

Ahtahkakoop Cree Nation

2019-2020 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.

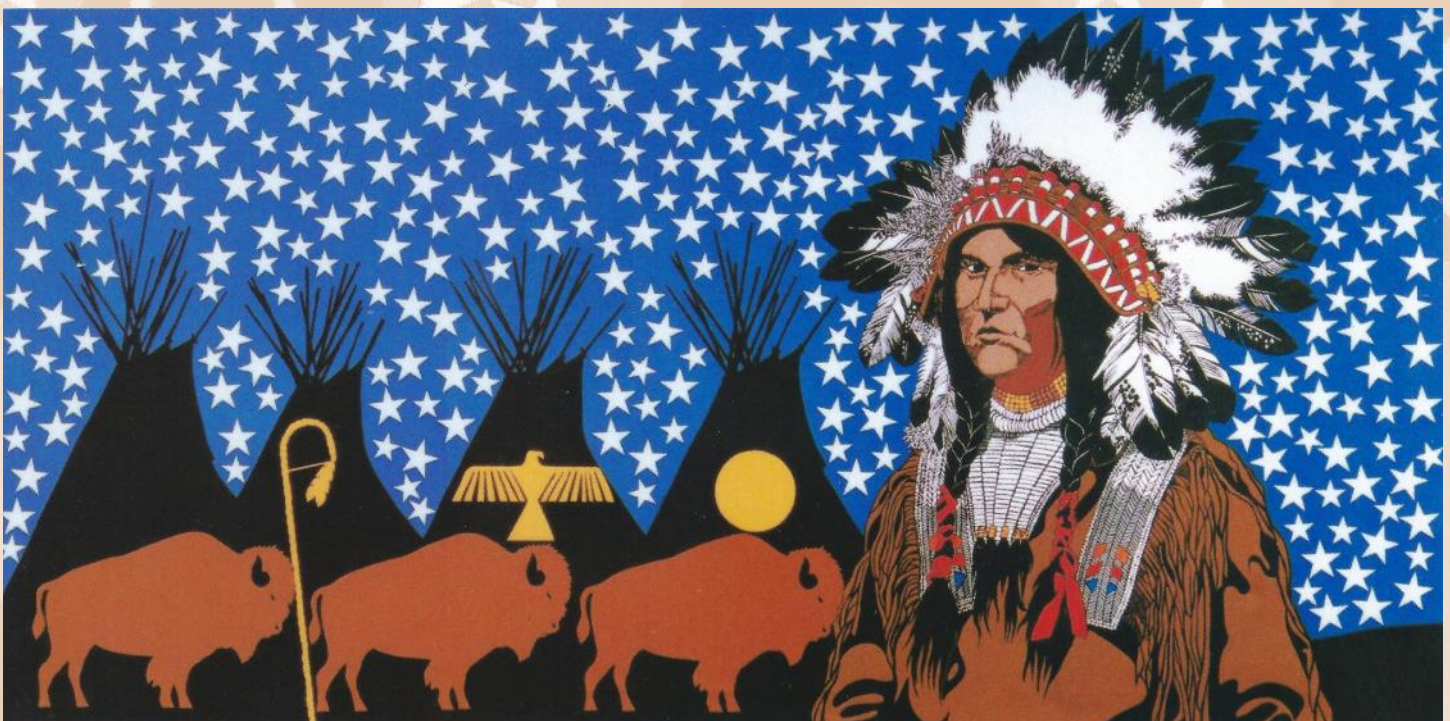
Significance of the Four Emblems:

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,

It is with great pride that once again we are able to provide this report to our members and share our past successes and upcoming plans for the community. It is with great honor that for the twelfth consecutive year we will be providing the community with an Unqualified Audit.

This past year we have moved towards the 10 year grant funding agreement with (ISC) Indigenous Services Canada. By entering into the 10 year grant one of the biggest benefits is the flexibility to allocate, manage and use funding to better accommodate local needs and changing circumstances and priorities. It will also ensure a lot more accountability to our membership and elevate the amount of reporting that our administrative staff are required to do with ISC.

As I stated in prior years community safety has been our primary focus for the members of Ahtahkakoop and will continue to be at the forefront of our focus. We currently have two full time community safety officers and are nearing completion of the new drug and alcohol policy that we intend to have finalized for the fall of 2019. We have also seen the opening of the new RCMP detachment in December of 2019 and will be an integral part of promoting community wellness and safety.

I would like to give thanks to our Child and Family Services for their continued support in all our community activities, especially in the area of recreation for our youth. It is great to see ACFS are also starting a new expansion on the Child and Family Services building to accommodate for the growth in staff and provide a well-equipped training facility within their building for the many families they support.

I would also like to thank each of our departments and their staff who commit their time to helping make the annual elders trip a possibility. The annual trip is a deserved trip for our elders to thank them for their guidance, wisdom and prayers.

We have been moving forward on a few major projects this year with the water line replacement completed and the new Water Treatment plant set to start construction in the spring of 2020. We have also been working aggressively to start work as soon as possible on the North End Road rebuild but due to funding not expected till 2021 we are postponing the start until summer of 2020. As for the much-needed school expansion we have not yet been approved on the Capital plan this year but will continue to advocate and lobby for the expansion.

In closing I would again like to thank all Board and Committee members and Band Counsel for their hard work and commitment to bettering our community.

A handwritten signature in black ink that reads "Chief Larry D. Ahenakew". The signature is fluid and cursive.

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 it's people to thrive and succeed in a competitive global economy.
- ◆ Ahtahkakoop Cree Nation will maximize opportunities to develop, own and manage it's resources to generate wealth and sustainability for the community and it's 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 it's opportunities, contributions and successes, and to secure Ahtahkakoop's position as a governance and business leader.
- ◆ Ahtahkakoop Cree Nation will seize it's competitive advantage by maximizing it's 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 Ahtahkakoop Cree Nation who live both on the Reserve and in urban centres. A lot of our Band Members live off the reserve for employment opportunities and continuing with their education to make a better life for themselves and their families. Also, due to lack of accommodations on the reserve. Young families are moving back, they feel safe in Ahtahkakoop, rather than in the cities.

The years seem to go by more swiftly. In just a little while it will be fall again. The reserve has suffered a great loss of our young people, who are our future, due to suicide. What can we do? I would like to thank the Chief and Council, also all the Department Heads and individuals who setup programs for the young people. Also recreational activities for the younger generation. All the Elders are praying for you.

It was with pride we watched 19 graduates complete their Grade 12. Continue on with your education! I wish you well in your future. Also, I would like to send out a huge "Thank You!" to the teaching staff.

On July 31-August 2, 2019, the Elders will go on their annual trip to Edmonton, Alberta. It is always a special time of sharing our good times and good stories. Sadly quite a few of our Elders will not be with us this year as they have gone to the far beyond. They will be greatly missed.

Thank you again to our Chief and Council, and all other programs who take part in making this trip possible.

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 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.
- Assist Lands/Governance in communicating with Membership.
- Have all band member's children and infants registered by the age of one (1) year.
- Have all our deceased band members who appear on the band list removed with the assistance of their family.
- 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 July 18, 2019)

On Reserve Members:	1443
Total Population:	3661
# of Births since November 2017:	99
# of Registered Deaths since November 2017:	35
# of Unregistered Deaths since November 2017:	36
Transfers In since November 2017:	13
Transfers Out since November 2017:	6
Population under the age of 18 (July 2018):	1137
Population over the age of 65 (July 2018)	199
Male Population:	1832
Female Population:	1829

Message from the Band Administrator



Aaron Little

Band Administrator

AHTAHKAKOOP CREE NATION

I am pleased to be able to present to you the 2019-2020 Strategic Plan which outlines our communities' plans for the upcoming year and gives a report on what's happened this year.

This past year we have been working hard on moving in a new direction in regards to the funding agreements that we hold with Indigenous Services Canada (ISC). This year because of our past history in good governance we were approved to enter into the ten year grant funding agreement with Canada. By entering into the ten year grant, we will not only ensure more accountability to our community but will also allow us the ability to plan long term as we will now have predictable revenue streams for each department. The grant will also provide us the ability to retain unspent funds from year to year and reduce the administrative and reporting burden for all departments.

As indicated last year, we are in the process of developing a drug and alcohol policy and it is currently approaching its final draft. We plan to implement the new policy across all departments in the Fall of 2019.

Another huge area of focus for the administrative team this year and in the coming year will be to update and implement a comprehensive Personnel Management Act that will better serve our growing work force needs.

I want to give a huge thanks to BATC Training & Employment for their continued support in our community in various areas. We have started construction on a new social development and training building this year and intend to have it ready for the Fall of 2019. It is with the support of BATC Training & Employment and the help of its many workers that this building is possible. I know the new building will be a huge benefit to the community in the area of training and employment and hope to see it utilized to the fullest.

Lastly I would like to thank all of our departments heads and their staff for their continued hard work and dedication to the community. Without the countless hours from staff and community volunteers for countless events throughout the year they would never be a success.

Thank you for your hard work and dedication.

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 and 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.

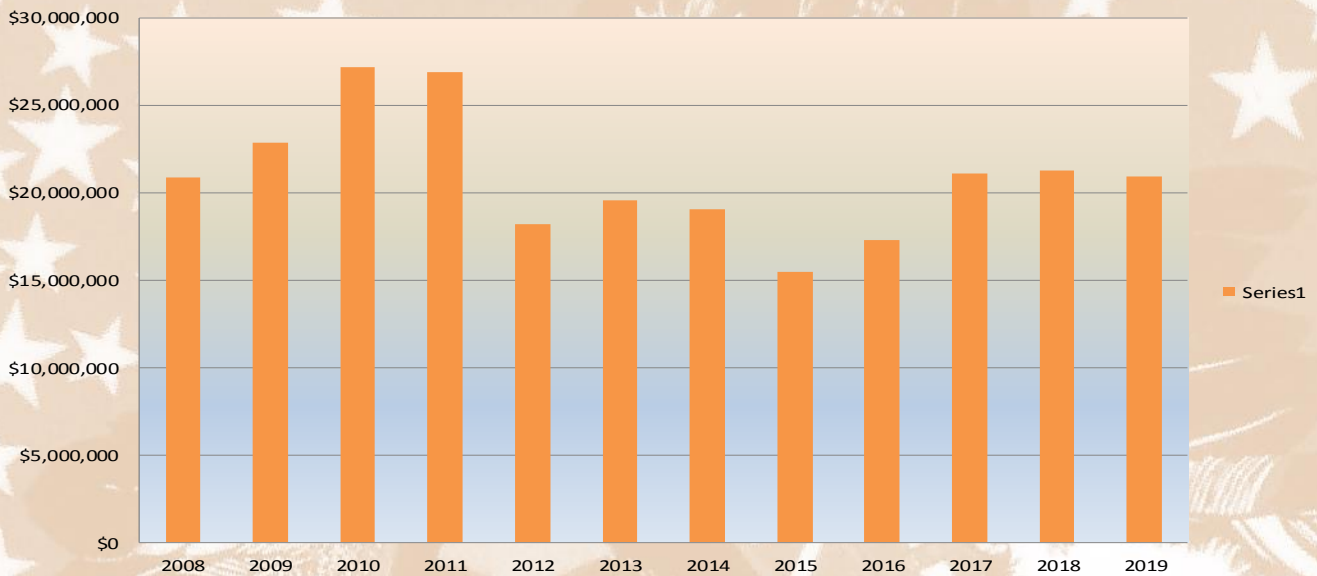
2018-2019 Results

- Unqualified audit.
- Hired MeyersNorrisPenny to conduct a finance workshop for all department heads. This was held in October of 2018.
- Researched existing ACCPAC software that will allow for approval of invoices through email and the automatic input of the majority of the information from an invoice. Manual input will still be needed for part of the transaction, for example, coding will need to be entered by the accounts payable clerk.
- Researched attendance software that will involve employees clocking in and out with their fingerprint in order to decrease the manual workload of the receptionist and payroll employees.
- Prior Band Administrator prepared all of the preliminary information that was needed in order to enter into the 10 year grant agreement with Indigenous Services Canada and were approved for the grant for the 2019-2020 fiscal year.
- The RCMP station was completed and further work was done on the water treatment plant, roads and school addition projects.

