

# Ahtahkakoop Cree Nation

## 2018-2019 Annual Report & Audited Financial Statements



# Ahtahkakoop Cree Nation Flag

The flag of the Ahtahkakoop Cree Nation was officially commissioned on September 15, 1994 and was designed by Willard Ahenakew, great, great grandson of Chief Ahtahkakoop. The flag design references the Cree name "Ahtahkakoop" which translated into English means Star Blanket. There are 276 stars representing the number of ancestors of the first Treaty 6 pay list of 1876, with 133 larger stars representing the men and women, and 143 stars representing the children. The Sun, Thunderbird, Medicine Staff and Buffalo represents important emblems of the Plains Cree culture. The night our namesake was born, it is said that the sky was unusually bright with many, many stars and thus he was given the name "Ahtahkakoop".

The central theme of the design is the portrayal of the Cree name "Ahtahkakoop", the name of our first Chief that we can identify historically. Translated to English AHTAHKAKOOP means Star Blanket.

The main identity design element is the portrait of Chief Ahtahkakoop. Chief Ahtahkakoop was born around 1816. The night bright with what seemed like more stars than usual, thus he was given the name "AHTAHKAKOOP".

The blanket of stars on the flag number two hundred and seventy six (276). Each one of these stars is in honor of and represents each one of our 276 ancestors that are on our first Treaty Six Pay list of 1876. There are two sizes of stars on the flag. The 133 big stars represent the adult men and women. The 143 smaller stars represent the children.

The night scene of teepees is in honor of the night that Chief Ahtahkakoop was born.

Significance of the Four Emblems:

The number four (4) is very significant to Plains Cree Culture. It represents the four directions, the four winds, the four seasons, the four stages of life of Baby, Youth, Adult and Elder, etc.

Within the flag are the four most important emblems of Plains Cree Culture and these are;

1. The Sun (depicted by the round yellow circle). The Plains Cree name is Kisikaw-Pisim. Its main being as "The Helper of the Creator" - interpretation to Cree is Kihc-Oskapewis. Giver of daylight,. Giver of Growth. Giver of Warmth. Giver of Life.
2. Chief Thunderbird (depicted by the yellow spread eagle). The Plains Cree name is Okimaw-Piyasiw. Helper of the Creator. Giver of cleanliness. Giver of Life. Giver of Water. Giver of Growth.
3. Old Man Wind (depicted by the Medicine Staff). The Plains Cree name is Kisenapew-Yotin. The "Helper of the Creator". Giver of movement. Giver of life (lungs). Giver of Breath. Giver of Growth.
4. Old Man Buffalo (depicted by the buffalo images). The Plains Cree name is Kisenapew-Mostos. Giver of livelihood. Giver of Shelter (teepees). Giver of Food. Giver of Tools.

The buffalo emblem also represents the Ahtahkakoop Cree Nation as Plains Cree Buffalo Hunters.



# Chief's Message



Tansi! Another busy year has come and gone. I would like to first welcome our new Band Administrator, Aaron Little on board to the Senior Management Team. We look forward to working with Aaron and know he will be an asset to Ahtahkakoop.

In these past few months community safety and wellness has become a huge priority at the Chief and Council table. As a result from community safety meetings, we have been working hard to implement the following safety measures. Four Community Safety Officers have been recruited and trained. A drug testing policy for leadership and staff is being developed and will be implemented in the fall of 2018. We are also looking into the feasibility of installing surveillance systems/cameras in key areas within the community. The new RCMP detachment is scheduled to open late September 2018. We feel these new projects will enhance the safety in our community.

Another new project we have been working on is the much needed North End Road resurfacing; funding has been approved for this project and we are shooting for a completion date in October 2018. The roads in our community are nearing 50-60 years old and are nearing disrepair. We will continue to lobby governments for funding to resurface the Debden, Mont Nebo and Shell Lake roads.

The School Expansion project has been approved to meet our growing membership needs. Construction of the School Expansion will begin in the Spring of 2019 and when completed, our school will accommodate a total of 660 students.

A new Water Treatment Plant project has been approved to replace our current aging 30 year old Water Treatment Plant.

New youth programming was a demand by the membership for our youth. As a result, various departments come together and have hired two youth workers. Youth Programming is now available for our Youth, five days a week. In the upcoming months, we will be enhancing the youth programming to include health and wellness workshops. We are also looking forward to the opening of the Youth Centre which will provide a safe environment for our youth to enjoy their evenings and weekends.

The Cows and Ploughs Treaty Benefits Claim is currently in it's research phase. This is a specific claim regarding Canada's failure to provide the agricultural benefits promised to Ahtahkakoop under Treaty 6. More information will be available to the membership in the coming months through community information meetings after this research phase has been completed.

In closing, I would to thank all the Board and Committee members and Band Council for all their hard work and commitment to these various new projects and initiatives. It's because of your hard work that helps to make Ahtahkakoop a leader in Governance and Administration.

A handwritten signature in black ink that reads "Chief Larry D. Ahenakew". The signature is written in a cursive, flowing style.

Chief Larry D. Ahenakew  
**AHTAHKAKOOP CREE NATION**

## Vision Statement

Our vision is to be a leader in Governance, Administration and Economic Development using the guiding principle of Chief Ahtahkakoop;

"Let Us not think of Ourselves, but of Our Children's Children".



# Ahtahkakoop Cree Nation Council



Ben Ahenakew



Burton Ahenakew



Clifford S. Ahenakew



Utin Ahenakew



Bryce Isbister



James Isbister



Patricia Isbister



Carmen Little



David Masuskapoe Jr.



Eliza Sasakamoose



Stanley Sasakamoose



# Chief & Council Strategic Goals

- ◆ Promote, protect and enhance the Treaty Rights of the Ahtahkakoop Cree Nation Members.
- ◆ Align Ahtahkakoop's organizational development in a manner that strengthens First Nations governance and builds community capacity that will position the Nation and its people to thrive and succeed in a competitive global economy.
- ◆ Ahtahkakoop Cree Nation will maximize opportunities to develop, own and manage its resources to generate wealth and sustainability for the community and its members.
- ◆ In the spirit of Treaty and as intended by our forefathers, Ahtahkakoop Cree Nation acknowledges that we live in a complex and interdependent society and that it must continue to build and grow strong relationships with other First Nations; Aboriginal and non-Aboriginal peoples, industry and other levels of governments and organizations to promote its opportunities, contributions and successes, and to secure Ahtahkakoop's position as a governance and business leader.
- ◆ Ahtahkakoop Cree Nation will seize its competitive advantage by maximizing its human resource potential.
- ◆ Hold in-trust and safeguard existing and acquired property for the benefit of the Ahtahkakoop Band Membership.



## Chief & Council Objectives

1. Adopt or develop a Treaty 6 position paper.
2. Implement a process to begin establishing bylaws.
3. Introduce and implement a Governance Policy/Convention Act.

# Message from Elder Jeffery Sasakamoose



Tansi to all Band Members of the Ahtahkakoop Cree Nation. It's always a great pleasure to greet the Elders and young people of this generation. We pray for the Elders and others who are suffering health problems. We remember those who are in hospitals and adult care homes, also the young people in care homes or institutions. We have so many health issues among the Elders, but also with the middle age and young people. I often wonder is it our lifestyle and the food that we eat daily (fast food)?

On June 26, 2018, there was a Prayer Ride from the Ahtahkakoop/Canwood reserve border to the Ahtahkakoop/Shell Lake reserve border. Lunch was provided at the Ahtahkakoop Health Centre. There was Elders, young people and staff who participated in the Prayer Ride. Prayers were offered for the leaders of this reserve, all band staff, also for the young

people of this reserve which we are losing at an alarming rate, where death is preventable. Prayers also for the people experiencing grief for the loss of their loved one. It's always encouraging to know others are concerned of your health and spiritual well-being. On July 9, 2018, another prayer ride is scheduled for around the lake and villages. Everyone is welcome to attend and enjoy the ride. We pray that love may reign in our hearts for each other as we are all neighbors in the Good Book. We are instructed to love each other. This is the greatest gift we have to share.

It was a grand occasion to celebrate Graduation 2018 with 17 students who have finished high school and will be moving onto a better future. We hope the very best for you. They had a safe grad and a great class trip to Los Angeles and Las Vegas. Thank you to all the teaching staff on a job well done.

The Elder's Trip is scheduled for Edmonton, Alberta July 31-August 2. We always enjoy the company of each other, share stories of our families and grandchildren with each other.

Thank you to the Chief and Council, Health Staff and all other programs who always make this possible.

Yours Truly,

**Elder Jeffery Sasakamoose**



# Citizenship



Mavis Benjamin

***Membership Clerk***

**AHTAHKAKOOP CREE NATION**

### **Business Focus**

Our focus has been ensuring that we are efficiently communicating with the membership by the continued verification of all individuals in the multifunctional database. We are scheduling various means of testing and continuing to develop the information that is collected from members of Ahtahkakoop. This is done to provide a means of communicating, to the best of our knowledge, information out to the members of the Ahtahkakoop Cree Nation.

### **Objectives**

- Maintain records of all individual Band Members by individual file, also members of other First Nations utilizing our services.
- Assist Band Members or members of other First Nations to apply for identification documents such as birth certificates, social insurance numbers, and health cards and ensuring all these documents have matching spelling.
- Assist Band Members and programs with verification of registry information and population reports.
- Assist other agencies IE. Hospitals, pharmacies, doctors' offices with verification of registry information.
- Assist the Band membership with verification letters of residency and health card letters, we also do affidavits, and commission certain documents that require certification.
- We report to Indigenous Service Canada (ISC) with registering births, deaths, marriage, name changes, band transfers and administer Indian Status Cards.

### **Membership Statistics**

(as of May 31, 2018)

On Reserve Members:	1391
Total Population:	3621
# of Births since November 2017:	58
# of Deaths since November 2017:	9
Transfers In since November 2017:	1
Transfers Out since November 2017:	4
Population under the age of 18 (July 2018):	1125
Population over the age of 65 (July 2018)	210
Male Population:	1823
Female Population:	1798

# Message from the Band Administrator



Aaron Little

***Band Administrator***

**AHTAHKAKOOP CREE NATION**

It is with great pride and accomplishment that I present to you our 2018-2019 annual report. It has been an exciting first few months in the new position. This year we had to say farewell to one of our longest standing employees and Band Administrator, Austin Ahenakew. Austin was not only a great leader, but has a wealth of knowledge in the areas of First Nations Governance and band administration that will be hard to replace. On behalf of the administration team we would like thank Austin for his hard work and dedication to our community and wish him the best in his future.

With that this past year we have made significant progress in many project areas including our new school addition which is moving forward and is now into the design phases which is great news for our ever-growing community. We are also moving forward on the construction of a new water treatment plant that will be relocated to a new location and therefore more accessible to our water trucks and be able to meet our demand for clean reliable drinking water. We have also secured funding and are moving forward with the rebuilding of the North End road project that we anticipate starting by the end of August 2018. The rebuilding of this road will have a huge impact on all members who require access to the northern parts of our community and is the beginning of many other road repair projects in the coming future.

Another area of focus we have identified in our communication with band membership is the implementation of a community wide drug strategy. This is and will continue to be an ongoing focus for us as we strive to create a safe and drug free community. In addition, with the collaboration between our departments and the help of BATC Training and Employment we have also been able to hire four certified Community Safety Officers (CSO's). These four CSO's will be our front line supports to help monitor and reduce the after-hour activities that have been negatively impacting our community.

In closing, I would like to thank Chief and Council, Department Heads and front line workers for their continued dedication to the betterment of our community and their support and acceptance of my new role.

## Mission Statement

**The Ahtahkakoop Cree Nation will continue to advocate in the protection and preservation of our Treaty and Inherent Rights. We will strive towards improving the quality of life for our people and community by elevating the economic, education and social standards.**



## Objectives

- The Senior Management Team will develop and standardize the Ahtahkakoop Cree Nation Annual Report that provides accountability, transparency in both governance and program operations. The Annual Report will include strategic goals and business plans based upon treaty principles and traditions that will build political, organizational and economic strength and independence.
- The Senior Management Team will hold in trust and safeguard existing and acquired property for the benefit of the Ahtahkakoop Band Members.
- The Senior Management Team will provide Ahtahkakoop Cree Nation with research and the knowledge, expertise and resources we will require to seize opportunities.
- The Senior Management Team will create an “Environment of Excellence” whereby it’s program and service teams are encouraged, enabled and empowered to act.
- The Senior Management Team will enhance and build capacity in “Member Well-Being” by providing innovation and program excellence in Linguistics, Education, Economic Development, Spiritual and Cultural Stewardship.

## Senior Management Team

Director of Finance & Administration	Jaycelyn Begon
Director of Education	Diane Peekeekoot
Post Secondary Coordinator	Pearl Vandall
Director of Health Services	Jennifer D. Ahenakew
Director of Justice	Eric Ahenakew
Director of Sports, Recreation & Youth	Stanley Sasakamoose
Director of Housing & CMHC	Evan Williams
Governance & Lands Coordinator	Belinda Nelson
Director of Public Works	Ronald C. Ahenakew
Director of Child & Family Services	Anita Ahenakew
Director of Human Resources	Sharon Ahenakew
CEO AC Developments	Carmen Little

# Finance & Administration



Jaycelyn Begon

***Director of Finance & Administration***  
**AHTAHKAKOOP CREE NATION**

## **Business Focus**

The Administration and Finance Department's focus is to provide accurate financial information, as well as provide financial and operational transparency and accountability. These obligations are met by working as a team in an effective and efficient manner that allows us to reach peak performance and meet the needs of our band members and related agencies.

## **2017-2018 Results**

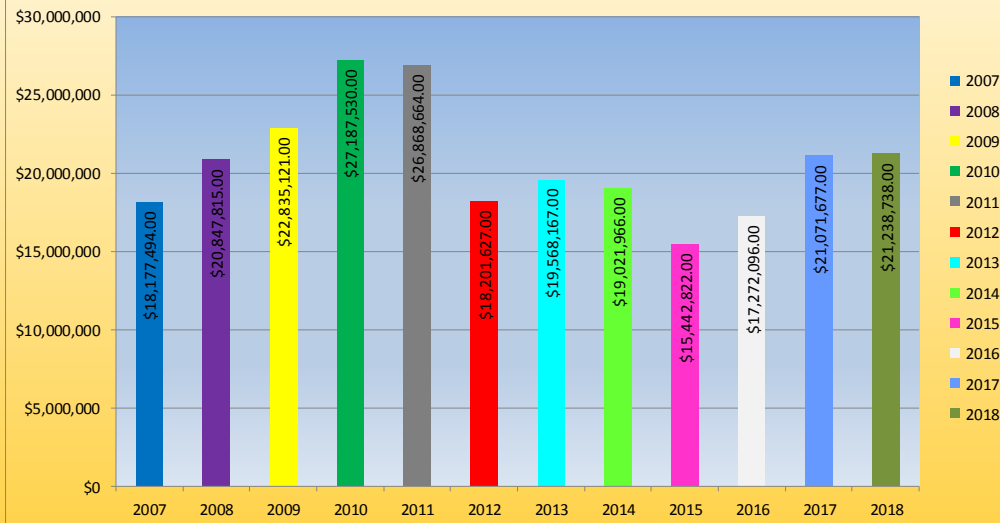
- Unqualified audit.
- Provided one-on-one training with the Health Centre employees during the budgeting process and assisted other department heads throughout the year.
- Changed auditors to Meyers Norris Penny LLP to ensure timely completion of the annual audit.
- Construction started on the RCMP station and further work was done on the water treatment plant upgrade project and the school feasibility study.

