for FISHES	Continued Use & Reappropriation Fund	14,000.00
2223-115	Mistissini		Multi Cultural Building Project	Continued Use & Reappropriation Fund	300,000.00

2223-115	Mistissini		Multi Cultural Building Project	Boumhounan Remedial Works Fund	200,000.00
2223-116	Niskamoon		Revision of Job Descr., Salary Structure, and New Performance Eval. Tools	Hydro-Québec & Eeyou Fund	30,000.00
2223-117	Niskamoon		Cob Marine Proposal for Mooring Recovery	Hydro-Québec & Eeyou Fund	75,000.00
2223-123	Niskamoon		TEHQ Report Update	Cree Employment Fund	20,000.00
2223-125	Waskaganish		Smokey Hill Gathering	Hydro-Québec & Eeyou Fund	29,963.30
2223-126	Waskaganish	N-01	Goose Pond	Hydro-Québec & Eeyou Fund	13,130.70
2223-127	Waskaganish	R-13	Portage Trail	Hydro-Québec & Eeyou Fund	10,853.70
2223-128	Nemaska		Winter Journey	Continued Use & Reappropriation Fund	10,000.00
2223-129	Chisasibi		Fall & Winter Flights	Hydro-Québec & Eeyou Fund	500,000.00
2223-130	Chisasibi		Snow Removal	Hydro-Québec & Eeyou Fund	506,000.00
2223-131	Chisasibi		ATV Trail	Hydro-Québec & Eeyou Fund	30,506.11
2223-132	Chisasibi		Portages	Hydro-Québec & Eeyou Fund	5,333.24
2223-133	Chisasibi		Corridor	Hydro-Québec & Eeyou Fund	2,018.04
2223-134	Nemaska	R-19	Cabin Material	Nadoshtin Eenou Indohoun Fund	13,636.86
2223-135	Nemaska	R-19	Cabin Insulation & Manpower Cost	Nadoshtin Eenou Indohoun Fund	25,541.80
2223-136	Nemaska	R-19	Cabin Material	Nadoshtin Eenou Indohoun Fund	32,832.89
2223-137	Waswanipi		Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-138	Waswanipi	W-21	Traditional Dwelling	Hydro-Québec & Eeyou Fund	9,594.76
2223-139	Waswanipi	W-23	Traditional Dwelling	Hydro-Québec & Eeyou Fund	13,673.38
2223-140	Waswanipi	W-24	Goose Pond	Hydro-Québec & Eeyou Fund	79,820.87
2223-141	Mistissini	M-18	Cabin Shell with Porch	Boumhounan Remedial Works Fund	72,779.30
2223-142	Mistissini	M-33	Porch & Patio	Boumhounan Remedial Works Fund	36,854.50
2223-143	Mistissini	M-33	Octogon with Patio	Boumhounan Remedial Works Fund	39,395.35
2223-144	Mistissini	M-33	Octogon with Patio	Boumhounan Remedial Works Fund	39,513.03
2223-145	Eastmain	RE-01	Skandic LE 20	Nadoshtin Eenou Indohoun Fund	11,680.10
2223-146	Eastmain	RE-01	Boat, Motor & Trailer	Nadoshtin Eenou Indohoun Fund	20,092.50
2223-149	Niskamoon		Development & Implementation of Niskamoon Integrated Platform	Hydro-Québec & Eeyou Fund	73,638.00
2223-149	Niskamoon		Development & Implementation of Niskamoon Integrated Platform	Continued Use & Reappropriation Fund	49,092.00