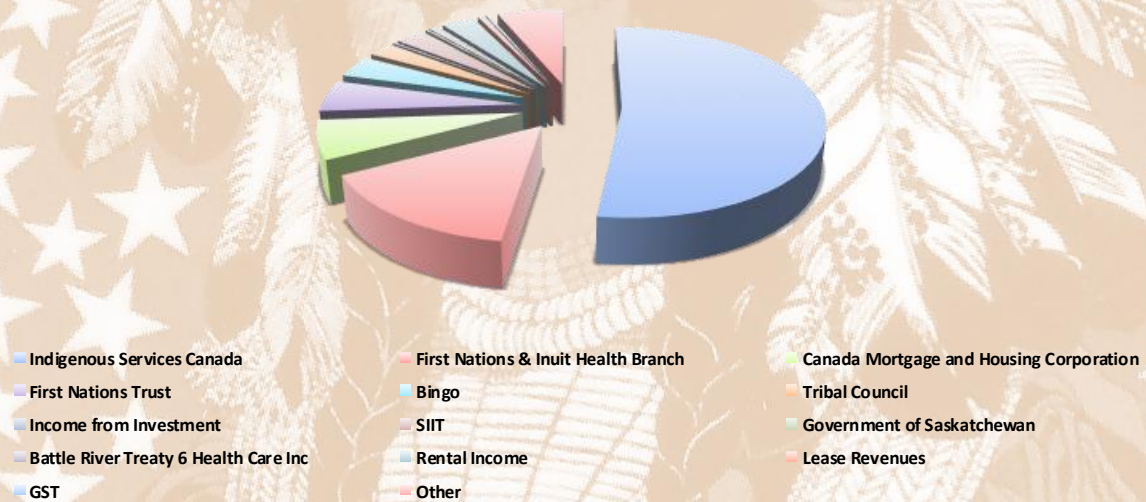
2019-2020 Objectives

- Continue to help department heads improve their knowledge in the area of finance so that they can better run and monitor their department budgets.
- Continue to research technology that may help improve the efficiency and accuracy of financial information.
- We've been approved through Professional & Institutional Development to purchase and implement the new attendance software that was researched last fiscal year. We're in the process of determining the capabilities that we want from the software and will be implementing it as soon as we can.
- Request that Stonefield conduct a demo of the existing ACCPAC software for automatic approval and entry of invoices. Finance staff and department heads will be invited to attend this in order to determine if it suits our needs.
- Continue to review and update the social media policy, Personnel Management Act, Conflict of Interest Policy, Drug Testing Policy and Financial Management Act.
- Continue to work on various projects for community development (ie - water treatment plant, roads, school feasibility projects).

Total Revenue (2008-2019)



Revenue Sources April 2018-March 2019



Finance & Administration Staff

Band Administrator	Jaycelyn Begon
Administrative Assistant	Lanny S. Ahenakew
Director of Finance	Jaycelyn Begon
Human Resources Officer	Sharon Ahenakew
General Ledger Clerk	Lana Netmaker
General Ledger Assistant	Marylynn Battersby
General Ledger Assistant	Dena Burns
Financial Assistant Clerk	Melanie Genereaux
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.

2018-2019 Results

- Enhanced school programming with a focus on school sports (Football Program), art and music, student attendance, special education, practical and applied arts and anti-bullying activities.
- Successful Education Transformation by negotiating and finalizing a service agreement with TSEC (Treaty Six Education Council)
- Full implementation of second level services and exploration of REA (Regional Education Agreement).
- Increased partnerships with local departments to increase employment and to address student retention/parental engagement (IE. Home Liaison Workers, Mental Health Therapists, Mental Health Support Worker).
- Worked with Treaty 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.

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 exploration of REA (Regional Education Agreement) and a Treaty Based 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

Frank Ahenakew

Gregory Ahenakew

Iona Ahenakew

Shareen Ahenakew

Millissa Anderson

Ramona Badger

Bonnie Barks

Amber Bear

Sandra Belair

Brett Bird

Tamra Bird

Randolph Burak

Caitlyn Campbell-Ahenakew

Tricia Daigneault

Leanna Daniels

Irene Dumais

Kelsey Graham

Andrew Genereaux

Brian Genereaux

Marvin Genereaux

Tammy Genereaux

Alana Gopher

Ken Hyman

Lila Hyman

Robyn Johnstone

Donald Isbister

Gene Isbister

Cheryl Jobb

Jared Jobb

Clayton Keenatch

Kenny Ledoux

Audrey Little

Eugene Little

Hugh Little

Shelly Little

Joanne Longneck

Kristin McCallum

Bus Driver

Bus Driver

Community Liaison Worker

Educational Assistant

Grade 2A Teacher

Grade 5A Teacher

Mental Health Support Worker

Educational Assistant

Grade K1 Teacher

Custodian

EA Mentor

Classroom Teacher

Grade 3B Teacher

Grade 1B Teacher

Grade 11 Teacher

Grade 7B Teacher

Educational Assistant

Educational Assistant

Maintenance

Bus Driver

Headstart Coordinator

Math Catalyst Teacher

Bus Driver

Teacher Assistant

Teacher Assistant

Maintenance

Grade 9A Teacher

Grade 2B Teacher

Grade 5A Teacher

Educational Assistant

Bus Driver

Grade 8 Teacher

Bus Driver

Educational Assistant

Grade 4 Teacher

Grade 10 Teacher

Grade 5B Teacher

Jordon McNeilly

Cheyenne Masuskapoe

Tracy McKay

Annette Mosquito

Fayaz Panhwer

Amy Peekeekoot

Dallas Peekeekoot

Diane Peekeekoot

Dianne Peekeekoot

Joanne Peekeekoot

Rena Peekeekoot

Charlotte Rabbitskin

Audrey Salahub

Lorren Sasakamoose

Shaun Sasakamoose

Wilson Sasakamoose

Linda Schwitzer

Heather Sutherland

Cynthia Thomas

Trina Thomas

Wendy Watrin

Jamee-Lea Watson

Emily Weenonis

Katherine Whitefish

Marcy Whitefish

Alana Williams

Albert Williams

Teacher Assistant

Grade 7A Teacher

Grade K2 Teacher

Catalyst Teacher

Grade 10 Teacher

Educational Assistant

Bus Driver

Director of Education

School Secretary

Special Education Teacher

Physical Education Teacher

Grade 8 Teacher

Grade 4A Teacher

EA Mentor

Principal

Custodian

Special Education Teacher

Grade 3A Teacher

FTV Facilitator Teacher

Guidance Counsellor

Catalyst Teacher

Vice Principal

Grade 12 Teacher

Cree Teacher

TLC Catalyst Teacher

ELA Catalyst Teacher

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.

2018-2019 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).
- Developed a wait list process for post-secondary and technical students due to the increasing amount of Grade 12 graduates.

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.
- Work close with middle years and high school students to identify possible career paths.
- Ensure students are aware of their program outlines and course requirements when completing a degree.
- Encourage new Grade 12 students to prepare and apply for direct entry rather than Arts & Science.

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 Counselling 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 (2018-2019)

Student	Program	Institution
Christian Lee Masuskapoe	Bachelor of Science - Nursing	University of Saskatchewan
David Arnault	Addictions Counselling Skills	Vancouver Community College
Naomi Cameron	Masters of Education	University of Saskatchewan
Sekwun Ahenakew	Masters of Education	University of Saskatchewan
Tamika Laviolette	Bachelor of Indigenous Social Work	University of Regina/FNUC
Tonya Bird	Bachelor of Indigenous Social Work	University of Regina/FNUC
Erica Assoon	Short Order Cook	Northwest College
Noreen Masuskapoe	Short Order Cook	Northwest College
Angela Williams	Short Order Cook	Northwest College
Brittany Fetterly	Short Order Cook	Northwest College
Crystal Bird	Short Order Cook	Northwest College
Lance Ahenakew	Short Order Cook	Northwest College
Miranda Badger	Nail and Hand-Smith 101	Canwest Saskatoon
Caitlyn Badger	Advanced Master Micropigmentation Eyebrow	Lamorus Beauty Clinic
Clint Ahenakew	Retail Meat Specialist	Saskatchewan Polytechnic
Deylan Ahenakew	Retail Meat Specialist	Saskatchewan Polytechnic
Glen Ahenakew Jr.	Retail Meat Specialist	Saskatchewan Polytechnic
Mandy Joe Masuskapoe	Continuing Care Assistant	Saskatchewan Polytechnic
Cynthia Little	Business Administration 1	Saskatchewan Indian Institute of Tech.
Christine Masuskapoe	Professional Cooking Program	Northwest College
Johnathan Turner	IT Support Specialist	Saskatchewan Indian Institute of Tech.
Shania Nayneecassum	Licensed Practical Nurse	Saskatchewan Polytechnic
Tammy Halkett	Correctional Studies	Saskatchewan Polytechnic
Lisa Little	Continuing Care Assistant	Saskatchewan Polytechnic
Jesse Martell	Foundations of Life	Nipawin Bible College
Kiera Masuskapoe	Hairstylist	Saskatchewan Polytechnic
Thomas Ahenakew	Plumbing	Saskatchewan Polytechnic

Post-Secondary Education Board

Elder: Sheila Reimer	
Carmen Little (Chairman)	Belinda Nelson
Utin Ahenakew	Ruby Williams
Patricia Isbister	Eric Ahenakew

Post-Secondary Scholarship Winners

1st Year	Cynthia Little - Business Admin
2nd Year	Cody Kay - ITEP
3rd Year	Marcia Little - Psychology
4th Year	Christian Lee Masuskapoe - Nursing
Master/Doctorate	Naomi Cameron—Education

Health Services



Jennifer D. Ahenakew

Health Manager

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.