## **Objectives**

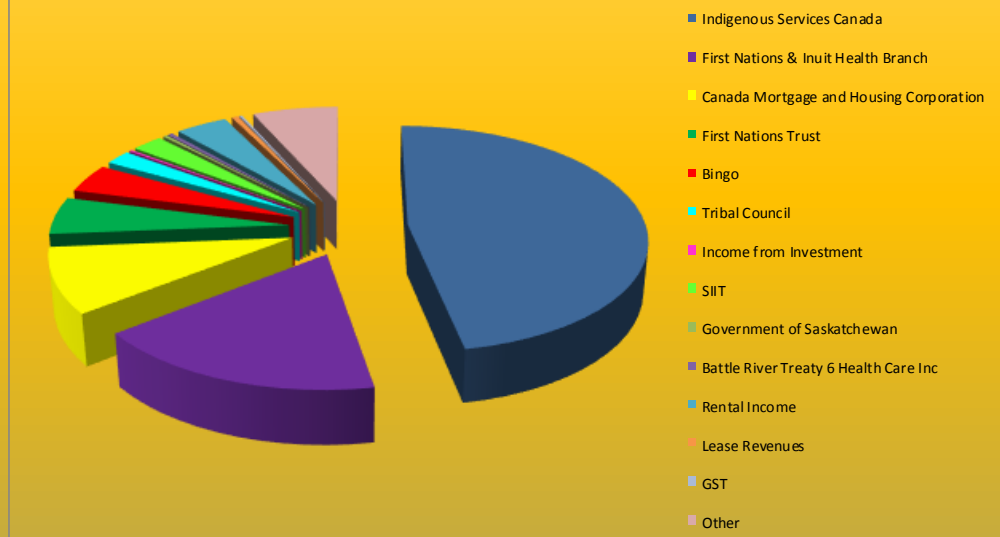
- Implement internal control improvements identified by the internal control review performed by PriceWaterhouseCoopers LLP, as well as Meyers Norris Penny (IE. Implement travel rates for events that we transport band members to, change of passwords every six months, improve tracking systems for rents or fees paid in cash, etc.)
- Continue to help department heads improve their knowledge in the area of finance so that they can better run and monitor their department budgets.
- Research technology that may help improve the efficiency and accuracy of financial information (IE. Software that can read invoices to reduce human error and improve efficiency).
- Continue to work on various projects for community development (IE. Water Treatment Plant, RCMP Detachment, North End Road Project, and the School Feasibility Project).
- Strengthen Social Media Policy.
- Review Code of Ethics with leadership and staff.
- Review and update the Ahtahkakoop Personnel Management Act (2015) and Conflict of Interest Policy.
- Review and update the Ahtahkakoop Financial Management Act.
- Draft and implement a Drug Testing Policy as part of the Ahtahkakoop Drug Strategy.
- \*\*\*10 year grant\*\*\*



## Total Annual Revenues



## Revenue Sources (2017-2018)



### Finance & Administration Staff

Band Administrator	Aaron Little
Administrative Assistant	Lanny S. Ahenakew
Director of Finance	Jaycelyn Begon
Human Resources Officer	Sharon Ahenakew
General Ledger Clerk	Lana Netmaker (on leave)
General Ledger Assistant	Marylynn Battersby
General Ledger Assistance	Dena Burns
Financial Assistant Clerk	Gerald Tait
Receptionist	Verna Sasakamoose
Accounts Payable Clerk	Geraldine Pratt

### Administration & Finance Committee

Elder: Russell Ahenakew  
 James Isbister (Chairman)  
 Eliza Sasakamoose  
 Stanley Sasakamoose  
 Irvin Little  
 Ada St. Denis  
 Verna Sasakamoose

# Education



Diane Ahenakew  
*Director of Education*  
AHTAHKAKOOP CREE NATION

## **Business Focus**

The Ahtahkakoop Education Team will expand its efforts to increase student participation, retention and graduation results. The team will work to ensure its First Nations youth seize the competitive advantage of its demographics within the labour market by ensuring its students are provided with the academic credentials and learning behaviours needed to succeed in post-secondary and trades training institutions. We will work with community leaders to establish new educational goals for the community designed to maximize our Human Resource potential.

## **2017-2018 Results**

- Enhanced school programming with a focus on school sports (Football Program), student attendance, special education, practical and applied arts and anti-bullying activities.
- Successfully lobbied ISC for funding for students not accounted for in the nominal role and expanded special education funding.
- Increased partnerships with local departments to increase employment and to address student retention/parental engagement (IE. Home Liaison Workers).
- Worked with Treat Six Education Council (TSEC) and NIB Trust and Synod of Diocese of Saskatchewan to enhance our education program with a focus on Land Based Learning and Elders programming by creating a Cultural Site, Oskatikak.
- Completed first draft of the Ahtahkakoop Education Act 2014.
- Enhanced data collection for SWOT Analysis and program implementation with TSEC Personnel support.
- Enhanced school bus transportation; purchased a 2017 Diesel bus.

## **Short-Term Objectives**

- The Education Team will enhance current financial reporting systems and identify access to new funding sources for existing and new education initiatives (ongoing).
- Continue working towards higher student retention (ongoing).
- The Education Team will work with ACFS to address truancy (student attendance and other issues such as bullying).
- The Education Team will work with Inter-Agency Partners to enhance anti-bullying, anti-drug and alcohol strategies.
- Recruit mental health support for our students through partnerships.
- Recruit Community Liaison worker to address student retention and truancy through partnerships.
- Feasibility study for the New School Expansion has been completed; now moving onto the design phase.
- Prepare for the transition from 2nd level services provider (BATC) to the new funding model.

## **Long-Term Objectives**

- The Education Team will create a baseline database related to its senior students in Grades 10 to 12 performance in categories that include attendance, curriculum and access to post-secondary institutions (on-going).
- The Education Team will ensure Treaty teachings are delivered in all classrooms from K to 12 and lead the retention and revitalization of the Cree language and culture through an expanded program and land-based learning (ongoing).
- The Education Team will promote formal education, lifelong learning, and employment development to assist youth in meeting their maximum potential and contribute to the future needs of the community between staff, parents, students and the school board (ongoing).
- Continue working with the Treaty Six Education Council (TSEC) to enhance our academic programming and to meet academic targets set.

- The Education Team will work in partnership at the interagency level to address and promote community wellness with a student centered focus.
- The Education Team will continue to provide a nutritional program for all students which includes food sovereignty programming.

## Education Board

Elder: Irene Hyman

James Isbister (Chairman)

Eliza Sasakamoose

David Masuskapoe Jr.

Terry Isbister

Dionne Thomas

Jeffery Ahenakew

## Education Staff

Ian Abbot	EA Trainee	Clayton Keenatch	Educational Assistant
Audrey Ahenakew	Teacher Assistant	Sandra Lachance	Grade 5B Teacher
Blair Ahenakew	Educational Assistant	Kenny Ledoux	Bus Driver
Cole Ahenakew	Educational Assistant	Audrey Little	Catalyst Teacher
Colin Ahenakew	Bus Driver	Eugene Little	Bus Driver
Frank Ahenakew	Bus Driver	Jamie Little	IT Support
Gregory Ahenakew	Bus Driver	Patricia Littlepine	Special Education Teacher
Iona Ahenakew	Community Liaison Worker	Joanne Longneck	Grade 5B Teacher
Peggy Ahenakew	Temporary Secretary	Matthew MacDonald	Grade 8 Teacher
Shareen Ahenakew	Educational Assistant	Cheyenne Masuskapoe	Grade 7A Teacher
Millissa Anderson	Grade 2A Teacher	Jody Masuskapoe	Teacher Assistant
Ramona Badger	Grade 5A Teacher	Tracy McKay	Grade K2 Teacher
Loretta Ballantyne	Vice-Principal	Annette Mosquito	Catalyst Teacher
Bonnie Barks	Special Education Teacher	Tina Mosquito	Grade 1A Teacher
Amber Bear	Educational Assistant	Fayaz Panhwer	Grade 10 Teacher
Kevin Bear	Bus Driver	Amy Peekeekoot	Educational Assistant
Sandra Belair	Grade K1 Teacher	Dallas Peekeekoot	Bus Driver
Brett Bird	Custodian	Diane Peekeekoot	Director of Education
Tamra Bird	EA Mentor	Dianne Peekeekoot	Teacher Assistant
Randolph Burak	Classroom Teacher	Rena Peekeekoot	Physical Education Teacher
Caitlyn Campbell-Ahenakew	Grade 3B Teacher	Charlotte Rabbitskin	Librarian
Victoria Clarke	Counsellor	Audrey Salahub	Grade 4A Teacher
Tricia Daigneault	Grade 1B Teacher	Lee Sanderson	EA Trainee
Leanna Daniels	Grade 11 Teacher	Loren Sasakamoose	EA Mentor
Irene Dumais	Grade 7B Teacher	Pernell Sasakamoose	EA Trainee
Andrew Genereaux	Educational Assistant	Shaun Sasakamoose	Principal
Brian Genereaux	Maintenance	Wilson Sasakamoose	Custodian
Marvin Genereaux	Bus Driver	Heather Sutherland	Grade 3A Teacher
Tammy Genereaux	Headstart	Cynthia Thomas	Catalyst Teacher
Jessi Gerard	Grade 6B Teacher	Trina Thomas	Guidance Counsellor
Alana Gopher	Catalyst Teacher	Tarron Vandall	Education Assistant
Ken Hyman	Bus Driver	Wendy Watrin	Catalyst Teacher
Lila Hyman	Teacher Assistant	Jamee-Lea Watson	Grade 9B Teacher
Donald Isbister	Maintenance	Emily Weenonis	Grade 12 Teacher
Gene Isbister	Grade 9A Teacher	Katherine Whitefish	Cree Teacher
Cheryl Jobb	Grade 2B Teacher	Marcy Whitefish	Catalyst Teacher
Jarrold Jobb	Grade 7A Teacher	Alana Williams	Grade 4B Teacher
		Albert Williams	Custodian

# Post-Secondary Education



Pearl Vandall

*Post-Secondary Education Coordinator*

**AHTAHKAKOOP CREE NATION**

## **Business Focus**

The Post-Secondary Student Support Program (PSSSP) will focus on increasing the access, participation and certification of it's students in all areas of continuous education. The Post-Secondary Team will continue to increase community-based learning initiatives. This will assist members in bridging learning to earning, in the trades, technology and university fields. A key focus will be to plan, collaborate, execute and measure strategies with the Education Team and other departments to

instill a philosophy of continuous learning.

## **2017-2018 Results**

- Make the funding application process more competitive by developing or adopting a rating system for applicants.
- Developed tools for students to be better prepared for university or college (ongoing).
- Update the Student Manual to include community based programming for technical and university training .
- Develop a new Budgeting System.
- Separate the PSSSP Student Handbook into two parts; Technical and University.

## **Short-Term Objectives**

- Develop a Social Media Policy to mediate concerns by community members (ongoing).
- Meet with PSSSP Students monthly for support services (ongoing).
- Upgrade office Computer Systems and Web Site.
- Review and update Post-Secondary student allowance rates.
- Identify a location for long-term Post-Secondary training.

## **Long-Term Objectives**

- PSSSP will continue to track student activity using the PSSSP Database. This database links with and complements the information gathered by the Education Team and be further utilized to build a business case for growth and sustainability in First Nations Post-Secondary funding (ongoing).
- Offer on-reserve programming (ongoing).
- Enforcing, communicating, and stressing the importance of re-applying for funding based on the existing policy (ongoing).
- Introducing Career Counseling to students at earlier grade levels (ongoing).
- Continue to provide information to Urban Band Members on funding sources available in their region (ongoing).
- Collect data from community to foresee future programming and community needs.



## Ahtahkakoop's Post-Secondary Graduates (2017-2018)

<b>Student</b>	<b>Program</b>	<b>Institution</b>
Ashley Grimard	Masters of Education	University of Saskatchewan
Carmen Ahenakew	Bachelor of Applied Arts and Justice Studies	University of Lethbridge
Jamee Lee Watson	Masters of Education	University of Saskatchewan
Jason Vandall	Bachelor of Education	University of Saskatchewan
Maranda Starblanket	Medical Office Assistance	Reeves College
Rae Ann Sasakamoose	Masters of Arts	University of Victoria
Shelly Little	Bachelor of Education	University of Saskatchewan
Trina Lachance	Diploma of Applies Psychology & Counselling	College of Professional Counselling
Wanita Bird	Bachelor of Education	University of Saskatchewan
Tammy Halkett	Correctional Studies	SaskPolytechnic
Cheryl Masuskapoe	Institutional Cooking	Northwest College
Star Williams	Culinary Arts	SaskPolytechnic
Keisha Martin	Pre Policing Program	SaskPolytechnic
Rayne Knife	Pre Policing Program	SaskPolytechnic
Brandon Genereaux	Early Childhood Education (Year 1)	Northwest College
Carla Albert	Early Childhood Education (Year 1)	Northwest College
Chantelle Williams	Early Childhood Education (Year 1)	Northwest College
Cindy Ahenakew	Early Childhood Education (Year 1)	Northwest College
Courtney Peekeekoot	Early Childhood Education (Year 1)	Northwest College
Dawn Starblanket	Early Childhood Education (Year 1)	Northwest College
Erin Williams	Early Childhood Education (Year 1)	Northwest College
Melanie Albert	Early Childhood Education (Year 1)	Northwest College
Sherry Williams	Early Childhood Education (Year 1)	Northwest College
Tara Little	Early Childhood Education (Year 1)	Northwest College
Twyla Nayneecassum	Early Childhood Education (Year 1)	Northwest College
Hugh Little	Community Safety Officer	SaskPolytechnic
Sheldon Ahenakew	Community Safety Officer	SaskPolytechnic
Eddy Ballantyne	Community Safety Officer	SaskPolytechnic
Cody Bowman	Community Safety Officer	SaskPolytechnic

## Post-Secondary Education Board

Elder: Sheila Reimer

Carmen Little (Chairman)

Utin Ahenakew

Patricia Isbister

Belinda Nelson

Ruby Williams

Eric Ahenakew

# Health Services



Jennifer D. Ahenakew  
***Director of Health Services***  
**AHTAHKAKOOP CREE NATION**

## **Vision**

The Ahtahkakoop Cree Nation Health Services is a forward looking and progressive community that has a vision to build a strong and healthy foundation using the guiding principles of Chief Ahtahkakoop. "Let Us not think of Ourselves, but of Our Children's Children".

## **Mission**

The Ahtahkakoop Cree Nation Health Services will continue to advocate in the protection and preservation of the necessary medicines, health care providers and medical services as promised in the Medicine Chest Clause of 1876. We will continually strive towards improving the quality of life for our people and the community members of Ahtahkakoop by continuing to improve the health services and programming, to be the best that we can be.

## **2017-2018 Results**

- Know Your Status Program (KYS) has expanded to include Hepatitis C testing and treatment with the aim of elimination of Hepatitis C. Increased funds received for increased nursing services and supportive care for clients for medication adherence.
- Engaged in community based research, owned and controlled by community with Dr. S. Skinner. This research project assists us to evaluate what has been done, what is working well, and provides us the ability to use information to assist with negotiations for future sustainable funding. This also helps to measure and report our successes or areas of improvement to the community and leadership. This research project will provide \$20,000 per year for the next 5 years for program expansion and support.
- KYS has been nationally and internationally recognized for our successes and continue to share our journey with other communities.
- Began expansion of the diabetes program to include large screening events, with a contract Nurse Practitioner visiting once every 4 weeks for follow up. Engagement of a Medical Internist (Doctor who specializes in chronic disease) who visits quarterly and sees clients that are requiring further assessment.
- Increased addictions counselling services to 28 days a month. This is currently on a contract basis. This counsellor offers, in addition to NNADAP, detox and treatment referrals, after treatment support and provides addictions and mental health counselling.
- Initiation of Accreditation of the Health Centre began in the last quarter of the year.
- Implementation of Panorama for electronic charting for immunization.
- Increased immunization rates for 2017: 1 year old 95% coverage, 2 year old 86% coverage and 7 year old with 93% coverage. Overall immunization coverage rate is 91.3% increased from 86% in 2016.
- Continue to work with other departments of Ahtahkakoop to enhance the health care service delivery to community members.

## **Short-Term Goals**

- The ACN Health Services will deliver community based programming targeting, health and wellness for both male and female members.
- The ACN Health Services Staff will continue to work in the School to promote healthy living and provide education to the youth on issues such as drugs and alcohol, bullying, food and nutrition, healthy and active lifestyles, suicide and depression, etc.
- The ACN Health Services Staff will partner and work with other departments and agencies within the community to deliver a collaborative and community driven approach to health programming.

- The ACN Health Services Staff will continue to advocate for ACN community members to ensure they are receiving respectful and timely medical care within the health care delivery system, hospitals and emergency care facilities.
- The ACN Health Services Staff will continue to deliver respectful and community driven health care to all community members.
- The ACN Health Services will continue to advocate and drive the system for community based and needed services that are reflective of the Treaty Medicine Chest.
- Obtain funding to recruit a Nurse Practitioner.