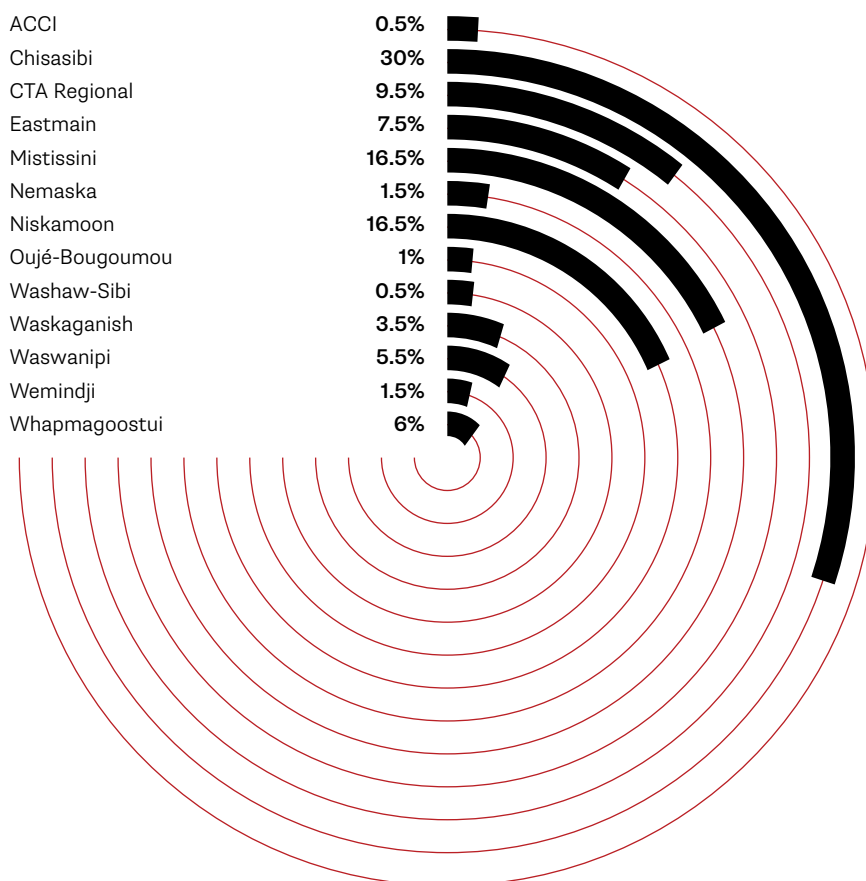
2223-152	Nemaska		Youth Winter Journey	Continued Use & Reappropriation Fund	10,000.00
2223-153	Waswanipi		Winter Fishery Program	Eeyou Namess Fund	26,790.17
2223-154	Waskaganish		Ice Monitoring Rupert River	Boumhounan Remedial Works Fund	46,055.61
2223-155	Waskaganish		Snow Removal	Hydro-Québec & Eeyou Fund	150,000.00
2223-156	Nemaska		Wood Supply for Elders and Land Users	Hydro-Québec & Eeyou Fund	25,000.00
2223-157	Nemaska		Snow Removal to Campsites	Hydro-Québec & Eeyou Fund	150,000.00
2223-158	Waskaganish		Investigation of Dredging Strategies on the Rupert River	Hydro-Québec & Eeyou Fund	77,798.00
2223-159	Wemindji		Snow Removal	Hydro-Québec & Eeyou Fund	74,520.00
2223-160	Eastmain		Elders Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-161	Eastmain		Snow Removal	Hydro-Québec & Eeyou Fund	67,000.00
2223-162	Eastmain		Grooming of Snowmobile Hunting Trails	Hydro-Québec & Eeyou Fund	5,592.30
2223-163	Waskaganish		Elders Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-164	Oujé-bougoumou		Winter Woodcutting	Hydro-Québec & Eeyou Fund	25,000.00
2223-165	Oujé-bougoumou		Snow Removal	Hydro-Québec & Eeyou Fund	75,000.00
2223-166	Waswanipi	W-05A	Log Crossing	Hydro-Québec & Eeyou Fund	11,805.61
2223-167	Waswanipi	W-05A	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,718.75
2223-168	Mistissini		Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-169	Mistissini	M-01A	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	47,437.50
2223-170	Mistissini	M-02	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,718.75
2223-171	Mistissini	M-07	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	28,462.50
2223-172	Mistissini	M-33	Cabin Renovations	Boumhounan Remedial Works Fund	19,909.79
2223-173	Waskaganish	N-03	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	61,668.98
2223-174	Nemaska	R-19	Skidoo	Nadoshtin Eenou Indohoun Fund	9,940.50
2223-175	Nemaska	R-19	Skandic LE & Trailer	Nadoshtin Eenou Indohoun Fund	19,465.50
2223-176	Waskaganish	R-12	Skandic	Boumhounan Eenou Indohoun Fund	10,871.25
2223-177	Waskaganish	N-02	Argo	Boumhounan Eenou Indohoun Fund	18,721.50
2223-178	Chisasibi		Fort George Island	Hydro-Québec & Eeyou Fund	12,900.00
2223-182	Niskamoon		James Bay Coastal Hydrometric Program (5 yrs @ \$150,000)	Hydro-Québec & Eeyou Fund	750,000.00
2223-190	Chisasibi		Opimiscow Indoho Funds	Opimiscow Indoho Fund	573,360.54