2018-2019 Results

- Enhanced access to Primary Health Care Services for Ahtahkakoop Cree Nation. Physician Services are now being offered weekly at the Ahtahkakoop Health Centre. Ahtahkakoop Health has also engaged the services of Nurse Practitioners increasing primary care services to community members weekly.
- Ahtahkakoop Health underwent restructuring in order to enhance programs and services to be more responsive to changing community needs.
- Development of the Holistic Wellness Team to replace Mental Health and Addictions. This included the recruitment of a Holistic Wellness Manager and Holistic Wellness Worker.
- Continuing working on Accreditation of the Health Centre.
- Implementation of Panorama for electronic charting for immunization. Panorama went live in February.
- Know Your Status has been nationally and internationally recognized for our successes and continue to share our journey with other communities.
- Know Your Status 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 the 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.
- NIHB provided additional funding for a second Medical Transportation Coordinator and funding for three new medical taxis including a wheelchair accessible van.

Short-Term Goals

- The ACN Health Services will deliver community based programming targeting, health and wellness for both male and female members.
- Development of a Communication Strategy for the ACN Health Centre including: a public awareness campaign to generate public awareness of health services available to all residents of the Ahtahkakoop Cree Nation.
- Develop and implement a Quality Improvement Strategy for the Ahtahkakoop Cree Nation Health Centre. This includes completing the Accreditation Primer with Accreditation Canada.
- Developing a Health Human Resource Strategy. Ensuring that we have the right people, in the right positions with the right information that is required to excel in health careers.

- Creating a healthy workplace at the Ahtahkakoop Health Centre by investing in staff wellness.
- Strengthen Partnerships and Relationships to achieve better health outcomes for ACN Community Members. 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 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 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 will continue to advocate and drive the system for community based and needed services that are reflective of the Treaty Medicine Chest.

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 will work towards gaining funding for a Primary Health Care facility from First Nations and Inuit Health Branch.
- 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 as well as providing education and advocacy regarding the protection of the Treaty Right to Health for Ahtahkakoop Cree Nation.

Staff

Director of Health Services	Jennifer D. Ahenakew
Office Manager	Leigh Anne Isbister
Receptionist	Lee Sanderson
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	Tonya Vandall
Community Health Outreach Worker (KYS)	Patricia Isbister
Maternal Child Health/FASD Outreach	Danielle Meiklejohn
Canada Prenatal Nutrition Program	Jolene Stewart
Home Health Aide	Vivian Knife
Home Health Aide	Colleen Peekeekoot
Children's Oral Health	
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	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. Will also 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 of 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.

2018-2019 Results

- Continued to work with Education and children in conflict with the law.
- Recruited and trained an additional 2 Ahtahkakoop Security.
- Helped families with critical issues and developed a strategy to deal with individuals banished from the Ahtahkakoop Cree Nation.
- Grand opening of the new RCMP Detachment constructed on the Ahtahkakoop Cree Nation.
- Hired a Restorative Justice Worker to work closely with members who are required to attend provincial court and family court.

Short-Term Objectives

- 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).
- Work with the Justice/Police Management Board to develop case plans for individuals who have been banished (BCR'd) from the community.
- Continue adult and youth mediations (ongoing).
- Offer Video-Court for members who are incarcerated (provincial institutions).
- Security guard training for 2 Ahtahkakoop Security officers.
- Chief and Council drafted BCRs to Provincial Courts to continue the Cree Circuit Court in Ahtahkakoop (ongoing).
- Develop traffic bylaws which will in turn generate revenues back to Ahtahkakoop (ongoing).
- Develop an Anger Management program for members who are interested.

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, by-laws, etc. (i.e. Convention Act, Governance Policy, Land Use Policy).
- Start an Elder's Women's and Youth Commissions.
- Strengthen First Nations Governance and Accountability.
- Environmental Protection.
- Update the Emergency Preparedness Plan.
- Develop a healthier and more sustainable community.
- Facilitate community-directed, integrated land-use planning.
- 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 reflects traditional values, as the community chooses.
- Proceed to settle the Specific Claims in process; Agricultural Benefits, Treaty Land Entitlement.
- To assist Stoney Knoll (Young Chipeweyan) in their Land Claim.

2018-2019 Results

- Agricultural Benefits (Cows and Plows) Claim submitted June 25, 2019.
- Land Use Planning in progress.
- Meetings regarding the Ahtahkakoop Convention Act have begun.
- Assisting Stoney Knoll (Young Chipeweyan) in their annuity and land claims.
- Anglican Church Lands have been converted back to reserve land.

Governance Board

Elder: Fred Sasakamoose

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.

2018-2019 Results

- Completed 12 RRAP projects.
- Finished Phase 22 housing project (4 units).
- Phase 1 Mortgage has been paid off. The 15 units are now property of Ahtahkakoop.

Short-Term Objectives

- Review the Housing Policy with the membership and have ratified by Chief and Council.
- Update, ratify and communicate the current Housing Policy to reflect current housing challenges and demands (ongoing).
- Develop a Housing Maintenance and Inventory Database.
- Communicate responsibilities to home owners/tenants through workshops (ongoing).
- Educate home owners/tenants on proper home maintenance procedures through workshops (ongoing).
- Begin construction on 4 new CMHC housing units and rebuild 1 burned unit.
- Secure additional funding for new capital housing and renovations (ongoing).
- Develop a scoring/rating system that looks at family size when allocating new housing renovations (ongoing).
- Apprenticeship training for new housing construction (ongoing).
- Annual inspections on all housing units (ongoing).
- Train and recruit individuals for septic installation and maintenance.

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).
- Lobby for additional funding to replace the aging natural gas furnaces.



Housing Committee

Elder: David Masuskapoe

David Masuskapoe Jr. (Chairman)

Ben Ahenakew

Burton Ahenakew

Wade Little

Mavis Benjamin

Eugene Ahenakew

Staff

Housing Coordinator

Housing/O&M Clerk

Inventory Clerk

Lead Maintenance

Maintenance Helper

Head Plumber

Plumber Helper

Evan Williams

Ruby Laviolette

Kendall Fineday

Glen Masuskapoe

Adam Fineday

Emil Ahenakew

Vacant

Contractors for New Construction

Marvin Genereaux

Zachary Genereaux

Blake Ahenakew

Frank Masuskapoe

Cody Benjamin

David Masuskapoe Sr.

Leonard Peekeekoot

Henry Little

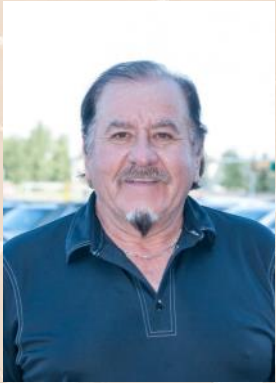
Wally Charles

Plumber - Pipestrong Plumbing - Dennis Holstein

Electrician - Wade Little

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.

2018-2019 Results

- Secured funding for the Fire Suppression Program.
- Ensured Human Resources Compliance.
- Ensured Health and Safety standards are being adhered to.
- Proper clean-up of Solid Waste Transfer Station.
- Setup of voluntary fire department.
- Strict accountability for Public Works Employees..
- Completed water line to the old village.
- Secured additional funding to sustain the new Fire Hall.
- Preventative measures put in place for anticipation of prevention (i.e. flooding, fires, etc.).

Short-Term Objectives

- Compile accurate statistics for regular review and monitoring by the Operations & Maintenance Committee (ongoing).
- Proper road maintenance before "freeze up".
- Develop a Housing Maintenance and Inventory Database (ongoing).
- Proper operation of a Fire Chief and a voluntary fire department including a human resources policy and procedures manual (ongoing).
- Complete new Water Treatment Plant project (ongoing).
- Ensure completion of minor road repairs in bad areas (ongoing).
- Review the Operations and Maintenance Personnel Management Act.
- Secure funding for an additional 2 water trucks and 1 sewer truck.
- Develop partnership with the University of Saskatchewan for a data and information management system.
- Apply for community infrastructure grants for a band hall renovation and sports grounds repairs.
- 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.
- Lobby for funding for school roof repairs.
- Lobby for funding for road and culvert repairs by the river (water damaged).
- Lobby for funding for North End Road Repairs.

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.

Public Works Staff

O&M Clerk
 Truck Driver
 Truck Driver
 Truck Driver
 Gravel Truck Driver
 Mechanic
 Mechanic Helper (Part-time)
 Custodian
 Head Custodian
 Custodian
 Custodian
 Garbage Truck Driver
 Water Treatment Operator
 Grader Operator
 Grader Operator
 Fire Chief
 Crew Boss Fireman
 Fire Suppression
 Fire Suppression
 Fireman
 Fireman
 Security
 Rink Manager
 Rink Helper
 Road Crew
 Road Crew
 Waste Transfer Station

Ruby Laviolette
 Frank Ahenakew
 Brian Wright
 Jesse Masuskapoe
 Ben Ahenakew
 Travis Hyman
 Floyd Lang
 Tommy Isbister
 Brett Bird
 Wilson Sasakamoose
 Blanche Isbister
 Ben Ahenakew
 Nathaniel Ahenakew
 Terry North-Peigan
 Phillip Dreaver
 Wilson Masuskapoe
 Harold Scott
 Bruce Ahenakew
 Lester Williams
 Clark Peekeekoot
 Tony Williams
 Utin Ahenakew
 Ashton Williams
 Aaron Janvier
 Lewis Ahenakew
 Lenny Sasakamoose
 Jimmy Williams

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 2019-2020 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

Good day everyone, first off I would like to thank you for taking the time to read this report, I hope that you find it of value and if you have any suggestions please bring them forward. It has been another year of operations and we have continued to operate our businesses within the community serving the public. We have looked at other potential business opportunities both on and off the reserve but unfortunately after our due diligence they did not work out. This does not mean we are stopping we are continuing to evaluate business opportunities as they arise and know that in the future we will expand our operations in markets that will be beneficial in both profits and employment for our community members.

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 principal of Chief Ahtahkakoop, "let us not think of ourselves, but of our Children's' Children.

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 businesses that we are fortunate to have located within our great community.