### Long-Term Objectives

- The ACN Health Services Staff will work on a long term community drug strategy and this will be in collaboration with our interagency departments.
- The ACN Health Services Staff will work together on addressing community identified issues in our daily programming.
- The ACN Health Services Staff will work with other community resources to incorporate traditional teachings and practices in service delivery.
- The ACN Health Services Staff will continue to develop programs with community consultation that will address barriers and gaps in the health care delivery.
- The ACN Health Services Director will continue to work on the feasibility study to determine the needs of palliative and long term care for the community. We have started collecting data and will continue to build a business case to address this important health service.
- The ACN Health Services Director and Staff will continue to promote and educate on the Treaty Right to Health and Medicine Chest. We will continue to advocate for ACN community members ensuring they have access to the health services which are available to all residents in Saskatchewan.
- Health is the foundation in all that we do and is paramount for a healthy community. We must continue to do what we can to provide a quality of life that our members deserve.

### Staff

Director of Health Services	Jennifer D. Ahenakew
Office Manager	Leigh Anne Isbister
Receptionist	Phyllis Starblanket
Nurse Manager	Noreen Reed, RN
Community Health Nurse (KYS Program)	Tanys Isbister, RN
Community Nurse (KYS Program)	Vanessa Ahenakew, LPN
Community Health Nurse	Celeste Gatin, RN
Community Health Nurse	Mavis Ahenakew, RN
Home Care Nurse/Coordinator	Tamara Eberts, RN
Home Care Nurse	Rosemary Lehoullier, LPN
Nursing Clerk	Danielle Ahenakew
NNADAP Worker	Marjorie Hyman
Mental Health	Anne Pamburn
Addictions Counsellor	Christy Collins
Aboriginal Diabetes Coordinator	Leona Peekeekoot
Community Health Representative	Kathy D. Ahenakew
Community Health Representative	Eliza Sasakamoose
Community Health Outreach Worker (KYS)	Megan Torrie
Community Health Outreach Worker (KYS)	Patricia Isbister
Maternal Child Health/FASD Outreach	Danielle Meiklejohn
Canada Prenatal Nutrition Program	Jolene Stewart
Home Health Aide	Julia Ahenakew
Home Health Aide	Vivian Knife
Home Health Aide	Colleen Peekeekoot
Children's Oral Health	Destiny Knife
Outreach Worker	Jodie Albert
Transportation Coordinator	Linda Masuskapoe
Medical Transportation Driver	Gerald Bear
Medical Transportation Driver	Cameron Desjardins
Medical Transportation Driver	Dionne Thomas
Custodian/Maintenance/Water Quality	Harvey Masuskapoe
	Cheyenne Lachance
	Marilyn Tait

### Health Committee

Elder: Rosalie Genereaux

Carmen Little (Chairman)

Clifford S. Ahenakew

Stanley Sasakamoose

Lanny Ahenakew

Delores Benjamin

Gail Sasakamoose

# Justice



Eric Ahenakew

*Director of Justice*

**AHTAHKAKOOP CREE NATION**

### **Business Focus**

The Justice Team will focus on the effective, just and humane response to crime and it's causes by providing for the effective integration into the community of those in conflict of the law; provide services to those in contact with, or affected by the criminal justice system, and promote changes in the law and the administration of justice which will lead to more humane and effective treatment of our members. The justice program will also promote awareness of the problems and involvements in the delivery of management of justice-related programs. The Justice Team will

promote and ensure that fair and humane treatment of it's incarcerated persons and will work to ensure that all forms of detention and imprisonment comply with legal and human rights standards.

### **2017-2018 Results**

- Continued to work with Education and children in conflict with the law.
- Police Management Board (PMB) received additional training from the RCMP.
- Recruited and trained 4 Community Safety Officers (CSO).
- Helped families with critical issues and developed a strategy to deal with individuals banished from the Ahtahkakoop Cree Nation.
- Renovated old Band Office Council Chambers into Provincial Court House.
- New RCMP Detachment constructed on the Ahtahkakoop Cree Nation.

### **Short-Term Objectives**

- In line with Ahtahkakoop's Strategy on Healing and Safety, the Justice Program will work closely with the RCMP to crack down on party houses and drug dealers with the aim to improve the security and safety of the Ahtahkakoop Community (ongoing).
- Continue adult and youth mediations (ongoing).
- CSOs to complete training program to become fully designated Community Safety Officers.
- Chief and Council drafted BCRs to Provincial Courts to continue the Cree Circuit Court in Ahtahkakoop.
- Develop traffic bylaws which will in turn generate revenues back to Ahtahkakoop.

### **Long-Term Objectives**

- Facilitate the development of bylaws for the Ahtahkakoop Cree Nation (ongoing).
- Facilitate the development of Drug Court on the Ahtahkakoop Cree Nation (ongoing).
- Facilitate the development of Domestic Court on the Ahtahkakoop Cree Nation (ongoing).

### **Justice/Police Management Board**

Elder: Joan Nelson

Bryce Isbister (Chairman)

Burton Ahenakew

Ben Ahenakew

Sekwun Ahenakew

Sheila Reimer

Terry Isbister



# Governance & Lands



Belinda Nelson

***Governance & Lands Coordinator***  
**AHTAHKAKOOP CREE NATION**

## **Business Focus**

The Lands and Governance department will ensure the protection of our Treaty Six Rights by recognizing our Sovereignty. We plan to do this with Ahtahkakoop's values, goals and objectives in mind.

## **Objectives**

- Develop and enforce our own laws.
- Strengthen First Nations Governance and Accountability.
- Develop a Governance Policy/Convention Act.
- Environmental Protection.
- Develop a healthier and more sustainable community.
- Facilitate community-directed, integrated land-use planning. The community will identify its common needs for land use, residential lands, commercial developments, industry and agriculture areas. It will bring the community into discussion about natural resource management, environmental protection and management and other issues. The community may provide input into compliance management to ensure that monitoring (also called enforcement) reflects traditional values, if the community chooses.
- Veterans lands, TLE, Cows & Ploughs.

## **Reserve Land and Environmental Management Program (RLEMP)**

- Align with the First Nation Land Management Initiative.
- Align with treaty processes.
- Align with self-government negotiations.

## **Governance Board**

Elder: Raymond Williams

Eliza Sasakamoose (Chairwoman)

Clifford Ahenakew

Patricia Isbister

Lanny Ahenakew

Sheila Reimer

Dionne Thomas

# Housing & CMHC



Evan Williams

***Housing Coordinator***

**AHTAHKAKOOP CREE NATION**

## **Business Focus**

The Ahtahkakoop Cree Nation will provide affordable, adequate housing for its members in a manner that meets inspection and safety requirements, including structural, fire, health and safety standards. The Ahtahkakoop Cree Nation Housing Team will deliver the Housing Program to all of its members in a manner that is unbiased and transparent.

## **2017-2018 Results**

- Completed 10 RRAP projects.
- Finished Phase 21 housing project (4 units).
- Finished Immediate Needs Renovation projects (17 units).

## **Short-Term Objectives**

- Continue to develop and adopt a Housing Policy Manual.
- Update, ratify and communicate the current Housing Policy to reflect current housing challenges and demands (ongoing).
- Revise the current Housing/O&M Database.
- Communicate responsibilities to home owners/tenants through workshops (ongoing).
- Educate home owners/tenants on proper home maintenance procedures through workshops (ongoing).
- Complete 5 new CMHC housing units.
- Secure additional funding for new capital housing and renovations.
- Develop a scoring/rating system that looks at family size when allocating new housing.
- Train and recruit individuals in septic installation and maintenance.
- Apprenticeship training for new housing construction.

## **Long-Term Objectives**

- Monitor the home ownership program.
- Explore global insurance options for Capital Housing.
- Develop a plan to replace or upgrade our aging septic systems (ongoing).
- Have the Housing Policy reviewed by the Membership and ratified by Chief and Council.

## **Housing Committee**

Elder: David Masuskapoe

David Masuskapoe Jr. (Chairman)

Ben Ahenakew

Burton Ahenakew

Wade Little

Mavis Benjamin

Eugene Ahenakew

## **Staff**

Housing Coordinator

Housing Assistant

Lead Maintenance

Maintenance Helper

Maintenance Helper

Summer Student

Evan Williams

*Vacant Position*

Glen Masuskapoe

Dustin Stonestand

Jarico Sasakamoose

Tonya Bird

## **Contractors for New Construction**

Marvin Genereaux

Zachary Genereaux

Nowell Peekeekoot

Jared M Ahenakew

Brooks Little

Henry Little

Wally Charles

Plumber—Element Mechanical

Electrician—Pat Lehoullier—Pat's Electric

Septic Systems—Evan Battersby—Shell River Excavating

# Public Works



Ronald C. Ahenakew

*Director of Public Works*

**AHTAHKAKOOP CREE NATION**

## **Business Focus**

The Public Works Team will facilitate its mandate in the planning, construction, operation and maintenance of community facilities. The team is responsible for the operation and maintenance of all community owned facilities including building and grounds maintenance, cleaning and security services. Public Works is responsible for schools, dams, pipelines, water, sewer, roadways, signage and bridges.

## **2017-2018 Results**

- Secured funding for the Fire Suppression Program.
- Finalized the Operations and Maintenance Personnel Management Act.
- Ensured Human Resources Compliance.
- Ensured Health and Safety standards are being adhered to.
- Secured funding for an additional water truck.
- Completion of water and sewer lines.
- Enhanced benefits for Public Works Employees.
- Proper clean-up of Solid Waste Transfer Station.
- Renovation of the Fred Sasakamoose Rec. Centre (Arena).
- Setup a voluntary fire department.
- Established minimum standards for contracted employees.

## **Short-Term Objectives**

- Strict accountability for Public Works Employees.
- Compile accurate statistics for regular review and monitoring by the Operations & Maintenance Committee.
- Proper road maintenance before "freeze up".
- Utilize a Housing Maintenance and Inventory Database.
- Proper operation of a Fire Chief and a voluntary fire department including a human resources policy and procedures manual.
- Complete new water line to old village.
- Complete new Water Treatment Plant project.
- Ensure completion of minor road repairs in bad areas.



## Long-Term Objectives

- Public Works will conduct business with enhanced operational transparency and financial accountability.
- Public Works will improve and enhance it's Human Resource Excellence by undertaking job evaluation, training and skills certification to ensure the delivery of quality workmanship.
- Public Works will improve efficiencies in financial accountability and management processes.
- Public Works will implement Human Resource Excellence strategies in recruitment, retention and succession.
- Public Works will implement an asset inventory policy and processes including employee compliance requirements.
- Public Works will present an implementation plan and decision to Chief and Council for the Community Infrastructure Plan.
- Public Works will strive to work on preventative measures with anticipation of prevention (i.e. flooding, fires, etc.).
- Public Works will ensure that service equipment is upgraded and repaired to ensure reliable and continuous service is provided to Band Members.
- Establish minimum standards for contracted employees.
- Plan and lobby for and secure additional funds to sustain the new Fire Hall and full-time fire crew.
- Plan and lobby for funding for three road repair projects; Shell Lake Road, Mont Nebo/Bay Area Roads, and Debden Road.
- Apply for community infrastructure grants for a band hall renovation and sports grounds repairs.
- Plan and lobby for funding for a sustainable recycling program.
- Plan and lobby for funding for cleanup and maintenance of lakes, beaches and rivers.
- Plan and lobby for funding for reforestation around the lake and other burned out areas.

### Public Works Staff

Head Plumber	Emil F. Ahenakew
Plumber Helper	Vernon Benjamin
Truck Driver	Frank Ahenakew
Truck Driver	Brian Wright
Truck Driver	Jesse Masuskapoe
Gravel Truck Driver	Quentin Sasakamoose
Mechanic	Travis Hyman
Mechanic Helper (Part-time)	Floyd Lang
Custodian	Tommy Isbister
Head Custodian	Brett Bird
Custodian	Wilson Sasakamoose
Custodian	Blanche Isbister
Garbage Truck Driver	Ben Ahenakew
Water Treatment Operator	Nathaniel Ahenakew
Grader Operator	Terry North-Peigan
Grader Operator	Dallas Peekeekoot
Fire Chief	Wilson Masuskapoe
Crew Boss Fireman	Harold Scott
Fire Suppression	Bruce Ahenakew
Fire Suppression	Lester Williams
Fireman	Clark Peekeekoot
Fireman	Tony Williams
Security	Quinell Bear
Security	Landon Genereaux
Security	Sheldon B. Ahenakew

Rink Manager	Aaron Janvier
Rink Helper	Desmond Ermine-Longjohn
Rink Helper	Kimberly Little
Rink Helper	Drey Masuskapoe
Community Safety Officer/Fireman	Sheldon B. Ahenakew
Community Safety Officer/Fireman	Eddy Ballantyne
Community Safety Officer/Fireman	Cody Bowman
Community Safety Officer/Fireman	Hugh Little
Road Crew	Lewis Ahenakew
Road Crew	Harvey Benjamin
Road Crew	Jimmy Williams
Road Crew	Landon Genereaux
Road Crew	Roger Ahenakew

### Operations & Maintenance Committee

Elder: Raymond Williams
David Masuskapoe Jr (Chairman)
James Isbister
Patricia Isbister
Dwayne Ahenakew
Ken Hyman
Brock Peekeekoot

# Sports, Recreation & Youth



Stanley Sasakamoose

*Director of Sports, Recreation & Youth*

**AHTAHKAKOOP CREE NATION**

## **Business Focus**

The business focus and key objectives in 2018-2019 will build capacity in volunteerism, coaching and officiating development. We will work with sport and community leaders and programs on athlete development to build a multi-sport, cultural, and recreational agenda. New program development and activities will be sustainable and adequately resourced. Collaboration and participation in major, intra or intertribal events to celebrate sport, culture and the arts are fostered and encouraged. Program personnel will prioritize youth activities for pre and post classroom and weekend timelines.

## **Short-Term Objectives**

- More on-reserve sporting events for youth.
- Increasing participation from youth who usually do not participate.
- Introduction of new sports (i.e. Curling, Lacrosse, demonstration sports for Winter and Summer Games).
- Building partnerships.
- Develop and enhance athletics programs (i.e. Badminton, Track and Field, etc.).

## **Long-Term Objectives**

- Continue to build Community Capacity in volunteerism, coach certification and cultural legacy traditions (ongoing).
- Continue with partnerships and alliances to build a strong recreational and sport program (ongoing).
- Build a Sport Wellness Model that is stable and holistic by encouraging fair play, respect and healthy choices (ongoing).
- Work with the Tribal Council and Ahtahkakoop Education to further develop our Athletics Program (ongoing).
- Working with all Youth regardless of their interests.
- Continue to offer a wide variety of programming to increase participation by Youth and parents (ongoing).
- Continue to assist with registration fees for Band members (ongoing).

## **Sports, Recreation & Youth Committee**

Elder: Senator Fred Sasakamoose

James Isbister (Chair)

Utin Ahenakew

Ben Ahenakew

Landon Sasakamoose

Danielle Ahenakew

Phyllis Starblanket

# AC Developments



Carmen Little

***AC Developments***

**AHTAHKAKOOP CREE NATION**

We at the Ahtahkakoop Cree Developments would like to reiterate the business focus that was being carried out under the guidance of our former CEO, the late Neil Ahenakew. It was the focus of the Ahtahkakoop Cree Nation to look towards the future and create opportunities that will help our community prosper through the development of sound business investments and strive towards creating a sustainable economic base for the benefit of all Ahtahkakoop members.

Ahtahkakoop Cree Developments is carrying out this focus by striving to fulfill our vision of creating financial independence and self-sustainability through self-generated earnings of our investments and operations. Our mission is to build wealth and create opportunities for Ahtahkakoop Cree Nation and its membership, using the guiding principle of Chief Ahtahkakoop, "Let us not think of Ourselves, but of Our Children's Children".

We will continue to operate our businesses within the community and provide services that are utilized by our community members. We are also looking at some opportunities to expand within the community on some services that are still yet needed and hope that in the upcoming year they will start to be a realization. We are not only looking on-reserve but also off, and some good investment opportunities have presented themselves but with that, we also need to ensure that they are going to be sound investments and thus have under taken investigations and evaluations into a few of them.