2223-191	Wemindji		Opimiscow Indoho Funds	Opimiscow Indoho Fund	245,726.00
2223-194	Waskaganish	N-09	Youth Canoe Brigade	Continued Use & Reappropriation Fund	15,000.00
2223-195	Whapmagoostui		Asumi Wisjineejuu	Hydro-Québec & Eeyou Fund	18,000.00
2223-196	Mistissini		Chisheinu Chiskitaamaachewin	Continued Use & Reappropriation Fund	138,115.50
2223-196	Mistissini		Chisheinu Chiskitaamaachewin	Boumhounan Remedial Works Fund	138,118.50
2223-197	Waskaganish	N-09	Spring Hunting	Continued Use & Reappropriation Fund	25,000.00
2223-198	Waskaganish	N-09	Waterfront Development Project - Phase I	Continued Use & Reappropriation Fund	274,835.63
2223-199	Waskaganish		Spring Airlift	Continued Use & Reappropriation Fund	375,000.00
2223-200	Waskaganish	N-09	Snowshoe Making Course	Continued Use & Reappropriation Fund	20,000.00
2223-201	Waskaganish	N-09	Emergency First Aid Course	Continued Use & Reappropriation Fund	7,880.95
2223-202	Waskaganish	N-09	Buoys & Channel Markers Installation	Continued Use & Reappropriation Fund	97,088.75
2223-203	Waskaganish	R-11	Roof & Window Replacements for Smokey Hill Fisheries	Continued Use & Reappropriation Fund	15,812.00
2223-204	Waskaganish	R-11	Shaptuwan Replacing Roof & Window Projects	Continued Use & Reappropriation Fund	14,231.25
2223-205	Nemaska		Spring Airlift	Continued Use & Reappropriation Fund	20,000.00
2223-206	Nemaska	N-24A	Goose Corridor	Continued Use & Reappropriation Fund	19,565.80
2223-207	Waskaganish		Reappropriation of the Rupert River Exploration Subsidy	Continued Use & Reappropriation Fund	137,195.00
2223-208	Nemaska		Reappropriation of the Rupert River Exploration Subsidy	Continued Use & Reappropriation Fund	150,392.40
2223-209	Nemaska		Appropriation of the Rupert Diversion Bays Exploration Subsidy	Continued Use & Reappropriation Fund	7,590.00
2223-210	Mistissini		Appropriation of the Rupert Diversion Bays Exploration Subsidy	Continued Use & Reappropriation Fund	30,992.50
2223-211	Whapmagoostui		Transportation Subsidy	Hydro-Québec & Eeyou Fund	300,000.00
2223-212	Whapmagoostui		Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-213	Chisasibi		Spring Airlift	Hydro-Québec & Eeyou Fund	805,708.43
2223-214	Chisasibi	FG-13	Goose Corridor	Hydro-Québec & Eeyou Fund	17,082.80
2223-215	Wemindji		Woodcutting Program	Hydro-Québec & Eeyou Fund	25,000.00
2223-216	Wemindji	VC-20	Clear-Cut, Pile, & Burn at Goose Pond	Hydro-Québec & Eeyou Fund	17,319.62
2223-217	Eastmain		Spring Airlift	Hydro-Québec & Eeyou Fund	310,290.32
2223-218	Eastmain		Helicopter Pad Project - Phase I	Hydro-Québec & Eeyou Fund	27,779.40