Ahtahkakoop Cree Developments Board of Directors

Elder: Jeffery Sasakamoose

Richard Ahenakew

Ray Ahenakew

Terry Grant

Yvonne Groenen

Ahtahkakoop Cree Developments Board of Trustees

Lanny S. Ahenakew

Donna Ahenakew

Connie Little

Wilna Masuskapoe

Christina 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 in order to implement programming based on community needs to ensure that the families are provided with the support services to establish a supportive preventative program. ACFS has contracted a consultant to do a Community Needs Assessment to determine and address the needs or gaps between the current state and the desired state. The benefits of the Community Needs Assessment allows for community input and an increased understanding of why the needs exist and why they need to be addressed. The needs assessment engages all Community members to work collaboratively to improve the quality of life and help identify priorities. The Prevention Program provides healing initiatives in a concerted effort to establish effective support programs that will promote family cohesiveness. The Prevention Program has been more proactive by way of reimbursements to different departments that work with youth. This ensures that there are more activities and manpower to assist in meeting our strategic plan of healthy families, children and youth. ACFS will work diligently with Leadership to achieve self-determination and build on the sustainability of Ahtahkakoop Cree Nation by way of promoting healthy, strong, prosperous families. ACFS will continue to implement least intrusive measures in assessing the safety of children and prevent the continued perpetuation of the historical disadvantages of First Nations. ACFS will ensure that family, cultural and linguistic connections for children, youth and family are upheld as this is what the Canadian Human Rights Tribunal is based on.

The ACFS mandate is the protection and safety of the children of the Ahtahkakoop Cree Nation and this supersedes any on-going support services and programs if the safety of children is compromised.

2018-2019 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 hired more staff to ensure that there are support programs and integrated service delivery by hiring qualified staff to address the needs of the community. ACFS will continually hire staff as the need arises to 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 as well as the Cultural Curriculum. Caregivers will be trained with 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. Caregivers are required to take culturally relevant training and are well equipped and supported to look after the needs of the children of Ahtahkakoop.
- ACFS has acquired the services of Red Mane for the implementation of a new user friendly database system. The new database system will enable the Agency to have access to accurate data and to ensure better service deliver and relevant support programs and 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. We will be implementing a new Human Resources Manual specific to ACFS.
- ACFS will promote community partnerships that will engage community participation and engagement along with various departments, which will include activities/events/workshops that are deemed essential throughout the year.
- ACFS will continue to provide timely, transparent and accountable program reports and financial reports while working towards accreditation.
- ACFS has established a database, IT system to enable tracking and performance measures related to client specific activities.
- ACFS will facilitate continuous improvement in financial sustainability and expenditures to ascertain that funds are expended for the purpose intended.
- 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 accreditation being the overall goal.
- Expansion of the ACFS building will include six offices and a training centre to better accommodate the growth of the community.
- 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
Protection Manager
Prevention Manager
Intake Worker
Investigation Worker
Case Worker
Case Worker
Family Finder
Case Worker (Off Reserve/MSS)
Cultural Liaison Worker
Family Support Worker
Case Aide
Resource Worker
Finance Administrator
Finance Assistant
File Clerk
Receptionist
Custodian
Youth Coordinator
Youth Worker
Youth Worker
Youth Worker

Anita Ahenakew
Virginia Ledoux
Lisa Sasakamoose
Dawn Cook
Doreen Meyers
Clayton Sasakamoose
Violet Morin
Cheryl Bird
Ruth Ahenakew
Lynn Tootosis
Kim Crowe
Margaret Ahenakew
Marcel Thomas
Cheryl Sanderson
Rhonda Thomas
Tracy Genereaux
Joanie Genereaux
Joyce Nayneecassum
Lisa Ledoux-Halkett
Lacey Sasakamoose
Brayden Peekeekoot
Josh Sasakamoose

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.

2018-2019 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 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 and off 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, which range from School Lunch programs, Community Activity Days, Clients intake assessment, shuttle, daycare, skills/training and support to stable employment (i.e. work clothes, mandatory fees, etc.)

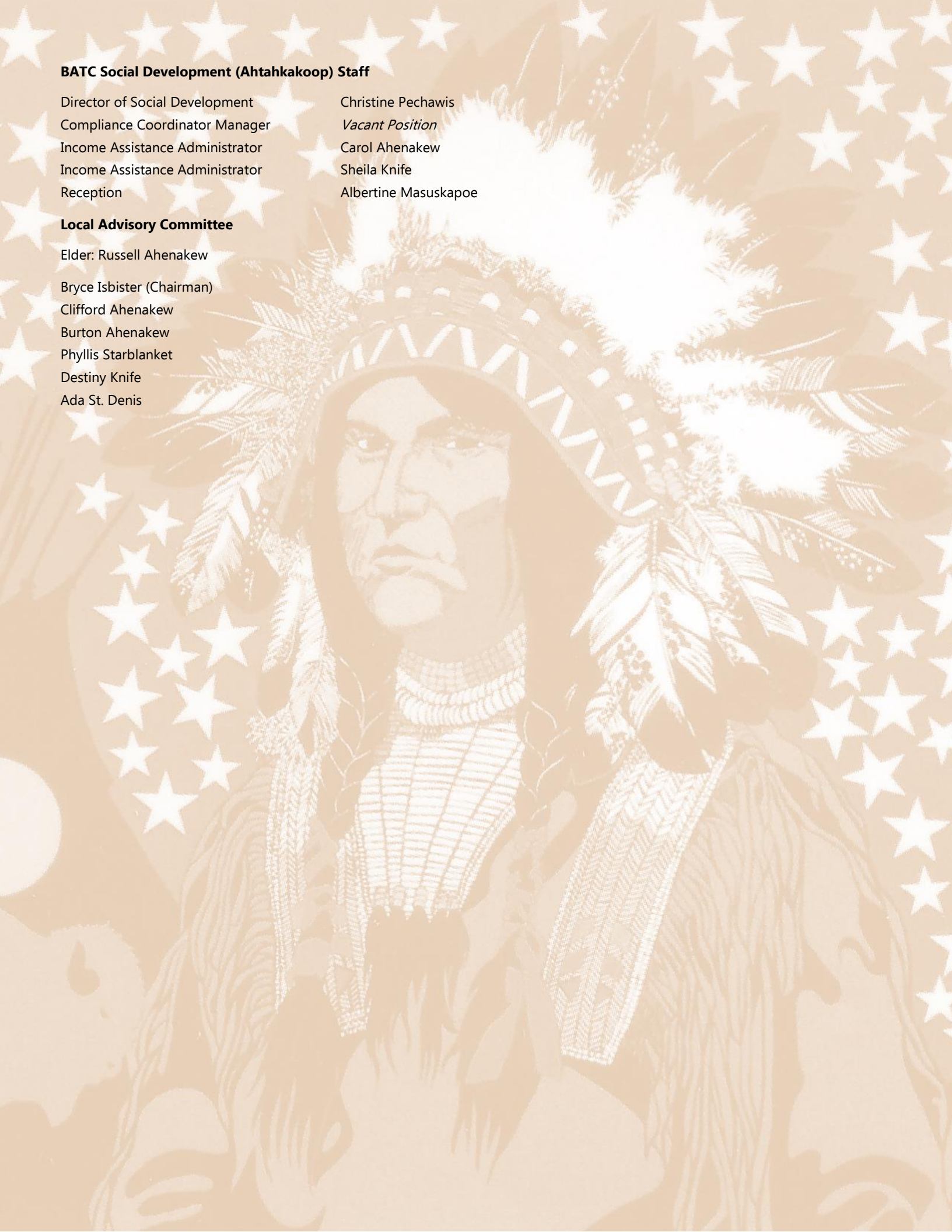
Enhanced Service Delivery—Assess 18-24 aged Income Assistance clients, mandatory action plan, referral to support services.

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





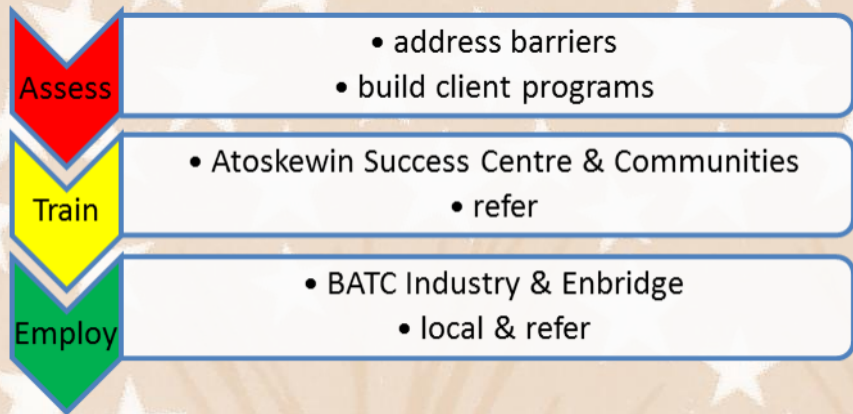
BATTLEFORDS AGENCY TRIBAL CHIEFS INC.

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

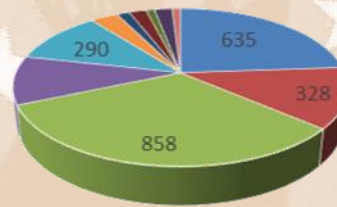


Head Office
Moosomin First Nation
Box 467
Cochin, Sk. S0M 0L0
Ph. 306.386.1280
Fax. 306.386.1283

Urban Office
971 104th
North Battleford, Sk
S4P 4B2
Ph. 306.446.1400
Fax. 306.446.1308

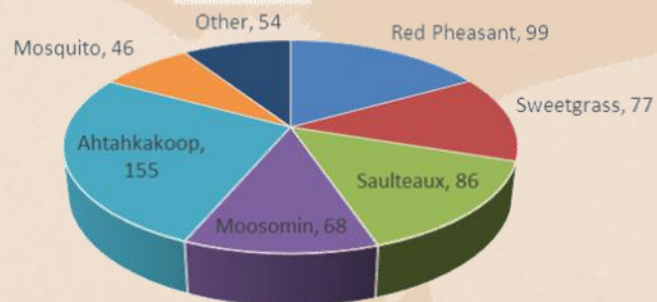
Saskatoon Office
818 Cynthia Street
Saskatoon Sk
S7L 6B7
Ph. 306.385.6200
Fax. 306.385.6201

ATOSKEWIN TRAINING APPLICATIONS



■ Ahtahkakoop ■ Sweetgrass ■ Moosomin ■ Red Pheasant
 ■ Saulteaux ■ Mosquito ■ Little Pine ■ Thunderchild
 ■ Poundmaker ■ Other ■ Non First Nation ■ Metis
 ■ First Nation ■ Staff

Placement April 1, 2018 to March 31, 2019



■ Red Pheasant ■ Sweetgrass ■ Saulteaux ■ Moosomin
 ■ Ahtahkakoop ■ Mosquito ■ Other

Consolidated Shuttle Report - All Bands - September 2018					
		Employment	Training	Other	Total
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
	TOTAL	38	28	28	94

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 following 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 prescribed 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 applicants who are pregnant, or who present under "exceptional circumstances" (HIV, severe 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 Ahtahkakoop 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, 2019



Ahtahkakoop Cree Nation Contents

For the year ended March 31, 2019

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Management's Responsibility



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 Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Chief and 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 Chief and Council and management to discuss their audit findings.