It is the intention of AC Developments to continue to grow and prosper through our current operations and look for new ventures to build wealth for our community and its members. If any community members want to stop in and find out more information, please stop in at our office and have a coffee with us. We will enjoy the chance to inform and also listen to suggestions for helping in the betterment of our community.

In closing, I would like to thank you for your time and continued support of the local business that we are fortunate to have located within our great community.

## **Ahtahkakoop Cree Developments Board of Directors**

Elder: Jeffery Sasakamoose

Richard Ahenakew

Terry Grant

Ray Ahenakew

Yvonne Groenen

## **Ahtahkakoop Cree Developments Board of Trustees**

Lanny S. Ahenakew

Wilna Masuskapoe

Donna Ahenakew

Christina Little

Connie Little

# Ahtahkakoop Child & Family Services



Anita Ahenakew

***Director of Child & Family Services***

**AHTAHKAKOOP CREE NATION**

## **Vision Statement**

Strong, prosperous families and community with safe and healthy children.

## **Mission Statement**

To ensure the well-being of our children and families by providing protective and preventative support services.

## **Business Focus**

ACFS priority for the upcoming year is to maintain the unity of families of the Ahtahkakoop Cree Nation. To work collaboratively with the essential services within the community to implement programming based on community needs to ensure that the families are provided with the support services to establish a supportive preventative program. The Family Enhancement Program will provide healing initiatives in a coordinated effort to establish an effective preventative program so children will remain in the home. The Family Enhancement Program will provide healing initiatives in a coordinated effort with community to determine client's needs and provide the services and supports for in-home care. The mandate is the protection and safety of the children of the Ahtahkakoop Cree Nation and this supersedes any on-going support services if the overall plan is compromised.

## **2017-2018 Results**

- Community partnerships and engagement: ACFS continues to provide activities throughout the year as part of community participation and to promote wellness. Some of these activities have included the: Family Festival, Natural Parents Camp, Care-giver's Retreat, Empowering our Women, Traditional Parenting, and six week Life Skills Workshops. ACFS also works collaboratively with Ahtahkakoop's various departments through inter-Agency meetings to provide a coordinated effort for all programs provided throughout the year.
- Human Resources: ACFS has experienced some changes in staff due to various reasons but has ensured continuity in service delivery by hiring qualified staff to provide support and address the needs of the community. ACFS is fully staffed, therefore can better meet the needs of the community by offering a full complement of child welfare services. ACFS continues to provide quality assurance in service delivery in all aspects of child welfare and support services to the community by ensuring relevant and up-to-date training for staff.
- Foster Parenting Program: ACFS continues to deliver training for foster parents with the PRIDE and CORE modules training as well as the Cultural Curriculum and will be training in the new digital "Caring for Aboriginal Children" module as needed. ACFS strives to ensure that our children are placed within their family system wherever possible or with band members and have culturally relevant training and are well equipped and supported to look after the needs of the children of Ahtahkakoop.
- ACFS has attained the goal of implementing a database system which will enable the Agency to have access to accurate data to ensure better service delivery and relevant support services.

## **Objectives**

- ACFS will ensure the mandate is upheld to keep children, youth and families safe and protected.
- ACFS will provide a coordinated enhanced preventative service to on-reserve children and families.
- ACFS will continue to strive for excellence in the Human Resources department by continuing to train in order to enhance the skills and professional abilities of staff will be ongoing as the need arises. We will be implementing a new Human Resources Manual specific to ACFS.



## Objectives (continued)

- ACFS will promote community partnerships that will engage community participation and strategies in conjunction with the various departments with activities/events/workshops celebrated throughout the year.
- ACFS will continue to provide timely, transparent and accountable program reports and financial reports working towards accreditation.
- ACFS has established a database, IT system to enable tracking and performance measures related to client specific activities, with the completion of phase 1 and currently inputting data as part of phase 2. Phase 3 will include the financial and prevention component and business intelligence.
- ACFS will facilitate continuous improvement in financial sustainability in the new program and initiatives throughout the year.
- ACFS will continue to increase and promote Cultural practices and programming for all clientele and community members in Ahtahkakoop.
- ACFS has updated policies; specific to ACFS. These include Human Resources, Financial Management, Occupational Health and Safety, and are currently working towards implementation and approval with the overall goal of accreditation.
- Expansion of the ACFS Office to include offices and training centre.
- Development of an emergency receiving home and family wellness centre (long term).

### ACFS Board of Directors

Elder: Russell Ahenakew  
Carmen Little (Chairman)  
Bryce Isbister  
Todd Ahenakew  
Brock Peekeekoot  
Destiny Knife

### ACFS Childcare Committee

Eunice Little  
Barbara Bighead  
(vacant position)

### ACFS Elder

Wayne Ahenakew

### ACFS Staff

Executive Director	Anita Ahenakew
Case Supervisor	Virginia Ledoux
Family Enhancement Worker	Lisa Sasakamoose
Child Protection	Dawn Cook
Case Worker	Clayton Sasakamoose
Family Finder	Cheryl Bird
Case Worker (Off Reserve/MSS)	Ruth Ahenakew
Family Support Worker	Lynn Tootosis
Family Support Worker	Margaret Ahenakew
Intake Worker	Doreen Meyers
Resource Worker	Marcel Thomas
Finance Administrator	Cheryl Sanderson
Finance Assistant	Rhonda Thomas
File Clerk	Tracy Genereaux
Receptionist	Joanie Genereaux
Custodian	Joyce Nayneecassum

# BATC Social Development

Christine Pechawis

Director—*BATC Social Development*

## **BATTLEFORDS AGENCY TRIBAL CHIEFS**

### **Business Focus**

To develop a Social Development 5 Year Plan that will decrease dependency by supporting clients with learning opportunities enabling them to enter the work force.

### **2017-2018 Results**

- Continuing support and training with staff meetings (meeting with AANDC, 360, SaskPower, SaskEnergy, etc.)
- Overwhelming reduction in the 2015-2016 non-reimbursables from the year before (\$250,000 to \$55,000 thanks to staff).
- Always open to any suggestions to enhance communications with organizations.
- Ensure that our finances are as per budget.
- Continue to have information sessions within communities.
- Setup Canada Revenue Agency information session with communities.
- Partner with our Human Resource Director to review personnel policy.
- Hiring of an objective compliance personnel.

### **Objectives**

- Improve Income Assistance Worker Engagement through implementation of existing policies.
- Improve compliance with funding agencies.
- Improve staffing (HR) and utilizing salary grids, incentives and reviewing job descriptions. Staff will also participate in Customer Service Training.
- Formalize Governance Structure.
- Improve Client Satisfaction through communication by providing updates on new policies through newsletters and measuring client satisfaction through surveys and feedback.
- Standardize and improve financial regulations and procedures.

### **List of Services Offered**

**Basic Needs**—Income Assistance for on-reserve eligible clients.

**Special Needs**—Income Assistance clients require special funding other than basic living necessities such as laundry, furniture, job-start, child care, etc.

**Assisted Living**—Assessed on-reserve clients, who require care to continue living in own home such as light housekeeping, basic meal preparation, personal hygiene, etc.

**Family Violence**—Provide services for intervention, prevention and tertiary services and referral such as domestic violence, child abuse, etc.

**National Child Benefit**—Delivers services to communities and clients, range from School Lunch program, Community Activity Days, Clients intake assessment, shuttle, daycare, skills/training and support to stable employment (i.e. work clothes, mandatory fees, etc.)

**Enhanced Service Delivery**—Assess 18-24 aged Income Assistance clients, mandatory action plan, referral to support services.

**BATC Social Development (Ahtahkakoop) Staff**

Director of Social Development	Christine Pechawis
Compliance Coordinator Manager	<i>Vacant Position</i>
Income Assistance Administrator	Carol Ahenakew
Income Assistance Administrator	Sheila Knife
Reception	Albertine Masuskapoe

**Local Advisory Committee**

Elder: Russell Ahenakew

Bryce Isbister (Chairman)

Clifford Ahenakew

Burton Ahenakew

Phyllis Starblanket

Destiny Knife

Ada St. Denis

Include a report from Atoskewin Success Centre (Kerry Sasakamoose) - 1 or 2 page report.



# BATTLEFORDS AGENCY TRIBAL CHIEFS INC.

## BATC Employment & Training

VISION: Healthy Communities. Mission: Provide Training & Employment to decrease dependency.

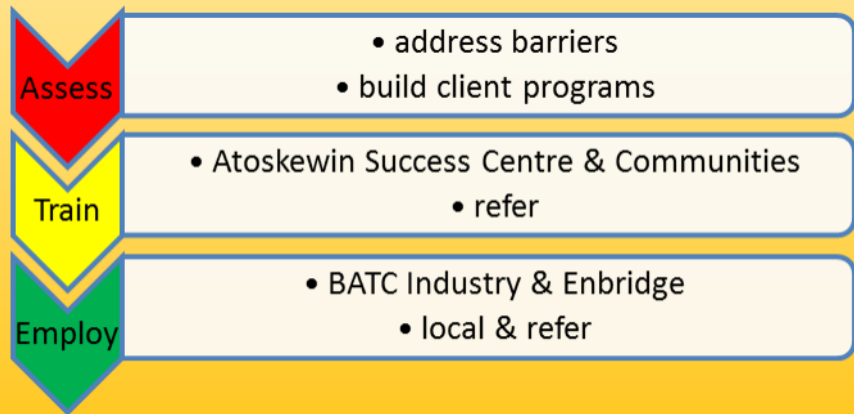
Values: B = Balance, A=Accountability, T=Transparency, C=Cultural

- AHTAHKAKOOP
- MOOSOMIN
- MOSQUITO GRIZZLY BEARS
- HEAD LEAN MAN
- RED PHEASANT
- SAULTEAUX
- STONEY KNOLL
- SWEETGRASS

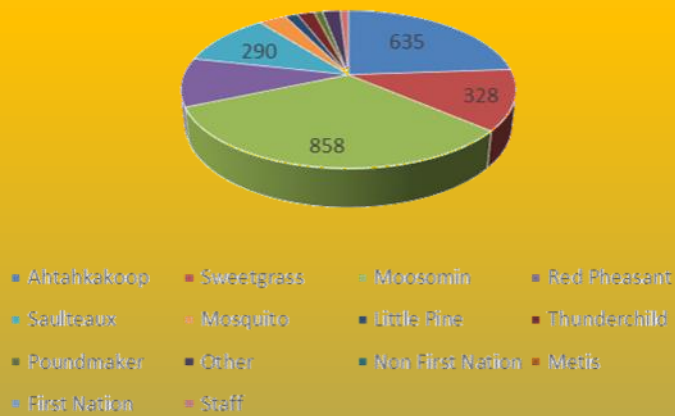
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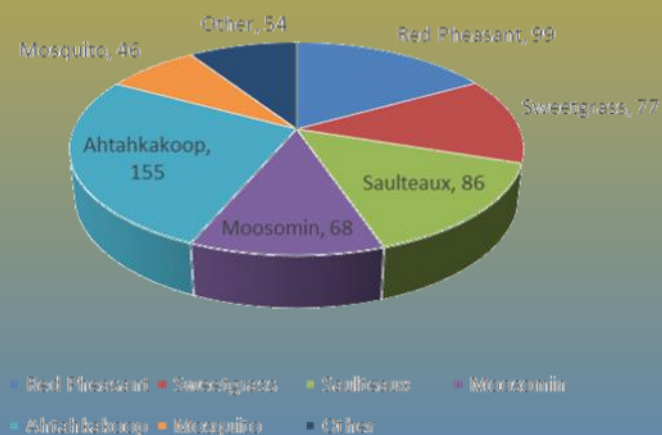
**Saskatoon Office**  
 818 Cynthia Street  
 Saskatoon Sk  
 S7L 6B7  
 Ph. 306.385.6200  
 Fax. 306.385.6201



ATOSKEWIN TRAINING APPLICATIONS



Placement April 1, 2018 to March 31, 2019



<b>Consolidated Shuttle Report - All Bands - September 2018</b>					
		<b>Employment</b>	<b>Training</b>	<b>Other</b>	<b>Total</b>
1	Ahtahkakoop	10	0	11	21
2	Moosomin	0	0	2	2
3	Mosquito				0
4	Saulteaux	20	14	6	40
5	Red Pheasant	1	1	8	10
6	Sweetgrass	6	13	1	20
7	Other	1	0	0	1
	<b>TOTAL</b>	<b>38</b>	<b>28</b>	<b>28</b>	<b>94</b>

**BATC Employment & Training funding as follows:**

**Social Assistance Employment & Training SAET (NCB)**

**Income Assistant Clients on reserve**

pre- employment training (tickets, drivers, ABE, etc), Life skills, Support to Stable Employment (work gear, mileage, childcare, - case by case)

Shuttle: Leo Night

Responsible: Shannon Gopher

**Pre- Employment Supports (Enhanced Service Delivery – ESD)**

18-64 Income Assistant Clients on reserve

Pre- employment training support.

Responsible:

Personal Development Coach: Shannon Gopher

Team Leader: Muriel Moccasin YEP, PES

**Family Violence**

Support and advisory services for Prevention and Awareness

Assist with program development and referrals

Monthly visits and consultations

**Ministry of the Economy – Work Force Development**

Pre- Employment supports to 14 clients

Exit to employment.

**Western Diversification**

Enbridge Labor Agreement 150. Current 80.

Responsible: 2 Placement Liaisons



# Cree Nations Treatment Haven (CNTH)

Freda Ahenakew

*Executive Director*

## **CREE NATIONS TREATMENT HAVEN**

### **Background**

Located on the Ahtahkakoop Cree Nation, Cree Nations Treatment Haven is situated along side the natural beauty of Hines Lake. It was brought into existence in 1987 through the caring efforts and hard work of dedicated NNADAP workers and the four Chiefs of the Ahtahkakoop, Big River, Pelican Lake and Witchekan Lake Cree Nations, who realized an urgent need to combat the damaging effects of alcohol and drugs on their people and communities.

Cree Nations Treatment Haven provides a safe therapeutic environment where clients can explore and identify with self-defeating learned behaviours, family of origin issues, and learn how to set realistic goals for themselves based on their own situations, values and belief systems.

### **Admission Criteria**

The follow criteria must be met before a client can be accepted into the CNTH program:

- Have a genuine desire to stop using alcohol and/or drugs.
- Possess a willingness and commitment to complete the 35 day program.
- A treatment application form must be submitted by mail or fax. All questions on the form must be answered fully by the client and his/her referral agent.
- A completed medical report must be filled out and signed by a physician and sent to CNTH by mail or fax.
- Clients with outstanding charges must have charges disposed of prior to admission. If a court date can be postponed (for less serious charges) written approval and conditions must be provided before treatment can be approved.
- Clients on probation/parole must inform CNTH and provide a copy of his/her probation/parole conditions.
- It is the responsibility of the referral agent to inform CNTH if a client has a history of mental illness, suicidal ideations, or cognitive disability.
- Clients must be 17 years of age and over.
- Medical and dental appointments must be taken care of prior to treatment.
- Clients must be free from alcohol and/or drugs at least 3 days prior to admission.
- Clients on mind altering prescription medications like Valium, Librium, etc., will not be accepted.
- Clients on physician prescribe serotonin reuptakes may be admitted with prior approval.

### **Cree Nations Treatment Haven Programs**

- Opioid Therapy Program
- Matrix Out-patient Treatment: 8 weeks
- NNADAP In-Patient Program: 35 days
- Heritage: Residential School Program
- Methadone handling and drug testing.

## **Methadone Procedure and Policy**

The Opioid Therapy Recovery Program has three main goals:

1. To provide a proven medical treatment for opioid addiction.
2. To assist the opioid addicted patient to achieve optimal recovery.
3. To reduce the harm the addiction causes to the individual, their families, and the community.

All patients wishing to enter the program must be evaluated by a Case Manager prior to seeing a physician:

With the exception of of applicants who are pregnant, or who present under “exceptional circumstances” (HIV, sever medical illness). No applicant will be considered by the case manager unless the client has demonstrated a sincere wish to recover as evidenced by:

- Completion of a social detox and/or rehabilitation program, or;
- Sustained outpatient counselling as evidenced by a letter of referral from the counsellor.