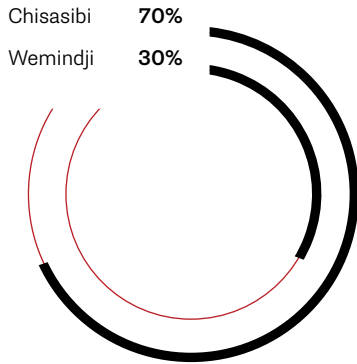
2223-219	Eastmain	VC-33	Clear-cutting Areas	Hydro-Québec & Eeyou Fund	40,132.13
2223-220	Waswanipi	W-01	Goose Pond	Hydro-Québec & Eeyou Fund	20,796.63
2223-221	Waswanipi	W-05A	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,718.75
2223-222	Waswanipi	W-05A	Crossing Project	Hydro-Québec & Eeyou Fund	12,105.15
2223-223	Waswanipi	W-10	Portage Trail	Hydro-Québec & Eeyou Fund	3,435.11
2223-224	Waswanipi	W-10A	Traditional Dwelling	Hydro-Québec & Eeyou Fund	16,639.81
2223-225	Waswanipi	W-12	Traditional Dwelling	Hydro-Québec & Eeyou Fund	17,112.61
2223-226	Waswanipi	W-16	Goose Pond	Hydro-Québec & Eeyou Fund	19,162.22
2223-227	Waswanipi	W-24	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,895.85
2223-228	Oujé-bougoumou		Spring Goose Camp Snow Removal	Hydro-Québec & Eeyou Fund	50,600.00
2223-229	Mistissini		Spring Airlift	Hydro-Québec & Eeyou Fund	800,112.00
2223-230	Mistissini	M-09	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	33,206.25
2223-231	Mistissini	M-14	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	39,135.94
2223-232	Mistissini	M-18	Skidoo Trail Maintenance	Hydro-Québec & Eeyou Fund	26,837.79
2223-233	Mistissini	M-24A	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	21,346.88
2223-234	Mistissini	M-25	Skidoo Trail	Hydro-Québec & Eeyou Fund	51,232.50
2223-235	Mistissini	M-27	Skidoo Trail Maintenance	Hydro-Québec & Eeyou Fund	20,347.53
2223-236	Mistissini	M-48	Traditional Dwelling	Hydro-Québec & Eeyou Fund	25,000.00
2223-237	Mistissini	M-51	New Goose Hunting Area	Hydro-Québec & Eeyou Fund	31,986.13
2223-238	Waswanipi	W-04	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	23,718.75
2223-239	Waswanipi	W-11A	Goose Pond	Hydro-Québec & Eeyou Fund	19,119.21
2223-240	Waswanipi	W-13A	Goose Pond 1	Hydro-Québec & Eeyou Fund	21,330.43
2223-241	Waswanipi	W-13A	Goose Pond 2	Hydro-Québec & Eeyou Fund	21,330.43
2223-242	Mistissini	M-16	Trans Eeyou Istchee Trail	Hydro-Québec & Eeyou Fund	35,578.13
2223-243	Nemaska	R-19	King Fisher Boat	Nadoshtin Eenou Indohoun Fund	41,250.00
2223-244	Nemaska	R-19	Skandic Skidoo	Nadoshtin Eenou Indohoun Fund	13,461.75
2223-246	Niskamoon		Coastal Habitat Comprehensive Research Program Activities	Hydro-Québec & Eeyou Fund	880,524.75