July 25, 2019



Band Administrator



Director of Finance



Independent Auditor's Report

To the Members of Ahtahkakoop Cree Nation:

Opinion

We have audited the consolidated financial statements of Ahtahkakoop Cree Nation and its subsidiaries (the "Cree Nation"), which comprise the consolidated statement of financial position as at March 31, 2019, and the consolidated statements of operations and accumulated surplus, changes in net debt, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Cree Nation as at March 31, 2019, and the results of its consolidated operations, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Responsibilities of Management and Chief and Council for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Chief and Council are responsible for overseeing the Cree Nation's financial reporting process.

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

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

Independent Auditor's Report *continued*

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

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

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

Prince Albert, Saskatchewan

July 25, 2019

MNP LLP


Chartered Professional Accountants



Ahtahkakoop Cree Nation
Consolidated Statement of Financial Position
As at March 31, 2019

	2019	2018
Financial assets		
Current		
Cash resources	-	964,597
Accounts receivable (Note 4)	771,174	994,235
Portfolio investments (Note 5), (Note 6)	738,953	736,003
Restricted cash (Note 5)	333,970	115,080
	1,844,097	2,809,915
Investments in Nation partnership and business entities (Note 7)	1,602,388	1,556,141
Funds held in trust (Note 8)	11,759	62,117
	3,458,244	4,428,173
Liabilities		
Current		
Bank indebtedness (Note 9)	1,176,705	1,060,507
Accounts payable and accruals (Note 10)	1,159,360	1,698,837
Deferred revenue (Note 11)	211,961	86,714
Native claims loan (Note 12)	808,698	808,698
Current portion of long-term debt (Note 14)	1,568,231	1,518,679
	4,924,955	5,173,435
Long-term debt (Note 14)	12,672,067	13,727,596
	17,597,022	18,901,031
Net debt	(14,138,778)	(14,472,858)
Contingencies (Note 15)		
Non-financial assets		
Tangible capital assets (Note 16) (Schedule 1)	34,529,874	34,963,259
Prepaid expenses	10,996	59,788
	34,540,870	35,023,047
Accumulated surplus (Note 17)	20,402,092	20,550,189

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, 2019

	<i>Schedules</i>	2019 Budget (Note 21)	2019 Actual	<i>2018 Actual</i>
Revenue				
Federal government funding				
Indigenous Services Canada (Note 19), (Note 24)		9,380,876	10,942,982	10,002,004
First Nations and Inuit Health Branch (Note 20), (Note 24)		2,571,966	3,138,154	3,678,642
Canada Mortgage and Housing Corporation		868,053	1,367,891	1,975,350
		12,820,895	15,449,027	15,655,996
Other revenue		1,669,917	1,261,056	747,589
First Nations Trust		1,111,697	1,109,442	1,127,886
Bingo card revenue		809,843	785,968	809,843
Rental income		771,376	654,077	856,955
Saskatchewan Indian Institute of Technologies		251,518	597,390	519,965
Battlefords Agency Tribal Chiefs Inc.		256,161	285,361	259,512
BATC Community Development Corporation		189,523	232,340	173,015
Battle River Treaty 6 Health Centre Inc.		93,000	195,371	89,357
Lease revenues		120,000	137,739	111,831
GST and Sales Tax rebates		50,000	68,334	49,804
Confectionary sales		87,083	52,380	58,706
Government of Saskatchewan		109,263	49,913	54,945
Income from investment in government business enterprise (Note 7)		-	46,247	49,542
		18,340,276	20,924,645	20,564,946
Program expenses (Schedule 2)				
Administration	3	1,905,970	2,092,732	2,990,350
Economic Development	4	1,078,607	1,119,202	1,111,753
Education and Post Secondary	5	7,405,287	8,159,259	7,064,954
Operations and Maintenance	6	2,308,971	2,757,062	2,555,828
Capital	7	603,593	2,946,330	2,731,108
Justice	8	68,497	86,917	91,149
Health	9	2,717,215	3,341,106	2,687,142
Other Programs	10	273,397	665,675	482,685
		16,361,537	21,168,283	19,714,969
Surplus before other income		1,978,739	(243,638)	849,977
Other income				
Gain on disposal of capital assets		-	95,541	183,148
Surplus (deficit)		1,978,739	(148,097)	1,033,125
Accumulated surplus, beginning of year (Note 17)		20,550,189	20,550,189	19,517,064
Accumulated surplus, end of year (Note 17)		22,528,928	20,402,092	20,550,189

The accompanying notes are an integral part of these financial statements



Ahtahkakoop Cree Nation
Consolidated Statement of Changes in Net Debt
For the year ended March 31, 2019

	<i>2019 Budget (Note 21)</i>	<i>2019 Actual</i>	<i>2018 Actual</i>
Surplus (deficit)	1,978,739	(148,097)	1,033,125
Purchases of tangible capital assets	(1,484,341)	(2,198,884)	(2,092,009)
Amortization of tangible capital assets	-	2,632,269	2,367,457
Gain on sale of tangible capital assets	-	(95,541)	(183,148)
Proceeds of disposal of tangible capital assets	-	95,541	255,148
	(1,484,341)	433,385	347,448
Acquisition of prepaid expenses	-	(10,996)	(59,789)
Use of prepaid expenses	-	59,788	12,300
	-	48,792	(47,489)
Decrease in net debt	494,398	334,080	1,333,084
Net debt, beginning of year	(14,472,858)	(14,472,858)	(15,805,942)
Net debt, end of year	(13,978,460)	(14,138,778)	(14,472,858)

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, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating activities		
Surplus (deficit)	(148,097)	1,033,125
Non-cash items		
Amortization	2,632,269	2,367,457
Gain on disposal of capital assets	(95,541)	(183,148)
Income from investment in government business enterprise	(46,247)	(49,542)
	2,342,384	3,167,892
Changes in working capital accounts		
Accounts receivable	223,061	846,498
Prepaid expenses	48,792	(47,489)
Accounts payable and accruals	(539,478)	(23,201)
Deferred revenue	125,247	(694,276)
	2,200,006	3,249,424
Financing activities		
Advances of long-term debt	553,898	814,133
Repayment of long-term debt	(1,559,875)	(1,520,925)
Native claims loan	-	154,066
	(1,005,977)	(552,726)
Capital activities		
Purchases of tangible capital assets	(2,198,884)	(2,092,009)
Proceeds of disposal of tangible capital assets	95,541	255,148
	(2,103,343)	(1,836,861)
Investing activities		
Distribution from government business enterprise	-	44,655
Net change in trust funds held by federal government	50,358	5,031
Net change in restricted cash	(221,840)	562,363
	(171,482)	612,049
Increase (decrease) in cash resources	(1,080,796)	1,471,886
Cash deficiency, beginning of year	(95,909)	(1,567,795)
Cash deficiency, end of year	(1,176,705)	(95,909)
Cash deficiency are composed of:		
Cash and cash equivalents	-	964,598
Bank indebtedness	(1,176,705)	(1,060,507)
	(1,176,705)	(95,909)

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, 2019

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, 2018, the Cree Nation adopted the recommendations relating to the following Section, as set out in the CPA Canada Public Sector Accounting Handbook:

- PS 3430 *Restructuring Transactions*

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 Section.

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 CMHC 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

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 nor has control. 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 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.

The Cree Nation is a member of Cree Nations Treatment Haven. The mandate of Cree Nations Treatment Haven is to provide treatment for alcohol, drug and other addictive and compulsive behaviours to the member Nations which include Ahtahkakoop, Big River, Pelican Lake, and Witchekan Lake.



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

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:

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



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 which is typically when amounts are deposited into the trust accounts.

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 reportable segments: Administration, Economic Development, Education and Post Secondary, Justice, Health, Operations and 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, 2019

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 totaled \$584,785 (2018 - \$572,431).

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, 2019.

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 debt

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

4. **Accounts receivable**

	2019	2018
Other accounts receivable	430,898	188,761
Battlefords Agency Tribal Chiefs Inc. (BATC)	214,022	223,253
Canadian Mortgage and Housing Corporation (CMHC)	119,662	313,785
Indigenous Services Canada (ISC)	6,592	199,281
Saskatchewan Indian Institute of Technology (SIIT/SITAG)	-	69,155
	771,174	994,235



Ahtahkakoop Cree Nation

Notes to the Consolidated Financial Statements

For the year ended March 31, 2019

5. Restricted assets and portfolio investments

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

Restricted assets are comprised of the following:

	2019	2018
Health Canada - Health centre project — cash	-	37,630
Fire hall project—cash	36,844	36,843
ISC - Water treatment plant upgrade project — cash	258,909	16,276
ISC - New school feasibility project — cash	3,578	8,729
ISC - FNIF roads project - cash	34,018	-
CMHC - replacement reserve - cash	621	15,602
CMHC - replacement reserve - GIC	738,953	736,003
	<u>1,072,923</u>	<u>851,083</u>

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

- \$150,000 GIC with a one year term interest rate of 1.65%, maturing January 2020
- \$350,000 GIC with a three year term interest rate of 2.00%, maturing January 2022
- \$238,953 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, 2019

7. Investments in First Nation business entity

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 Partners</i>	<i>Net income</i>	<i>2019 Total investment</i>
First Nation Business Entity – Modified Equity:				
Ahtahkakoop Cree Developments LP (ACDLP) - 99%	1,556,141	-	46,247	1,602,388

	<i>Investment cost</i>	<i>Distributions to Partners</i>	<i>Net income</i>	<i>2018 Total investment</i>
First Nation Business Entity – Modified Equity:				
Ahtahkakoop Cree Developments LP (ACDLP) - 99%	1,551,254	(44,655)	49,542	1,556,141

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, 2019</i>
Assets	
Cash	199,066
Accounts receivable	462,236
Inventory	307,698
Property, plant and equipment	780,377
Prepaid expenses	5,476
Total assets	1,754,853
Liabilities	
Accounts payable and accruals	177,944
Other payables	16,520
Total liabilities	194,464
Partnership equity	1,560,389
Total revenue	7,218,703
Total expenses	7,172,456
Net income	46,247



Ahtahkakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

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.

	2019	2018
Capital Trust		
Balance, beginning and end of year	9,504	9,504
Revenue Trust		
Balance, beginning of year	52,613	57,644
Interest	2,385	2,364
Land leases	134,516	109,467
	189,514	169,475
Less: Transfers to Cree Nation	187,259	116,862
Balance, end of year	2,255	52,613
	11,759	62,117

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
2018-03-08	2018-05-02	-	52,612	52,612	-	See Sub-Note 1
2018-09-17	2018-10-16	-	65,132	65,132	-	See Sub-Note 2
2019-02-21	2019-03-15	-	69,515	69,515	-	See Sub-Note 3
		-	187,259	187,259	-	

Sub Note 1: For multiple items including: \$32,456 for funerals, \$15,560 for graduation and \$11,230 for treaty day. Reported in segment administration.