Clients may be transferred from other methadone programs as outlined in Policy #4: Title: Transfer from other Methadone/ Opioid Therapy Programs.

Clients who were voluntarily tapered from the program will be readmitted immediately upon request from the client.

Clients who are involuntarily discharged from the program will not be eligible for readmission to the program for a minimum of six months and will then only be considered for readmission if they meet the criteria set out under “Prerequisites for application to the CNTH Opioid Therapy and Detoxification Program”.

## **Matrix Out-Patient Program—8 Weeks**

Referrals may be made by the courts, probation/parole services, social services, family services, mental health services, addiction programs, employers, etc. Clients can also apply in person by completing the required admission forms.

## ***Admissions***

The following documents must be submitted to the CNTH Matrix Program:

- CNTH Matrix Program treatment application form.
- Consent for release of confidential information.
- Legal conditions and probation orders must be sent where applicable.
- Application packages can be picked up at the CNTH Matrix Program office located on the Ahtakakoop Cree Nation.
- Application packages may be requested by mail, email, or fax by contacting CNTH, or downloaded from our website.
- Clients participating in the CNTH Matrix Program are required to provide a urine or saliva specimen for drug or alcohol analysis one day each week, randomly selected. Drug/alcohol testing is a valuable tool that can assist in recovery.



*Photo courtesy of CNTH*

**Ahtahkakoop Cree Nation**  
**Consolidated Financial Statements**  
*March 31, 2018*





# Ahtahkakoop Cree Nation Contents

For the year ended March 31, 2018

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## Management's Responsibility

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To the Members of Ahtahkakoop Cree Nation

The accompanying financial statements of Ahtahkakoop Cree Nation are the responsibility of management and have been approved by the Chief and Council.

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Ahtahkakoop Cree Nation Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Nation's external auditors.

MNP LLP is appointed by Chief and Council to audit the financial statements and report directly to the members of Ahtahkakoop Cree Nation; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

August 9, 2018

  
\_\_\_\_\_  
Band Administrator

  
\_\_\_\_\_  
Director of Finance



## Independent Auditors' Report

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To the Members of Ahtahkakoop Cree Nation:

We have audited the accompanying financial statements of Ahtahkakoop Cree Nation, which comprise the statement of financial position as at March 31, 2018, and the statements of operations and accumulated surplus, changes in net debt, cash flows and the related schedules for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ahtahkakoop Cree Nation as at March 31, 2018 and the results of its operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Other Matter*

The consolidated financial statements of Ahtahkakoop Cree Nation for the year ended March 31, 2017 were reported on by another firm of Chartered Professional Accountants who expressed an unqualified opinion in their Independent Auditors' Report dated September 25, 2017.

Prince Albert, Saskatchewan

August 9, 2018

*MNP LLP*

Chartered Professional Accountants




**Ahtahkakoop Cree Nation**  
**Consolidated Statement of Financial Position**  
*As at March 31, 2018*

	2018	2017
<b>Financial assets</b>		
<b>Current</b>		
Cash and cash equivalents	964,598	203,188
Accounts receivable (Note 4)	994,235	1,840,733
Restricted cash and marketable securities (Note 5), (Note 6)	851,082	1,413,445
	2,809,915	3,457,366
<b>Investments in Nation partnership and business entities (Note 7)</b>	<b>1,556,141</b>	<b>1,551,254</b>
<b>Funds held in trust (Note 8)</b>	<b>62,117</b>	<b>67,148</b>
<b>Total financial assets</b>	<b>4,428,173</b>	<b>5,075,768</b>
<b>Liabilities</b>		
<b>Current</b>		
Bank indebtedness (Note 9)	1,060,507	1,770,983
Accounts payable and accruals (Note 10)	1,698,837	1,722,038
Deferred revenue (Note 11)	86,714	780,990
Native claims loan (Note 12)	808,698	654,632
Current portion of long-term debt (Note 14)	1,518,679	1,465,740
	5,173,435	6,394,383
<b>Long-term debt (Note 14)</b>	<b>13,727,596</b>	<b>14,487,327</b>
<b>Total financial liabilities</b>	<b>18,901,031</b>	<b>20,881,710</b>
<b>Net debt</b>	<b>(14,472,858)</b>	<b>(15,805,942)</b>
<b>Contingencies (Note 15)</b>		
<b>Non-financial assets</b>		
Tangible capital assets (Note 16) (Schedule 1)	34,963,259	35,310,707
Prepaid expenses	59,789	12,300
	35,023,048	35,323,007
<b>Accumulated surplus (Note 17)</b>	<b>20,550,190</b>	<b>19,517,065</b>

Approved on behalf of the Chief and Council

 Chief

 Councillor



## Ahtahkakoop Cree Nation

### Consolidated Statement of Operations and Accumulated Surplus

*For the year ended March 31, 2018*

	<i>Schedules</i>	<i>2018 Budget (Note 21)</i>	<i>2018 Actual</i>	<i>2017 Actual</i>
<b>Revenue</b>				
Federal government funding				
Indigenous Services Canada (Note 19), (Note 24), (Note 27)		8,825,250	10,002,004	8,924,326
First Nations and Inuit Health Branch (Note 20), (Note 24)		2,392,777	3,678,642	5,778,418
Canada Mortgage and Housing Corporation		1,622,476	1,975,350	1,632,120
		<b>12,840,503</b>	<b>15,655,996</b>	16,334,864
Other revenue		795,544	1,411,108	1,051,720
First Nations Trust		1,111,697	1,127,886	1,111,698
Rental income		788,176	856,955	717,106
Bingo card revenue		220,000	809,843	872,133
Saskatchewan Indian Institute of Technologies		251,518	519,965	333,077
Battlefords Agency Tribal Chiefs		256,161	259,512	289,893
Battleford Agency Tribal Chiefs Community Development Corporation		178,806	173,015	258,575
Lease revenues		102,000	111,831	110,741
Battle River Treaty 6 Health Centre Inc		93,000	89,357	89,357
Government of Saskatchewan		68,997	65,218	274,868
Confectionary sales		87,083	58,706	66,573
GST and Sales Tax rebates		45,000	49,804	39,487
Income from investment in government business enterprise (Note 7)		-	49,542	223,242
		<b>16,838,485</b>	<b>21,238,738</b>	21,773,334
<b>Program expenses (Schedule 2)</b>				
Administration	3	2,523,634	3,664,142	3,394,339
Economic Development	4	394,208	1,111,753	1,091,904
Education & Post Sec	5	6,101,535	7,064,954	6,089,332
Operations & Maintenance	6	2,049,880	2,555,828	2,308,283
Capital	7	1,007,567	2,731,108	3,131,037
Justice	8	66,386	91,149	95,831
Health	9	2,463,782	2,687,142	2,685,820
Other Programs	10	259,536	482,685	422,768
		<b>14,866,528</b>	<b>20,388,761</b>	19,219,314
<b>Surplus before other income</b>		<b>1,971,957</b>	<b>849,977</b>	2,554,020
<b>Other income</b>				
Gain on disposal of capital assets		-	183,148	61,786
		<b>1,971,957</b>	<b>1,033,125</b>	2,615,806
<b>Surplus</b>		<b>1,971,957</b>	<b>1,033,125</b>	2,615,806
<b>Accumulated surplus, beginning of year (Note 17)</b>		<b>19,517,065</b>	<b>19,517,065</b>	16,901,259
		<b>21,489,022</b>	<b>20,550,190</b>	19,517,065
<b>Accumulated surplus, end of year (Note 17)</b>		<b>21,489,022</b>	<b>20,550,190</b>	19,517,065

The accompanying notes are an integral part of these financial statements



**Ahtahkakoop Cree Nation**  
**Consolidated Statement of Change in Net Debt**  
*For the year ended March 31, 2018*

	<i>2018 Budget (Note 18)</i>	<i>2018 Actual</i>	<i>2017 Actual</i>
<b>Surplus</b>	<b>1,971,957</b>	<b>1,033,125</b>	2,615,806
Purchases of tangible capital assets	(1,622,106)	(2,092,009)	(5,489,400)
Amortization of tangible capital assets	-	2,367,457	2,396,040
Gain on sale of tangible capital assets	-	(183,148)	(61,786)
Proceeds of disposal of tangible capital assets	-	255,148	82,805
	<b>(1,622,106)</b>	<b>347,448</b>	(3,072,341)
Acquisition of prepaid expenses	-	(59,789)	-
Use of prepaid expenses	-	12,300	44,018
	-	<b>(47,489)</b>	44,018
<b>Decrease (increase) in net debt</b>	<b>349,851</b>	<b>1,333,084</b>	(412,517)
<b>Net debt, beginning of year</b>	<b>(15,805,942)</b>	<b>(15,805,942)</b>	(15,393,425)
<b>Net debt, end of year</b>	<b>(15,456,091)</b>	<b>(14,472,858)</b>	(15,805,942)

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





**Ahtahkakoop Cree Nation**  
**Consolidated Statement of Cash Flows**  
*For the year ended March 31, 2018*

	2018	2017
<b>Cash provided by (used for) the following activities</b>		
<b>Operating activities</b>		
Surplus	1,033,125	2,615,806
Non-cash items		
Amortization	2,367,457	2,396,040
Gain on disposal of capital assets	(183,148)	(61,786)
Income from investment in government business enterprise	(49,542)	(223,242)
	<b>3,167,892</b>	<b>4,726,818</b>
Changes in working capital accounts		
Accounts receivable	846,498	(1,266,262)
Prepaid expenses	(47,489)	44,018
Accounts payable and accruals	(23,201)	572,073
Deferred revenue	(694,276)	(1,801,707)
Native claims loan	154,066	84,518
	<b>3,403,490</b>	<b>2,359,458</b>
<b>Financing activities</b>		
Advances of long-term debt	814,133	832,259
Repayment of long-term debt	(1,520,925)	(1,095,717)
	<b>(706,792)</b>	<b>(263,458)</b>
<b>Capital activities</b>		
Purchases of tangible capital assets	(2,092,009)	(5,489,400)
Proceeds of disposal of tangible capital assets	255,148	82,805
	<b>(1,836,861)</b>	<b>(5,406,595)</b>
<b>Investing activities</b>		
Net change in restricted assets	562,363	2,953,904
Distribution from government business enterprise	44,655	45,000
Net change in trust funds held by federal government	5,031	(56,850)
	<b>612,049</b>	<b>2,942,054</b>
<b>Increase (decrease) in cash resources</b>	<b>1,471,886</b>	<b>(368,541)</b>
<b>Cash resources (deficiency), beginning of year</b>	<b>(1,567,795)</b>	<b>(1,199,254)</b>
<b>Cash resources (deficiency), end of year</b>	<b>(95,909)</b>	<b>(1,567,795)</b>
Cash and cash equivalents	964,598	203,188
Bank indebtedness	(1,060,507)	(1,770,983)
	<b>(95,909)</b>	<b>(1,567,795)</b>

The accompanying notes are an integral part of these financial statements





# Ahtahkakoop Cree Nation

## Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

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### 1. Operations

The Ahtahkakoop Cree Nation (the "Cree Nation") is located in the province of Saskatchewan, and provides various services to its members. Ahtahkakoop Cree Nation includes the Cree Nation's members, government and all related entities that are accountable to the Cree Nation and are controlled by the Cree Nation.

### 2. Change in accounting policies

Effective April 1, 2017, the Cree Nation adopted the recommendations relating to the following Sections, as set out in the CPA Canada Public Sector Accounting Handbook:

- PS 2200 *Related Party Disclosures*
- PS 3420 *Inter-entity Transactions*
- PS 3210 *Assets*
- PS 3320 *Contingent Assets*
- PS 3380 *Contractual Rights*

Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated. There was no material impact on the consolidated financial statements of adopting the new Sections.

### 3. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

#### **Reporting entity**

The financial statements consolidate the financial activities of all entities and departments comprising the Cree Nation reporting entity, except for Cree Nation business entities. Trusts administered on behalf of third parties by Ahtahkakoop Cree Nation are excluded from the Cree Nation reporting entity.

The Cree Nation has consolidated the assets, liabilities, revenue and expenses of the following entities and departments:

- Ahtahkakoop Cree Nation
- Ahtahkakoop Cree Nation C.M.H.C. Housing

All inter-entity balances have been eliminated on consolidation; however, transactions between departments have not been eliminated in order to present the results of operations for each specific department.

Ahtahkakoop Cree Nation business entities, controlled by the Cree Nation's Council but not dependent on the Cree Nation for their continuing operations, are included in the financial statements using the modified equity method. Under the modified equity method, the equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to conform to those of the Cree Nation. Thus, the Cree Nation's investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post acquisition earnings and decreased by post acquisition losses and distributions received. Entities accounted for by the modified equity basis include:

- Ahtahkakoop Cree Developments Limited Partnership



**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

---

**3. Significant accounting policies** *(Continued from previous page)*

***Other economic interests***

The Cree Nation is a member of several other entities. The Cree Nation does not share in the profit or loss of these entities. As a result, these entities have not been included in the consolidated financial statements.

The Cree Nation is a member of the Battlefords Agency Tribal Chiefs (BATC). The BATC is an organization of seven Nations. The BATC is mandated to enhance the services provided to the member Nations.

The Cree Nation is also a member of the Ahtahkakoop Child and Family Services Inc (ACFS). The mandate of ACFS is to provide child and family protection and prevention services on reserve to the members.

***Basis of accounting***

Sources of revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

***Asset classification***

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets.

***Cash and cash equivalents***

Cash and cash equivalent include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash. Restricted cash consists of the C.M.H.C. Building, C.M.H.C. Rental, Replacement Reserve and capital project bank accounts.

***Marketable security***

Long-term investments in entities that are not owned, controlled or influenced by the Cree Nation reporting entity are accounted for using the cost method. They are recorded at cost, less any provision for other than temporary impairment.

***Tangible capital assets***

Tangible capital assets are initially recorded at cost, which includes amounts directly related to the acquisition, design, construction, development improvement or betterment of the assets. Costs includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset. Contributed tangible assets are recorded at their fair value at the date of contribution.

***Amortization***

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	<b><i>Method</i></b>	<b><i>Rate</i></b>
Roads	straight-line	40 years
Buildings	straight-line	30 years
Housing	straight-line	20 years
Infrastructure	straight-line	20 years
Equipment	straight-line	5 years





# Ahtahkakoop Cree Nation

## Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

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### 3. Significant accounting policies (Continued from previous page)

#### **Revenue recognition**

##### Non-government funding

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the statement of financial position in the year of receipt.

##### Government Transfers

The Cree Nation recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Cree Nation recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

##### Funds held in Ottawa Trust Fund

Revenue is recognized when amounts can be reasonably estimated and collectability is known.

##### Other revenue

Rental and user fees revenue is recognized over the agreement term. Other revenue is recognized when the service has been performed.

#### **Measurement uncertainty**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Amortization is based on the estimated useful lives of tangible capital assets.

Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the Cree Nation is responsible for.

#### **Segments**

The Cree Nation conducts its business through 8 of reportable segments: Administration, Economic Development, Education, Justice, Health, Operations & Maintenance, Capital and Other Programs. These operating segments are established by senior management to facilitate the achievement of the Cree Nation's long term objectives, to aid in resource allocation decisions and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements. Inter-segment transfers are recorded at the exchange amount.



## Ahtahkakoop Cree Nation Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

### 3. Significant accounting policies (Continued from previous page)

#### Retirement benefits

The Cree Nation has a defined contribution pension plan covering substantially all full-time employees who have completed one year of service. There are no prior service costs. Contributions are discretionary, and are based on 7.5% of participants' contributions, which is matched by the Cree Nation. The Cree Nation follows the policy of funding retirement plan contributions as accrued. The Cree Nation contributions totalled \$572,431 (2017 - \$714,579).

#### Funds held in Ottawa Trust Fund

Funds held in trust on behalf of Cree Nation members by the Government of Canada in the Ottawa Trust Fund are reported on the statement of financial position with an offsetting amount in accumulated surplus. Trust moneys consist of:

- Capital trust moneys derived from non-renewable resource transactions on the sale of land or other Cree Nation tangible capital assets; and
- Revenue trust moneys generated primarily through land leasing transactions or interest earned on deposits held in trust.

#### Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Cree Nation is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at March 31, 2018.

At each financial reporting date, the Cree Nation reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The Cree Nation continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

No provision for contaminated sites has been reported in these consolidated financial statements.