Data Charts

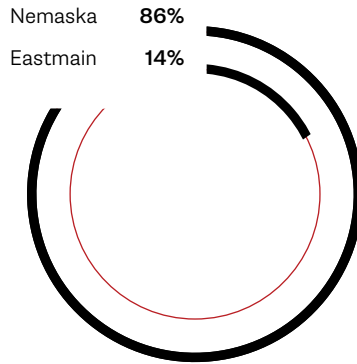
Hydro-Québec & Eeyou Fund



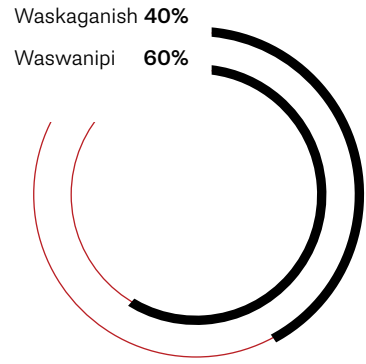
Opimiscow Indocho Funds



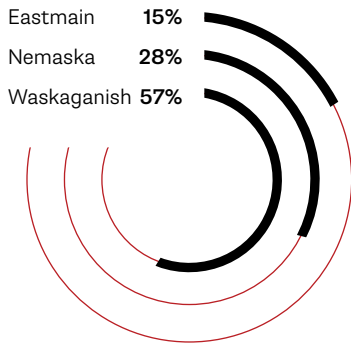
Nadoshtin Eenou Indocho Fund



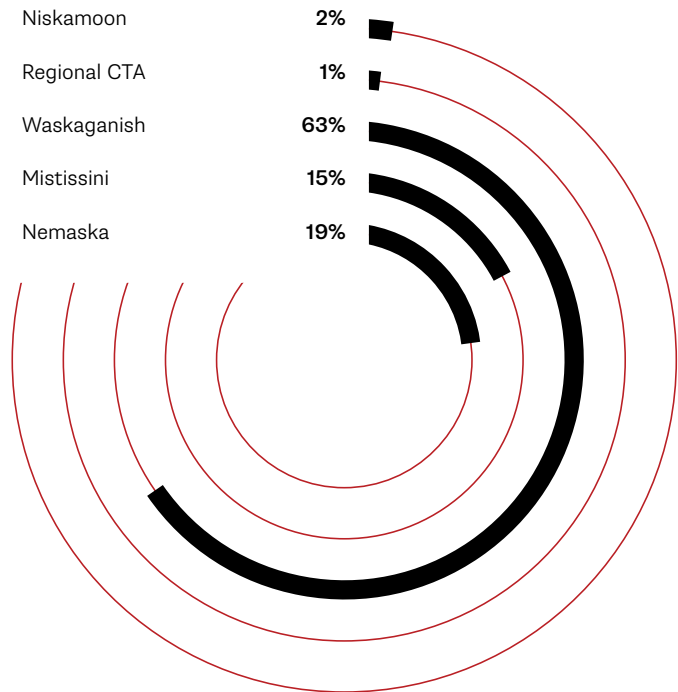
Eeyou Names Fund



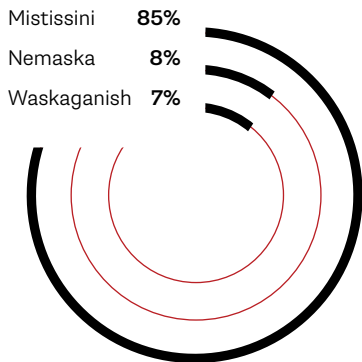
Boumhounan Eenou Indocho Fund



Continued Use & Reappropriation Fund



Boumhounan Remedial Works Fund



Financial Statements

For the year ended March 31, 2023

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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, 2023, 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, 2023, 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.
- 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.



Independent Auditor's Report

- 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

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Montréal, Québec
June 20, 2023

¹ CPA auditor, public accountancy permit No. A128349

Niskamoon Corporation Statement of Financial Position

March 31 **2023** **2022**

Assets

Current

Cash and cash equivalents (Note 3)	\$ 39,236,503	\$ 32,308,450
Investments (Note 4)	36,431,990	25,707,748
Accounts receivable (Note 5)	1,300,228	1,195,011
	76,968,721	59,211,209

Capital assets (Note 6)

10,901 14,481

\$ 76,979,622 \$ 59,225,690

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 7)	\$ 538,548	\$ 231,821
Project expenditures payable (Note 8)	282,772	382,041
Contributions received in advance	13,773,065	-
Due to Cree Nation Government (Note 2)	26,361	19,002
Deferred revenue (Note 9)	62,358,876	58,592,826
	76,979,622	59,225,690

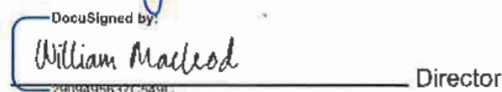
Net assets

Invested in capital assets	10,901	14,481
Administration fund	(10,901)	(14,481)
	-	-