Sub Note 2: For multiple items including: \$29,334 for funerals, \$22,248 for treaty day and \$13,500 for graduation. Reported in segment administration.

Sub Note 3: For funerals. Reported in segment administration.

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% (2018 - 1.25%) on a limit of \$900,000 (2018 - \$900,000) with additional overdraft charges as applicable. As at March 31, 2019, \$849,885 (2018 - \$818,946) was drawn upon. The remaining bank indebtedness includes amounts made up of outstanding cheques greater than the cash balance.

The Cree Nation also has a second revolving line of credit by way of overdraft with RBC, which is secured by direction of Health Canada funding and a general security agreement. The interest rate is at the bank's prime lending rate plus 2.00% on a limit of \$50,000 with additional overdraft charges as applicable. As at March 31, 2019, \$3,134 was drawn upon. The remaining bank indebtedness includes amounts made up of outstanding cheques greater than the cash balance.



Ahtahkakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

10. Accounts payable and accruals

	2019	2018
Trade payable	481,989	942,797
Accrued interest	78,548	78,548
Accrued payroll	307,263	307,263
Amount owing to ACDLP	193,561	281,204
Other accrued liabilities	68,600	65,600
First Nations and Inuit Health Branch	29,400	23,425
	1,159,361	1,698,837

11. Deferred revenue

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

	Balance, beginning of year	Contributions received	Amount recognized	Balance, end of year
ISC - WTP upgrade project	16,564	976,493	784,674	208,383
ISC - New school feasibility project	5,693	-	2,115	3,578
First Nations and Inuit Health Branch	37,630	-	37,630	-
SIIT	26,827	-	26,827	-
	86,714	976,493	851,246	211,961

12. Native claims loan

The Cree Nation is seeking compensation for failure of the Crown to provide Treaty Land Entitlement 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.

	2019	2018
Ahtahkakoop Cree Developments Limited Partnership - Expenses	681,707	641,719
Ahtahkakoop Cree Developments Limited Partnership - Balances in accounts payable at year-end (Note 10)	193,119	281,204



Ahtahkakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

14. Long-term debt

Long-term debt consists of the following:

	2019	<i>2018</i>
CMHC Phase 1	-	40,752
CMHC Phase 2 - Mortgage bearing interest at 1.05%, repayable in monthly blended principal and interest payments of \$1,694, maturity date February 1, 2025; government guarantee pledged as security	116,566	135,563
CMHC Phase 3 - Mortgage bearing interest at 1.14%, repayable in monthly blended principal and interest payments of \$2,767, maturity date February 1, 2026; government guarantee pledged as security	220,782	251,290
CMHC Phase 4 - Mortgage bearing interest at 2.35%, repayable in monthly blended principal and interest instalments of \$2,285, maturity date of July 1, 2027; government guarantee pledged as security	207,451	229,967
CMHC Phase 5 - Mortgage bearing interest at 2.49%, repayable in monthly blended principal and interest instalments of \$1,394, maturity date of February 1, 2028; government guarantee pledged as security	133,749	147,088
CMHC Phase 6 - Mortgage bearing interest at 1.92%, repayable in monthly blended principal and interest instalments of \$1,823, maturity date of March 1, 2029; government guarantee pledged as security	198,962	216,845
CMHC Phase 7 - Mortgage bearing interest at 1.37%, repayable in monthly blended principal and interest instalments of \$2,441, maturity date of May 1, 2025; government guarantee pledged as security	173,154	199,884
CMHC Phase 8 - Mortgage bearing interest at 0.96%, repayable in monthly blended principal and interest instalments of \$6,492, maturity date of July 1, 2031; government guarantee pledged as security	905,829	974,694
CMHC Phase 9 - Mortgage bearing interest at 1.43%, repayable in monthly blended principal and interest instalments of \$2,276, maturity date of March 1, 2027; government guarantee pledged as security	206,393	230,576
CMHC Phase 10 - Mortgage bearing interest at 2.49%, repayable in monthly blended principal and interest instalments of \$6,578, maturity date of February 1, 2033; government guarantee pledged as security	928,443	984,276
CMHC Phase 11 - Mortgage bearing interest at 1.85%, repayable in monthly blended principal and interest instalments of \$3,764, maturity date of June 1, 2034; government guarantee pledged as security	600,018	633,785
CMHC Phase 12 - Mortgage bearing interest at 1.37%, repayable in monthly blended principal and interest instalments of \$2,298, maturity date of May 1, 2030; government guarantee pledged as security	285,483	308,987
CMHC Phase 13 - Mortgage bearing interest at 1.3%, repayable in monthly blended principal and interest instalments of \$2,156, maturity date of December 1, 2035; government guarantee pledged as security	389,248	409,922



Ahtahkakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

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

CMHC Phase 14 - Mortgage bearing interest at 0.96%, repayable in monthly blended principal and interest instalments of \$2,879, maturity date of August 1, 2036; government guarantee pledged as security	553,924	583,011
CMHC Phase 15 - Mortgage bearing interest at 1.92%, repayable in monthly blended principal and interest instalments of \$5,645, maturity date of April 1, 2034; government guarantee pledged as security	886,900	937,149
CMHC Phase 16 - Mortgage bearing interest at 1.23%, repayable in monthly blended principal and interest instalments of \$8,367, maturity date of May 1, 2030; government guarantee pledged as security	1,047,303	1,134,278
CMHC Phase 17 - Mortgage bearing interest at 0.94%, repayable in monthly blended principal and interest instalments of \$7,447, maturity date of September 1, 2030; government guarantee pledged as security	973,819	1,053,642
CMHC Phase 18 - Mortgage bearing interest at 1.05%, repayable in monthly blended principal and interest instalments of \$12,432, maturity date of August 1, 2031; government guarantee pledged as security	1,736,179	1,866,429
CMHC Phase 19 - Mortgage bearing interest at 1.05%, repayable in monthly blended principal and interest instalments of \$11,440, maturity date of August 1, 2031; government guarantee pledged as security	1,597,565	1,717,417
CMHC Phase 20 - Mortgage bearing interest at 2.06%, repayable in monthly blended principal and interest instalments of \$899, maturity date of November 1, 2032; government guarantee pledged as security	113,408	136,509
CMHC Phase 21 - Payment terms undetermined at this time as loan continues to be advanced subsequent to year end	519,248	420,587
RBC Consolidation Loan - Term loan bearing interest at prime plus 1.85%, repayable in annual blended principal and interest payments of \$269,982, due date March 2025; Band Council Resolution pledged as security	1,296,946	1,490,904
Fire Hall Loan - Term loan bearing interest at prime plus 1.85%, repayable in blended quarterly repayments of \$15,940; Band Council Resolution pledged as security.	383,129	423,815
New Equipment Loan - Term loan bearing interest at 5.12%, repayable in monthly payments of \$6,038, due on September 24, 2023; capital asset pledged as security	290,620	-
RBC Capital Asset Consolidation Loan - Term loan bearing interest at prime plus 1.85%, repayable in quarterly blended principal and interest payments of \$53,486, due date March 2020; Band Council Resolution pledged as security	198,772	395,266
Northend Road - Term loan bearing interest at prime plus 1.5%, repayable on demand; Band Council Resolution pledged as security	136,236	-
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; capital asset pledged as security	42,136	58,823
Bluebird Bus - Term loan bearing interest at prime plus 2.00%, repayable in monthly blended principal and interest payments of \$1,390, due date October 2021; Band Council Resolution pledged as security	39,940	53,913



Ahtahkakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

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

RBC School Vans - Term loan bearing interest at prime plus 2.00%, repayable in monthly blended principal and interest payments of \$925, due date January 2021; Band Council Resolution pledged as security	27,732	36,966
GMC Savana Loan - Term loan bearing interest at 4.99%, repayable in bi-weekly payments of \$609.65, due June 2021; capital asset pledged as security	18,323	32,883
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.	12,040	18,060
Band Hall Loan	-	62,651
Road Repair Loan	-	42,998
Water Truck Loan	-	17,345
	14,240,298	15,246,275
Less: current portion	1,568,231	1,518,679
	12,672,067	13,727,596

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:

2020	1,568,231
2021	1,251,485
2022	1,250,982
2023	1,313,136
2024	1,254,709
	6,638,543

Interest on long-term debt amounted to \$159,038 (2018 - \$160,766).

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 \$9,386,830 (2018 - \$2,132,680). No amortization has been recorded on these assets during the year as they are currently under construction with various anticipated completion dates.

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.



Ahtakakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

17. Accumulated surplus

Accumulated surplus consists of the following:

	2019	2018
Equity in Funds Held in Trust		
Balance, beginning of year	62,117	67,148
Land lease	134,316	109,286
Withdrawals	(187,059)	(116,681)
Interest	2,385	2,364
	11,759	62,117
Equity in CMHC reserve		
Balance, beginning of year	2,013,977	1,977,321
Net allocation	37,501	36,656
	2,051,478	2,013,977
Equity in Tangible Capital Assets		
Balance, beginning of year	21,207,890	21,041,903
Capital purchases	2,198,883	2,092,009
Proceeds on disposal of tangible capital assets	(95,541)	(255,148)
Gain on disposal of tangible capital assets	95,541	183,148
Amortization	(2,632,269)	(2,367,457)
Debt proceeds	(553,897)	(814,133)
Debt repaid	1,365,915	1,327,568
	21,586,522	21,207,890
Equity in Native Lands Claim		
Balance, beginning of year	(808,698)	(654,632)
Contributions	-	(154,066)
	(808,698)	(808,698)
Equity in business investments		
Balance, beginning of year	1,556,141	1,551,254
Earnings	46,247	49,542
Withdrawals	-	(44,655)
	1,602,388	1,556,141
Unrestricted surplus		
Balance, beginning of year	(3,481,238)	(4,465,930)
Net income	(148,097)	1,033,125
Transfer (to) from Ottawa Trust Fund	50,358	5,031
Transfer to tangible capital assets	(378,632)	(165,987)
Transfer from CMHC reserve	(37,501)	(36,656)
Transfer (to) from business investments	(46,247)	(4,887)
Transfer from native lands claim	-	154,066
	(4,041,357)	(3,481,238)
	20,402,092	20,550,189



Ahtahkakoop Cree Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

18. Canada Mortgage and Housing Corporation reserves

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

An operating reserve, established for Phases II to XX for surpluses to be transferred rather than an allocation of equity. At March 31, 2019, \$509,400 (2018 - \$419,486) is required to be on deposit to fund this reserve. At March 31, 2019, the operating reserve is underfunded \$509,400 (2018 - \$419,486).

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, 2019, \$1,542,078 (2018 - \$1,684,008) is required to be on deposit to fund this reserve. At March 31, 2019, the replacement reserve is underfunded by \$802,504 (2018 - \$932,403).