#### Net financial assets (net debt)

The Cree Nation's financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of the Cree Nation is determined by its financial assets less its liabilities. Net financial assets (net debt) combined with non-financial assets comprise a second indicator of financial position, accumulated surplus.

### 4. Accounts receivable

	2018	2017
Canadian Mortgage and Housing Corporation (CMHC)	313,785	935,951
Battlefords Agency Tribal Chiefs Inc. (BATC)	223,253	391,832
Indigenous Services Canada (ISC)	199,281	84,518
Other accounts receivable	188,761	88,212
Saskatchewan Indian Institute of Technology (SIIT/SITAG)	69,155	78,664
First Nations and Inuit Health Branch (FNIHB)	-	248,656
Government of Saskatchewan	-	12,900
	<b>994,235</b>	<b>1,840,733</b>





# Ahtahkakoop Cree Nation

## Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

### 5. Restricted assets and marketable securities

During the year, the Cree Nation received federal assistance through CMHC, pursuant to Section 95 of the National Housing Act, to reduce mortgage interest and enable the Cree Nation to provide housing to members.

The continuation of this interest rate reduction is contingent on the Cree Nation being in compliance with the terms of the agreement, which requires that a monthly amount be set aside to provide for major renovations to Nation housing in future years.

The Cree Nation has established a replacement reserve to ensure replacement of buildings financed by the CMHC, as well as a reserve related to surpluses generated in the post-1997 program, which are to be set aside and used to meet future subsidy requirements of income tested occupants over and above the maximum federal assistance.

The CMHC reserve funds must be held or invested only in accounts or instruments guaranteed by the Canada Deposit Insurance Corporation, or as otherwise approved by the CMHC. Reserve withdrawals are credited first to interest and then to principal.

Restricted assets are comprised of the following:

	2018	2017
Health centre project — cash	37,630	523,289
Fire hall project—cash	36,843	114,972
Water treatment plant upgrade project — cash	16,276	20,968
New school feasibility project — cash	8,729	15,217
CMHC replacement reserve - cash	15,602	5,322
CMHC replacement reserve - GIC	736,003	733,667
Total	<u>851,082</u>	<u>1,413,445</u>

Restricted cash consists of cash managed by a capital project manager who is responsible for payments of expenses relating to capital projects funding by ISC and Health Canada.

The Cree Nation has a three Guaranteed Investment Certificates ("GIC") which consists of the following:

- \$150,000 GIC with a one year term interest rate of 0.9%, maturing January 2019
- \$350,000 GIC with a three year term interest rate of 1.05%, maturing January 2019
- \$236,003 GIC with a two year term interest rate of 1.25%, maturing October 2019

### 6. Portfolio investments

Portfolio investments include investments in the following entities:

- BATC Investments Limited Partnership 14.3%
- BATC Investments Ltd. 14.3%

The Cree Nation's portfolio investments are in entities which are not traded publicly and for which no active market exists to determine fair value. As such, no fair value of portfolio investments has been provided. The Cree Nation has reported the investments at cost, which is a nominal amount represented by \$nil within these financial statements.





**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**7. Investments in First Nation partnerships and business entities**

The Cree Nation holds a 99.99% ownership interest in Ahtahkakoop Cree Developments LP (ACDLP). ACDLP was established on April 1, 2010. The operations of ACDLP include two convenience stores, a cafe, a tire shop and a canteen. The investment in ACDLP has been accounted for in accordance with the modified equity method. The general partner Ahtahkakoop Cree Developments Ltd. holds a .01% interest in ACDLP and is carried at a nominal amount.

The Cree Nation has investments in the following entities:

	<i>Investment cost</i>	<i>Distributions to members</i>	<i>Undistributed Earnings</i>	<i>Repayments during the year</i>	<b>2018 Total investment</b>
<b>First Nation Business Partnerships – Modified Equity:</b>					
Ahtahkakoop Cree Developments LP (ACDLP) - 99%	1,551,254	(44,555)	49,542	-	<b>1,556,241</b>

	<i>Investment cost</i>	<i>Distributions to members</i>	<i>Undistributed Earnings</i>	<i>Repayments during the year</i>	<b>2017 Total investment</b>
<b>First Nation Business Partnerships – Modified Equity:</b>					
Ahtahkakoop Cree Developments LP (ACDLP) - 99%	1,373,012	(57,394)	223,276	12,360	<b>1,551,254</b>

The Cree Nation's investment in Ahtahkakoop Cree Developments Limited Partnership was established for the purposes of maintaining business entities operated on the Cree Nation.

Summary financial information for each Cree Nation business partnership, accounted for using the modified equity method, for their respective year-end is as follows:

	<i>ACDLP As at March 31, 2018</i>
<b>Assets</b>	
Cash	160,712
Accounts receivable	476,662
Inventory	267,586
Investments	37,698
Property, plant and equipment	813,887
Prepaid expenses	5,476
<b>Total assets</b>	<b>1,762,021</b>
<b>Liabilities</b>	
Accounts payable and accruals	205,776
<b>Total liabilities</b>	<b>205,776</b>
<b>Partnership equity</b>	<b>1,556,245</b>
<b>Total revenue</b>	<b>5,794,157</b>
<b>Total expenses</b>	<b>5,744,615</b>
<b>Net income</b>	<b>49,542</b>
<b>Comprehensive income</b>	<b>49,542</b>



**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**8. Funds held in trust**

Capital and revenue trust monies are transferred to the Cree Nation on the authorization of the Cree Nation's Council, with consent of the Minister of Indigenous Services Canada.

	2018	2017
<b>Capital Trust</b>		
Balance, beginning and end of year	9,504	9,504
<b>Revenue Trust</b>		
Balance, beginning of year	57,644	794
Interest	2,364	1,592
Land leases	109,467	108,353
	169,475	110,739
Less: Transfers to Cree Nation	116,862	53,095
Balance, end of year	52,613	57,644
	62,117	67,148

Date and No. of BCR	Date Funds Released to Cree Nation	Balance Beginning of Year	Amount Received from Trust Fund	Actual Amount Spent	Balance End of Year	Purpose for Release of Funds
2017-3-15	May 8, 2017	-	57,646	57,646	-	- See Sub-Note 1
2018-1-9	January 24, 2018	-	59,216	59,216	-	- See Sub-Note 2
		-	116,862	116,862	-	

Sub Note 1: For multiple items including: \$37,046 for funerals and \$20,600 for elders.

Sub Note 2: For multiple items including: \$38,716 for funerals and \$20,500 for elders.

**9. Bank indebtedness**

The Cree Nation has a revolving line of credit by way of overdraft with the Royal Bank of Canada ("RBC"), which is secured by direction of funding and a general security agreement. The interest rate is at the bank's prime lending rate plus 1.25% (2017 - 1.25%) on a limit of \$900,000 (2017 - \$900,000) with additional overdraft charges as applicable. As at March 31, 2018, \$818,946 was drawn upon. The remaining bank indebtedness includes amounts made up of outstanding cheques greater than the cash balance.

**10. Accounts payable and accruals**

	2018	2017
Trade payable	942,797	858,399
Accrued interest	78,548	78,548
Capital projects holdback	-	484,722
Accrued payroll	307,263	124,656
Amount owing to ACDLP	281,204	133,539
Other accrued liabilities	65,600	42,174
First Nations and Inuit Health Branch	23,425	-
	1,698,837	1,722,038



**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**11. Deferred revenue**

The following table represents changes in the deferred revenue balance attributable to each major category of external restrictions:

	<i>Balance, beginning of year</i>	<i>Contributions received</i>	<i>Amount recognized</i>	<i>Balance, end of year</i>
CMHC	555,459	351,384	906,843	-
SIIT	-	26,827	-	26,827
CMHC Enhanced Assistance	29,821	-	29,821	-
First Nations and Inuit Health Branch	109,135	1,080,000	1,151,505	37,630
ISC	86,575	-	64,318	22,257
	<b>780,990</b>	<b>1,458,211</b>	<b>2,152,487</b>	<b>86,714</b>

**12. Native claims loan**

The Cree Nation is seeking compensation for failure of the Crown to provide certain benefits to their Nation. The balance payable represents funds advanced via Promissory Notes by the Government of Canada to the Cree Nation to finance its costs to pursue the claim. The Promissory Notes are non-interest bearing and are to be repaid by the earlier of March 31, 2022 or the date on which the claim is settled.

**13. Related party transactions**

During the year, the Cree Nation conducted the following transactions with related entities. All transactions were undertaken at normal market prices for similar goods and services.

	<b>2018</b>	<b>2017</b>
Ahtahkakoop Cree Developments Limited Partnership - Expenses	<b>1,240,489</b>	360,515
Ahtahkakoop Cree Developments Limited Partnership - Balances in accounts payable at year-end	<b>281,204</b>	133,539

**14. Long-term debt**

Long-term debt consists of the following:

	<b>2018</b>	<b>2017</b>
CMHC Phase 18 - Mortgage bearing interest at 1.05%, repayable in monthly blended principal and interest instalments of \$11,440, due for renewal August 1, 2021, maturity date of August 1, 2031; government guarantee pledged as security	<b>1,866,429</b>	1,995,323
CMHC Phase 19 - Mortgage bearing interest at 1.05%, repayable in monthly blended principal and interest instalments of \$12,432, due for renewal August 1, 2021, maturity date of August 1, 2031; government guarantee pledged as security	<b>1,717,417</b>	1,836,020
RBC Consolidation Loan - Term loan bearing interest at 5.30%, repayable in annual blended principal and interest payments of \$269,982, due date March 2025; Band Council Resolution pledged as security	<b>1,490,904</b>	1,684,253





**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**14. Long-term debt** *(Continued from previous page)*

CMHC Phase 16 - Mortgage bearing interest at 1.23%, repayable in monthly blended principal and interest instalments of \$8,367, due for renewal May 1, 2020, maturity date of May 1, 2030; government guarantee pledged as security	<b>1,134,278</b>	1,220,193
CMHC Phase 17 - Mortgage bearing interest at 0.94%, repayable in monthly blended principal and interest instalments of \$7,447, due for renewal September 1, 2020, maturity date of September 1, 2030; government guarantee pledged as security	<b>1,053,642</b>	1,132,719
CMHC Phase 10 - Mortgage bearing interest at 1.62%, repayable in monthly blended principal and interest instalments of \$6,191, due for renewal May 1, 2018, maturity date of February 1, 2033; government guarantee pledged as security	<b>984,276</b>	1,042,165
CMHC Phase 8 - Mortgage bearing interest at 0.96%, repayable in monthly blended principal and interest instalments of \$6,492, due for renewal September 1, 2021, maturity date of July 1, 2031; government guarantee pledged as security	<b>974,694</b>	1,042,903
CMHC Phase 15 - Mortgage bearing interest at 1.92%, repayable in monthly blended principal and interest instalments of \$5,645, due for renewal April 1, 2019, maturity date of April 1, 2034; government guarantee pledged as security	<b>937,149</b>	986,447
CMHC Phase 11 - Mortgage bearing interest at 1.85%, repayable in monthly blended principal and interest instalments of \$3,764, due for renewal August 1, 2019, maturity date of June 1, 2034; government guarantee pledged as security	<b>633,785</b>	666,936
CMHC Phase 14 - Mortgage bearing interest at 0.96%, repayable in monthly blended principal and interest instalments of \$3,261, due for renewal September 1, 2021, maturity date of August 1, 2026; government guarantee pledged as security	<b>583,011</b>	611,319
Fire Hall Loan - Term loan bearing interest at prime plus 1.85%, repayable in monthly blended payments consisting of interest only until July 31, 2016. Subsequently quarterly repayments of \$15,847; Band Council Resolution pledged as security.	<b>423,815</b>	465,243
CMHC Phase 21 - Payment terms undetermined at this time as loan continues to be advanced subsequent to year end	<b>420,587</b>	-
CMHC Phase 13 - Mortgage bearing interest at 1.3%, repayable in monthly blended principal and interest instalments of \$2,156, due for renewal December 1, 2020, maturity date of December 1, 2035; government guarantee pledged as security	<b>409,922</b>	430,330
RBC Capital Asset Consolidation Loan - Term loan bearing interest at 5.30%, repayable in quarterly blended principal and interest payments of \$53,486, due date March 2020; Band Council Resolution pledged as security	<b>395,266</b>	584,975
CMHC Phase 12 - Mortgage bearing interest at 1.37%, repayable in monthly blended principal and interest instalments of \$2,298, due for renewal July 1, 2020, maturity date of May 1, 2030; government guarantee pledged as security	<b>308,987</b>	332,173
CMHC Phase 3 - Mortgage bearing interest at 1.14%, repayable in monthly blended principal and interest payments of \$2,767, due of renewal June 1, 2021, maturity date February 1, 2026; government guarantee pledged as security	<b>251,290</b>	281,454



**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**14. Long-term debt** *(Continued from previous page)*

CMHC Phase 9 - Mortgage bearing interest at 1.43%, repayable in monthly blended principal and interest instalments of \$2,276, due for renewal April 1, 2022, maturity date of March 1, 2027; government guarantee pledged as security	<b>230,576</b>	254,392
CMHC Phase 4 - Mortgage bearing interest at 1.71%, repayable in monthly blended principal and interest instalments of \$2,223, due for renewal May 5, 2017, maturity date of July 1, 2027; government guarantee pledged as security	<b>229,967</b>	252,510
CMHC Phase 6 - Mortgage bearing interest at 1.92%, repayable in monthly blended principal and interest instalments of \$1,823, due for renewal April 1, 2019, maturity date of March 1, 2029; government guarantee pledged as security	<b>216,845</b>	234,391
CMHC Phase 7 - Mortgage bearing interest at 1.37%, repayable in monthly blended principal and interest instalments of \$2,44,1 due for renewal July 1, 2020, maturity date of May 1, 2025; government guarantee pledged as security	<b>199,884</b>	226,251
CMHC Phase 5 - Mortgage bearing interest at 1.62%, repayable in monthly blended principal and interest instalments of \$1,338, due for renewal May 1, 2018, maturity date of February 1, 2028; government guarantee pledged as security	<b>147,088</b>	160,655
CMHC Phase 20 - Mortgage bearing interest at 2.06%, repayable in monthly blended principal and interest instalments of \$898.88, due for renewal November 1, 2022, maturity date of November 1, 2032; government guarantee pledged as security	<b>136,509</b>	-
CMHC Phase 2 - Mortgage bearing interest at 1.05%, repayable in monthly blended principal and interest payments of \$1,694, due for renewal April 1, 2020, maturity date February 1, 2025; government guarantee pledged as security	<b>135,563</b>	154,363
Band Hall Loan - Term loan bearing interest at 4.6%, repayable in monthly blended payments of \$8,049, due date February 3, 2019; Band Council Resolution pledged as security	<b>62,651</b>	154,027
Used School Bus Loan - Term loan bearing interest at prime plus 2.15%, repayable in monthly payments of \$1,640, due on June 5, 2021.	<b>58,823</b>	-
Bluebird Bus - Term loan bearing interest at 5.45%, repayable in monthly blended principal and interest payments of \$1,390, due date October 2021; Band Council Resolution pledged as security	<b>53,913</b>	9,756
Road Repair Loan - Term loan bearing interest at prime plus 1.5%, repayable in annual payments of \$86,500, due December 5, 2018.	<b>42,998</b>	-
CMHC Phase 1 - Demand loan bearing interest at 2.95%, repayable in monthly blended principal and interest payments of \$4,134, due date January 2019; Band Council Resolution pledged as security	<b>40,752</b>	88,381
RBC School Vans - Term loan bearing interest at 5.45%, repayable in monthly blended principal and interest payments of \$925, due date January 2021; Band Council Resolution pledged as security	<b>36,966</b>	588
GMC Savana Loan - Term loan bearing interest at 4.99%, repayable in bi-weekly payments of \$609.65, due June 2021.	<b>32,883</b>	-





**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**14. Long-term debt** *(Continued from previous page)*

Recreation Van Loan - Term loan bearing interest at prime plus 2.5%, repayable in monthly principal plus interest amounts of \$502 plus interest, due March 28, 2021; Band Council Resolution pledged as security.	<b>18,060</b>	24,080
Water Truck Loan - Term loan bearing interest at prime plus 2.55%, repayable in monthly principal plus interest amounts of \$2,917 plus interest, due September 15, 2019; Band Council Resolution pledged as security.	<b>17,345</b>	52,349
Grader Loan	-	28,871
	<b>15,246,275</b>	15,953,067
Less: current portion	<b>1,518,679</b>	1,465,740
	<b>13,727,596</b>	14,487,327

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed, are estimated as follows:

	Principal
2019	1,518,679
2020	1,382,832
2021	1,198,709
2022	1,191,856
2023	1,195,640
	<b>6,487,716</b>

Interest on long-term debt amounted to \$160,766 (2017 - \$176,158)

**15. Contingencies and compliance with authorities**

These financial statements are subject to review by the Cree Nation's funding agents. It is possible that adjustments could be made based on the results of their review.