\$ 76,979,622 \$ 59,225,690

On behalf of the Board

 Director

DocuSigned by:
 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	2023			2022
	Administration Fund	Program Funds	Total	Total
Revenue				
Contributions				
Hydro-Québec	\$ 4,378,100	\$ 9,861,736	\$ 14,239,836	\$ 16,282,095
Investment income	139,421	1,658,643	1,798,064	980,328
Transferred to deferred revenue (Note 9)	(4,218,884)	-	(4,218,884)	(4,378,100)
Unrealized (loss) gain on financial instruments	(10,080)	(119,275)	(129,355)	285,106
Administration	10,271	-	10,271	11,533
	298,828	11,401,104	11,699,932	13,180,962
Expenditures				
Project expenditures	-	9,227,940	9,227,940	11,013,101
Contribution to Niskamoon Officers	-	1,047,606	1,047,606	1,013,161
Salary and fringe benefits	634,819	-	634,819	555,052
Professional fees	272,016	-	272,016	251,520
Travel	154,859	-	154,859	17,306
Corporate fees	116,566	-	116,566	70,464
Administration charges	51,102	-	51,102	40,958
Office expenses	42,476	-	42,476	42,246
Monitoring Committee	33,719	-	33,719	9,367
Rent	32,149	-	32,149	61,674
Legal fees (Note 10)	28,561	-	28,561	11,674
Service Agreement - Cree Nation Government (Note 2)	26,360	-	26,360	18,588
Telecommunications	19,197	-	19,197	27,158
Insurance	6,727	-	6,727	6,976
Amortization of capital assets	3,580	-	3,580	4,841
Bank charges	2,129	-	2,129	2,891
Advertising and promotion	126	-	126	33,985
	1,424,386	10,275,546	11,699,932	13,180,962
(Deficiency) excess of revenue over expenditures for the year	\$ (1,125,558)	\$ 1,125,558	\$ -	\$ -

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				2023	2022
	Invested in Capital Assets	Administration Fund	Program Funds	Total	Total
Balance, beginning of year	\$ 14,481	\$ (14,481)	\$ -	\$ -	-
(Deficiency) excess of revenue over expenditures for the year	(3,580)	(1,121,978)	1,125,558	-	-
Interfund transfer (Note 12)	-	1,125,558	(1,125,558)	-	-
Balance, end of year	\$ 10,901	\$ (10,901)	\$ -	\$ -	-

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

Niskamoon Corporation Statement of Cash Flows

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenue over expenditures for the year	\$ -	\$ -
Items not involving cash and cash equivalents		
Amortization of capital assets	3,580	4,841
Unrealized loss (gain) on investments	129,355	(285,106)
	132,935	(280,265)
Changes in non-cash working capital balances		
Accounts receivable	(105,217)	(235,968)
Balance of sale receivable	-	800,000
Accounts payable and accrued liabilities	306,727	(250,330)
Project expenditures payable	(99,269)	(1,022,116)
Contributions received in advance	13,773,065	-
Deferred revenue	3,766,050	1,411,048
	17,774,291	422,369
Cash flows from investing activity		
(Purchase) disposal of investments	(10,853,597)	5,928,885
Cash flows from financing activity		
Due to Cree Nation Government	7,359	(26,388)
Increase in cash and cash equivalents during the year	6,928,053	6,324,866
Cash and cash equivalents, beginning of year	32,308,450	25,983,584
Cash and cash equivalents, end of year	\$ 39,236,503	\$ 32,308,450

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

Niskamoon Corporation

Notes to Financial Statements

March 31, 2023

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 Apatisiwin-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 Apatisiwin-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, 2023

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).

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 Eastman 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, 2023

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 Boumhouman 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, 2023

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, project 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 Corporation 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, 2023

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:

Office furniture and equipment	20% declining balance method
Computer equipment	30% declining balance method

Niskamoon Corporation

Notes to Financial Statements

March 31, 2023

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, 2023

3. Cash and Cash Equivalents

	2023	2022
Cash	\$ 32,665,588	\$ 25,807,394
Money market fund	6,570,915	6,501,056
	\$ 39,236,503	\$ 32,308,450

4. Investments

	2023		2022	
	Cost	Fair Value	Cost	Fair Value
Bonds and debentures (i)	\$ 34,227,000	\$ 34,227,000	\$ 23,539,940	\$ 23,539,940
Marketable securities	1,206,600	1,903,040	1,145,691	1,999,927
Mutual Funds	301,950	301,950	167,881	167,881
	\$ 35,735,550	\$ 36,431,990	\$ 24,853,512	\$ 25,707,748

(i) March 31, 2023 - interest rates ranging from 2.25% to 2.43% and maturing between April 2023 and October 2024.