19. Indigenous Services Canada revenue reconciliation

	2019	2018
Balance per confirmation	11,188,163	9,907,374
Balance per Statement of Operations	10,942,982	10,002,004
Add: WTP Upgrade project deferred revenue	191,820	-
Add: Band Employee Benefits receivable in 2018	45,215	-
Add: ISC recovery of funding in 2019	16,853	-
Add: ISC recovery of P&ID funding in 2018	-	14,903
Less: Band Employee Benefits receivable	(6,592)	(45,215)
Less: New School Feasibility project deferred recognized in 2019	(2,115)	-
Less: WTP Upgrade project deferred revenue recognized in 2018	-	(34,583)
Less: New School Feasibility Project deferred revenue recognized in 2018	-	(29,735)
Reconciled balance	11,188,163	9,907,374

20. First Nations and Inuit Health revenue reconciliation

	2019	2018
Balance per confirmation	3,106,499	2,629,911
Balance per Statement of Operations	3,138,154	3,678,642
Less: Health Centre Project deferred revenue	(37,630)	(22,156)
Less: 2017 payable received	-	(1,050,000)
Less: 2019 recovery of Jordan's Principal	5,975	-
Add: 2018 overfunding	-	23,425
Reconciled balance	3,106,499	2,629,911



Ahtahkakoop Cree Nation

Notes to the Consolidated Financial Statements

For the year ended March 31, 2019

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 28, 2019.

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 and Post Secondary — 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 and 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 Battlefords 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.



Ahtahkakoop Cree Nation

Notes to the Consolidated Financial Statements

For the year ended March 31, 2019

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.

25. Commitments

As of March 31, 2019, the Cree Nation has the following capital project commitments:

- Ahtahkakoop Cree Nation Fire Hall & Truck Project - total budget of \$1,697,000, of which \$1,654,146 has been incurred to date.
- Ahtahkakoop Cree Nation Water Treatment Plant Upgrade Project - total budget of \$9,210,370, of which \$827,697 has been incurred to date.
- Ahtahkakoop Cree Nation New School Feasibility Project - total budget of \$nil, of which \$75,979 has been incurred to date.
- Ahtahkakoop Cree Nation North End Road Project - total budget of \$nil, of which \$40,771 has been incurred to date.

All 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.

As of March 31, 2019, the Cree Nation also has committed to CMHC phase 21, which was completed in May 2019, and CMHC phase 22, which the completion date cannot be estimated at this time. These two phases are CMHC funded.

26. Comparative figures

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

Ahtahkakoop Cree Nation
Schedule 1 - Consolidated Schedule of Tangible Capital Assets
For the year ended March 31, 2019

	Infrastructure	Roads	Buildings	Housing	Equipment	2019	2018
Cost							
Balance, beginning of year	1,910,327	6,856,090	19,030,724	31,266,772	4,141,795	63,205,708	61,422,246
Acquisition of tangible capital assets	-	40,772	934,794	826,262	397,056	2,198,884	2,092,009
Disposal of tangible capital assets	-	-	-	-	(157,610)	(157,610)	(308,547)
Balance, end of year	1,910,327	6,896,862	19,965,518	32,093,034	4,381,241	65,246,982	63,205,708
Accumulated amortization							
Balance, beginning of year	1,126,916	3,211,679	2,724,647	17,599,879	3,579,328	28,242,449	26,111,539
Annual amortization	84,800	171,402	600,421	1,544,874	230,772	2,632,269	2,367,457
Accumulated amortization on disposals	-	-	-	-	(157,610)	(157,610)	(236,547)
Balance, end of year	1,211,716	3,383,081	3,325,068	19,144,753	3,652,490	30,717,108	28,242,449
Net book value of tangible capital assets	698,611	3,513,781	16,640,450	12,948,281	728,751	34,529,874	34,963,259
2018 Net book value of tangible capital assets	783,411	3,644,411	16,306,077	13,666,893	562,467	34,963,259	



Ahtahkakoop Cree Nation
Schedule 2 - Consolidated Schedule of Expenses by Object
For the year ended March 31, 2019

	<i>2019 Budget (Note 21)</i>	<i>2019</i>	<i>2018</i>
Consolidated expenses by object			
Salaries and benefits	7,725,350	7,716,485	6,880,743
Amortization	-	2,632,269	2,367,457
Supplies	1,005,574	1,879,167	2,021,236
Designated projects	1,528,411	1,670,918	1,376,685
Repairs and maintenance	399,804	873,519	585,154
Travel and honorarium	514,938	658,155	582,145
Student allowance	556,700	598,425	671,297
Tuition	367,158	416,498	351,704
Bussing contracts	405,282	389,148	384,031
Utilities	352,800	366,742	309,554
Insurance	280,923	351,554	422,710
Employment insurance (EI)	200,010	320,065	255,321
Group insurance	344,178	298,380	394,178
Emergency assistance	287,217	272,699	251,687
Pensions	383,408	239,682	274,858
Bank charges and interest	205,251	212,902	214,436
Chief and council honouraria	201,082	207,285	192,340
Contracted services	216,153	198,230	258,173
Housing subsidy	174,000	186,502	186,492
Nutrition program expense	166,181	174,323	176,293
Professional fees	118,280	162,228	245,470
Interest on long-term debt	3,500	159,038	160,766
Training and development	152,705	144,913	76,077
Textbooks	81,509	134,187	40,704
Funeral	62,625	119,368	88,625
Telephone	111,200	117,978	143,304
Instructional service formula	192,992	105,186	195,662
Governance travel, training and honouraria	73,680	102,197	105,964
Elders fees	59,280	94,972	99,411
Student services	90,393	71,882	74,086
Extra-curricular	65,000	68,109	80,225
Leases	55,768	55,627	61,527
Community donations	10,250	45,980	28,986
Room rentals and meals	39,200	44,278	41,094
On-reserve student allowance	23,000	33,020	29,382
Benefits	20,625	20,625	6,625
Graduation	18,000	12,431	19,193
Postage	4,500	5,417	3,969
Scholarships	5,500	4,100	4,500
Meeting	-	3,799	1,275
Election costs	-	-	51,630
Advertising	1,000	-	-
Administration	(141,890)	-	-
	16,361,537	21,168,283	19,714,969



Ahtahkakoop Cree Nation Administration

Schedule 3 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Note 21)</i>	2019 <i>Actual</i>	2018 <i>Actual</i>
Revenue			
Indigenous Services Canada	1,112,535	1,317,254	1,242,436
First Nations Trust	1,111,697	1,109,442	1,127,886
BATC Community Development Corporation	189,523	232,340	173,015
Lease revenues	120,000	137,739	111,831
GST and Sales Tax rebates	40,000	58,334	39,804
Income from investment in government business	-	46,247	49,542
Other revenue	44,181	12,965	312,503
Government of Saskatchewan	-	2,552	-
Rental income	-	-	43,795
	2,617,936	2,916,873	3,100,812
Expenses			
Amortization	-	353,233	696,365
Group insurance	344,178	298,380	394,178
Emergency assistance	287,217	272,699	251,687
Pensions	383,408	239,682	274,858
Chief and council honouraria	201,082	207,285	192,340
Designated projects	263,564	203,041	337,279
Housing subsidy	174,000	186,502	186,492
Professional fees	80,000	149,664	168,580
Travel and honorarium	110,426	143,299	124,768
Funeral	62,625	119,368	88,625
Governance travel, training and honouraria	73,680	102,197	101,798
Bank charges and interest	84,072	91,773	100,227
Contracted services	38,800	62,983	57,930
Telephone	45,400	52,625	44,163
Supplies	63,479	31,355	64,063
Insurance	12,858	30,314	11,551
Benefits	20,625	20,625	6,625
Room rentals and meals	16,000	15,820	16,189
Extra-curricular	15,000	13,900	15,350
Community donations	10,000	13,670	16,184
Training and development	26,000	13,263	4,106
Repairs and maintenance	-	10,063	44,859
Utilities	13,800	9,887	8,540
Meeting	-	3,799	1,275
Postage	500	823	246
Election costs	-	-	51,630
Elders fees	-	-	18,500
Leases	6,020	-	-
Wage expense (payroll allocation)	(49,128)	(245,851)	81,387
Administration	(519,120)	(494,459)	(519,210)
	1,764,486	1,905,940	2,840,585
Surplus before transfers	853,450	1,010,933	260,227
Transfers between programs	-	(960,887)	(508,939)
Surplus (deficit)	853,450	50,046	(248,712)



Ahtahkakoop Cree Nation
Economic Development
Schedule 4 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2019

	<i>2019 Budget (Note 21)</i>	<i>2019 Actual</i>	<i>2018 Actual</i>
Revenue			
Bingo card revenue	809,843	785,968	809,843
Other revenue	140,371	211,606	124,141
Battlefords Agency Tribal Chiefs Inc.	100,000	127,454	113,805
Confectionary sales	87,083	52,380	58,706
Rental income	5,700	5,700	5,700
Government of Saskatchewan	40,266	-	-
	1,183,263	1,183,108	1,112,195
Expenses			
Supplies	114,214	789,734	778,764
Salaries and benefits	250,100	266,417	236,502
Designated projects	642,012	34,500	42,065
Community donations	-	28,360	11,980
Utilities	11,000	13,919	11,161
Administration	40,250	10,000	10,000
Travel and honorarium	12,059	6,456	8,458
Telephone	2,000	1,809	6,674
Repairs and maintenance	2,000	835	3,376
Bank charges and interest	1,472	827	1,220
Contracted services	1,500	466	714
Professional fees	-	227	-
Room rentals and meals	1,000	207	839
Advertising	1,000	-	-
	1,078,607	1,153,757	1,111,753
Surplus before transfers	104,656	29,351	442
Transfers between programs	-	-	23,291
Surplus	104,656	29,351	23,733



Ahtahkakoop Cree Nation
Education and Post Secondary
Schedule 5 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2019

	<i>2019 Budget (Note 21)</i>	<i>2019 Actual</i>	<i>2018 Actual</i>
Revenue			
Indigenous Services Canada	6,047,469	6,291,552	5,958,882
Other revenue	1,013,300	838,212	201,993
Saskatchewan Indian Institute of Technologies	251,518	597,390	519,965
Battle River Treaty 6 Health Centre Inc.	93,000	195,371	89,357
	7,405,287	7,922,525	6,770,197
Expenses			
Salaries and benefits	4,260,935	4,353,657	3,547,661
Student allowance	556,700	598,425	671,297
Tuition	367,158	416,498	351,704
Bussing contracts	405,282	389,148	384,031
Administration	323,265	323,266	333,015
Amortization	-	304,775	304,995
Designated projects	168,222	268,814	103,823
Supplies	242,994	220,086	252,953
Employment insurance (EI)	58,526	177,046	105,557
Nutrition program expense	166,181	174,323	176,293
Travel and honorarium	104,589	151,047	128,485
Textbooks	81,509	134,187	40,704
Instructional service formula	192,992	105,186	195,662
Training and development	59,905	80,048	33,481
Elders fees	53,280	76,972	68,411
Student services	90,393	71,882	74,086
Repairs and maintenance	52,438	64,706	33,360
Extra-curricular	50,000	54,209	64,875
Leases	40,000	47,850	51,778
On-reserve student allowance	23,000	33,020	29,382
Contracted services	41,030	19,410	24,742
Insurance	18,095	16,330	13,616
Telephone	11,500	13,172	29,474
Graduation	18,000	12,431	19,193
Room rentals and meals	6,500	12,112	7,428
Bank charges and interest	543	6,915	5,343
Utilities	2,500	6,545	4,560
Postage	4,000	4,594	3,723
Scholarships	5,500	4,100	4,500
Community donations	250	3,950	822
	7,405,287	8,144,704	7,064,954
Deficit before transfers	-	(222,179)	(294,757)
Transfers between programs	-	143,097	-
Deficit	-	(79,082)	(294,757)