**16. Tangible capital assets**

The tangible capital assets reconciliation is included in Schedule 1.

Buildings, housing and equipment includes capital assets with a carrying value totaling \$2,132,680 (2017 - \$1,807,270). No amortization has been recorded on these assets during the year as they are currently under construction with an anticipated completion in 2019.

The Cree Nation holds works of art and historical treasures, which have not been included in tangible capital assets due to the inability of estimating future benefits associated with such property.



**Ahtahkakoop Cree Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2018*

**17. Accumulated surplus**

Accumulated surplus consists of the following:

	2018	2017
<b>Equity in Funds Held in Trust</b>		
Balance, beginning of year	67,148	10,298
Contributions	109,286	108,353
Withdrawals	(116,681)	(53,095)
Interest	2,364	1,592
	62,117	67,148
<b>Equity in CMHC reserve</b>		
Balance, beginning of year	1,977,321	1,834,307
Net allocation	36,656	143,014
	2,013,977	1,977,321
<b>Equity in Tangible Capital Assets</b>		
Balance, beginning of year	21,041,903	17,890,258
Capital purchases	2,092,009	5,489,400
Proceeds on disposal of tangible capital assets	(255,148)	(82,805)
Gain on disposal of tangible capital assets	183,148	61,785
Amortization	(2,367,457)	(2,396,040)
Debt proceeds	(814,133)	(832,259)
Debt repaid	1,327,568	911,564
	21,207,890	21,041,903
<b>Equity in Native Lands Claim</b>		
Balance, beginning of year	(654,632)	(570,114)
Withdrawals	(154,066)	(84,518)
	(808,698)	(654,632)
<b>Equity in business investments</b>		
Balance, beginning of year	1,551,254	1,373,012
Earnings	49,542	223,276
Withdrawals	(44,655)	(57,394)
Contributions	-	12,360
	1,556,141	1,551,254
<b>Unrestricted surplus</b>		
Balance, beginning of year	(4,465,929)	(3,636,501)
Net income	1,033,125	2,615,805
Transfer (to) from Ottawa Trust Fund	5,031	(56,850)
Transfer to tangible capital assets	(165,987)	(3,151,645)
Transfer from CMHC reserve	(36,656)	(143,014)
Transfer (to) from business investments	(4,887)	(178,242)
Transfer from native lands claim	154,066	84,518
	(3,481,237)	(4,465,929)
	20,550,190	19,517,065



## Ahtahkakoop Cree Nation

### Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

#### 18. Canada Mortgage and Housing Corporation reserves

Under agreements with CMHC, the Cree Nation has established the following:

A replacement reserve, established to ensure replacement of capital equipment and for major repairs to the housing units requires an annual cash allocation to the reserve. At March 31, 2018, \$923,975 (2017 - \$797,026) is required to be on deposit to fund this reserve. At March 31, 2018, the replacement reserve is underfunded by \$338,397 (2017 - \$441,296).

#### 19. Indigenous Services Canada revenue reconciliation

	2018
Balance per confirmation	9,907,374
Balance per Statement of Operations	10,002,004
Less: WTP Upgrade project deferred revenue recognized in 2018	(34,583)
Less: New School Feasibility Project deferred revenue recognized in 2018	(29,735)
Add: ISC recovery of P&ID funding in 2018	14,903
Less: Band Employee Benefits receivable	(45,215)
Reconciled balance	9,907,374

#### 20. First Nations and Inuit Health revenue reconciliation

	2018
Balance per confirmation	2,629,911
Balance per Statement of Operations	3,678,642
Less: Health Centre Project deferred revenue	(22,156)
Less: 2017 payable received	(1,050,000)
Add: 2018 overfunding	23,425
Reconciled balance	2,629,911

#### 21. Budget information

The disclosed budget information has been approved by the Chief and Council of the Nation at the Chief and Council meeting held on May 11, 2018.

The disclosed budget is required to be presented on the same basis as the actual results. The Cree Nation has not budgeted for amortization, gaming allocation funding, interest from TLE Trust, funding for capital projects and earnings from Cree Nation business entities.

Management does not budget for lease revenues deposited into the Ottawa Trust Fund account or funds withdrawn from the Ottawa Trust Fund account. As such, no amounts have been included in the annual budget for the Cree Nation for the deposit lease revenues or withdrawal of Ottawa Trust Funds.





## 22. Segments

The Cree Nation provides a range of services to its members. For management reporting purposes, operations and activities are organized and reported by department. The segments of the Cree Nation and the services provided by each are as follows:

- Administration — handles the finances and administration of the Cree Nation including support to Chief and Council and all other departments. The department provides internal support and central services to ensure the efficient and effective operations of the Cree Nation.
- Economic development — represents a variety of band owned activities and economic development initiatives, including the Bingo, CEDO programs and other programs.
- Education & Post Sec — provides a variety of services for students from nursery school to grade 12 that meet all provincial criteria with a cultural influence that reflects the First Nation's identity. The department includes a nutrition program, student counselling services, a resource centre, a Cree language and culture program, and a community school program.
- Operations & Maintenance — responsible for the capital projects, such as waste systems, roads and schools, etc. The projects are non-recurring and require both capital funding and band funding.
- Capital — this department is responsible for larger maintenance projects that are non-recurring in nature and require both capital funding and band funding. Capital projects include housing renovations and new housing.
- Justice — handles the major justice activities, including the police management board, tribal police, the alternative measures program, and the court worker program.
- Health — offers twenty-six community based programs aimed toward the well-being and health of the Cree Nation's residents. The Cree Nation operates a health centre with both health and dental services, as well as a home care program, counselling for drug and alcohol addictions, community health representatives, daycare and headstart.
- Other programs — a variety of different programs that include recreation and Treaty Land Entitlement.

For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

## 23. Social development program transactions

The Cree Nation's social development program is administered by Battleford Agency Tribal Chiefs Inc. (BATC). The activities of the social development program are not recorded in the Cree Nation's consolidated financial statements because the Cree Nation cannot access or direct the use of these funds, and is not responsible for any program deficits. BATC reports on the activities pertaining to the delivery of these services to the membership of the Cree Nation.

## 24. Economic dependence

Ahtahkakoop Cree Nation receives substantially all of its revenue from Indigenous Services Canada (ISC) as a result of Treaties entered into with the Government of Canada. These treaties are administered by ISC under the terms and conditions of the Indian Act. The ability of the Cree Nation to continue operations is dependent upon the Government of Canada's continued financial commitments as guaranteed by these treaties.



# Ahtahkakoop Cree Nation

## Notes to the Consolidated Financial Statements

*For the year ended March 31, 2018*

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### 25. Commitments

As of March 31, 2018, the Cree Nation has the following capital project commitments:

- Ahtahkakoop Cree Nation Fire Hall & Truck Project - total budget of \$1,697,000, of which \$1,654,140 has been incurred to date.
- Ahtahkakoop Cree Nation Water Treatment Plant Upgrade Project - total budget of \$54,479, of which \$43,436 has been incurred to date.
- Ahtahkakoop Cree Nation Health Centre - total budget of \$5,579,571, of which \$5,541,941 has been incurred to date.

The Health Centre building is funded by Health Canada and all other capital projects are ISC funded.

The Cree Nation has committed to the completion of other capital infrastructure projects which are expected to be fully funded by ISC.

### 26. Comparative figures

Certain comparative figures have been reclassified to conform with current year's presentation.

### 27. Compliance with authorities

The Cree Nation is required to make its financial statements publicly available and submit its financial statements to Indigenous Services Canada by July 29, 2018. As the audit report date is dated after July 29, 2018, the Cree Nation is in breach of this requirement. The possible effect of this breach has not yet been determined.





**Ahtahkakoop Cree Nation**  
**Schedule 1 - Consolidated Schedule of Tangible Capital Assets**  
*For the year ended March 31, 2018*

	Infrastructure	Roads	Buildings	Housing	Equipment	2018	2017
<b>Cost</b>							
Balance, beginning of year	2,090,327	6,856,090	17,793,034	30,994,927	3,687,868	61,422,246	56,152,171
Acquisition of tangible capital assets	-	-	1,237,690	369,294	485,025	2,092,009	5,490,410
Disposal of tangible capital assets	(180,000)	-	-	(97,449)	(31,098)	(308,547)	(220,335)
Balance, end of year	1,910,327	6,856,090	19,030,724	31,266,772	4,141,795	63,205,708	61,422,246
<b>Accumulated amortization</b>							
Balance, beginning of year	1,130,850	3,040,277	2,330,592	16,433,937	3,175,883	26,111,539	23,913,804
Annual amortization	104,066	171,402	394,055	1,263,391	434,543	2,367,457	2,396,040
Accumulated amortization on disposals	(108,000)	-	-	(97,449)	(31,098)	(236,547)	(198,305)
Balance, end of year	1,126,916	3,211,679	2,724,647	17,599,879	3,579,328	28,242,449	26,111,539
<b>Net book value of tangible capital assets</b>	<b>783,411</b>	<b>3,644,411</b>	<b>16,306,077</b>	<b>13,666,893</b>	<b>562,467</b>	<b>34,963,259</b>	<b>35,310,707</b>
2017 Net book value of tangible capital assets	959,477	3,815,813	15,462,442	14,560,990	511,985	35,310,707	



## Ahtahkakoop Cree Nation

### Schedule 2 - Consolidated Schedule of Expenses by Object

*For the year ended March 31, 2018*

	2018 <i>Budget</i> <i>(Note 18)</i>	2018 <i>Actual</i>	2017 <i>Actual</i>
<b>Consolidated expenses by object</b>			
Salaries and benefits	7,243,655	7,558,695	6,423,245
Amortization	-	2,367,457	2,396,040
Supplies	838,728	2,021,235	998,107
Designated projects	824,664	1,377,195	2,658,220
Student allowance	512,547	671,297	480,369
Repairs and maintenance	240,296	585,154	1,086,518
Travel and honorarium	451,175	582,145	649,984
Insurance	340,482	422,710	233,417
Group insurance	338,000	394,178	274,129
Bussing contracts	389,148	384,031	375,003
Tuition	323,005	351,704	299,531
Utilities	341,108	309,554	317,985
Pensions	254,000	274,858	248,405
Contracted services	247,925	254,013	320,428
Emergency assistance	258,425	251,177	238,415
Professional fees	181,540	245,470	192,737
Bank charges and interest	195,940	214,436	180,482
Instructional service formula	192,992	195,662	123,741
Chief and council honouraria	229,557	192,340	215,599
Housing subsidy	174,000	186,492	150,755
Nutrition program expense	158,183	176,293	34,628
Interest on long-term debt	-	160,766	176,157
Employment insurance	142,000	149,765	135,110
Telephone	133,734	143,304	91,435
Governance travel, training and honouraria	62,681	105,964	119,308
Employment insurance (EI)	58,526	105,557	106,541
Elders fees	31,000	99,411	83,821
Funeral	54,275	88,625	90,552
Extra-curricular	42,850	80,225	69,671
Training and development	120,217	76,077	72,072
Student services	90,393	74,086	67,081
Leases	67,300	61,527	111,280
Election costs	116,564	51,630	-
Room rentals and meals	51,951	41,094	70,862
Textbooks	37,356	40,704	35,448
On-reserve student allowance	23,000	29,382	23,883
Community donations	61,000	28,986	20,434
Graduation	18,000	19,193	22,495
Benefits	20,625	6,625	8,152
Scholarships	5,500	4,500	4,900
Postage	4,600	3,969	3,875
Meeting	-	1,275	-
Bingo payouts	46	-	8,499
Advertising	1,000	-	-
Administration	(11,460)	-	-
	<b>14,866,528</b>	<b>20,388,761</b>	<b>19,219,314</b>



## Ahtahkakoop Cree Nation Administration

### Schedule 3 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2018*

	2018 <i>Budget</i>	2018 <i>Actual</i>	2017 <i>Actual</i>
<b>Revenue</b>			
Indigenous Services Canada	1,009,892	1,242,436	1,194,973
First Nations Trust	1,111,697	1,127,886	1,111,698
Other revenue	639,155	986,295	603,961
Battleford Agency Tribal Chiefs Community Development Corporation	178,806	173,015	258,575
Lease revenues	102,000	111,831	110,741
Income from investment in government business	-	49,542	223,242
Rental income	-	43,795	59,182
GST and Sales Tax rebates	35,000	39,804	28,987
	<b>3,076,550</b>	<b>3,774,604</b>	<b>3,591,359</b>
<b>Expenses</b>			
Salaries and benefits	655,875	755,179	528,058
Amortization	-	696,365	672,124
Group insurance	338,000	394,178	274,129
Designated projects	241,175	337,789	387,911
Pensions	254,000	274,858	248,405
Emergency assistance	258,425	251,177	238,415
Chief and council honouraria	229,557	192,340	215,599
Housing subsidy	174,000	186,492	150,755
Professional fees	140,000	168,580	179,086
Employment insurance	142,000	149,765	135,110
Travel and honorarium	110,000	124,768	144,955
Governance travel, training and honouraria	62,681	101,798	119,308
Bank charges and interest	79,576	100,227	59,928
Funeral	54,275	88,625	90,552
Telephone	47,200	44,163	43,447
Supplies	53,657	64,063	55,366
Contracted services	30,000	57,930	104,440
Election costs	50,630	51,630	-
Repairs and maintenance	23,875	44,859	9,281
Elders fees	-	18,500	28,200
Room rentals and meals	21,933	16,189	17,431
Community donations	14,000	16,184	19,898
Extra-curricular	12,850	15,350	13,650
Insurance	8,300	11,551	7,394
Utilities	12,000	8,540	-
Benefits	20,625	6,625	8,152
Training and development	3,000	4,106	2,007
Meeting	-	1,275	-
Postage	600	246	481
Leases	6,020	-	29,852
Administration	(520,620)	(519,210)	(389,595)
	<b>2,523,634</b>	<b>3,664,142</b>	<b>3,394,339</b>
<b>Surplus before transfers</b>	<b>552,916</b>	<b>110,462</b>	<b>197,020</b>
<b>Transfers between programs</b>	<b>(362,916)</b>	<b>(508,939)</b>	<b>(570,531)</b>
<b>Surplus (deficit)</b>	<b>190,000</b>	<b>(398,477)</b>	<b>(373,511)</b>



**Ahtahkakoop Cree Nation**  
**Economic Development**  
**Schedule 4 - Consolidated Schedule of Revenue and Expenses**  
*For the year ended March 31, 2018*

	<i>2018 Budget</i>	<i>2018 Actual</i>	<i>2017 Actual</i>
<b>Revenue</b>			
Bingo card revenue	220,000	809,843	872,133
Other revenue	-	124,141	-
Battlefords Agency Tribal Chiefs	100,000	113,805	114,127
Confectionary sales	87,083	58,706	66,573
Rental income	5,700	5,700	5,700
	<b>412,783</b>	<b>1,112,195</b>	1,058,533
<b>Expenses</b>			
Supplies	91,892	778,764	113,014
Salaries and benefits	234,095	236,502	203,336
Designated projects	10,890	42,065	717,212
Community donations	-	11,980	-
Utilities	19,192	11,161	4,513
Administration	10,000	10,000	10,000
Travel and honorarium	10,859	8,458	6,182
Telephone	5,234	6,674	10,197
Repairs and maintenance	7,000	3,376	3,659
Bank charges and interest	1,500	1,220	1,474
Room rentals and meals	1,000	839	-
Contracted services	1,500	714	779
Professional fees	-	-	1,039
Advertising	1,000	-	-
Leases	-	-	12,000
Bingo payouts	46	-	8,499
	<b>394,208</b>	<b>1,111,753</b>	1,091,904
<b>Surplus (deficit)</b>	<b>18,575</b>	<b>23,733</b>	(33,371)