March 31, 2022 - interest rates ranging from 1.85% to 2.43% and maturing between June 2022 and October 2024.

5. Accounts Receivable

	2023	2022
Accrued interest	\$ 637,578	\$ 874,993
Project expenditures	584,525	272,583
Advances	47,435	47,435
Sales tax receivable	30,690	-
	\$ 1,300,228	\$ 1,195,011

Niskamoon Corporation Notes to Financial Statements

March 31, 2023

6. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office furniture and equipment	\$ 130,669	\$ 124,554	\$ 130,669	\$ 123,025
Computer equipment	101,762	96,976	101,762	94,925
	\$ 232,431	\$ 221,530	\$ 232,431	\$ 217,950
Net book value		\$ 10,901		\$ 14,481

7. Accounts Payable and Accrued Liabilities

	2023		2022	
Trade and accrued liabilities	\$ 528,131		\$ 154,805	
Advances payable	10,417		10,417	
Sales taxes payable	-		66,599	
	\$ 538,548		\$ 231,821	

8. Project Expenditures Payable

	2023		2022	
Cree Nation of Chisasibi	\$ 80,529		\$ 80,529	
Cree Nation of Mistissini	64,978		64,978	
Cree Nation of Waskaganish	131,217		131,217	
Cree Nation of Wemindji	6,048		6,048	
Whapmagoostui First Nation	-		99,269	
	\$ 282,772		\$ 382,041	

Niskamoon Corporation Notes to Financial Statements

March 31, 2023

9. Deferred Revenue

	<u>2023</u>	<u>2022</u>
Apatisiwin - Cree Employment Fund	\$ 1,491,245	\$ 1,617,060
Names Mercury Fund	2,460,766	2,667,354
Opimiscow Indoho Fund	2,042,726	1,970,943
Hydro-Québec and Eeyou Fund	21,272,083	16,634,194
Re-appropriation Fund		
Continued Use Fund	7,189,855	6,708,334
Specific Navigation Fund	12,685,673	12,329,092
Specific Training Fund	388,907	377,975
Nadoshtin Funds		
Remedial Works Fund	486,548	522,400
Archaeology and Cultural Heritage Fund	94,236	94,236
EM-1 Mercury Fund	279,902	272,034
Eenou Indohoun Fund	2,421,370	2,533,259
Boumhounan Funds		
Remedial Measures Fund	5,180,341	6,349,250
Archaeology and Cultural Heritage Fund	85,384	85,384
EM-1 A Mercury Fund	191,902	186,508
Eenou Training Fund	807,983	785,271
Eenou Indohoun Fund	1,061,071	1,081,432
Deferred revenue - Program Funds	58,139,992	54,214,726
Niskamoon Administration Fund	4,218,884	4,378,100
Total deferred revenue	<u>\$ 62,358,876</u>	<u>\$ 58,592,826</u>

10. Legal Fees

	<u>2023</u>	<u>2022</u>
Head office	\$ 26,929	\$ 11,622
Website and database	1,632	-
Annual report and audited financial statements	-	52
	<u>\$ 28,561</u>	<u>\$ 11,674</u>

Niskamoon Corporation

Notes to Financial Statements

March 31, 2023

11. Risks Arising From Financial Instruments

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, liquidity risk and other price risk. As the Corporation does not hold significant foreign denominated balances, it is not exposed to currency risk.

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.

Niskamoon Corporation Notes to Financial Statements

March 31, 2023

12. Interfund Transfer and Contributions

In 2023, the Corporation's Board of Directors transferred \$1,125,558 (2022 - \$1,230,242) from the Program Funds to the Administration Fund in order for the Administration Fund to manage the Corporation.