Ahtahkakoop Cree Nation
Operations and Maintenance
Schedule 6 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2019

	<i>2019 Budget (Note 21)</i>	<i>2019 Actual</i>	<i>2018 Actual</i>
Revenue			
Indigenous Services Canada	1,532,643	2,715,895	1,912,457
Battlefords Agency Tribal Chiefs Inc.	70,899	70,614	58,413
Rental income	57,000	49,566	86,444
Other revenue	293,712	26,769	19,115
	1,954,254	2,862,844	2,076,429
Expenses			
Salaries and benefits	969,343	965,075	952,307
Supplies	304,835	543,042	540,104
Utilities	301,500	313,985	266,942
Repairs and maintenance	195,494	217,364	147,319
Designated projects	205,000	181,560	112,463
Amortization	-	172,423	143,115
Insurance	76,497	110,471	129,284
Administration	92,221	92,220	92,221
Contracted services	78,881	80,806	70,472
Bank charges and interest	22,700	33,778	23,978
Travel and honorarium	42,100	28,604	37,867
Telephone	10,200	6,148	33,146
Elders fees	6,000	6,000	4,000
Training and development	3,500	4,322	1,911
Professional fees	-	1,114	-
Room rentals and meals	700	150	699
	2,308,971	2,757,062	2,555,828
Surplus (deficit) before other items	(354,717)	105,782	(479,399)
Other income (expense)			
Gain on disposal of capital assets	-	58,500	43,000
Surplus (deficit) before transfers	(354,717)	164,282	(436,399)
Transfers between programs	-	470,934	503,711
Surplus	(354,717)	635,216	67,312



Ahtahkakoop Cree Nation Capital

Schedule 7 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Note 21)</i>	2019 <i>Actual</i>	2018 <i>Actual</i>
Revenue			
Canada Mortgage and Housing Corporation	868,053	1,367,891	1,975,350
Indigenous Services Canada	688,229	618,281	888,229
Rental income	708,676	592,812	715,016
Other revenue	-	7,069	5,386
	2,264,958	2,586,053	3,583,981
Expenses			
Amortization	-	1,544,874	1,165,942
Repairs and maintenance	119,605	508,953	308,269
Designated projects	50,000	181,146	246,822
Interest on long-term debt	3,500	159,038	160,766
Salaries and benefits	185,463	151,618	210,649
Insurance	134,516	149,128	225,919
Supplies	66,157	120,069	179,020
Bank charges and interest	94,644	78,319	79,754
Travel and honorarium	40,000	20,608	34,178
Administration	(135,972)	11,508	26,508
Contracted services	-	7,438	35,054
Elders fees	-	6,000	5,500
Training and development	7,500	3,621	2,710
Room rentals and meals	2,500	2,363	1,481
Telephone	1,000	1,647	1,124
Professional fees	34,680	-	47,412
	603,593	2,946,330	2,731,108
Surplus (deficit) before other items	1,661,365	(360,277)	852,873
Other income (expense)			
Gain on disposal of capital assets	-	37,041	133,148
Surplus (deficit) before transfers	1,661,365	(323,236)	986,021
Transfers between programs	-	(115,288)	(261,000)
Surplus (deficit)	1,661,365	(438,524)	725,021



Ahtahkakoop Cree Nation Justice

Schedule 8 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2019

	2019 Budget (Note 21)	2019 Actual	2018 Actual
Revenue			
Government of Saskatchewan	52,497	47,361	54,945
Other revenue	6,000	12,172	4,880
	58,497	59,533	59,825
Expenses			
Salaries and benefits	60,072	60,044	61,153
Travel and honorarium	5,025	18,600	18,200
Administration	3,400	3,400	3,400
Training and development	-	1,936	818
Telephone	-	1,683	1,533
Supplies	-	1,077	3,433
Contracted services	-	177	44
Repairs and maintenance	-	-	432
Room rentals and meals	-	-	630
Insurance	-	-	1,506
	68,497	86,917	91,149
Deficit before transfers	(10,000)	(27,384)	(31,324)
Transfers between programs	-	27,384	31,324
Surplus	(10,000)	-	-



Ahtahkakoop Cree Nation Health

Schedule 9 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Note 21)</i>	2019 <i>Actual</i>	2018 <i>Actual</i>
Revenue			
First Nations and Inuit Health Branch	2,571,966	3,138,154	3,678,642
Battlefords Agency Tribal Chiefs Inc.	85,262	87,294	87,294
Other revenue	64,287	40,041	79,571
GST and Sales Tax rebates	10,000	10,000	10,000
Rental income	-	6,000	6,000
	2,731,515	3,281,489	3,861,507
Expenses			
Salaries and benefits	1,934,471	2,057,169	1,741,591
Designated projects	126,370	321,385	165,475
Amortization	-	256,964	57,040
Travel and honorarium	168,944	248,358	201,746
Supplies	213,895	172,514	202,563
Repairs and maintenance	30,267	63,178	47,538
Administration	50,000	50,000	50,000
Insurance	37,900	42,321	37,562
Telephone	39,900	39,192	25,174
Training and development	27,800	37,090	31,150
Contracted services	36,000	26,866	69,131
Utilities	24,000	22,405	18,351
Room rentals and meals	12,500	13,626	13,829
Leases	9,748	7,777	9,750
Professional fees	3,600	4,743	12,328
Bank charges and interest	1,820	1,291	3,914
Capital purchases / loan	14,300	-	-
	2,731,515	3,364,879	2,687,142
Surplus (deficit) before other items	-	(83,390)	1,174,365
Other income (expense)			
Gain on disposal of capital assets	-	-	7,000
Surplus (deficit)	-	(83,390)	1,181,365



Ahtahkakoop Cree Nation Other Programs

Schedule 10 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>Budget</i> <i>(Note 21)</i>	2019 <i>Actual</i>	2018 <i>Actual</i>
Revenue			
Other revenue	108,066	112,222	-
Government of Saskatchewan	16,500	-	-
Expenses			
Designated projects	73,243	480,473	368,758
Salaries and benefits	114,094	108,355	49,494
Travel and honorarium	31,795	41,183	28,441
Repairs and maintenance	-	8,421	-
Professional fees	-	6,480	17,149
Elders fees	-	6,000	3,000
Training and development	28,000	4,632	1,901
Administration	4,066	4,066	4,066
Insurance	1,057	2,989	3,273
Telephone	1,200	1,702	2,018
Supplies	-	1,289	334
Contracted services	19,942	85	85
Governance travel, training and honouraria	-	-	4,166
	273,397	665,675	482,685
Deficit before transfers	(148,831)	(553,453)	(482,685)
Transfers between programs	-	434,759	211,613
Deficit	(148,831)	(118,694)	(271,072)

Ahtahkakoop Cree Nation

**Schedule of Remuneration and Travel Expenditures
– Elected Officials**

March 31, 2019



MANAGEMENT'S RESPONSIBILITY

To Members of Ahtahkakoop Cree Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Travel 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_{LLP}, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council to review the Schedule of Remuneration and Travel 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.

July 25, 2019



Management

Independent Practitioners' Review Engagement Report

To the Members of the Ahtahkakoop Cree Nation

We have reviewed the accompanying Schedule of Remuneration and Travel Expenses – Elected Officials of the Ahtahkakoop Cree Nation, and a summary of significant accounting policies (together “the Schedule”) for the year ended March 31, 2019. 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

July 25, 2019

MNP LLP

Chartered Professional Accountants

MNP

**AHTAHKAKOOP CREE NATION
SCHEDULE OF REMUNERATION AND TRAVEL EXPENDITURES
ELECTED OFFICIALS
YEAR ENDED MARCH 31, 2019**

“Unaudited”

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

Council Member	Number of Months	Chief and Council			Nation Employee	
		Honoraria	Other	Travel *	Salary	Travel *
Chief Larry Ahenakew	12	16,490	-	34,053	94,647	-
Stanley Sasakamoose	12	7,197	17,384	20,443	29,947	29,776
Burton Ahenakew	12	6,913	29,512	8,074	-	-
Bryce Isbister	12	8,662	27,242	8,064	-	-
Utin Ahenakew	12	9,417	24,947	8,258	6,311	250
Clifford S. Ahenakew	12	7,520	27,242	7,600	-	-
James Isbister	12	11,289	12,455	13,788	49,620	963
David Mususkapoe	12	9,953	12,455	11,826	24,734	-
Ben Ahenakew	12	6,071	12,455	10,929	41,060	2,637
Carmen Little	12	6,723	12,455	8,461	60,455	2,747
Patricia Isbister	12	6,063	12,455	7,261	43,152	2,402
Eliza Sasakamoose	12	8,369	12,455	2,936	75,363	9,913
		<u>104,667</u>	<u>201,057</u>	<u>141,693</u>	<u>425,289</u>	<u>48,688</u>

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


 Chief

 Councillor

Ahtahkakoop Cree Nation

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

March 31, 2019

Independent Practitioners' Review Engagement Report

To the Members of the Ahtahkakoop Cree Nation

We have reviewed the accompanying schedule of remuneration and travel expenses - unelected senior officials of the Ahtahkakoop Cree Nation, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2019. 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

July 25, 2019

MNP LLP

Chartered Professional Accountants

MNP

**AHTAHKAKOOP CREE NATION
SCHEDULE OF REMUNERATION AND TRAVEL EXPENDITURES
SENIOR UNELECTED OFFICIALS
YEAR ENDED MARCH 31, 2019**

“Unaudited”

Senior Management	Number of Months	Salary	Travel *	Other *
Department Head (DA)	12	90,963	28,472	-
Department Head (JB)	12	71,149	12,831	-
Department Head (RA)	12	63,046	26,966	-
Department Head (PV)	12	62,609	24,256	-
Department Head (EW)	12	56,463	29,726	-
Department Head (EA)	12	52,001	20,814	-
Department Head (JA)	7	50,346	9,831	-
Band Administrator (AL)	10	48,077	22,616	-
Department Head (NR)	5	35,442	9,421	-
Band Administrator (AA)	2	13,373	4,409	-
		543,469	189,342	-

* 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.





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