## Ahtahkakoop Cree Nation Education & Post Sec

### Schedule 5 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2018*

	2018 <i>Budget</i>	2018 <i>Actual</i>	2017 <i>Actual</i>
<b>Revenue</b>			
Indigenous Services Canada	5,609,517	5,958,882	5,315,943
Saskatchewan Indian Institute of Technologies	251,518	519,965	333,077
Other revenue	147,500	201,993	132,820
Battle River Treaty 6 Health Centre Inc	93,000	89,357	89,357
	6,101,535	6,770,197	5,871,197
<b>Expenses</b>			
Salaries and benefits	3,500,836	3,547,661	3,059,572
Student allowance	512,547	671,297	480,369
Bussing contracts	389,148	384,031	375,003
Tuition	323,005	351,704	299,531
Administration	323,265	333,015	323,265
Amortization	-	304,995	304,995
Supplies	137,536	252,953	310,823
Instructional service formula	192,992	195,662	123,741
Nutrition program expense	158,183	176,293	34,628
Travel and honorarium	82,322	128,485	165,738
Employment insurance (EI)	58,526	105,557	106,541
Designated projects	26,782	103,823	26,667
Student services	90,393	74,086	67,081
Elders fees	31,000	68,411	52,371
Extra-curricular	30,000	64,875	56,021
Leases	40,000	51,778	58,988
Textbooks	37,356	40,704	35,448
Training and development	56,048	33,481	27,562
Repairs and maintenance	8,000	33,360	27,541
Telephone	11,500	29,474	10,345
On-reserve student allowance	23,000	29,382	23,883
Contracted services	20,478	24,742	27,515
Graduation	18,000	19,193	22,495
Insurance	10,500	13,616	15,531
Room rentals and meals	8,118	7,428	39,502
Bank charges and interest	-	5,343	-
Utilities	2,500	4,560	5,991
Scholarships	5,500	4,500	4,900
Postage	4,000	3,723	3,285
Community donations	-	822	-
	6,101,535	7,064,954	6,089,332
<b>Deficit</b>	-	(294,757)	(218,135)



**Ahtahkakoop Cree Nation**  
**Operations & Maintenance**  
**Schedule 6 - Consolidated Schedule of Revenue and Expenses**  
*For the year ended March 31, 2018*

	<i>2018 Budget</i>	<i>2018 Actual</i>	<i>2017 Actual</i>
<b>Revenue</b>			
Indigenous Services Canada	1,517,612	1,912,457	1,725,181
Rental income	73,800	86,444	121,348
Battlefords Agency Tribal Chiefs	70,899	58,413	88,471
Government of Saskatchewan	-	10,273	169,630
Other revenue	-	8,842	126,921
	<b>1,662,311</b>	<b>2,076,429</b>	<b>2,231,551</b>
<b>Expenses</b>			
Salaries and benefits	858,443	956,467	802,500
Supplies	309,657	540,104	395,431
Utilities	294,416	266,942	294,021
Repairs and maintenance	130,000	147,319	159,170
Amortization	-	143,115	183,641
Insurance	71,300	129,284	65,850
Designated projects	100,000	112,463	158,670
Administration	92,221	92,221	92,221
Contracted services	83,900	66,312	87,761
Travel and honorarium	36,643	37,867	34,064
Bank charges and interest	23,500	23,978	29,584
Telephone	45,800	33,146	4,996
Elders fees	-	4,000	-
Training and development	4,000	1,911	374
Room rentals and meals	-	699	-
	<b>2,049,880</b>	<b>2,555,828</b>	<b>2,308,283</b>
<b>Deficit before other items</b>	<b>(387,569)</b>	<b>(479,399)</b>	<b>(76,732)</b>
<b>Other income (expense)</b>			
Gain on disposal of capital assets	-	43,000	-
<b>Deficit before transfers</b>	<b>(387,569)</b>	<b>(436,399)</b>	<b>(76,732)</b>
<b>Transfers between programs</b>	<b>445,880</b>	<b>503,711</b>	<b>432,558</b>
<b>Surplus</b>	<b>58,311</b>	<b>67,312</b>	<b>355,826</b>



## Ahtakakoop Cree Nation Capital

### Schedule 7 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2018*

	2018 <i>Budget</i>	2018 <i>Actual</i>	2017 <i>Actual</i>
<b>Revenue</b>			
Canada Mortgage and Housing Corporation	1,622,476	1,975,350	1,632,120
Indigenous Services Canada	688,229	888,229	688,229
First Nations and Inuit Health Branch	24,257	-	-
Rental income	708,676	715,016	530,877
Other revenue	-	5,386	146,718
	3,043,638	3,583,981	2,997,944
<b>Expenses</b>			
Amortization	-	1,165,942	1,127,517
Repairs and maintenance	42,821	308,269	854,899
Designated projects	233,394	246,822	672,794
Insurance	220,200	225,919	114,567
Salaries and benefits	150,270	210,649	123,974
Supplies	103,350	179,020	12,416
Interest on long-term debt	-	160,766	176,157
Bank charges and interest	90,944	79,754	88,567
Professional fees	38,500	47,412	11,500
Contracted services	-	35,054	-
Travel and honorarium	40,000	34,178	41,519
Administration	26,508	26,508	(94,047)
Elders fees	-	5,500	-
Training and development	7,500	2,710	-
Room rentals and meals	2,500	1,481	-
Telephone	2,900	1,124	1,174
Community donations	47,000	-	-
Leases	1,680	-	-
	1,007,567	2,731,108	3,131,037
<b>Surplus (deficit) before other items</b>	2,036,071	852,873	(133,093)
<b>Other income (expense)</b>			
Gain on disposal of capital assets	-	133,148	61,786
		986,021	(71,307)
<b>Surplus (deficit) before transfers</b>	2,036,071	986,021	(71,307)
<b>Transfers between programs</b>	(261,000)	(261,000)	(182,822)
		725,021	(254,129)
<b>Surplus (deficit)</b>	1,775,071	725,021	(254,129)



# Ahtahkakoop Cree Nation Justice

## Schedule 8 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>Revenue</b>			
Government of Saskatchewan	52,497	54,945	88,477
Other revenue	8,889	4,880	6,640
	<b>61,386</b>	<b>59,825</b>	95,117
<b>Expenses</b>			
Salaries and benefits	58,986	61,153	64,585
Travel and honorarium	4,000	18,200	17,665
Supplies	-	3,433	576
Administration	3,400	3,400	4,060
Telephone	-	1,533	2,079
Insurance	-	1,506	2,166
Training and development	-	818	1,450
Room rentals and meals	-	630	-
Repairs and maintenance	-	432	-
Contracted services	-	44	-
Elders fees	-	-	3,250
	<b>66,386</b>	<b>91,149</b>	95,831
<b>Deficit before transfers</b>	<b>(5,000)</b>	<b>(31,324)</b>	(714)
<b>Transfers between programs</b>	<b>5,000</b>	<b>31,324</b>	-
<b>Surplus (deficit)</b>	<b>-</b>	<b>-</b>	(714)





## Ahtahkakoop Cree Nation Health

### Schedule 9 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2018*

	2018 <i>Budget</i>	2018 <i>Actual</i>	2017 <i>Actual</i>
<b>Revenue</b>			
First Nations and Inuit Health Branch	2,368,520	3,678,642	5,778,418
Battlefords Agency Tribal Chiefs	85,262	87,294	87,294
Other revenue	-	79,571	6,734
GST and Sales Tax rebates	10,000	10,000	10,500
Rental income	-	6,000	-
	2,463,782	3,861,507	5,882,946
<b>Expenses</b>			
Salaries and benefits	1,734,056	1,741,591	1,584,841
Supplies	142,636	202,563	100,002
Travel and honorarium	152,351	201,746	205,881
Designated projects	139,180	165,475	381,743
Contracted services	92,105	69,131	99,848
Amortization	-	57,040	107,763
Administration	49,700	50,000	50,030
Repairs and maintenance	28,600	47,538	31,969
Insurance	29,125	37,562	25,326
Training and development	21,669	31,150	39,883
Telephone	19,900	25,174	18,019
Utilities	13,000	18,351	13,460
Room rentals and meals	18,400	13,829	13,928
Professional fees	3,040	12,328	1,113
Leases	19,600	9,750	10,440
Bank charges and interest	420	3,914	930
Postage	-	-	108
Community donations	-	-	536
	2,463,782	2,687,142	2,685,820
<b>Surplus before other items</b>	-	1,174,365	3,197,126
<b>Other income (expense)</b>			
Gain on disposal of capital assets	-	7,000	-
<b>Surplus</b>	-	1,181,365	3,197,126



## Ahtahkakoop Cree Nation Other Programs

### Schedule 10 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2018*

	2018 <i>Budget</i>	2018 <i>Actual</i>	2017 <i>Actual</i>
<b>Revenue</b>			
Government of Saskatchewan	16,500	-	16,761
Other revenue	-	-	27,926
	<b>16,500</b>	<b>-</b>	<b>44,687</b>
<b>Expenses</b>			
Designated projects	73,243	368,758	313,223
Salaries and benefits	51,094	49,494	56,379
Travel and honorarium	15,000	28,441	33,980
Professional fees	-	17,149	-
Governance travel, training and honouraria	-	4,166	-
Administration	4,066	4,066	4,066
Insurance	1,057	3,273	2,584
Elders fees	-	3,000	-
Telephone	1,200	2,018	1,178
Training and development	28,000	1,901	796
Supplies	-	334	10,477
Contracted services	19,942	85	85
Election costs	65,934	-	-
	<b>259,536</b>	<b>482,685</b>	<b>422,768</b>
<b>Deficit before transfers</b>	<b>(243,036)</b>	<b>(482,685)</b>	<b>(378,081)</b>
<b>Transfers between programs</b>	<b>173,036</b>	<b>211,613</b>	<b>320,795</b>
<b>Deficit</b>	<b>(70,000)</b>	<b>(271,072)</b>	<b>(57,286)</b>

**Ahtahkakoop Cree Nation**  
**Schedule of Remuneration and Travel Expenditures**  
**– Elected Officials**  
*March 31, 2018*

## MANAGEMENT'S RESPONSIBILITY

To Members of Ahtahkakoop Cree Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Elected Officials, including responsibility for significant accounting judgments and estimates in accordance with *First Nations Financial Transparency Act*. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the Schedule of Remuneration and Expenses – Elected Officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial information.

Chief and Council are responsible for overseeing management in the performance of its financial reporting responsibilities. Chief and Council fulfil these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Chief and Council are also responsible for appointing the First Nation's external accountants.

MNP<sub>LLP</sub>, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council to review the Schedule of Remuneration and Expenses – Elected Officials and report directly to the Members; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Chief and Council and management to discuss their review engagement results.



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Management



## Independent Practitioners' Review Engagement Report

To the Members of the Ahtahkakoop Cree Nation

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) ("the schedule") of the Ahtahkakoop Cree Nation, and a summary of significant accounting policies (together "the schedule") for the year ended 2018. The schedule has been prepared by management of the Ahtahkakoop Cree Nation based on the *First Nations Financial Transparency Act*.

### *Management's Responsibility for the Schedule*

Management of the Ahtahkakoop Cree Nation is responsible for the preparation of the schedule in accordance with the *First Nations Financial Transparency Act*, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

### *Practitioners' Responsibility*

Our responsibility is to express a conclusion on the schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not prepared, in all material respects, in accordance with the *First Nations Financial Transparency Act*.

### *Basis of Accounting*

Without modifying our conclusion, we draw that the basis of accounting used is as per the *First Nation Financial Transparency Act*. The schedule is prepared to assist the Ahtahkakoop Cree Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Prince Albert, Saskatchewan

August 9, 2018

*MNP LLP*

Chartered Professional Accountants

**AHTAHKAKOOP CREE NATION  
SCHEDULE OF REMUNERATION AND TRAVEL EXPENDITURES  
ELECTED OFFICIALS  
YEAR ENDED MARCH 31, 2018**

“Unaudited”

Remuneration and Reimbursed Travel Expenditures for activities and duties related to:

Council Member	Number of Months	Chief and Council			Nation Employee	
		Honoraria	Travel *	Other *	Salary	Travel *
Larry Ahenakew	12	94,700	52,919	1,351	-	-
Bryce Isbister	9	21,567	7,304	420	-	-
Clifford S. Ahenakew	9	21,567	6,452	450	-	-
Stanley Sasakamoose	12	19,302	9,864	2,000	26,555	25,437
James Isbister	12	12,622	6,072	10,361	42,714	4,113
Eliza Sasakamoose	12	12,622	13,637	2,650	50,242	9,233
Ben Ahenakew	12	12,622	10,166	3,550	40,789	3,464
Carmen Little	12	12,465	15,910	2,542	64,582	4,345
David Masuskapoe	12	9,860	11,385	330	19,043	-
Patricia Isbister	9	9,860	8,573	450	31,984	3,918
Russel Ahenakew	4	7,176	4,285	-	-	-
Glen Bird	4	7,176	2,294	1,750	-	-
Raymond Williams	4	7,176	2,590	684	-	-
Neil Ahenakew	5	4,319	3,987	-	23,378	3,952
Marjorie Hyman	4	3,280	1,498	-	40,198	3,635
Utin Ahenakew	9	3,113	10,347	2,700	45,580	2,725
Burton Ahenakew	12	257	9,152	300	-	-
Irvin Little	4	257	2,444	225	-	-
		259,941	178,879	29,763	385,064	60,822

\* The amounts paid to the Chief and Council for travel and other are to reimburse them for the out of pocket costs they incurred. These amounts should not be considered as part of their remuneration.

Some Councilors are also employees of the Ahtahkakoop Cree Nation. The employment salaries should not be considered as part of their remuneration as Councilors.

  
Chief

  
Councilor

**Ahtahkakoop Cree Nation**

**Schedule of Remuneration and Travel Expenditures  
– Unelected Senior Officials**

***March 31, 2018***

## Independent Practitioners' Review Engagement Report

To the Members of the Ahtahkakoop Cree Nation

We have reviewed the accompanying schedule of remuneration and expenses (unelected senior officials) of the Ahtahkakoop Cree Nation, and a summary of significant accounting policies (together "the schedule") for the year ended 2018. The schedule has been prepared by management of the Ahtahkakoop Cree Nation based on the provisions of the Contribution Agreement with ISC.

### *Management's Responsibility for the Schedule*

Management of the Ahtahkakoop Cree Nation is responsible for the preparation of the schedule in accordance with the provisions of the Contribution Agreement with ISC, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

### *Practitioners' Responsibility*

Our responsibility is to express a conclusion on the schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not prepared, in all material respects, in accordance with the Contribution Agreement with ISC.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention that the basis of accounting used is as per the Financial Reporting Guide of ISC. The schedule is prepared to assist the Ahtahkakoop Cree Nation to meet the requirements of the provisions of the Contribution Agreement with ISC. As a result, the schedule may not be suitable for another purpose.

Prince Albert, Saskatchewan

August 9, 2018

*MNP* LLP

Chartered Professional Accountants



**AHTAHKAKOOP CREE NATION  
SCHEDULE OF REMUNERATION AND TRAVEL EXPENDITURES  
SENIOR UNELECTED OFFICIALS  
YEAR ENDED MARCH 31, 2018**

**“Unaudited”**

Senior Management	Number of Months	Salary	Travel *	Other *
Department Head (DP)	12	90,864	17,767	500
Band Administrator	12	70,883	26,898	500
Department Head (JB)	12	70,286	14,987	100
Department Head (RA)	12	62,978	19,829	250
Department Head (PV)	12	62,541	17,884	250
Department Head (NR)	8	62,115	12,146	600
Department Head (EW)	12	55,525	21,196	4,650
Department Head (EA)	12	51,002	14,493	3,935
Department Head (DL)	4	30,911	8,735	4,185
		557,106	153,935	14,970

\* The amounts paid to Senior Management for travel and other are to reimburse them for the out of pocket costs they incurred. These amounts should not be considered as part of their remuneration.

**"Let us not think of Ourselves,**

**- Chief Ahtah**





**but of Our Children's Children"**

**kakooop, 1876**







Contact us:

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