13. 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, 2021 there was a solvency excess of \$599,000 (2018 - deficit of \$10,173,000) according to the plan's actuaries. It is not possible to determine the Corporation's share of the solvency excess 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:

	2021	2018
Asset rate of return (net of fees)	4.80%	4.50%
Inflation	3.50% in 2022 2.20% in 2023 2.10% in 2024 to 2026 2.00% in 2027 and after	2.00%
Salary escalation rate	5% on January 1, 2022 and 3.50% thereafter	3.50%
Indexation of retirement income	3.00% on January 1, 2023 2.20% on January 1, 2024 2.10% on January 1, 2025, 2026 and 2027 1.80% on January 1, 2028 and after	1.80%

The Corporation made contributions totaling \$203,516 (2022 - \$170,035) during the year with respect to this plan.

For the year ended March 31

	Re-appropriation							
	Apatisiwin- Cree Employment Fund	Nameess Mercury Fund	Opimiscow Indoho Fund	Hydro- Québec & Eeyou Fund	Continued Use Fund	Specific Navigation Fund	Specific Training Fund	Remedial Measures Fund
Revenue								
Deferred revenue, beginning of year (Note 9)	\$ 1,617,060	\$ 2,667,354	\$ 1,970,943	\$ 16,634,194	\$ 6,708,334	\$ 12,329,092	\$ 377,975	\$ 522,400
Contributions from Hydro-Québec	-	-	888,458	9,650,582	3,247,962	-	-	-
Deferred revenue, end of year (Note 9)	(1,491,245)	(2,460,766)	(2,042,726)	(21,272,083)	(7,189,855)	(12,685,673)	(388,907)	(486,548)
	125,815	206,588	816,675	5,012,693	2,766,441	(356,581)	(10,932)	35,852
Investment income	46,069	80,883	-	568,751	210,060	388,753	11,918	15,662
Unrealized (loss) gain on financial instruments	(9,022)	(10,107)	-	(205)	(18,933)	(32,172)	(986)	(2,154)
Total revenue	162,862	277,364	816,675	5,581,239	2,957,568	-	-	49,360
Project expenditures	-	213,756	799,959	4,327,829	2,506,162	-	-	9,623
Contribution to Niskamoon officers	-	-	-	770,694	276,912	-	-	-
Contribution to Administration Fund (Note 12)	162,862	63,608	16,716	482,716	174,494	-	-	39,737
	162,862	277,364	816,675	5,581,239	2,957,568	-	-	49,360
Excess of revenue over expenditures for the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Niskamoon Corporation
Schedule of Revenue and Expenditures - Program Funds

								2023	2022
Nadoshtin				Boumhounan					
Archaeology and Cultural Heritage Fund	EM-1 Mercury Fund	Eenou Indohoun Fund	Remedial Works Fund	Archaeology and Cultural Heritage Fund	EM-1A Mercury Fund	Eenou Training Fund	Eenou Indohoun Fund	Total	Total
\$ 94,236	\$ 272,034	\$ 2,533,259	\$ 6,349,250	\$ 85,384	\$ 186,508	\$ 785,271	\$ 1,081,432	\$ 54,214,726	\$ 52,985,969
-	-	-	-	-	-	-	-	13,787,002	13,315,043
(94,236)	(279,902)	(2,421,370)	(5,180,341)	(85,384)	(191,902)	(807,983)	(1,061,071)	(58,139,992)	(54,214,726)
-	(7,868)	111,889	1,168,909	-	(5,394)	(22,712)	20,361	9,861,736	12,086,286
-	8,578	78,700	184,317	-	5,881	24,761	34,310	1,658,643	904,233
-	(710)	(3,258)	(32,074)	-	(487)	(2,049)	(7,118)	(119,275)	265,985
-	-	187,331	1,321,152	-	-	-	47,553	11,401,104	13,256,504
-	-	187,331	1,135,727	-	-	-	47,553	9,227,940	11,013,101
-	-	-	-	-	-	-	-	1,047,606	1,013,161
-	-	-	185,425	-	-	-	-	1,125,558	1,230,242
-	-	187,331	1,321,152	-	-	-	47,553	11,401,104	13,256,504
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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